

Personal Income Tax Components — 2017

(Prepared from information available as of January 10, 2017)

	Basic Tax	Surtax
	Rates	Brackets
Federal ¹	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 Columbia ²	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 14.82% \$41,059 16.52% \$82,119 17.84% \$133,507 20.30% \$152,100	No surtax
Newfoundland and Labrador ²	8.70% \$0 14.50% \$35,851 15.80% \$71,701 17.30% \$128,010 18.30% \$179,214	
Northwest Territories	5.90% \$0 8.60% \$41,585 12.20% \$83,172 14.05% \$135,219	
Nova Scotia ³	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% \$43,780 9.00% \$87,560 11.50% \$142,353	
Ontario ²	5.05% \$0 9.15% \$42,201 11.16% \$84,404 12.16% \$150,000 13.16% \$220,000	20% of tax above \$4,556 + 36% of tax above \$5,831
Prince Edward Island	9.80% \$0 13.80% \$31,984 16.70% \$63,969	10% of tax above \$12,500
Quebec ^{1, 2}	16.00% \$0 20.00% \$42,705 24.00% \$85,405 25.75% \$103,915	
Saskatchewan	11.00% \$0 13.00% \$45,225 15.00% \$129,214	No surtax
Yukon	6.40% \$0 9.00% \$45,916 10.90% \$91,831 12.80% \$142,353 15.00% \$500,000	
Non-residents ⁴	7.20% \$0 9.84% \$45,916 12.48% \$91,831 13.92% \$142,353 15.84% \$202,800	No surtax

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. If Nova Scotia tables a budget surplus in its 2017-2018 fiscal year, for 2017 the \$150,000 bracket and 21% rate will be eliminated, but a 10% surtax on provincial income tax exceeding \$10,000 will be reinstated.
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.