



2018 Personal Income Tax Table

(updated to May 31, 2018)

	2018 Taxable income	2018 Tax Rate (%)	Provincial Surtax
Federal (note)	First \$46,605	15.00	
	Over \$46,605 up to \$93,208	20.50	
	Over \$93,208 up to \$144,489	26.00	
	Over \$144,489 up to \$205,842	29.00	
	Over \$205,842	33.00	
British Columbia	First \$39,676	5.06	
	Over \$39,676 up to \$79,353	7.70	
	Over \$79,353 up to \$91,107	10.50	
	Over \$91,107 up to \$110,630	12.29	
	Over \$110,630 up to \$150,000	14.70	
	Over \$150,000	16.80	
Alberta	First \$128,145	10.00	
	Over \$128,145 up to \$153,773	12.00	
	Over \$153,773 up to \$205,031	13.00	
	Over \$205,031 up to \$307,547	14.00	
	Over \$307,547	15.00	
Saskatchewan	First \$45,225	10.50	
	Over \$45,225 up to \$129,214	12.50	
	Over \$129,214	14.50	
Manitoba	First \$31,843	10.80	
	Over \$31,843 up to \$68,821	12.75	
	Over \$68,821	17.40	
Ontario	First \$42,960	5.05	
	Over \$42,960 up to \$71,500	9.15	
	Over \$71,500 up to \$82,000	11.00	
	Over \$82,000 up to \$92,000	13.50	
	Over \$92,000 up to \$150,000	17.50	
	Over \$150,000 up to \$220,000	19.00	
	Over \$220,000	20.53	
Quebec	First \$43,055	15.00	
	Over \$43,055 up to \$86,105	20.00	
	Over \$86,105 up to \$104,765	24.00	
	Over \$104,765	25.75	
New Brunswick	First \$41,675	9.68	
	Over \$41,675 up to \$83,351	14.82	
	Over \$83,351 up to \$135,510	16.52	
	Over \$135,510 up to \$154,382	17.84	
	Over \$154,382	20.30	
Nova Scotia	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	
Prince Edward Island	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	

Newfoundland & Labrador	First \$36,926	8.70
	Over \$36,926 up to \$73,852	14.50
	Over \$73,852 up to \$131,850	15.80
	Over \$131,850 up to \$184,590	17.30
	Over \$184,590	18.30
Yukon	First \$46,605	6.40
	Over \$46,605 up to \$93,208	9.00
	Over \$93,208 up to \$144,489	10.90
	Over \$144,489 up to \$500,000	12.80
	Over \$500,000	15.00
Northwest Territories	First \$42,209	5.90
	Over \$42,209 up to \$84,420	8.60
	Over \$84,420 up to \$137,248	12.20
	Over \$137,248	14.05
Nunavut	First \$44,437	4.00
	Over \$44,437 up to \$88,874	7.00
	Over \$88,874 up to \$144,488	9.00
	Over \$144,488	11.50

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

Rates shown in this table reflect the announcements in the 2018-2019 budgets and various releases since our last update. Some of the measures in these budgets or releases are not legislated as of this update; accordingly, rates are subject to change.