TD Wealth



Combined Federal and Provincial/Territory Personal Tax Rates

2019 Taxation Year

2019 Lov Limit (\$		
berta		
-	47,63	0 25.00%
47,631	95,25	9 30.50%
95,260) 131,22	0 36.00%
131,221	I 147,66	38.00%
147,668	3 157,46	41.00%
157,465	5 209,95	52 42.00%
209,95	3 210,37	43.00%
210,372	2 314,92	47.00%
314,929	9 and hig	her 48.00%
tish Columbia		
-	40,70	7 20.06%
40,708	47,63	0 22.70%
47,631	81,410	6 28.20%
81,417	93,47	6 31.00%
93,477		
95,260		
113,507		
147,668		
153,90		
210,372	2 and hig	her 49.80%
nitoba		0 05 0001
-	32,67	
32,671		
47,631	70,61	0 33.25%
70,611	95,25	9 37.90%
95,260) 147,66	67 43.40%
147,668	3 210,37	46.40%
210,372	2 and hig	her 50.40%
w Brunswick		
-	42,59	2 24.68%
42,593	47,63	0 29.82%
47,631	85,18	4 35.32%
85,185	95,25	9 37.02%
95,260) 138,49	91 42.52%
138,492	2 147,66	43.84%
147,668	3 157,77	8 46.84%
157,779		
210,372		
vfoundland & Labrador		
-	37,59	1 23.70%
37,592		
47,631		
75,182		
95,260		
134,225		
147,668		
187,914		
210,372	2 and hig	her 51.30%
thwest Territories		
-	43,13	
43,138	47,63	
47,631	86,27	7 29.10%
86,278	95,25	9 32.70%
95,260	140,26	38.20%
140,268	8 147,66	40.05%
147,668	3 210,37	71 43.05%
210,372	2 and hig	her 47.05%
va Scotia		
-	25,00	0 23.79%
25,001		
29,591		
47,631		
-7,001	00,10	

75,000 93,001 95,259 38 95,260 147,667 43 147,668 150,000 46 150,001 210,371 50 210,372 and higher 54 Nunavut - 45,414 19 45,415 47,630 22 47,631 90,829 27 90,830 95,259 29 95,260 147,667 35 147,668 210,371 40 40 40 41 40 41 41 40 41 <th></th> <th>2019 Com Tax Rat</th> <th>2019 Upper Limit (\$)</th> <th>2019 Lowe Limit (\$)</th>		2019 Com Tax Rat	2019 Upper Limit (\$)	2019 Lowe Limit (\$)
75,000 93,001 95,259 38 95,260 147,667 43 147,668 150,000 46 150,001 210,371 50 210,372 and higher 54 Nunavut - 45,414 99 45,415 47,630 22 47,631 90,829 27 90,830 95,259 29 95,260 147,667 35 147,668 210,371 40 Ontario ³ - 43,906 20 43,907 47,630 22 37 95,260 147,667 35 31 147,668 210,371 40 31 210,372 20,000 41 31 1102 95,259 33 31 95,260 147,667 42 41 147,668 150,000 44 45 120,372 20,000 51 22 210,372 20,000				Nova Scotia continued
93,001 95,259 38 95,260 147,667 43 147,668 150,000 46 150,001 210,371 50 210,372 and higher 54 Nunovut - 45,414 19 45,415 90,829 27 90,830 95,259 29 95,260 147,667 35 147,668 210,371 40 210,372 and higher 44 0ntario ³ - 43,906 20 43,907 47,630 24 47 47,631 77,313 29 37 95,260 147,667 43 31 102 95,259 33 37 95,260 147,667 43 44 147,668 150,000 46 44 147,668 150,000 46 45 103,984 47 43 45 147,668 10,39 34 </td <td>7.70%</td> <td>37.70</td> <td>74,999</td> <td>59,181</td>	7.70%	37.70	74,999	59,181
95,260 147,667 43 147,668 150,000 46 150,001 210,371 50 210,372 and higher 54 Nunavut - 45,414 19 45,415 47,630 22 47,631 90,829 27 90,830 95,259 29 95,260 147,667 35 147,668 210,371 40 210,372 and higher 44 Ontario* - 43,906 20 47,631 77,313 29 37 147,668 10,011 33 31 17,314 87,813 91,101 33 91,102 95,259 33 31 91,102 95,259 33 31 147,668 150,000 46 47 150,001 210,371 47 210,372 220,000 51 220,001 af,396 34 63,97	57.17%			
147,668 150,000 240,371 500 210,372 and higher 54 Nunavut - 45,414 190 45,415 47,630 22 47,631 90,829 27 90,830 95,259 29 95,560 147,667 35 147,668 210,371 400 210,372 and higher 44 Ontario ³ - 43,906 200 43,907 47,630 24 47,631 77,313 29 47,631 77,313 29 37 36 36 36 37 91,102 95,259 33 37 37 47 43 37 47 43 37 47 43 37 47 43 37 47 43 37 47 43 37 47 43 44 43 44 43 44 43 44 43 44 44 44		38.00	95,259	
150,001 210,371 50 210,372 and higher 54 Nunavut - 45,414 19 45,415 47,630 22 47,631 90,829 27 90,830 95,259 29 95,260 147,667 35 147,668 210,371 40 20,372 and higher 44 0ntario* - 43,906 20 43,907 47,630 24 47 0ntario* - 43,906 20 47,631 77,313 29 37 16,047,01 37,313 29 37 17,314 87,813 31 31 91,102 95,259 37 37 147,668 150,000 44 46 150,001 210,371 47 210,372 220,000 57 210,372 220,000 57 93,993 147,667 42 <tr< td=""><td></td><td>43.50</td><td></td><td></td></tr<>		43.50		
