

Personal Income Tax Components — 2017

(Prepared from information available as of June 8, 2017)

	Basic Tax		Surtax
	Rates	Brackets	
Federal¹	15.00%	\$0	
	20.50%	\$45,916	
	26.00%	\$91,831	
	29.00%	\$142,353	
	33.00%	\$202,800	
Alberta	10.00%	\$0	
	12.00%	\$126,625	
	13.00%	\$151,950	
	14.00%	\$202,600	
	15.00%	\$303,900	
British Columbia²	5.06%	\$0	
	7.70%	\$38,898	
	10.50%	\$77,797	
	12.29%	\$89,320	
	14.70%	\$108,460	
Manitoba	10.80%	\$0	
	12.75%	\$31,465	
	17.40%	\$68,005	
New Brunswick	9.68%	\$0	No surtax
	14.82%	\$41,059	
	16.52%	\$82,119	
	17.84%	\$133,507	
Newfoundland and Labrador²	20.30%	\$152,100	
	8.70%	\$0	
	14.50%	\$35,851	
	15.80%	\$71,701	
Northwest Territories	17.30%	\$128,010	
	18.30%	\$179,214	
	5.90%	\$0	
	8.60%	\$41,585	
Nova Scotia	12.20%	\$83,172	
	14.05%	\$135,219	
	8.79%	\$0	
	14.95%	\$29,590	
Nunavut	16.67%	\$59,180	
	17.50%	\$93,000	
	21.00%	\$150,000	
	4.00%	\$0	
Ontario²	7.00%	\$43,780	20% of tax above \$4,556 + 36% of tax above \$5,831
	9.00%	\$87,560	
	11.50%	\$142,353	
	5.05%	\$0	
Prince Edward Island	9.15%	\$42,201	10% of tax above \$12,500
	11.16%	\$84,404	
	12.16%	\$150,000	
Quebec^{1, 2}	13.16%	\$220,000	
	9.80%	\$0	
	13.80%	\$31,984	
	16.70%	\$63,969	
Saskatchewan	16.00%	\$0	No surtax
	20.00%	\$42,705	
	24.00%	\$85,405	
	25.75%	\$103,915	
Yukon	10.75%	\$0	
	12.75%	\$45,225	
	14.75%	\$129,214	
	6.40%	\$0	
	9.00%	\$45,916	
Non-residents³	10.90%	\$91,831	No surtax
	12.80%	\$142,353	
	15.00%	\$500,000	
	7.20%	\$0	
	9.84%	\$45,916	
	12.48%	\$91,831	
	13.92%	\$142,353	
	15.84%	\$202,800	

Notes:

1. In Quebec, federal tax is reduced by 16.5% for Quebec's abatement of basic federal tax.
2. Individuals may also be subject to provincial health levies or other personal tax levies. See **Provincial Health Care Premiums and Personal Tax Levies – 2017**.
3. Instead of provincial or territorial tax, non-residents pay an additional 48% of basic federal tax on income taxable in Canada that is not earned in a province or territory. Non-residents are subject to provincial or territorial rates (in this table) on employment income earned, and business income connected with a permanent establishment, in the respective province or territory. Different rates may apply to non-residents in other circumstances.