

	2016 Taxable income	2016 Tax Rate (%)	Provincial Surtax
<b>Federal (note)</b>	First \$45,282	15.00	
	Over \$45,282 up to \$90,563	20.50	
	Over \$90,563 up to \$140,388	26.00	
	Over \$140,388 up to \$200,000	29.00	
	Over \$200,000	33.00	
<b>British Columbia</b>	First \$38,210	5.06	
	Over \$38,210 up to \$76,421	7.70	
	Over \$76,421 up to \$87,741	10.50	
	Over \$87,741 up to \$106,543	12.29	
	Over \$106,543	14.70	
<b>Alberta</b>	First \$125,000	10.00	
	Over \$125,000 up to \$150,000	12.00	
	Over \$150,000 up to \$200,000	13.00	
	Over \$200,000 up to \$300,000	14.00	
	Over \$300,000	15.00	
<b>Saskatchewan</b>	First \$44,601	11.00	
	Over \$44,601 up to \$127,430	13.00	
	Over \$127,430	15.00	
<b>Manitoba</b>	First \$31,000	10.80	
	Over \$31,000 up to \$67,000	12.75	
	Over \$67,000	17.40	
<b>Ontario</b>	First \$41,536	5.05	20% on income tax exceeding \$4,484
	Over \$41,536 up to \$83,075	9.15	plus
	Over \$83,075 up to \$150,000	11.16	36% on income tax exceeding \$5,739
	Over \$150,000 up to \$220,000	12.16	
	Over \$220,000	13.16	
<b>Quebec</b>	First \$42,390	16.00	
	Over \$42,390 up to \$84,780	20.00	
	Over \$84,780 up to \$103,150	24.00	
	Over \$103,150	25.75	
<b>New Brunswick</b>	First \$40,492	9.68	
	Over \$40,492 up to \$80,985	14.82	
	Over \$80,985 up to \$131,664	16.52	
	Over \$131,664 up to \$150,000	17.84	
	Over \$150,000 to \$250,000	21.00	
	Over \$250,000	25.75	
<b>Nova Scotia</b>	First \$29,590	8.79	
	Over \$29,590 up to \$59,180	14.95	
	Over \$59,180 up to \$93,000	16.67	
	Over \$93,000 up to \$150,000	17.50	
	Over \$150,000	21.00	
<b>Prince Edward Island</b>	First \$31,984	9.80	10% on income tax exceeding \$12,500
	Over \$31,984 up to \$63,969	13.80	
	Over \$63,969	16.70	
<b>Newfoundland &amp; Labrador</b>	First \$35,148	7.70	
	Over \$35,148 up to \$70,295	12.50	
	Over \$70,295 up to \$125,500	13.30	
	Over \$125,500 up to \$175,700	14.30	
	Over \$175,700	15.30	
<b>Yukon</b>	First \$45,282	6.40	
	Over \$45,282 up to \$90,563	9.00	
	Over \$90,563 up to \$140,388	10.90	
	Over \$140,388 up to \$500,000	12.80	
	Over \$500,000	15.00	
<b>Northwest Territories</b>	First \$41,011	5.90	
	Over \$41,011 up to \$82,024	8.60	
	Over \$82,024 up to \$133,353	12.20	
	Over \$133,353	14.05	
<b>Nunavut</b>	First \$43,176	4.00	
	Over \$43,176 up to \$86,351	7.00	
	Over \$86,351 up to \$140,388	9.00	
	Over \$140,388	11.50	

**Note:** In Quebec, the federal tax, otherwise calculated, is reduced by 16.5% to account for the provincial abatement.