

Personal Income Tax Components — 2018

(Prepared from information available as of June 12, 2018)

	Basic Tax		Surtax
	Rates	Brackets	
Federal¹	15.00%	\$0	
	20.50%	\$46,605	
	26.00%	\$93,208	
	29.00%	\$144,489	
	33.00%	\$205,842	
Alberta	10.00%	\$0	
	12.00%	\$128,145	
	13.00%	\$153,773	
	14.00%	\$205,031	
	15.00%	\$307,547	
British Columbia²	5.06%	\$0	
	7.70%	\$39,676	
	10.50%	\$79,353	
	12.29%	\$91,107	
	14.70%	\$110,630	
Manitoba	16.80%	\$150,000	
	10.80%	\$0	
	12.75%	\$31,843	
New Brunswick	17.40%	\$68,821	No surtax
	9.68%	\$0	
	14.82%	\$41,675	
Newfoundland and Labrador²	16.52%	\$83,351	
	17.84%	\$135,510	
	20.30%	\$154,382	
	8.70%	\$0	
Northwest Territories	14.50%	\$36,926	
	15.80%	\$73,852	
	17.30%	\$131,850	
	18.30%	\$184,590	
	5.90%	\$0	
Nova Scotia	8.60%	\$42,209	
	12.20%	\$84,420	
	14.05%	\$137,248	
	8.79%	\$0	
Nunavut	14.95%	\$29,590	
	16.67%	\$59,180	
	17.50%	\$93,000	
	21.00%	\$150,000	
Ontario^{2, 3}	4.00%	\$0	20% of tax above \$4,638 + 36% of tax above \$5,936
	7.00%	\$44,437	
	9.00%	\$88,874	
	11.50%	\$144,488	
	5.05%	\$0	
Prince Edward Island	9.15%	\$42,960	10% of tax above \$12,500
	11.16%	\$85,923	
	12.16%	\$150,000	
Quebec^{1, 2}	13.16%	\$220,000	
	9.80%	\$0	
	13.80%	\$31,984	
	16.70%	\$63,969	
Saskatchewan	15.00%	\$0	No surtax
	20.00%	\$43,055	
	24.00%	\$86,105	
Yukon	25.75%	\$104,765	
	10.50%	\$0	
	12.50%	\$45,225	
	14.50%	\$129,214	
Non-residents⁴	6.40%	\$0	No surtax
	9.00%	\$46,605	
	10.90%	\$93,208	
	12.80%	\$144,489	
	15.00%	\$500,000	
Non-residents⁴	7.20%	\$0	
	9.84%	\$46,605	
	12.48%	\$93,208	
	13.92%	\$144,489	
Non-residents⁴	15.84%	\$205,842	

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 – 2018**.
3. For Ontario, the rates, brackets and surtaxes in the table do not reflect the simplified personal tax system proposed in the province's March 28, 2018 budget, because its implementation is uncertain due to Ontario's June 7, 2018 election, which gave a different political party a majority government. If it is implemented, Ontario will, starting 2018:
 - eliminate its 20% and 56% surtaxes; and
 - replace the surtaxes with new tax rates and brackets, as follows:

Rates	5.05%	9.15%	11.00%	13.50%	17.50%	19.00%	20.53%
Brackets	\$0	\$42,960	\$71,500	\$82,000	\$92,000	\$150,000	\$220,000

4. 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.