

Personal Income Tax Components — 2014

(Prepared from information available as of January 10, 2014)

		Basic Tax		Surtax	
		Rates	Brackets		
Federal¹		15.00%	\$0		
		22.00%	\$43,953		
		26.00%	\$87,907		
		29.00%	\$136,270		
Provincial or Territorial	Alberta	10.00%	\$0	No surtax	
		5.06%	\$0		
		7.70%	\$37,606		
	British Columbia		10.50%		\$75,213
			12.29%		\$86,354
			14.70%		\$104,858
			16.80%		\$150,000
			10.80%		\$0
	Manitoba		12.75%		\$31,000
			17.40%		\$67,000
			9.68%		\$0
	New Brunswick		14.82%		\$39,305
			16.52%		\$78,609
			17.84%		\$127,802
			7.70%		\$0
	Newfoundland and Labrador		12.50%		\$34,254
			13.30%		\$68,508
			5.90%		\$0
	Northwest Territories		8.60%		\$39,808
			12.20%		\$79,618
			14.05%		\$129,441
			8.79%		\$0
	Nova Scotia²		14.95%		\$29,590
			16.67%		\$59,180
			17.50%		\$93,000
			21.00%		\$150,000
			4.00%		\$0
	Nunavut		7.00%		\$41,909
			9.00%		\$83,818
			11.50%		\$136,270
		5.05%	\$0		
Ontario		9.15%	\$40,120	20% of tax above \$4,331 + 36% of tax above \$5,543	
		11.16%	\$80,242		
		13.16%	\$514,090		
		9.80%	\$0		
Prince Edward Island		13.80%	\$31,984	10% of tax above \$12,500	
		16.70%	\$63,969		
		16.00%	\$0		
Quebec¹		20.00%	\$41,495	No surtax	
		24.00%	\$82,985		
		25.75%	\$100,970		
		11.00%	\$0		
Saskatchewan		13.00%	\$43,292	No surtax	
		15.00%	\$123,692		
		7.04%	\$0		
Yukon		9.68%	\$43,953	5% of tax above \$6,000	
		11.44%	\$87,907		
		12.76%	\$136,270		
		7.20%	\$0		
Non-residents³		10.56%	\$43,953	No surtax	
		12.48%	\$87,907		
		13.92%	\$136,270		
		7.20%	\$0		

Notes:

1. In Quebec, federal tax is reduced by 16.5% for Quebec's abatement of basic federal tax.
2. If Nova Scotia tables a budget surplus in its 2014-2015 fiscal year, for 2014, the \$150,000 bracket and 21% rate will be eliminated, but a 10% surtax on provincial income exceeding \$10,000 will be reinstated.
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.