

Personal Income Tax Components — 2008 (Including surtaxes)

(Prepared from information available as of October 23, 2008)

	Basic Tax		Surtax
	Rates	Brackets	
Federal¹	15.00%	\$0	
	22.00%	\$37,885	
	26.00%	\$75,769	
	29.00%	\$123,184	
Alberta	10.00%	\$0	
British Columbia	5.06%	\$0	
	7.70%	\$35,016	
	10.50%	\$70,033	
	12.29%	\$80,406	
	14.70%	\$97,636	
Manitoba	10.90%	\$0	
	12.75%	\$30,544	
	17.40%	\$66,000	
New Brunswick	10.12%	\$0	
	15.48%	\$34,836	
	16.80%	\$69,673	
	17.95%	\$113,273	
Newfoundland and Labrador	8.20%	\$0	
	13.30%	\$30,215	
	16.00%	\$60,429	
Northwest Territories	5.90%	\$0	
	8.60%	\$35,986	
	12.20%	\$71,973	
	14.05%	\$117,011	
Nova Scotia	8.79%	\$0	
	14.95%	\$29,590	
	16.67%	\$59,180	
	17.50%	\$93,000	
Nunavut	4.00%	\$0	
	7.00%	\$37,885	
	9.00%	\$75,770	
	11.50%	\$123,184	
Ontario	6.05%	\$0	
	9.15%	\$36,020	
	11.16%	\$72,041	
Prince Edward Island	9.80%	\$0	
	13.80%	\$31,984	
	16.70%	\$63,969	
Quebec¹	16.00%	\$0	
	20.00%	\$37,500	
	24.00%	\$75,000	
Saskatchewan	11.00%	\$0	
	13.00%	\$39,135	
	15.00%	\$111,814	
Yukon	7.04%	\$0	
	9.68%	\$37,885	
	11.44%	\$75,769	
	12.76%	\$123,184	
Non-residents²	7.20%	\$0	
	10.56%	\$37,885	
	12.48%	\$75,769	
	13.92%	\$123,184	

Notes:

- In Quebec, basic federal tax is reduced by the 16.5% abatement of basic federal tax.
- 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, so the non-resident rates are 48% of federal rates. Non-residents are subject to provincial or territorial rates (in this table) on:
 - employment income and business income earned in the respective province or territory; and
 - income and capital gains on dispositions of real property located in a province or territory.

Different rates may apply to non-residents in other circumstances.