

Personal Income Tax Components — 2022

(Prepared from information available as of January 7, 2022)

	Basic Tax		Surtax
	Rates	Brackets	
Federal¹	15.00%	\$0	
	20.50%	\$50,197	
	26.00%	\$100,392	
	29.00%	\$155,625	
	33.00%	\$221,708	
Alberta	10.00%	\$0	
	12.00%	\$131,220	
	13.00%	\$157,464	
	14.00%	\$209,952	
	15.00%	\$314,928	
British Columbia	5.06%	\$0	No surtax
	7.70%	\$43,070	
	10.50%	\$86,141	
	12.29%	\$98,901	
	14.70%	\$120,094	
	16.80%	\$162,832	
	20.50%	\$227,091	
Manitoba	10.80%	\$0	
	12.75%	\$34,431	
	17.40%	\$74,416	
New Brunswick	9.40%	\$0	No surtax
	14.82%	\$44,887	
	16.52%	\$89,775	
	17.84%	\$145,955	
	20.30%	\$166,280	
Newfoundland and Labrador	8.70%	\$0	No surtax
	14.50%	\$39,147	
	15.80%	\$78,294	
	17.80%	\$139,780	
	19.80%	\$195,693	
	20.80%	\$250,000	
	21.30%	\$500,000	
	21.80%	\$1,000,000	
Northwest Territories	5.90%	\$0	No surtax
	8.60%	\$45,462	
	12.20%	\$90,927	
	14.05%	\$147,826	
Nova Scotia	8.79%	\$0	No surtax
	14.95%	\$29,590	
	16.67%	\$59,180	
	17.50%	\$93,000	
	21.00%	\$150,000	
Nunavut	4.00%	\$0	No surtax
	7.00%	\$47,862	
	9.00%	\$95,724	
	11.50%	\$155,625	
Ontario²	5.05%	\$0	20% of tax above \$4,991 + 36% of tax above \$6,387
	9.15%	\$46,226	
	11.16%	\$92,454	
	12.16%	\$150,000	
	13.16%	\$220,000	10% of tax above \$12,500
Prince Edward Island	9.80%	\$0	
	13.80%	\$31,984	
	16.70%	\$63,969	No surtax
Québec^{1, 2}	15.00%	\$0	
	20.00%	\$46,295	
	24.00%	\$92,580	
	25.75%	\$112,655	
Saskatchewan	10.50%	\$0	No surtax
	12.50%	\$46,773	
	14.50%	\$133,638	
Yukon	6.40%	\$0	No surtax
	9.00%	\$50,197	
	10.90%	\$100,392	
	12.80%	\$155,625	
	15.00%	\$500,000	

	Basic Tax		Surtax
	Rates	Brackets	
Non-residents³	7.20%	\$0	No surtax
	9.84%	\$50,197	
	12.48%	\$100,392	
	13.92%	\$155,625	
	15.84%	\$221,708	

Notes:

1. In Québec, federal tax is reduced by 16.5% for Québec's abatement of basic federal tax.
2. Individuals may also be subject to provincial health levies. See **Provincial Health Care Premiums – 2022**.
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.