

Combined Federal and Provincial/Territory Personal Tax Rates

2017 Taxation Year

	2017 Lower Limit (\$)	2017 Upper Limit (\$)	2017 Combined Tax Rate ^{1,2}		2017 Lower Limit (\$)	2017 Upper Limit (\$)	2017 Combined Tax Rate ^{1,2}
Alberta				Nova Scotia <i>continued</i>			
	–	45,916	25.00%		150,001	202,800	50.00%
	45,917	91,831	30.50%		202,801	and higher	54.00%
	91,832	126,625	36.00%	Nunavut			
	126,626	142,353	38.00%		–	43,780	19.00%
	142,354	151,950	41.00%		43,781	45,916	22.00%
	151,951	202,600	42.00%		45,917	87,560	27.50%
	202,601	202,800	43.00%		87,561	91,831	29.50%
	202,801	303,900	47.00%		91,832	142,353	35.00%
	303,901	and higher	48.00%		142,354	202,800	40.50%
British Columbia⁵					202,801	and higher	44.50%
	–	38,898	20.06%	Ontario^{3,5}			
	38,899	45,916	22.70%		–	42,201	20.05%
	45,917	77,797	28.20%		42,202	45,916	24.15%
	77,798	89,320	31.00%		45,917	74,313	29.65%
	89,321	91,831	32.79%		74,314	84,404	31.48%
	91,832	108,460	38.29%		84,405	87,559	33.89%
	108,461	142,353	40.70%		87,560	91,831	37.91%
	142,354	202,800	43.70%		91,832	142,353	43.41%
	202,801	and higher	47.70%		142,354	150,000	46.41%
Manitoba					150,001	202,800	47.97%
	–	31,465	25.80%		202,801	220,000	51.97%
	31,466	45,916	27.75%		220,001	and higher	53.53%
	45,917	68,005	33.25%	Prince Edward Island³			
	68,006	91,831	37.90%		–	31,984	24.80%
	91,832	142,353	43.40%		31,985	45,916	28.80%
	142,354	202,800	46.40%		45,917	63,969	34.30%
	202,801	and higher	50.40%		63,970	91,831	37.20%
New Brunswick					91,832	98,410	42.70%
	–	41,059	24.68%		98,411	142,353	44.37%
	41,060	45,916	29.82%		142,354	202,800	47.37%
	45,917	82,119	35.32%		202,801	and higher	51.37%
	82,120	91,831	37.02%	Quebec⁴			
	91,832	133,507	42.52%		–	42,705	27.53%
	133,508	142,353	43.84%		42,706	45,916	32.53%
	142,354	152,100	46.84%		45,917	85,405	37.12%
	152,101	202,800	49.30%		85,406	91,831	41.12%
	202,801	and higher	53.30%		91,832	103,915	45.71%
Newfoundland & Labrador⁵					103,916	142,353	47.46%
	–	35,851	23.70%		142,354	202,800	49.97%
	35,852	45,916	29.50%		202,801	and higher	53.31%
	45,917	71,701	35.00%	Saskatchewan			
	71,702	91,831	36.30%		–	45,225	25.75%
	91,832	128,010	41.80%		45,226	45,916	27.75%
	128,011	142,353	43.30%		45,917	91,831	33.25%
	142,354	179,214	46.30%		91,832	129,214	38.75%
	179,215	202,800	47.30%		129,215	142,353	40.75%
	202,801	and higher	51.30%		142,354	202,800	43.75%
Northwest Territories					202,801	and higher	47.75%
	–	41,585	20.90%	Yukon			
	41,586	45,916	23.60%		–	45,916	21.40%
	45,917	83,172	29.10%		45,917	91,831	29.50%
	83,173	91,831	32.70%		91,832	142,353	36.90%
	91,832	135,219	38.20%		142,354	202,800	41.80%
	135,220	142,353	40.05%		202,801	500,000	45.80%
	142,354	202,800	43.05%		500,001	and higher	48.00%
	202,801	and higher	47.05%	Nova Scotia			
	–	29,590	23.79%		–	29,590	23.79%
	29,591	45,916	29.95%		29,591	45,916	29.95%
	45,917	59,180	35.45%		45,917	59,180	35.45%
	59,181	91,831	37.17%		59,181	91,831	37.17%
	91,832	93,000	42.67%		91,832	93,000	42.67%
	93,001	142,353	43.50%		93,001	142,353	43.50%
	142,354	150,000	46.50%		142,354	150,000	46.50%



