

Personal Income Tax Components — 2016*

(Prepared from information available as of January 8, 2016)

	Basic Tax		Surtax
	Rates	Brackets	
Federal¹	15.00%	\$0	
	20.50%	\$45,282	
	26.00%	\$90,563	
	29.00%	\$140,388	
	33.00%	\$200,000	
Alberta	10.00%	\$0	
	12.00%	\$125,000	
	13.00%	\$150,000	
	14.00%	\$200,000	
	15.00%	\$300,000	
British Columbia	5.06%	\$0	
	7.70%	\$38,210	
	10.50%	\$76,421	
	12.29%	\$87,741	
	14.70%	\$106,543	
Manitoba	10.80%	\$0	
	12.75%	\$31,000	
	17.40%	\$67,000	
New Brunswick	9.68%	\$0	No surtax
	14.82%	\$40,492	
	16.52%	\$80,985	
	17.84%	\$131,664	
	21.00%	\$150,000	
	25.75%	\$250,000	
Newfoundland and Labrador	7.70%	\$0	
	12.50%	\$35,148	
	13.30%	\$70,295	
	14.30%	\$125,500	
	15.30%	\$175,700	
Northwest Territories	5.90%	\$0	
	8.60%	\$41,011	
	12.20%	\$82,024	
	14.05%	\$133,353	
Nova Scotia²	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%	\$43,176	
	9.00%	\$86,351	
	11.50%	\$140,388	
Ontario	5.05%	\$0	20% of tax above \$4,484 + 36% of tax above \$5,739
	9.15%	\$41,536	
	11.16%	\$83,075	
	12.16%	\$150,000	
Prince Edward Island	9.80%	\$0	10% of tax above \$12,500
	13.80%	\$31,984	
	16.70%	\$63,969	
Quebec¹	16.00%	\$0	
	20.00%	\$42,390	
	24.00%	\$84,780	
	25.75%	\$103,150	
Saskatchewan	11.00%	\$0	No surtax
	13.00%	\$44,601	
	15.00%	\$127,430	
Yukon	6.40%	\$0	
	9.00%	\$45,282	
	10.90%	\$90,563	
	12.80%	\$140,388	
	15.00%	\$500,000	
Non-residents³	7.20%	\$0	No surtax
	9.84%	\$45,282	
	12.48%	\$90,563	
	13.92%	\$140,388	
	15.84%	\$200,000	

Notes:

- * These tables reflect rates in effect as of January 1, 2016, and include the rate changes in federal Bill C-2 (first reading: December 9, 2015). At the date of publication, this bill has not been passed, but is expected to be passed.
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 2016-2017 fiscal year, for 2016, the \$150,000 bracket and 21% rate will be eliminated, but a 10% surtax on provincial income tax 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.