Personal income tax

All years tax rates and income brackets

Provincial or territorial income tax rates apply **in addition to** federal income tax rates. The tax rates are split up into income brackets. Each rate applies only to the corresponding income bracket, not to all income.

2026

Tax rates and income brackets to be used on the 2026 tax return.

Refer to: Current year rates and brackets

2025

Tax rates and income brackets used on the 2025 tax return.

Refer to: Last year rates and brackets

2024

Federal rate for 2024

The rate is determined by the Government of Canada.

Each portion of your taxable income		
from	**up to**	**is taxed at**
$0	$55,867	15%
$55,867.01	$111,733	20.5%
$111,733.01	$173,205	26%
$173,205.01	$246,752	29%
$246,752.01	unlimited	33%

and

Provincial or territorial rates for 2024

The rate is determined by your province or territory of residence on December 31, 2024.

- ▶ Alberta
- ▶ British Columbia
- ▶ Manitoba
- ▶ New Brunswick
- ▶ Newfoundland and Labrador
- ▶ Northwest Territories
- ▶ Nova Scotia
- ▶ Nunavut
- ▶ Ontario

▶ Prince Edward Island

▶ Quebec

▶ Saskatchewan

▶ Yukon

2023

Federal rate for 2023

The rate is determined by the Government of Canada.

Each portion of your taxable income		
from	**up to**	**is taxed at**
$0	$53,359	15%
$53,359.01	$106,717	20.5%
$106,717.01	$165,430	26%
$165,430.01	$235,675	29%
$235,675.01	unlimited	33%

and

Provincial or territorial rates for 2023

The rate is determined by your province or territory of residence on December 31, 2023.

- Alberta
- British Columbia
- Manitoba
- New Brunswick
- Newfoundland and Labrador
- Northwest Territories
- Nova Scotia
- Nunavut
- Ontario
- Prince Edward Island
- Quebec
- Saskatchewan
- Yukon

2022

Federal rate for 2022

The rate is determined by the Government of Canada.

Each portion of your taxable income		
from	**up to**	**is taxed at**
$0	$50,197	15%
$50,197.01	$100,392	20.5%
$100,392.01	$155,625	26%
$155,625.01	$221,708	29%
$221,708.01	unlimited	33%

Provincial or territorial rates for 2022

The rate is determined by your province or territory of residence on December 31, 2022.

- ▶ Alberta
- ▶ British Columbia
- ▶ Manitoba
- ▶ New Brunswick
- ▶ Newfoundland and Labrador
- ▶ Northwest Territories
- ▶ Nova Scotia
- ▶ Nunavut
- ▶ Ontario

▶ Prince Edward Island

▶ Quebec

▶ Saskatchewan

▶ Yukon

2021

Federal rate for 2021

The rate is determined by the Government of Canada.

Each portion of your taxable income		
from	**up to**	**is taxed at**
$0	$49,020	15%
$49,020.01	$98,040	20.5%
$98,040.01	$151,978	26%
$151,978.01	$216,511	29%
$216,511.01	unlimited	33%

and

Provincial or territorial rates for 2021

The rate is determined by your province or territory of residence on December 31, 2021.

- Alberta
- British Columbia
- Manitoba
- New Brunswick
- Newfoundland and Labrador
- Northwest Territories
- Nova Scotia
- Nunavut
- Ontario
- Prince Edward Island
- Quebec
- Saskatchewan
- Yukon

2020

Federal rate for 2020

The rate is determined by the Government of Canada.

Each portion of your taxable income		
from	**up to**	**is taxed at**
$0	$48,535	15%
$48,535.01	$97,069	20.5%
$97,069.01	$150,473	26%
$150,473.01	$214,368	29%
$214,368.01	unlimited	33%

Provincial or territorial rates for 2020

The rate is determined by your province or territory of residence on December 31, 2020.

- ▶ Alberta
- ▶ British Columbia
- ▶ Manitoba
- ▶ New Brunswick
- ▶ Newfoundland and Labrador
- ▶ Northwest Territories
- ▶ Nova Scotia
- ▶ Nunavut
- ▶ Ontario

- Prince Edward Island
- Quebec
- Saskatchewan
- Yukon

2019

Federal rate for 2019

The rate is determined by the Government of Canada.

