

Personal Income Tax Components — 2015

(Prepared from information available as of June 19, 2015)

	Basic Tax		Surtax		
	Rates	Brackets			
Federal¹	15.00%	\$0	No surtax		
	22.00%	\$44,701			
	26.00%	\$89,401			
	29.00%	\$138,586			
Alberta	10.00%	\$0			
	10.50%	\$125,000			
	10.75%	\$150,000			
	11.00%	\$200,000			
	11.25%	\$300,000			
British Columbia	5.06%	\$0			
	7.70%	\$37,869			
	10.50%	\$75,740			
	12.29%	\$86,958			
	14.70%	\$105,592			
	16.80%	\$151,050			
Manitoba	10.80%	\$0			
	12.75%	\$31,000			
	17.40%	\$67,000			
New Brunswick	9.68%	\$0			
	14.82%	\$39,973			
	16.52%	\$79,946			
	17.84%	\$129,975			
	21.00%	\$150,000			
	25.75%	\$250,000			
Newfoundland and Labrador	7.70%	\$0			
	12.50%	\$35,008			
	13.30%	\$70,015			
	13.80%	\$125,000			
	14.30%	\$175,000			
Northwest Territories	5.90%	\$0			
	8.60%	\$40,484			
	12.20%	\$80,971			
	14.05%	\$131,641			
	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%	\$42,622			
	9.00%	\$85,243			
	11.50%	\$138,586			
Ontario	5.05%	\$0		20% of tax above \$4,418 + 36% of tax above \$5,654	
	9.15%	\$40,922			
	11.16%	\$81,847			
	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%	\$41,935			
	24.00%	\$83,865			
	25.75%	\$102,040			
Saskatchewan	11.00%	\$0			
	13.00%	\$44,028			
	15.00%	\$125,795			
Yukon	6.40%	\$0			
	9.00%	\$44,701			
	10.90%	\$89,401			
	12.80%	\$138,586			
	15.00%	\$500,000			
Non-residents²	7.20%	\$0			No surtax
	10.56%	\$44,701			
	12.48%	\$89,401			
	13.92%	\$138,586			

Notes:

1. In Quebec, federal tax is reduced by 16.5% for Quebec's abatement of basic federal tax.
2. 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.