2018 Taxation Year

	2018 Lower Limit (\$)	2018 Upper Limit (\$)	2018 Combined Tax Rate ^{1,2}		2018 Lower Limit (\$)	2018 Upper Limit (\$)	2018 Combined Tax Rate ^{1,2}
Alberta				Nova Scotia <i>continued</i>			
	–	46,605	25.00%		59,181	74,999	37.70%
	46,606	93,208	30.50%		75,000	93,000	37.17%
	93,209	128,145	36.00%		93,001	93,208	38.00%
	128,146	144,489	38.00%		93,209	144,489	43.50%
	144,490	153,773	41.00%		144,490	150,000	46.50%
	153,774	205,031	42.00%		150,001	205,842	50.00%
	205,032	205,842	43.00%		205,843	and higher	54.00%
	205,843	307,547	47.00%	Nunavut			
	307,548	and higher	48.00%		–	44,437	19.00%
British Columbia⁵					44,438	46,605	22.00%
	–	39,676	20.06%		46,606	88,874	27.50%
	39,677	46,605	22.70%		88,875	93,208	29.50%
	46,606	79,353	28.20%		93,209	144,489	35.00%
	79,354	91,107	31.00%		144,490	205,842	40.50%
	91,108	93,208	32.79%		205,843	and higher	44.50%
	93,209	110,630	38.29%	Ontario^{3,5}			
	110,631	144,489	40.70%		–	42,960	20.05%
	144,490	150,000	43.70%		42,961	46,605	24.15%
	150,001	205,842	45.80%		46,606	75,657	29.65%
	205,843	and higher	49.80%		75,658	85,923	31.48%
Manitoba					85,924	89,131	33.89%
	–	31,843	25.80%		89,132	93,208	37.91%
	31,844	46,605	27.75%		93,209	144,489	43.41%
	46,606	68,821	33.25%		144,490	150,000	46.41%
	68,822	93,208	37.90%		150,001	205,842	47.97%
	93,209	144,489	43.40%		205,843	220,000	51.97%
	144,490	205,842	46.40%		220,001	and higher	53.53%
	205,843	and higher	50.40%	Prince Edward Island³			
New Brunswick					–	31,984	24.80%
	–	41,675	24.68%		31,985	46,605	28.80%
	41,676	46,605	29.82%		46,606	63,969	34.30%
	46,606	83,351	35.32%		63,970	93,208	37.20%
	83,352	93,208	37.02%		93,209	98,410	42.70%
	93,209	135,510	42.52%		98,411	144,489	44.37%
	135,511	144,489	43.84%		144,490	205,842	47.37%
	144,490	154,382	46.84%		205,843	and higher	51.37%
	154,383	205,842	49.30%	Quebec⁴			
	205,843	and higher	53.30%		–	43,055	27.53%
Newfoundland & Labrador⁵					43,056	46,605	32.53%
	–	36,926	23.70%		46,606	86,105	37.12%
	36,927	46,605	29.50%		86,106	93,208	41.12%
	46,606	73,852	35.00%		93,209	104,765	45.71%
	73,853	93,208	36.30%		104,766	144,489	47.46%
	93,209	131,850	41.80%		144,490	205,842	49.97%
	131,851	144,489	43.30%		205,843	and higher	53.31%
	144,490	184,590	46.30%	Saskatchewan			
	184,591	205,842	47.30%		–	45,225	25.50%
	205,843	and higher	51.30%		45,226	46,605	27.50%
Northwest Territories					46,606	93,208	33.00%
	–	42,209	20.90%		93,209	129,214	38.50%
	42,210	46,605	23.60%		129,215	144,489	40.50%
	46,606	84,420	29.10%		144,490	205,842	43.50%
	84,421	93,208	32.70%		205,843	and higher	47.50%
	93,209	137,248	38.20%	Yukon			
	137,249	144,489	40.05%		–	46,605	21.40%
	144,490	205,842	43.05%		46,606	93,208	29.50%
	205,843	and higher	47.05%		93,209	144,489	36.90%
Nova Scotia					144,490	205,842	41.80%
	–	25,000	23.79%		205,843	500,000	45.80%
	25,001	29,590	24.32%		500,001	and higher	48.00%
	29,591	46,605	30.48%				
	46,606	59,180	35.98%				

¹Federal and Provincial tax credits including the Basic Personal Amounts are not reflected in the above charts. ²When alternative minimum tax (AMT) applies, the above tax rates are not applicable. ³Includes surtax: – 2017 Ontario - 20% of provincial taxes payable above \$4,556 + 36% above \$5,831. – 2018 Ontario - 20% of provincial taxes payable above \$4,638 + 36% above \$5,936. – 2017 & 2018 Prince Edward Island - 10% of provincial taxes payable above \$12,500. ⁴Federal tax has been reduced by 16.5% for Quebec's Abatement of basic federal tax. ⁵Does not include provincial health levies and/or provincial tax levies.

