

Personal Income Tax Components — 2014

(Prepared from information available as of June 13, 2014)

	Basic Tax		Surtax
	Rates	Brackets	
Federal¹	15.00%	\$0	No surtax
	22.00%	\$43,953	
	26.00%	\$87,907	
	29.00%	\$136,270	
Alberta	10.00%	\$0	
British Columbia	5.06%	\$0	
	7.70%	\$37,606	
	10.50%	\$75,213	
	12.29%	\$86,354	
	14.70%	\$104,858	
	16.80%	\$150,000	
Manitoba	10.80%	\$0	
	12.75%	\$31,000	
	17.40%	\$67,000	
New Brunswick	9.68%	\$0	
	14.82%	\$39,305	
	16.52%	\$78,609	
	17.84%	\$127,802	
Newfoundland and Labrador	7.70%	\$0	
	12.50%	\$34,254	
	13.30%	\$68,508	
Northwest Territories	5.90%	\$0	
	8.60%	\$39,808	
	12.20%	\$79,618	
	14.05%	\$129,441	
Nova Scotia	8.79%	\$0	
	14.95%	\$29,590	
	16.67%	\$59,180	
	17.50%	\$93,000	
	21.00%	\$150,000	
Nunavut	4.00%	\$0	
	7.00%	\$41,909	
	9.00%	\$83,818	
	11.50%	\$136,270	
Ontario²	5.05%	\$0	20% of tax above \$4,331 + 36% of tax above \$5,543
	9.15%	\$40,120	
	11.16%	\$80,242	
	12.16%	\$150,000	
	13.16%	\$220,000	
Prince Edward Island	9.80%	\$0	10% of tax above \$12,500
	13.80%	\$31,984	
	16.70%	\$63,969	
Quebec¹	16.00%	\$0	No surtax
	20.00%	\$41,495	
	24.00%	\$82,985	
	25.75%	\$100,970	
Saskatchewan	11.00%	\$0	No surtax
	13.00%	\$43,292	
	15.00%	\$123,692	
Yukon	7.04%	\$0	5% of tax above \$6,000
	9.68%	\$43,953	
	11.44%	\$87,907	
	12.76%	\$136,270	
Non-residents³	7.20%	\$0	No surtax
	10.56%	\$43,953	
	12.48%	\$87,907	
	13.92%	\$136,270	

Notes:

1. In Quebec, federal tax is reduced by 16.5% for Quebec's abatement of basic federal tax.
2. Ontario's rates and brackets assume that the personal tax changes announced in the province's May 1, 2014 budget will be implemented.
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.