Each portion of your taxable income		
from	**up to**	**is taxed at**
$0	$47,630	15%
$47,630.01	$95,259	20.5%
$95,259.01	$147,667	26%
$147,667.01	$210,371	29%
$210,371.01	unlimited	33%

and

Provincial or territorial rates for 2019

The rate is determined by your province or territory of residence on December 31, 2019.

- ▶ Alberta
- ▶ British Columbia
- ▶ Manitoba
- ▶ New Brunswick
- ▶ Newfoundland and Labrador
- ▶ Northwest Territories
- ▶ Nova Scotia
- ▶ Nunavut
- ▶ Ontario
- ▶ Prince Edward Island
- ▶ Quebec
- ▶ Saskatchewan
- ▶ Yukon

2018

Federal rate for 2018

The rate is determined by the Government of Canada.

Each portion of your taxable income		
from	up to	is taxed at
$0	$46,605	15%
$46,605.01	$93,208	20.5%
$93,208.01	$144,489	26%
$144,489.01	$205,842	29%
$205,842.01	unlimited	33%

Provincial or territorial rates for 2018

The rate is determined by your province or territory of residence on December 31, 2018.

- Alberta
- British Columbia
- Manitoba
- New Brunswick
- Newfoundland and Labrador
- Northwest Territories
- Nova Scotia
- Nunavut
- Ontario

▶ Prince Edward Island

▶ Quebec

▶ Saskatchewan

▶ Yukon

2017

Federal rate for 2017

The rate is determined by the Government of Canada.

Each portion of your taxable income		
from	**up to**	**is taxed at**
$0	$45,916	15%
$45,916.01	$91,831	20.5%
$91,831.01	$142,353	26%
$142,353.01	$202,800	29%
$202,800.01	unlimited	33%

and

Provincial or territorial rates for 2017

The rate is determined by your province or territory of residence on December 31, 2017.

▶ Alberta

▶ British Columbia

▶ Manitoba

▶ New Brunswick

▶ Newfoundland and Labrador

▶ Northwest Territories

▶ Nova Scotia

▶ Nunavut

▶ Ontario

▶ Prince Edward Island

▶ Quebec

▶ Saskatchewan

▶ Yukon

2016

Federal rate for 2016

The rate is determined by the Government of Canada.

Each portion of your taxable income		
from	up to	is taxed at
$0	$45,282	15%
$45,282.01	$90,563	20.5%
$90,563.01	$140,388	26%
$140,388.01	$200,000	29%
$200,000.01	unlimited	33%

and

Provincial or territorial rates for 2016

The rate is determined by your province or territory of residence on December 31, 2016.

- ▶ Alberta
- ▶ British Columbia
- ▶ Manitoba
- ▶ New Brunswick
- ▶ Newfoundland and Labrador
- ▶ Northwest Territories
- ▶ Nova Scotia
- ▶ Nunavut
- ▶ Ontario

- Prince Edward Island
- Quebec
- Saskatchewan
- Yukon

2015

Federal rate for 2015

The rate is determined by the Government of Canada.

Each portion of your taxable income		
from	**up to**	**is taxed at**
$0	$44,701	15%
$44,701.01	$89,401	22%
$89,401.01	$138,586	26%
$138,586.01	unlimited	29%

and

Provincial or territorial rates for 2015

The rate is determined by your province or territory of residence on December 31, 2015.

- Alberta

- ▶ British Columbia
- ▶ Manitoba
- ▶ New Brunswick
- ▶ Newfoundland and Labrador
- ▶ Northwest Territories
- ▶ Nova Scotia
- ▶ Nunavut
- ▶ Ontario
- ▶ Prince Edward Island
- ▶ Quebec
- ▶ Saskatchewan
- ▶ Yukon

Prior years rates and brackets

For tax rates and income brackets starting from 1985, refer to All personal income tax packages.

You will need to download the return to view the rates and brackets.

Date modified: 2026-06-25