Combined Federal and Provincial/Territory Personal Taxes

Tax on \$100,000 of Taxable Ordinary Income — 2017 & 2018 Taxation Year

Province/Territory	Taxable Income	Average Tax Rate		Marginal Tax Rate		Tax Payable		After-Tax Income	
		2017	2018	2017	2018	2017	2018	2017	2018
Alberta	\$100,000	24.81%	24.65%	36.00%	36.00%	\$24,809	\$24,647	\$75,191	\$75,353
British Columbia	\$100,000	23.65%	23.40%	38.29%	38.29%	\$23,648	\$23,402	\$76,352	\$76,598
Manitoba	\$100,000	29.30%	29.11%	43.40%	43.40%	\$29,301	\$29,105	\$70,699	\$70,895
New Brunswick	\$100,000	28.73%	28.53%	42.52%	42.52%	\$28,734	\$28,528	\$71,266	\$71,472
Newfoundland & Labrador	\$100,000	28.69%	28.43%	41.80%	41.80%	\$28,685	\$28,433	\$71,315	\$71,567
Northwest Territories	\$100,000	23.92%	23.71%	38.20%	38.20%	\$23,919	\$23,705	\$76,081	\$76,295
Nova Scotia	\$100,000	29.82%	29.68%	43.50%	43.50%	\$29,821	\$29,681	\$70,179	\$70,319
Nunavut	\$100,000	22.09%	21.90%	35.00%	35.00%	\$22,089	\$21,895	\$77,911	\$78,105
Ontario	\$100,000	24.93%	24.63%	43.41%	43.41%	\$24,931	\$24,626	\$75,069	\$75,374
Prince Edward Island	\$100,000	29.47%	29.33%	44.37%	44.37%	\$29,471	\$29,331	\$70,529	\$70,669
Quebec	\$100,000	30.14%	29.96%	45.71%	45.71%	\$30,142	\$29,961	\$69,858	\$70,039
Saskatchewan	\$100,000	26.80%	26.45%	38.75%	38.50%	\$26,797	\$26,448	\$73,203	\$73,552
Yukon	\$100,000	23.89%	23.70%	36.90%	36.90%	\$23,895	\$23,700	\$76,105	\$76,300

Federal Tax Credits and Thresholds

December 31, 2017 & 2018

Federal Personal Tax Credits ¹	2017 Amount (\$)	2018 Amount (\$)
Basic Personal Amount	11,635	11,809
Age Amount (65 & older)	7,225	7,333
Net Income Threshold	36,430	36,976
Spouse or Common-Law Partner Amount	11,635	11,809
Eligible Dependents	11,635	11,809
Canada Caregiver Credit ²	6,883	6,986
Net Income Threshold	16,163	16,405
Disability Amount	8,113	8,235

Registered Plans: Contribution Limits	2017 Contribution Limit (\$)	2018 Contribution Limit (\$)
Retirement Plans		
Registered Retirement Savings Plans (RRSP) ³	26,010	26,230
Money Purchase Registered Pension Plans (MP RPP) ^{4, 6}	26,230	26,500
Deferred Profit Sharing Plans (DPSP) ^{5, 6}	13,115	13,250
Other Plans		
Tax Free Savings Account (TFSA) ⁷	5,500	5,500
Registered Education Savings Plan (RESP) ⁸	50,000	50,000
Registered Disability Savings Plan (RDSP) ⁸	200,000	200,000

Canada Pension Plan (CPP) & Quebec Pension Plan (QPP)	2017 CPP Rates (\$)	2018 CPP Rates (\$)	2017 QPP Rates (\$)	2018 QPP Rates (\$)
Max Annual Pensionable Earnings	55,300	55,900	55,300	55,900
Basic Exemption	3,500	3,500	3,500	3,500
Max Contributory Earnings	51,800	52,400	51,800	52,400
Employee Contribution Rate (%)	4.95%	4.95%	5.40%	5.40%
Max Annual Employee Contribution	2,564.10	2,593.80	2,797.20	2,829.60
Max Annual Self-Employed Contributions	5,128.20	5,187.60	5,594.40	5,659.20

¹For additional details, please visit www.cra-arc.gc.ca.

²The 2017 Federal Budget replaced the Family Caregiver Amount, Caregiver Amount, and Infirm Adult Dependent Amount with the Canada Caregiver Credit.

³An individual's contribution room is calculated as the lesser of 18% of earned income from the previous year and the current year's dollar limit (the dollar limit is indicated in the above table) plus unused RRSP contribution room carried forward from the previous year. RRSP contribution room may be reduced by pension adjustments (PA) and Past Service Pension Adjustments (PSPA), and increased by Pension Adjustment Reversals (PAR).

