

## 2017 Personal Income Tax Table

(updated to May 31, 2017)

	2017 Taxable income	2017 Tax Rate (%)	Provincial Surtax
<b>Federal (note)</b>	First \$45,916	15.00	
	Over \$45,916 up to \$91,831	20.50	
	Over \$91,831 up to \$142,353	26.00	
	Over \$142,353 up to \$202,800	29.00	
	Over \$202,800	33.00	
<b>British Columbia</b>	First \$38,898	5.06	
	Over \$38,898 up to \$77,797	7.70	
	Over \$77,797 up to \$89,320	10.50	
	Over \$89,320 up to \$108,460	12.29	
	Over \$108,460	14.70	
<b>Alberta</b>	First \$126,625	10.00	
	Over \$126,625 up to \$151,950	12.00	
	Over \$151,950 up to \$202,600	13.00	
	Over \$202,600 up to \$303,900	14.00	
	Over \$303,900	15.00	
<b>Saskatchewan</b>	First \$45,225	10.75	
	Over \$45,225 up to \$129,214	12.75	
	Over \$129,214	14.75	
<b>Manitoba</b>	First \$31,465	10.80	
	Over \$31,465 up to \$68,005	12.75	
	Over \$68,005	17.40	
<b>Ontario</b>	First \$42,201	5.05	20% on income tax exceeding \$4,556
	Over \$42,201 up to \$84,404	9.15	plus
	Over \$84,404 up to \$150,000	11.16	36% on income tax exceeding \$5,831
	Over \$150,000 up to \$220,000	12.16	
	Over \$220,000	13.16	
<b>Quebec</b>	First \$42,705	16.00	
	Over \$42,705 up to \$85,405	20.00	
	Over \$85,405 up to \$103,915	24.00	
	Over \$103,915	25.75	
<b>New Brunswick</b>	First \$41,059	9.68	
	Over \$41,059 up to \$82,119	14.82	
	Over \$82,119 up to \$133,507	16.52	
	Over \$133,507 up to \$152,100	17.84	
	Over \$152,100	20.30	
<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 \$35,851	8.70	
	Over \$35,851 up to \$71,701	14.50	
	Over \$71,701 up to \$128,010	15.80	
	Over \$128,010 up to \$179,214	17.30	
	Over \$179,214	18.30	

<b>Yukon</b>	First \$45,916	6.40
	Over \$45,916 up to \$91,831	9.00
	Over \$91,831 up to \$142,353	10.90
	Over \$142,353 up to \$500,000	12.80
	Over \$500,000	15.00
<b>Northwest Territories</b>	First \$41,585	5.90
	Over \$41,585 up to \$83,172	8.60
	Over \$83,172 up to \$135,219	12.20
	Over \$135,219	14.05
<b>Nunavut</b>	First \$43,780	4.00
	Over \$43,780 up to \$87,560	7.00
	Over \$87,560 up to \$142,353	9.00
	Over \$142,353	11.50

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

© Deloitte LLP and affiliated entities. This publication is produced by Deloitte LLP as an information service to clients and friends of the firm, and is not intended to substitute for competent professional advice. No action should be initiated without consulting your professional advisors. Your use of this document is at your own risk.