Personal income tax

Basic personal amount

Federal: **Line 30000**
Provincial or territorial: **Line 58040**
Tax year: **2025** | Prior tax years: 2024 and earlier

The **basic personal amount** is a **non-refundable tax credit** that allows you to earn a minimum amount of income before having to pay federal income tax.

On this page

Who can claim the basic personal amount

Generally, you can claim this amount if you were a **resident of Canada** or **deemed resident of Canada** for the year.

If you were **bankrupt** or moved to Canada or from Canada during the tax year, special rules apply for claiming this amount. To learn more, contact the Canada Revenue Agency (CRA).

How much you can claim

The amount you can claim depends on your **net income** for the year.

Claim amount based on your net income

Federal amount for 2025

If your net income (line 23600 of your return) is:

- **$177,882 or less**, claim **$16,129**
- **more than $253,414**, claim **$14,538**

Otherwise, use the *Federal Worksheet* to calculate your claim.

and

Provincial and territorial amounts for 2025

The basic personal amount you can claim may also vary depending on your province or territory of residence at the **end of the year**:

- Alberta
- British Columbia
- Manitoba
- New Brunswick
- Newfoundland and Labrador

- Northwest Territories
- Nova Scotia
- Nunavut
- Ontario
- Prince Edward Island
- Quebec
- Saskatchewan
- Yukon

How to claim this amount

Claim the basic personal amount on your **federal tax return** and your **provincial or territorial Form 428**.

Federal tax return

On **line 30000** of your federal tax return, enter the **federal** basic personal amount determined under How much you can claim.

and

Provincial or territorial Form 428

Residents of a province or territory other than Quebec

On **line 58040** of your provincial or territorial **Form 428**, enter the **provincial or territorial** basic personal amount determined under How much you can claim.

Alberta	Form AB428
British Columbia	Form BC428
Manitoba	Form MB428
New Brunswick	Form NB428
Newfoundland and Labrador	Form NL428
Northwest Territories	Form NT428
Nova Scotia	Form NS428
Nunavut	Form NU428
Ontario	Form ON428
Prince Edward Island	Form PE428
Saskatchewan	Form SK428
Yukon	Form YK428

Residents of Quebec

Quebec	Refer to: Revenu Québec

References

Forms and publications

- Worksheet 5000-D1, *Federal Worksheet (for all except non-residents)*
- Form 5009-C, *AB428 – Alberta Tax and Credits*
- Form 5010-C, *BC428 – British Columbia Tax*
- Form 5007-C, *MB428 – Manitoba Tax*

- Worksheet 5007-D, *Worksheet MB428* – Manitoba
- Form 5004-C, *NB428 – New Brunswick Tax and Credits*
- Form 5001-C, *NL428 – Newfoundland and Labrador Tax*
- Form 5012-C, *NT428 – Northwest Territories Tax*
- Form 5003-C, *NS428 – Nova Scotia Tax*
- Form 5014-C, *NU428 – Nunavut Tax*
- Form 5006-C, *ON428 – Ontario Tax*
- Form 5002-C, *PE428 – Prince Edward Island Tax and Credits*
- Form 5008-C, *SK428 – Saskatchewan Tax*
- Form 5011-C, *YT428 – Yukon Tax*
- Income Tax Folio S1-F4-C1, *Basic Personal and Dependant Tax Credits* (for 2016 and prior tax years)
- Income Tax Folio S1-F4-C2, *Basic Personal and Dependant Tax Credits* (for 2017 and subsequent tax years)

Related topics

- Newcomers to Canada and the CRA (Canada Revenue Agency)

Legislation

ITA (Income Tax Act): 117.1(1)

Annual Adjustment

ITA (Income Tax Act): 118(1)

Personal credits

ITA (Income Tax Act): 118(1.1)

Definition of basic personal amount

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