

Personal Income Tax Components — 2021

(Prepared from information available as of January 8, 2021)

	Basic Tax		Surtax
	Rates	Brackets	
Federal¹	15.00%	\$0	No surtax
	20.50%	\$49,020	
	26.00%	\$98,040	
	29.00%	\$151,978	
	33.00%	\$216,511	
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	
	7.70%	\$42,184	
	10.50%	\$84,369	
	12.29%	\$96,866	
	14.70%	\$117,623	
	16.80%	\$159,483	
	20.50%	\$222,420	
Manitoba	10.80%	\$0	
	12.75%	\$33,723	
	17.40%	\$72,885	
New Brunswick	9.68%	\$0	
	14.82%	\$43,835	
	16.52%	\$87,671	
	17.84%	\$142,534	
	20.30%	\$162,383	
Newfoundland and Labrador	8.70%	\$0	
	14.50%	\$38,081	
	15.80%	\$76,161	
	17.30%	\$135,973	
	18.30%	\$190,363	
Northwest Territories	5.90%	\$0	
	8.60%	\$44,396	
	12.20%	\$88,796	
	14.05%	\$144,362	
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%	\$46,740	
	9.00%	\$93,480	
	11.50%	\$151,978	
Ontario²	5.05%	\$0	20% of tax above \$4,874 + 36% of tax above \$6,237
	9.15%	\$45,142	
	11.16%	\$90,287	
	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%	\$45,105	
	24.00%	\$90,200	
	25.75%	\$109,755	
Saskatchewan	10.50%	\$0	No surtax
	12.50%	\$45,677	
	14.50%	\$130,506	
Yukon	6.40%	\$0	
	9.00%	\$49,020	
	10.90%	\$98,040	
	12.80%	\$151,978	
	15.00%	\$500,000	
Non-residents³	7.20%	\$0	No surtax
	9.84%	\$49,020	
	12.48%	\$98,040	
	13.92%	\$151,978	
	15.84%	\$216,511	

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 – 2021**.
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.