



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

Refer to notes on the following pages.

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Current as of September 30, 2019

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

	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		

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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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