210,372 and higher 54 Nunavut - 45,414 19 45,415 47,630 22 47,631 90,829 27 90,830 95,259 29 95,260 147,667 35 147,668 210,371 40 Ontario ³ - 43,906 20 43,907 47,630 24 47,631 77,313 29 47,631 77,313 29 95,260 147,667 43 91,102 95,259 33 91,102 95,259 33 91,02 95,259 33 91,02 95,259 33 92,000 210,371 44 147,668 150,000 46 150,001 210,371 47 20,372 220,000 53 93,980 47,630 28 47,631 63,969 34 63,370 95,259 37 <td>6.50%</td> <td></td> <td></td> <td></td>	6.50%			
Nunavut 45,414 19 45,415 47,630 22 47,631 90,829 27 90,830 95,259 29 95,260 147,667 35 147,668 210,371 40 210,372 and higher 44 Ontario ³ 7 43,906 20 43,907 47,630 24 47,631 77,313 29 95,260 147,667 43 91,102 95,259 33 91,102 95,259 33 91,102 95,259 33 91,102 95,259 33 91,102 95,259 33 95,260 147,667 43 147,658 150,000 46 150,001 210,371 47 20,372 220,000 51 95,260 98,997 42 47,631 63,969 34 63,970 95,259 37		50.00		
- 45,414 19 45,415 47,630 22 47,631 90,829 27 90,830 95,259 29 95,260 147,667 35 147,668 210,371 40 210,372 and higher 44 Onterio ³ - 43,906 22 47,631 77,313 29 37 77,314 87,813 31 31 87,814 91,101 33 91,102 95,259 37 95,260 147,667 43 44 45 44 10,001 210,371 44 45 45 45 147,668 150,000 46 45 46 47 45 44 44 45 47 45 44 44 44 45 46 47 45 44 45 47 45 47 45 44 46 47 47 45 44 46 </td <td>4.00%</td> <td>54.00</td> <td>and higher</td> <td></td>	4.00%	54.00	and higher	
45,415 47,630 22 47,631 90,829 29 90,830 95,259 29 95,260 147,667 35 147,668 210,371 40 Ontario ³ - 43,906 20 43,907 47,630 24 47,631 77,313 29 77,314 87,813 31 87,814 91,101 33 91,102 95,259 33 95,260 147,667 43 147,668 150,000 46 147,668 150,000 46 150,001 210,371 47 20,037 20,000 51 210,372 220,000 51 220,001 and higher 53 95,260 98,997 42 47,631 63,969 34 63,970 95,259 37 95,260 98,997 42 98,998 147,667 42				Nunavut
47,631 90,829 27 90,830 95,259 29 95,260 147,667 35 147,668 210,371 44 Ontario ³ 7 31 29 43,907 47,630 24 47,631 77,313 29 47,631 77,313 29 77,314 87,813 31 87,814 91,101 33 91,102 95,259 33 95,260 147,667 44 147,668 150,000 46 147,668 150,000 47 210,372 220,000 61 220,001 and higher 53 Prince Edward Island ^s 77 47 47,631 63,969 34 63,970 95,259 37 95,260 98,997 42 98,988 147,667 42 147,663 210,371 47 147,651 87,575 33	9.00%			-
90.830 95.259 29 95.260 147,667 35 147,668 210,371 44 Ontario ³ 44 Ontario ³ 44 147,668 210,372 and higher 44 Ontario ³ 44 20 24 147,631 77,313 29 24 147,631 77,313 29 37 147,653 77,313 29 37 147,653 95,259 37 31 150,001 210,371 47 47 150,001 210,371 47 47 150,001 210,371 47 47 150,001 210,371 47 47 161,017 20,020 51 52 170,02 220,000 31,984 24 131,985 47,630 28 34 163,970 95,259 37 42 147,668 210,371 44 47 1	2.00%	22.00	47,630	45,415
95,260 147,667 35 147,668 210,371 44 Ontorio ³ 44 Ontorio ³ 45 43,907 47,630 42 43,907 47,630 42 47,631 77,313 42 47,631 77,313 43 147,668 95,259 43 95,260 147,667 43 147,668 150,000 46 150,001 210,371 47 150,001 210,371 47 160,012 20,000 53 170,02 220,000 53 161,001 210,371 47 170,02 220,000 53 171,02 220,000 53 161,0372 20,000 53 171,0372 220,000 53 171,0372 31,984 24 171,0373 63,969 44 171,0372 31,984 24 171,0372 31,985 </td <td>7.50%</td> <td>27.50</td> <td>90,829</td> <td>47,631</td>	7.50%	27.50	90,829	47,631
147,668 210,371 440 Ontario ³ - 43,906 20 43,907 47,630 20 43,907 47,630 20 47,631 77,313 20 61,637,131 87,814 91,101 33 91,102 95,259 37 95,260 147,667 44 147,668 150,000 46 150,001 210,371 47 210,372 220,000 51 220,001 and higher 52 150,001 210,371 47 210,372 220,000 51 220,001 and higher 52 150,001 20,371 47 210,372 20,000 51 210,372 31,984 24 31,985 47,630 28 414,663 210,371 44 147,668 210,371 47 210,372 and higher 51 210,372 <	9.50%	29.50	95,259	90,830
