

Personal Income Tax Components — 2023

(Prepared from information available as of June 9, 2023)

		Basic Tax		Surtax
		Rates	Brackets	
Federal¹		15.00%	\$0	
		20.50%	\$53,359	
		26.00%	\$106,717	
		29.00%	\$165,430	
		33.00%	\$235,675	
Provincial or Territorial	Alberta	10.00%	\$0	No surtax
		12.00%	\$142,292	
		13.00%	\$170,751	
		14.00%	\$227,668	
		15.00%	\$341,502	
	British Columbia	5.06%	\$0	
		7.70%	\$45,654	
		10.50%	\$91,310	
		12.29%	\$104,835	
		14.70%	\$127,299	
		16.80%	\$172,602	
		20.50%	\$240,716	
	Manitoba	10.80%	\$0	
		12.75%	\$36,842	
		17.40%	\$79,625	
	New Brunswick	9.40%	\$0	
		14.00%	\$47,715	
		16.00%	\$95,431	
		19.50%	\$176,756	
	Newfoundland and Labrador	8.70%	\$0	
		14.50%	\$41,457	
		15.80%	\$82,913	
		17.80%	\$148,027	
		19.80%	\$207,239	
		20.80%	\$264,750	
		21.30%	\$529,500	
		21.80%	\$1,059,000	
	Northwest Territories	5.90%	\$0	
		8.60%	\$48,326	
12.20%		\$96,655		
14.05%		\$157,139		
Nova Scotia	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%	\$50,877		
	9.00%	\$101,754		
	11.50%	\$165,429		
Ontario²	5.05%	\$0	20% of tax above \$5,315 + 36% of tax above \$6,802	
	9.15%	\$49,231		
	11.16%	\$98,463		
	12.16%	\$150,000		
Prince Edward Island	13.16%	\$220,000	10% of tax above \$12,500	
	9.80%	\$0		
	13.80%	\$31,984		
Quebec^{1, 2}	16.70%	\$63,969		
	14.00%	\$0		
	19.00%	\$49,275		
	24.00%	\$98,540		
Saskatchewan	25.75%	\$119,910	No surtax	
	10.50%	\$0		
	12.50%	\$49,720		
Yukon	14.50%	\$142,058		
	6.40%	\$0		
	9.00%	\$53,359		
	10.90%	\$106,717		
	12.80%	\$165,430		
	15.00%	\$500,000		

	Basic Tax		Surtax
	Rates	Brackets	
Non-residents³	7.20%	\$0	No surtax
	9.84%	\$53,359	
	12.48%	\$106,717	
	13.92%	\$165,430	
	15.84%	\$235,675	

Notes:

1. In Quebec, federal tax is reduced by 16.5% for Quebec's abatement of basic federal tax.
2. Individuals may also be subject to provincial health levies. See **Provincial Health Care Premiums – 2023**.
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.