

	2014 Taxable income	2014 Tax Rate (%)	Provincial Surtax
Federal (note)	First \$43,953	15.00	
	Over \$43,953 up to \$87,907	22.00	
	Over \$87,907 up to \$136,270	26.00	
	Over \$136,270	29.00	
British Columbia	First \$37,606	5.06	
	Over \$37,606 up to \$75,213	7.70	
	Over \$75,213 up to \$86,354	10.50	
	Over \$86,354 up to \$104,858	12.29	
	Over \$104,858 up to \$150,000	14.70	
	Over \$150,000	16.80	
Alberta	All 2014 taxable income	10.00 (flat rate)	
Saskatchewan	First \$43,292	11.00	
	Over \$43,292 up to \$123,692	13.00	
	Over \$123,692	15.00	
Manitoba	First \$31,000	10.80	
	Over \$31,000 up to \$67,000	12.75	
	Over \$67,000	17.40	
Ontario	First \$40,120	5.05	20% on income tax exceeding \$4,331
	Over \$40,120 up to \$80,242	9.15	plus
	Over \$80,242 up to \$150,000	11.16	36% on income tax exceeding \$5,543
	Over \$150,000 up to \$220,000	12.16	
	Over \$220,000	13.16	
Quebec	First \$41,495	16.00	
	Over \$41,495 up to \$82,985	20.00	
	Over \$82,985 up to \$100,970	24.00	
	Over \$100,970	25.75	
New Brunswick	First \$39,305	9.68	
	Over \$39,305 up to \$78,609	14.82	
	Over \$78,609 up to \$127,802	16.52	
	Over \$127,802	17.84	
Nova Scotia	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	
Prince Edward Island	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	
Newfoundland & Labrador	First \$34,254	7.70	
	Over \$34,254 up to \$68,508	12.50	
	Over \$68,508	13.30	
Yukon	First \$43,953	7.04	5% on income tax exceeding \$6,000
	Over \$43,953 up to \$87,907	9.68	
	Over \$87,907 up to \$136,270	11.44	
	Over \$136,270	12.76	
Northwest Territories	First \$39,808	5.90	
	Over \$39,808 up to \$79,618	8.60	
	Over \$79,618 up to \$129,441	12.20	
	Over \$129,441	14.05	
Nunavut	First \$41,909	4.00	
	Over \$41,909 up to \$83,818	7.00	
	Over \$83,818 up to \$136,270	9.00	
	Over \$136,270	11.50	

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