210,372 ond higher 44 Ontario ³ - 43,906 20 43,907 47,630 29 47,631 77,313 29 77,314 87,813 31 87,814 91,101 33 91,102 95,259 37 95,260 147,667 44 147,668 150,000 46 150,001 210,371 47 210,372 220,000 51 220,001 and higher 43 91,02 220,000 51 210,372 220,000 51 210,372 220,000 51 210,372 200,000 51 93,985 47,630 28 63,970 95,259 37 95,260 98,997 42 98,998 147,667 44 147,668 210,371 47 94,95260 106,555 44 95,260 106,555 44	5.00%	35.00	147,667	95,260
Ontario ³ 43,906 20 43,907 47,630 24 47,631 77,313 29 47,631 77,313 31 87,814 91,101 33 91,102 95,259 37 95,260 147,667 43 147,668 150,000 46 150,001 210,371 47 210,372 220,000 61 220,001 and higher 53 Prince Edward Island ³ 47,630 28 47,631 63,969 34 63,970 95,259 37 95,260 98,997 42 147,668 210,371 47 210,372 and higher 51 Quebec ⁴ 47 43,790 47 147,668 210,371 47 147,668 210,371 47 147,668 210,371 47 147,668 210,371 47 147,668 210,371	0.50%	40.50	210,371	147,668
-43,9062043,90747,6302447,63177,3132977,31487,8133187,81491,1013391,10295,2593795,260147,66744147,668150,00047210,372220,00061220,00120,37147220,00131,98547,6302895,26098,9974211,98424,03163,9694431,98547,6302847,63163,9694463,97095,2593795,26098,99742147,668210,37144147,668210,37144147,663147,66743147,65163,55544147,668210,37144147,668210,37144147,668210,37145147,668210,37145155,260147,66745165,560147,66745176,5753335176,5753445176,5753545176,5753535176,5753535176,5753535176,5753535176,5753535176,5753535176,5753535176,5753535176,5753535176,5753535176,57535	4.50%	44.50	and higher	210,372
43,90747,6302247,63177,3132977,31487,8133187,81491,1013391,10295,2593795,260147,66742147,688150,00046150,001210,37147220,001and higher53Prince Edward Island³74131,98547,6302847,63163,9693463,97095,2593795,26098,99742163,97095,2593795,26098,99742163,97095,2593795,26098,99742174,63163,97051037,57537143,79147,630321147,668210,37144195,260106,55544195,260106,555441106,556147,667441106,556147,667451147,688210,371452103,72and higher535askatchewan-45,225331147,63195,259331147,63195,259331147,63195,259331147,63195,259331147,63195,259331147,668129,214381147,658129,21438				Ontario ³
47,63177,3139977,31487,8133187,81491,1013391,10295,2593795,260147,66742147,688150,00042150,001210,37147200,372220,00051200,001and higher53Prince Edward Island³47,6302847,63163,9693447,63163,9693463,97095,2593798,988147,66744147,668210,3714720,0372and higher51Quebed441,763187,5753743,79147,6303244,763187,57537536katchewan10,6556147,6674745,22647,6302745,22647,630336145,22647,63033743,79145,259446310,37145356345,256147,667476410,6556147,66747745,22647,630336345,22647,630336452,5903333745,22647,630336452,591333365,560129,214383365,260129,21438744,635120,37144745,22547,63033745,226<		20.05		
77,31487,8139187,81491,1013391,10295,2593795,260147,66743147,688150,00044150,001210,37147220,001and higher53Prince Edward Island³47,6302847,63163,9693463,97095,2593798,988147,66744147,668210,3714798,989147,66744147,668210,3714720,037and higher5120,037and higher5198,989147,66744147,668210,37147106,556147,66744106,556147,66747106,556147,66747106,556147,66747106,556147,66747147,681210,37148106,556147,66747147,681210,37148147,63195,2593315,260129,2143816,129,215147,6674817,63195,25933129,215147,66740129,215147,66740147,683210,37140147,683210,37140147,683129,21438147,683129,21438147,683210,37140147,683129,21438147,683129,21438<		24.15		
87,81491,1013391,10295,2593795,260147,66743147,688150,00046150,001210,37147200,372220,00051220,001and higher53Prince Edward Island ³ 47,6302847,63163,9693463,97095,2593795,26098,9974298,988147,66744147,668210,3714720,0372and higher51Quebec ⁴ 47,63052743,7904743,79147,6303244,763187,575355260106,55544106,556147,66747106,556147,66747147,688210,3714820,372and higher5252skatchewan52,5943-45,2252544,763195,2593352skatchewan52,5934-45,2252544,763195,2593352,600129,2143852,600129,21438129,215147,66740147,688210,37140129,215147,66740129,215147,66740129,215147,66740129,215147,66740129,215147,66740129,215147,66740129,215 <td< td=""><td></td><td>29.65</td><td></td><td></td></td<>		29.65		
