

## 2012 Personal Income Tax Table (updated to July 17, 2012)

	2012 Taxable income	2012 Tax Rate (%)	Provincial Surtax
<b>Federal (note)</b>	First \$42,707	15.00	
	Over \$42,707 up to \$85,414	22.00	
	Over \$85,414 up to \$132,406	26.00	
	Over \$132,406	29.00	
<b>British Columbia</b>	First \$37,013	5.06	
	Over \$37,013 up to \$74,028	7.70	
	Over \$74,028 up to \$84,993	10.50	
	Over \$84,993 up to \$103,205	12.29	
	Over \$103,205	14.70	
<b>Alberta</b>	All 2012 taxable income	10.00 (flat rate)	
<b>Saskatchewan</b>	First \$42,065	11.00	
	Over \$42,065 up to \$120,185	13.00	
	Over \$120,185	15.00	
<b>Manitoba</b>	First \$31,000	10.80	
	Over \$31,000 up to \$67,000	12.75	
	Over \$67,000	17.40	
<b>Ontario</b>	First \$39,020	5.05	20% on income tax exceeding \$4,213 plus
	Over \$39,020 up to \$78,043	9.15	
	Over \$78,043 up to \$500,000	11.16	36% on income tax exceeding \$5,392
	Over \$500,000	12.16	
<b>Quebec</b>	First \$40,100	16.00	
	Over \$40,100 up to \$80,200	20.00	
	Over \$80,200	24.00	
<b>New Brunswick</b>	First \$38,190	9.10	
	Over \$38,190 up to \$76,380	12.10	
	Over \$76,380 up to \$124,178	12.40	
	Over \$124,178	14.30	
<b>Nova Scotia</b>	First \$29,590	8.79	
	Over \$29,590 up to \$59,180	14.95	
	Over \$59,180 up to \$93,000	16.67	
	Over \$93,000 up to 150,000	17.50	
	Over \$150,000	21.00	
<b>Prince Edward Island</b>	First \$31,984	9.80	10% on income tax exceeding \$12,500
	Over \$31,984 up to \$63,969	13.80	
	Over \$63,969	16.70	
<b>Newfoundland &amp; Labrador</b>	First \$32,893	7.70	
	Over \$32,893 up to \$65,785	12.50	
	Over \$65,785	13.30	
<b>Yukon</b>	First \$42,707	7.04	5% on income tax exceeding \$6,000
	Over \$42,707 up to \$85,414	9.68	
	Over \$85,414 up to \$132,406	11.44	
	Over \$132,406	12.76	
<b>Northwest Territories</b>	First \$38,679	5.90	
	Over \$38,679 up to \$77,360	8.60	
	Over \$77,360 up to \$125,771	12.20	
	Over \$125,771	14.05	
<b>Nunavut</b>	First \$40,721	4.00	
	Over \$40,721 up to \$81,442	7.00	
	Over \$81,442 up to \$132,406	9.00	
	Over \$132,406	11.50	

**Note:** In Quebec, the federal tax, otherwise calculated, is reduced by 16.5% to account for the provincial abatement.