

Personal Income Tax Components — 2019

(Prepared from information available as of June 14, 2019)

	Basic Tax		Surtax
	Rates	Brackets	
Federal¹	15.00%	\$0	No surtax
	20.50%	\$47,630	
	26.00%	\$95,259	
	29.00%	\$147,667	
	33.00%	\$210,371	
Alberta	10.00%	\$0	
	12.00%	\$131,220	
	13.00%	\$157,464	
	14.00%	\$209,952	
	15.00%	\$314,928	
British Columbia²	5.06%	\$0	
	7.70%	\$40,707	
	10.50%	\$81,416	
	12.29%	\$93,476	
	14.70%	\$113,506	
	16.80%	\$153,900	
Manitoba	10.80%	\$0	
	12.75%	\$32,670	
	17.40%	\$70,610	
New Brunswick	9.68%	\$0	
	14.82%	\$42,592	
	16.52%	\$85,184	
	17.84%	\$138,491	
	20.30%	\$157,778	
Newfoundland and Labrador²	8.70%	\$0	
	14.50%	\$37,591	
	15.80%	\$75,181	
	17.30%	\$134,224	
	18.30%	\$187,913	
Northwest Territories	5.90%	\$0	
	8.60%	\$43,137	
	12.20%	\$86,277	
	14.05%	\$140,267	
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%	\$45,414	
	9.00%	\$90,829	
	11.50%	\$147,667	
Ontario²	5.05%	\$0	20% of tax above \$4,740 + 36% of tax above \$6,067
	9.15%	\$43,906	
	11.16%	\$87,813	
	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	
Quebec^{1, 2}	15.00%	\$0	No surtax
	20.00%	\$43,790	
	24.00%	\$87,575	
	25.75%	\$106,555	
	10.50%	\$0	
Saskatchewan	12.50%	\$45,225	
	14.50%	\$129,214	
Yukon	6.40%	\$0	
	9.00%	\$47,630	
	10.90%	\$95,259	
	12.80%	\$147,667	
	15.00%	\$500,000	
Non-residents³	7.20%	\$0	No surtax
	9.84%	\$47,630	
	12.48%	\$95,259	
	13.92%	\$147,667	
	15.84%	\$210,371	

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 – 2019**.
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.