91,102 95,259 37 95,260 147,667 43 147,668 150,000 46 150,001 210,371 47 210,372 220,000 51 220,001 and higher 53 Prince Edward Island ³ 31,984 24 31,985 47,630 28 47,631 63,969 34 63,970 95,259 37 95,260 98,997 42 98,998 147,667 44 147,668 210,371 47 Quebec ⁴ - 43,790 27 43,791 47,630 32 37 Quebec ⁴ - 43,790 27 43,791 47,630 32 37 106,556 147,667 44 45 106,556 147,667 45 37 106,556 147,667 45 37 106,556 147,667 45 37	1.48%	31.48	87,813	77,314
95,260147,66742147,688150,00047150,001210,37147210,372220,00051220,001and higher53Prince Edward Island³47,6302847,63163,9693463,97095,2593795,26098,99742147,668210,37147210,372and higher52Quebec447,63187,57543,79147,6303244,63187,5753345,260106,55548106,556147,66749106,556147,66749106,556147,66749106,556147,66749106,556147,66749106,556147,66749106,556147,66749106,556147,66749106,556147,66749106,556147,66749106,556147,66749117,668210,37149117,668129,21438117,668129,21438117,668129,21438117,668129,21438117,668129,21438117,668129,21438117,668129,21438117,668120,37140117,668129,21438117,668129,21438117,668129,21438117,668129,21438	3.89%	33.89	91,101	87,814
147,668150,00044150,001210,37147210,372220,00051220,001and higher53Prince Edward Island³441,98547,6302847,63163,9693463,97095,2593795,26098,99742147,668210,37144147,668210,37147200bec447,63187,5753795,260106,55544147,668210,37147106,556147,667471106,556147,667471106,556147,667471106,556147,667471106,556147,667471106,556147,667471106,556147,631355askatchewan-45,22533120,215147,66747120,215147,66740120,215147,66740120,215147,667401106,688210,371431106,556129,214381106,556129,214361106,556129,214381106,556129,214381106,556129,214381106,556129,214381106,556129,214381106,556129,214381106,556129,214381106,556129,214381106,556129,214381106,556	7.91%	37.919	95,259	91,102
150,001 210,371 47 210,372 220,000 51 220,001 ond higher 53 Prince Edward Island³ 24 31,985 47,630 28 47,631 63,969 34 63,970 95,259 37 95,260 98,997 42 98,998 147,667 44 147,668 210,371 47 210,372 ond higher 51 Quebec4 - 43,790 27 43,791 47,630 32 37 16,556 147,631 37,575 37 16,556 147,637 47 47 106,556 147,667 47 47 106,556 147,667 47 47 106,556 147,667 47 47 1147,668 210,371 48 49 106,556 147,667 47 47 106,556 147,667 47 47 106,556 147,630 27 45 106,	3.41%	43.41	147,667	95,260
210,372 220,000 51 220,001 and higher 53 Prince Edward Island ³ 24 31,985 47,630 28 47,631 63,969 34 63,970 95,259 37 95,260 98,997 42 147,668 210,371 44 147,668 210,371 47 Quebec ⁴ 31,985 47,630 32 43,791 47,630 32 43,791 47,630 32 47,631 87,575 37 95,260 106,555 44 106,556 147,667 47 106,556 147,667 47 106,556 147,667 47 1147,668 210,371 49 210,372 and higher 53 5askatchewan 53 45 147,668 210,371 49 147,668 210,371 49 147,663 45,225 33	6.41%	46.41	150,000	147,668
220,001 and higher 53 Prince Edward Island ³	7.97%	47.97	210,371	150,001
Prince Edward Island ³ 31,984 24 - 31,984 24 31,985 47,630 28 47,631 63,969 34 63,970 95,259 37 95,260 98,997 42 98,998 147,667 44 147,668 210,371 47 210,372 and higher 51 Quebec ⁴ - 43,790 27 43,791 47,630 32 37 95,260 106,555 44 37 95,260 106,555 45 37 106,556 147,667 47 37 106,556 147,667 47 37 106,556 147,667 47 37 106,556 147,667 47 37 107,658 210,371 49 37 106,556 147,667 47 37 107,630 27 37 37 107,658 210,3	1.97%	51.97	220,000	210,372
- 31,984 24 31,985 47,630 28 47,631 63,969 34 63,970 95,259 37 95,260 98,997 42 98,998 147,667 44 147,668 210,371 47 210,372 and higher 51 Quebec ⁴ - 43,790 27 43,791 47,630 32 43,791 47,630 32 47,631 87,575 33 95,260 106,555 44 106,556 147,667 47 106,556 147,667 47 1147,668 210,371 49 210,372 and higher 53 5askatchewan - 45,225 33 45,226 47,630 27 47,631 95,259 33 45,226 47,630 27 45,226 47,630 27 47,631 95,259 <t< td=""><td>3.53%</td><td>53.53</td><td>and higher</td><td>220,001</td></t<>	3.53%	53.53	and higher	220,001