⁴Annual contributions to a MP RPP are limited to the lesser of 18% earned income from the current year and the contribution limit for the year. The contribution limit is indicated in the table above.

⁵Annual contributions to a DPSP are limited to the lesser of 18% of earned income and the contribution limit for the year. The contribution limit is indicated in the table above.

⁶MP RPP and DPSP limits for pension adjustment purposes are also restricted to 18% of earned income.

⁷An individual's TFSA contribution room is calculated as the current year's contribution limit (the contribution limit is indicated in the above table) plus unused TFSA contribution room carried forward from the previous year plus the total amount of TFSA withdrawals made in the preceding year.

⁸Lifetime contribution limit

Corporate Tax for Canadian Controlled Private Corporations (CCPCs)

Combined Federal and Provincial/Territory Corporate Tax Rates

January 1, 2017 to December 31, 2017 Effective Tax Rates

Province/Territory	Active Income of \$500K or less (SBD) ^{1,5}	Active Income greater than 500K (no SBD)	Passive Income (Investments) ⁶
Alberta	12.50%	27.00%	50.67%
British Columbia	12.62%	26.00%	49.67%
Manitoba ²	10.50% & 22.50%	27.00%	50.67%
New Brunswick	13.62%	29.00%	52.67%
Newfoundland & Labrador	13.50%	30.00%	53.67%
Northwest Territories	14.50%	26.50%	50.17%
Nova Scotia	13.50%	31.00%	54.67%
Nunavut	14.50%	27.00%	50.67%
Ontario	15.00%	26.50%	50.17%
Prince Edward Island	15.00%	31.00%	54.67%
Quebec ³	14.50% & 18.50%	26.80%	50.47%
Saskatchewan ⁷	12.50%	26.75%	50.42%
Yukon ⁴	12.00% & 13.00%	28.49%	52.16%

January 1, 2018 to December 31, 2018 Effective Tax Rates

Province/Territory	Active Income of \$500K or less (SBD) ^{1,5}	Active Income greater than 500K (no SBD)	Passive Income (Investments) ⁶
Alberta	12.00%	27.00%	50.67%
British Columbia	12.00%	27.00%	50.67%
Manitoba ²	10.00% & 22.00%	27.00%	50.67%
New Brunswick	12.62%	29.00%	52.67%
Newfoundland & Labrador	13.00%	30.00%	53.67%
Northwest Territories	14.00%	26.50%	50.17%
Nova Scotia	13.00%	31.00%	54.67%
Nunavut	14.00%	27.00%	50.67%
Ontario	13.50%	26.50%	50.17%
Prince Edward Island	14.50%	31.00%	54.67%
Quebec ³	14.00% & 18.00%	26.70%	50.37%
Saskatchewan ⁷	12.00%	27.00%	50.67%
Yukon ⁴	11.00% & 12.00%	27.00%	50.67%

¹Unless otherwise indicated, the Small Business Deduction (SBD) rates applies to active income up to \$500K.

²2017 Rates: 10.50% = Rate for active Income up to \$450K. 22.50% = Rate for active Income from \$450K to \$500K.

2018 Rates: 10.00% = Rate for active Income up to \$450K. 22.00% = Rate for active Income from \$450K to \$500K.

³2017 Rates: 14.50% = Rate for active corporations where the proportion of activities in the M&P or Primary sector is 50% or more. 18.50% = Rate for active corporations that meet the minimum number of hours paid criterion, or for active corporations in the M&P or Primary sector.

2018 Rates: 14.00% = Rate for active corporations where the proportion of activities in the M&P or Primary sector is 50% or more. 18.00% = Rate for active corporations that meet the minimum number of hours paid criterion, or for active corporations in the M&P or Primary sector.

⁴2017 Rates: 12% = Rate for M&P income eligible for the SBD. 13% = Rate for non-M&P income eligible for the SBD.

2018 Rates: 11.00% = Rate for M&P income eligible for the SBD. 12.00% = Rate for non-M&P income eligible for the SBD.

⁵On October 24, 2017, the Department of Finance tabled a Notice of Ways and Means Motion to reduce the Federal small business tax rate from 10.50% to 10% effective January 1, 2018, and to 9% effective January 1, 2019.

⁶2018 Passive income tax rates do not account for potential changes to Federal tax legislation.

⁷In November 2017, Saskatchewan's Bill 84 increased the general corporate tax rate from 11.5% to 12% effective January 1, 2018. Bill 84 also increased the small business threshold from \$500,000 to \$600,000 effective January 1, 2018.