

## 2013 Personal Income Tax Table (updated to July 31, 2013)

	2013 Taxable income	2013 Tax Rate (%)	Provincial Surtax
<b>Federal (note)</b>	First \$43,561	15.00	
	Over \$43,561 up to \$87,123	22.00	
	Over \$87,123 up to \$135,054	26.00	
	Over \$135,054	29.00	
<b>British Columbia</b>	First \$37,568	5.06	
	Over \$37,568 up to \$75,138	7.70	
	Over \$75,138 up to \$86,268	10.50	
	Over \$86,268 up to \$104,754	12.29	
	Over \$104,754	14.70	
<b>Alberta</b>	All 2013 taxable income	10.00 (flat rate)	
<b>Saskatchewan</b>	First \$42,906	11.00	
	Over \$42,906 up to \$122,589	13.00	
	Over \$122,589	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 \$39,723	5.05	20% on income tax exceeding \$4,289
	Over \$39,723 up to \$79,448	9.15	plus
	Over \$79,448 up to \$509,000	11.16	36% on income tax exceeding \$5,489
	Over \$509,000	13.16	
<b>Quebec</b>	First \$41,095	16.00	
	Over \$41,095 up to \$82,190	20.00	
	Over \$82,190 up to \$100,000	24.00	
	Over \$100,000	25.75	
<b>New Brunswick</b>	First \$38,954	9.39	
	Over \$38,954 up to \$77,908	13.46	
	Over \$77,908 up to \$126,662	14.46	
	Over \$126,662	16.07	
<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 \$33,748	7.70	
	Over \$33,748 up to \$67,496	12.50	
	Over \$67,496	13.30	
<b>Yukon</b>	First \$43,561	7.04	5% on income tax exceeding \$6,000
	Over \$43,561 up to \$87,123	9.68	
	Over \$87,123 up to \$135,054	11.44	
	Over \$135,054	12.76	
<b>Northwest Territories</b>	First \$39,453	5.90	
	Over \$39,453 up to \$78,908	8.60	
	Over \$78,908 up to \$128,286	12.20	
	Over \$128,286	14.05	
<b>Nunavut</b>	First \$41,535	4.00	
	Over \$41,535 up to \$83,071	7.00	
	Over \$83,071 up to \$135,054	9.00	
	Over \$135,054	11.50	

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