31,985 47,630 28 47,631 63,969 34 63,970 95,259 37 95,260 98,997 42 98,998 147,667 44 147,668 210,371 47 210,372 and higher 51 Quebec ⁴ - 43,790 27 43,791 47,630 32 47,631 87,575 37 95,260 106,555 44 106,556 147,667 47 106,556 147,667 47 106,556 147,667 47 106,556 147,667 47 106,556 147,667 47 106,556 147,667 47 107,668 210,371 48 104,681 95,259 33 1147,668 129,214 38 1129,215 147,667 40 1147,668 210,371 43				Prince Edward Island ³
47,631 63,969 34 63,970 95,259 37 95,260 98,997 42 98,998 147,667 44 147,668 210,371 47 210,372 and higher 51 Quebec ⁴ 43,791 47,630 32 43,791 47,630 32 37 43,791 47,630 32 37 43,791 47,630 32 37 47,631 87,575 33 37 95,260 106,555 44 44 106,556 147,667 47 45 210,372 and higher 53 37 5askatchewan 210,371 45 37 110,556 147,667 45 37 45,226 47,630 37 37 5askatchewan - 45,225 33 129,215 147,667 40 38 129,215 147,667 40 38 129,215 147,667 40 40 1	1.80%	24.80	31,984	-
63,970 95,259 37 95,260 98,997 42 98,998 147,667 44 147,668 210,371 47 210,372 and higher 51 Quebec ⁴ 43,790 27 43,791 47,630 32 47,631 87,575 37 87,576 95,259 44 95,260 106,555 45 106,556 147,667 47 106,556 147,667 47 106,556 147,667 47 106,556 147,667 47 106,556 147,667 47 106,556 147,667 47 106,556 147,667 47 107,0372 and higher 53 5askatchewan - 45,225 25 147,631 95,259 33 95,260 129,214 38 129,215 147,667 40 147,668 210,371 <t< td=""><td>3.80%</td><td>28.80</td><td>47,630</td><td>31,985</td></t<>	3.80%	28.80	47,630	31,985
95,260 98,997 42 98,998 147,667 44 147,668 210,371 47 210,372 and higher 51 Quebec ⁴ 43,790 27 43,791 47,630 32 47,631 87,575 33 87,576 95,259 41 95,260 106,555 47 106,556 147,667 47 106,556 147,667 47 210,372 and higher 53 5askatchewan 21 37 - 45,226 47,630 27 47,631 95,259 41 33 5askatchewan 210,371 49 33 45,226 47,630 27 33 45,226 47,630 33 33 95,260 129,214 38 33 129,215 147,667 40 34 147,668 210,371 43 34	4.30%	34.30	63,969	47,631
98,998 147,667 44 147,668 210,371 47 210,372 and higher 51 Quebec ⁴ 43,790 27 43,791 47,630 32 47,631 87,575 37 87,576 95,259 41 95,260 106,555 45 106,556 147,667 47 210,372 and higher 53 5askatchewan 210,371 45 - 45,225 33 95,260 129,214 38 147,663 95,259 33 210,372 and higher 53 5askatchewan 21 33 129,215 147,667 40 129,215 147,667 40	7.20%	37.20	95,259	63,970
147,668 210,371 47 210,372 and higher 51 Quebec ⁴ - 43,790 27 43,791 47,630 32 43,791 47,630 32 47,631 87,575 33 87,576 95,259 44 95,260 106,555 45 106,556 147,667 47 210,372 and higher 53 33 210,371 45 210,372 and higher 53 53 53 53 45,226 47,630 27 45,226 47,630 27 45,226 47,630 33 95,260 129,214 38 129,215 147,667 40 147,668 210,371 43	2.70%	42.70	98,997	95,260
210,372 and higher 51 Quebec ⁴ - 43,790 27 43,791 47,630 32 43,791 47,630 32 47,631 87,575 33 87,576 95,259 44 95,260 106,555 45 106,556 147,667 47 210,372 and higher 53 Saskatchewan - 45,225 25 - 45,225 47 33 95,260 129,214 38 34 147,668 210,371 48 34 147,631 95,259 33 35 147,631 95,259 33 35 147,631 95,259 33 35 129,215 147,667 40 36 129,215 147,667 40 36	4.37%	44.37	147,667	98,998
Quebec4 43,790 27 43,791 47,630 32 43,791 47,630 32 47,631 87,575 37 87,576 95,259 44 95,260 106,555 45 106,556 147,667 47 147,668 210,371 49 210,372 and higher 53 Saskatchewan 53 53 - 45,225 25 47,631 95,259 33 95,260 129,214 38 129,215 147,667 40 147,668 210,371 43	7.37%	47.37	210,371	147,668
- 43,790 27 43,791 47,630 32 47,631 87,575 33 87,576 95,259 44 95,260 106,555 47 106,556 147,667 47 210,372 and higher 53 Saskatchewan 21 33 - 45,225 33 47,631 95,259 33 95,260 129,214 38 129,215 147,667 40 147,668 210,371 40	1.37%	51.379	and higher	210,372
43,791 47,630 32 47,631 87,575 37 87,576 95,259 44 95,260 106,555 45 106,556 147,667 47 106,556 147,667 47 210,372 and higher 53 Saskatchewan - 45,225 27 47,631 95,259 33 34 95,260 129,214 38 34 1129,215 147,667 40 34				Quebec ⁴
47,631 87,575 37 87,576 95,259 41 95,260 106,555 45 106,556 147,667 47 147,668 210,371 49 210,372 and higher 53 Saskatchewan 45,225 25 45,226 47,630 27 45,226 47,630 33 95,260 129,214 38 129,215 147,667 40	7.53%	27.53	43,790	-
