



Personal Tax Rates

Federal and Provincial/Territorial Income Tax Rates and Brackets for 2019

| | Tax Rates | Tax Brackets | Surtax Rates | Surtax Thresholds |
|-------------------------------|---|---|--------------|-------------------|
| Federal ¹ | 15.00% 20.50 26.00 29.00 33.00 | Up to \$47,630 47,631–95,259 95,260–147,667 147,668–210,371 210,372 and over | | |
| British Columbia ² | 5.06% 7.70 10.50 12.29 14.70 16.80 | Up to \$40,707 40,708–81,416 81,417–93,476 93,477–113,506 113,507–153,900 153,901 and over | | |
| Alberta ³ | 10.00% 12.00 13.00 14.00 15.00 | Up to \$131,220 131,221–157,464 157,465–209,952 209,953–314,928 314,929 and over | | |
| Saskatchewan ⁴ | 10.50% 12.50 14.50 | Up to \$45,225 45,226–129,214 129,215 and over | | |
| Manitoba ⁵ | 10.80% 12.75 17.40 | Up to \$32,670 32,671–70,610 70,611 and over | | |
| Ontario ^{6,7} | 5.05% 9.15 11.16 12.16 13.16 | Up to \$43,906 43,907–87,813 87,814–150,000 150,001–220,000 220,001 and over | 20% 36 | \$4,740 6,067 |
| Quebec ⁸ | 15.00% 20.00 24.00 25.75 | Up to \$43,790 43,791–87,575 87,576–106,555 106,556 and over | | |

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Current as of December 31, 2018

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| | Tax Rates | Tax Brackets | Surtax Rates | Surtax Thresholds |
|---|-----------|------------------|--------------|-------------------|
| New Brunswick ⁹ | 9.68% | Up to \$42,592 | | |
| | 14.82 | 42,593–85,184 | | |
| | 16.52 | 85,185–138,491 | | |
| | 17.84 | 138,492–157,778 | | |
| | 20.30 | 157,779 and over | | |
| Nova Scotia ⁴ | 8.79% | Up to \$29,590 | | |
| | 14.95 | 29,591–59,180 | | |
| | 16.67 | 59,181–93,000 | | |
| | 17.50 | 93,001–150,000 | | |
| | 21.00 | 150,001 and over | | |
| Prince Edward Island ^{4,7} | 9.80% | Up to \$31,984 | | |
| | 13.80 | 31,985–63,969 | | |
| | 16.70 | 63,970 and over | 10% | \$12,500 |
| Newfoundland and Labrador ¹⁰ | 8.70% | Up to \$37,591 | | |
| | 14.50 | 37,592–75,181 | | |
| | 15.80 | 75,182–134,224 | | |
| | 17.30 | 134,225–187,913 | | |
| | 18.30 | 187,914 and over | | |
| Yukon ⁹ | 6.40% | Up to \$47,630 | | |
| | 9.00 | 47,631–95,259 | | |
| | 10.90 | 95,260–147,667 | | |
| | 12.80 | 147,668–500,000 | | |
| | 15.00 | 500,001 and over | | |
| Northwest Territories ⁹ | 5.90% | Up to \$43,137 | | |
| | 8.60 | 43,138–86,277 | | |
| | 12.20 | 86,278–140,267 | | |
| | 14.05 | 140,268 and over | | |
| Nunavut ⁹ | 4.00% | Up to \$45,414 | | |
| | 7.00 | 45,415–90,829 | | |
| | 9.00 | 90,830–147,667 | | |
| | 11.50 | 147,668 and over | | |

Refer to notes on the following pages.

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Notes

- (1) The federal tax brackets are indexed each year by a calculated inflation factor, which is based on the change in the average federal inflation rate over the 12-month period ending September 30 of the previous year compared to the change in the rate for the same period of the year prior to that. The federal inflation factor is 2.2% for 2019.
- (2) British Columbia indexes its tax brackets using the same formula as that used federally, but uses the provincial inflation rate rather than the federal rate in the calculation. The province's inflation factor is 2.6% for 2019. Residents of British Columbia are also required to make monthly payments under the province's Medical Services Plan (MSP) (see the table "Provincial Health Premiums"). However, MSP premiums will be eliminated, effective January 1, 2020.
- (3) Alberta indexes its tax brackets using the same formula as that used federally, but uses the provincial inflation rate rather than the federal rate in the calculation. The province's inflation factor is 2.4% for 2019.
- (4) Saskatchewan, Nova Scotia and Prince Edward Island do not index their tax brackets or, where applicable, surtax thresholds.
- (5) Manitoba indexes its tax brackets using the same formula as that used federally, but uses the provincial inflation rate rather than the federal rate in the calculation. The province's inflation factor is 2.6% for 2019.
- (6) Ontario indexes its tax brackets and surtax thresholds using the same formula as that used federally, but uses the provincial inflation rate rather than the federal rate in the calculation. The province's inflation factor is 2.2% for 2019. Ontario resident individuals with taxable income over \$20,000 are also required to pay a Health Premium each year (see the table "Provincial Health Premiums").
- (7) Ontario and Prince Edward Island have a surtax system where surtax applies to the provincial income tax (before surtax) in excess of the threshold noted in the table. For example, Ontario surtax of 20% applies to the provincial income tax (before surtax) in excess of \$4,740. Ontario surtax of 36% applies in addition to the 20% surtax (i.e., a total surtax of 56%) to the provincial income tax (before surtax) in excess of \$6,067.

The surtax effectively increases the top marginal tax rate for residents of Ontario and Prince Edward Island to 20.53% (13.16% x 156%) and 18.37% (16.70% x 110%), respectively.
- (8) Quebec indexes its tax brackets using the same formula as that used federally, but uses the provincial inflation rate, excluding changes in liquor and tobacco taxes, rather than the federal rate in the calculation. The province's inflation factor is 1.71% for 2019. Residents of Quebec are required to make payments to the province's Health Services Fund (see the table "Provincial Health Premiums").
- (9) New Brunswick and the territories (Northwest Territories, Nunavut and the Yukon) index their tax brackets using the same formula as that used federally. The inflation factor is 2.2% for 2019.
- (10) Newfoundland and Labrador indexes its tax brackets using the same formula as that used federally, but uses the applicable provincial inflation rate rather than the federal rate in the calculation. Newfoundland and Labrador's inflation factor is 1.8% for 2019.

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