



# Personal Tax Rates

## Federal and Provincial/Territorial Income Tax Rates and Brackets for 2026

	Tax Rates	Tax Brackets	Surtax Rates	Surtax Thresholds
Federal <sup>1</sup>	14.00%	Up to \$58,523		
	20.50	58,524–117,045		
	26.00	117,046–181,440		
	29.00	181,441–258,482		
	33.00	258,483 and over		
British Columbia <sup>2</sup>	5.06%	Up to \$50,363		
	7.70	50,364–100,728		
	10.50	100,729–115,648		
	12.29	115,649–140,430		
	14.70	140,431–190,405		
	16.80	190,406–265,545		
	20.50	265,546 and over		
Alberta <sup>3</sup>	8.00%	Up to \$61,200		
	10.00	61,201–154,259		
	12.00	154,260–185,111		
	13.00	185,112–246,813		
	14.00	246,814–370,220		
	15.00	370,221 and over		
Saskatchewan <sup>4</sup>	10.50%	Up to \$54,532		
	12.50	54,533–155,805		
	14.50	155,806 and over		
Manitoba <sup>5</sup>	10.80%	Up to \$47,000		
	12.75	47,001–100,000		
	17.40	100,001 and over		
Ontario <sup>6</sup>	5.05%	Up to \$53,891	20% 36	\$5,818 7,446
	9.15	53,891–107,785		
	11.16	107,786–150,000		
	12.16	150,001–220,000		
	13.16	220,001 and over		
Quebec <sup>7</sup>	14.00%	Up to \$54,345		
	19.00	54,346–108,680		
	24.00	108,681–132,245		
	25.75	132,246 and over		

Refer to notes on the following pages.

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## Federal and Provincial/Territorial Income Tax Rates and Brackets for 2026

	Tax Rates	Tax Brackets	Surtax Rates	Surtax Thresholds
New Brunswick <sup>4</sup>	9.40%	Up to \$52,333		
	14.00	52,334–104,666		
	16.00	104,667–193,861		
	19.50	193,862 and over		
Nova Scotia <sup>8</sup>	8.79%	Up to \$30,995		
	14.95	30,996–61,991		
	16.67	61,992–97,417		
	17.50	97,418–157,124		
	21.00	157,125 and over		
Prince Edward Island <sup>9</sup>	9.50%	Up to \$33,928		
	13.47	33,329–65,820		
	16.60	65,821–106,890		
	17.62	106,891–142,250		
	19.00	142,251 and over		
Newfoundland and Labrador <sup>10</sup>	8.70%	Up to \$44,678		
	14.50	44,679–89,354		
	15.80	89,355–159,528		
	17.80	159,529–223,340		
	19.80	223,341–285,319		
	20.80	285,320–570,638		
	21.30	570,639–1,141,275		
	21.80	1,141,276 and over		
Yukon <sup>4</sup>	6.40%	Up to \$58,523		
	9.00	58,524–117,045		
	10.90	117,046–181,440		
	12.80	181,441–500,000		
	15.00	500,001 and over		
Northwest Territories <sup>4</sup>	5.90%	Up to \$53,003		
	8.60	53,004–106,009		
	12.20	106,010–172,346		
	14.05	172,347 and over		
Nunavut <sup>4</sup>	4.00%	Up to \$55,801		
	7.00	55,802–111,602		
	9.00	111,603–181,439		
	11.50	181,440 and over		

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## Federal and Provincial/Territorial Income Tax Rates and Brackets for 2026

### 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 2.0% for 2026.  
The federal government decreased the rate applicable to the lowest tax bracket from 15% to 14.5% for 2025 and to 14% for the 2026 and later taxation years.
- (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 inflation factor for this province is 2.2% for 2026.
- (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. However, the province introduced a 2.0% limit that applies to its inflation factor, effective January 1, 2025. The inflation factor for this province is 2.0% for 2026.
- (4) Saskatchewan, New Brunswick, Yukon, Northwest Territories and Nunavut index their tax brackets using the same formula as that used federally. The inflation factor for these provinces and territories is 2.0% for 2026.
- (5) Manitoba paused the indexation of the province's tax brackets, beginning with the 2025 tax year.
- (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 inflation factor for this province is 1.9% for 2026.  
Ontario surtax of 20% applies to the provincial income tax (before surtax) in excess of \$5,818. 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 \$7,446. The surtax effectively increases the top marginal tax rate for Ontario residents to 20.53% (13.16% x 156%).  
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) 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 inflation factor for this province is 2.05% for 2026.  
Quebec residents are required to make payments to the province's Health Services Fund (see the table "Provincial Health Premiums").
- (8) Nova Scotia introduced indexation of the province's tax brackets, beginning with the 2026 tax year. The inflation factor for this province is 1.6% for 2026.
- (9) Prince Edward Island does not index its tax brackets.
- (10) Newfoundland and Labrador 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 inflation factor for this province is 1.1% for 2026.

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