87,576 95,259 41 95,260 106,555 45 106,556 147,667 47 147,668 210,371 49 210,372 and higher 53 Saskatchewan 45,225 25 45,226 47,630 27 95,260 129,214 38 129,215 147,667 40 147,668 210,371 43	2.53%	32.53	47,630	43,791
87,576 95,259 41 95,260 106,555 45 106,556 147,667 47 147,668 210,371 49 210,372 and higher 53 Saskatchewan 45,225 25 45,226 47,630 27 95,260 129,214 38 129,215 147,667 40 147,668 210,371 43	7.12%			
95,260 106,555 4 106,556 147,667 47 147,668 210,371 49 210,372 and higher 53 Saskatchewan - 45,225 27 45,226 47,630 27 47,631 95,259 33 95,260 129,214 38 129,215 147,667 40		41.129		
106,556 147,667 47 147,668 210,371 49 210,372 and higher 53 Saskatchewan 45,225 25 45,226 47,630 27 47,631 95,259 33 95,260 129,214 38 129,215 147,667 40	5.71%			
147,668 210,371 49 210,372 and higher 53 Saskatchewan 45,225 25 45,226 47,630 27 47,631 95,259 33 95,260 129,214 38 129,215 147,667 40		47.46		
210,372 and higher 53 Saskatchewan - 45,225 25 45,226 47,630 27 47,631 95,259 33 95,260 129,214 38 129,215 147,667 40 147,668 210,371 43	9.97%			
Saskatchewan 45,225 25 - 45,226 47,630 27 47,631 95,259 33 95,260 129,214 38 129,215 147,667 40 147,668 210,371 43	3.31%			
- 45,225 25 45,226 47,630 27 47,631 95,259 33 95,260 129,214 38 129,215 147,667 40 147,668 210,371 43				
45,22647,6302747,63195,2593395,260129,21438129,215147,66740147,668210,37143	5.50%	25.50	45 225	-
47,63195,2593395,260129,21438129,215147,66740147,668210,37143		27.50		15 226
95,260129,21438129,215147,66740147,668210,37143		33.00		
129,215147,66740147,668210,37143		33.00		
147,668 210,371 43				
	0.50% 3.50%			
	3.50% 7.50%			
Vukon	1.30%	47.50	and nigher	
Yukon 47.630 21	1 40%	01.40	47.000	TUKON
		21.40		-
	9.50%			
	6.90%			
		41.80		
	5.80% 3.00%			

2020 Taxation Year

	2020 Lower Limit (\$)	2020 Upper Limit (\$)	2020 Combined Tax Rate ^{1,2,5}
Alberta			
	-	48,535	25.00%
	48,536	97,069	30.50%
	97,070	131,220	36.00%
	131,221	150,473	38.00%
	150,474	157,464	41.00%
	157,465	209,952	42.00%
	209,953	214,368	43.00%
	214,369	314,928	47.00%
Duitish Oslamshin	314,929	and higher	48.00%
British Columbia		41 725	20.06%
	-	41,725 48,535	22.70%
	41,726 48,536	40,535 83,451	22.70%
	83,452	95,812	31.00%
	95,813	97,069	31.00%
	97,070	116,344	38.29%
	116,345	150,473	40.70%
	150,474	157,748	43.70%
	157,749	214,368	45.80%
	214,369	and higher	49.80%
Manitoba	,000		
	-	33,389	25.80%
	33,390	48,535	27.75%
	48,536	72,164	33.25%
	72,165	97,069	37.90%
	97,070	150,473	43.40%
	150,474	214,368	46.40%
	214,369	and higher	50.40%
New Brunswick			
	-	43,401	24.68%
	43,402	48,535	29.82%
	48,536	86,803	35.32%
	86,804	97,069	37.02%
	97,070	141,122	42.52%
	141,123	150,473	43.84%
	141,123 150,474	150,473 160,776	43.84% 46.84%
	150,474	160,776	46.84%
Newfoundland &	150,474 160,777 214,369	160,776 214,368	46.84% 49.30%
Newfoundland &	150,474 160,777 214,369	160,776 214,368	46.84% 49.30%
Newfoundland &	150,474 160,777 214,369	160,776 214,368 and higher	46.84% 49.30% 53.30%
Newfoundland &	150,474 160,777 214,369 Labrador	160,776 214,368 and higher 37,929	46.84% 49.30% 53.30% 23.70%
Newfoundland &	150,474 160,777 214,369 Labrador - 37,930	160,776 214,368 and higher 37,929 48,535	46.84% 49.30% 53.30% 23.70% 29.50%
Newfoundland &	150,474 160,777 214,369 Labrador - 37,930 48,536 75,859 97,070	160,776 214,368 and higher 37,929 48,535 75,858 97,069 135,432	46.84% 49.30% 53.30% 23.70% 29.50% 35.00% 36.30% 41.80%
Newfoundland &	150,474 160,777 214,369 Labrador - 37,930 48,536 75,859 97,070 135,433	160,776 214,368 and higher 37,929 48,535 75,858 97,069 135,432 150,473	46.84% 49.30% 53.30% 23.70% 29.50% 35.00% 36.30% 41.80% 43.30%
Newfoundland &	150,474 160,777 214,369 Labrador - 37,930 48,536 48,536 75,859 97,070 135,433 150,474	160,776 214,368 and higher 37,929 48,535 75,858 97,069 135,432 150,473 189,604	46.84% 49.30% 53.30% 23.70% 29.50% 35.00% 36.30% 41.80% 43.30% 46.30%
Newfoundland &	150,474 160,777 214,369 Labrador - 37,930 48,536 75,859 97,070 135,433 150,474 189,605	160,776 214,368 and higher 37,929 48,535 75,858 97,069 135,432 150,473 189,604 214,368	46.84% 49.30% 53.30% 23.70% 29.50% 35.00% 36.30% 41.80% 43.30% 46.30% 47.30%
	150,474 160,777 214,369 Labrador 37,930 48,536 75,859 97,070 135,433 150,474 189,605 214,369	160,776 214,368 and higher 37,929 48,535 75,858 97,069 135,432 150,473 189,604	46.84% 49.30% 53.30% 23.70% 29.50% 35.00% 36.30% 41.80% 43.30% 46.30%
Newfoundland &	150,474 160,777 214,369 Labrador 37,930 48,536 75,859 97,070 135,433 150,474 189,605 214,369	160,776 214,368 and higher 37,929 48,535 75,858 97,069 135,432 150,473 189,604 214,368 and higher	46.84% 49.30% 53.30% 23.70% 29.50% 35.00% 36.30% 41.80% 43.30% 46.30% 47.30% 51.30%
	150,474 160,777 214,369 Labrador - 37,930 48,536 75,859 97,070 135,433 150,474 189,605 214,369 rtes	160,776 214,368 and higher 37,929 48,535 75,858 97,069 135,432 150,473 189,604 214,368 and higher 43,957	46.84% 49.30% 53.30% 23.70% 29.50% 35.00% 36.30% 41.80% 43.30% 46.30% 47.30% 51.30%
	150,474 160,777 214,369 Labrador 37,930 48,536 75,859 97,070 135,433 150,474 189,605 214,369 ries	160,776 214,368 and higher 37,929 48,535 75,858 97,069 135,432 150,473 189,604 214,368 and higher 43,957 48,535	46.84% 49.30% 53.30% 23.70% 29.50% 35.00% 36.30% 41.80% 43.30% 46.30% 46.30% 47.30% 51.30% 20.90% 23.60%
	150,474 160,777 214,369 Labrador 37,930 48,536 75,859 97,070 135,433 150,474 189,605 214,369 ries - 43,958 48,536	160,776 214,368 and higher 37,929 48,535 75,858 97,069 135,432 150,473 189,604 214,368 and higher 43,957 48,535 87,916	46.84% 49.30% 53.30% 23.70% 29.50% 35.00% 36.30% 41.80% 43.30% 46.30% 46.30% 47.30% 51.30% 20.90% 23.60% 29.10%
	150,474 160,777 214,369 Labrador 37,930 48,536 75,859 97,070 135,433 150,474 189,605 214,369 rries - 43,958 48,536 87,917	160,776 214,368 and higher 37,929 48,535 75,858 97,069 135,432 150,473 189,604 214,368 and higher 43,957 48,535 87,916 97,069	46.84% 49.30% 53.30% 23.70% 29.50% 35.00% 36.30% 41.80% 43.30% 46.30% 46.30% 46.30% 51.30% 20.90% 23.60% 29.10% 32.70%
	150,474 160,777 214,369 Labrador - 37,930 48,536 75,859 97,070 135,433 150,474 189,605 214,369 ries - 43,958 48,536 87,917 97,070	160,776 214,368 and higher 37,929 48,535 75,858 97,069 135,432 150,473 189,604 214,368 and higher 43,957 48,535 87,916 97,069 142,932	46.84% 49.30% 53.30% 23.70% 29.50% 35.00% 36.30% 41.80% 43.30% 46.30% 46.30% 47.30% 51.30% 20.90% 23.60% 29.10% 32.70% 32.70%
	150,474 160,777 214,369 Labrador - 37,930 48,536 75,859 97,070 135,433 150,474 189,605 214,369 ries - 43,958 48,536 87,917 97,070 142,933	160,776 214,368 and higher 37,929 48,535 75,858 97,069 135,432 150,473 189,604 214,368 and higher 43,957 48,535 87,916 97,069 142,932 150,473	46.84% 49.30% 53.30% 23.70% 29.50% 35.00% 36.30% 41.80% 43.30% 43.30% 46.30% 47.30% 51.30% 20.90% 23.60% 29.10% 32.70% 38.20%
	150,474 160,777 214,369 Labrador 37,930 48,536 75,859 97,070 135,433 150,474 189,605 214,369 ries 	160,776 214,368 and higher 37,929 48,535 75,858 97,069 135,432 150,473 189,604 214,368 and higher 43,957 48,535 87,916 97,069 142,932 150,473 214,368	46.84% 49.30% 53.30% 23.70% 29.50% 35.00% 36.30% 41.80% 43.30% 46.30% 46.30% 47.30% 51.30% 20.90% 23.60% 29.10% 32.70% 38.20% 40.05%
Northwest Territo	150,474 160,777 214,369 Labrador - 37,930 48,536 75,859 97,070 135,433 150,474 189,605 214,369 ries - 43,958 48,536 87,917 97,070 142,933	160,776 214,368 and higher 37,929 48,535 75,858 97,069 135,432 150,473 189,604 214,368 and higher 43,957 48,535 87,916 97,069 142,932 150,473	46.84% 49.30% 53.30% 23.70% 29.50% 35.00% 36.30% 41.80% 43.30% 43.30% 46.30% 47.30% 51.30% 20.90% 23.60% 29.10% 32.70% 38.20%
	150,474 160,777 214,369 Labrador 37,930 48,536 75,859 97,070 135,433 150,474 189,605 214,369 ries 	160,776 214,368 and higher 37,929 48,535 75,858 97,069 135,432 150,473 189,604 214,368 and higher 43,957 48,535 87,916 97,069 142,932 150,473 214,368 and higher	46.84% 49.30% 53.30% 23.70% 29.50% 35.00% 36.30% 41.80% 43.30% 46.30% 46.30% 47.30% 51.30% 20.90% 23.60% 29.10% 32.70% 38.20% 40.05% 43.05% 47.05%
Northwest Territo	150,474 160,777 214,369 Labrador 48,536 75,859 97,070 135,433 150,474 189,605 214,369 ries 43,958 48,536 87,917 97,070 142,933 150,474 214,369	160,776 214,368 and higher 37,929 48,535 75,858 97,069 135,432 150,473 189,604 214,368 and higher 43,957 48,535 87,916 97,069 142,932 150,473 214,368 and higher	46.84% 49.30% 53.30% 23.70% 29.50% 35.00% 36.30% 41.80% 43.30% 46.30% 47.30% 51.30% 20.90% 23.60% 29.10% 32.70% 38.20% 40.05% 43.05% 43.05% 47.05%
Northwest Territo	150,474 160,777 214,369 Labrador 37,930 48,536 75,859 97,070 135,433 150,474 189,605 214,369 ries - 43,958 48,536 87,917 97,070 142,933 150,474 214,369 - - 25,001	160,776 214,368 and higher 37,929 48,535 75,858 97,069 135,432 150,473 189,604 214,368 and higher 43,957 48,535 87,916 97,069 142,932 150,473 214,368 and higher 25,000 29,590	46.84% 49.30% 53.30% 23.70% 29.50% 35.00% 36.30% 41.80% 43.30% 43.30% 46.30% 47.30% 51.30% 20.90% 23.60% 29.10% 32.70% 38.20% 40.05% 43.05% 43.05% 43.05% 47.05%
Northwest Territo	150,474 160,777 214,369 Labrador 48,536 75,859 97,070 135,433 150,474 189,605 214,369 ries 43,958 48,536 87,917 97,070 142,933 150,474 214,369	160,776 214,368 and higher 37,929 48,535 75,858 97,069 135,432 150,473 189,604 214,368 and higher 43,957 48,535 87,916 97,069 142,932 150,473 214,368 and higher	46.84% 49.30% 53.30% 23.70% 29.50% 35.00% 36.30% 41.80% 43.30% 46.30% 47.30% 51.30% 20.90% 23.60% 29.10% 32.70% 38.20% 40.05% 43.05% 43.05% 47.05%

	2020 Lower Limit (\$)	2020 Upper Limit (\$)	2020 Combined Tax Rate ^{1,2,5}
Nova Scotia con			
	59,181	74,999	37.70%
	75,000	93,000	37.17%
	93,001	97,069	38.00%
	97,070	150,000	43.50%
	150,001	150,473	47.00%
	150,474	214,368	50.00%
	214,369	and higher	54.00%
Nunavut			
	-	46,277	19.00%
	46,278	48,535	22.00%
	48,536	92.555	27.50%
	92,556	97,069	29.50%
	97,070	150,473	35.00%
	150,474	214,368	40.50%
	214,369	and higher	44.50%
Ontario ³	211,000	anamgnor	1110070
Ontario	_	44.740	20.05%
	- 44,741	48,535	20.03%
	44,741		29.65%
		78,783	
	78,784	89,482	31.48%
	89,483	92,825	33.89%
	92,826	97,069	37.91%
	97,070	150,000	43.41%
	150,001	150,473	44.97%
	150,474	214,368	47.97%
	214,369	220,000	51.97%
	220,001	and higher	53.53%
Prince Edward Is	sland ³		
	-	31,984	24.80%
	31,985	48,535	28.80%
	48,536	63,969	34.30%
	63,970	97,069	37.20%
	97,070	99,490	42.70%
	99,491	150,473	44.37%
	150,474	214,368	47.37%
	214,369	and higher	51.37%
Quebec ⁴			
	-	44,545	27.53%
	44,546	48,535	32.53%
	48,536	89,080	37.12%
	89,081	97,069	41.12%
	97,070	108,390	45.71%
	108,391	150,473	47.46%
	150,474	214,368	49.97%
	214,369	and higher	53.31%
Saskatchewan			00.0170
2 acriatorio warf	_	45,225	25.50%
	- 45,226		25.50%
		48,535	33.00%
	48,536	97,069	
	97,070	129,214	38.50%
	129,215	150,473	40.50%
	150,474	214,368	43.50%
	214,369	and higher	47.50%
Yukon			
	-	48,535	21.40%
	48,536	97,069	29.50%
	97,070	150,473	36.90%
	150,474	214,368	41.80%
	214,369	500,000	45.80%

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: **2019 Ontario** - 20% of provincial taxes payable above \$4,740 + 36% above \$6,067; **2020 Ontario** - 20% of provincial taxes payable above \$4,830 + 36% above \$6,182; **2019 & 2020 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 - 2019 & 2020 Taxation Year

	Taxable	Average Tax Rate Marginal Tax Rate		Tax Payable		After-Tax Income			
Province/Territory	Income	2019	2020	2019	2020	2019	2020	2019	2020
Alberta	\$100,000	24.40%	24.20%	36.00%	36.00%	\$24,394	\$24,210	\$75,606	\$75,790
British Columbia	\$100,000	23.10%	22.70%	38.30%	38.30%	\$23,053	\$22,730	\$76,947	\$77,270
Manitoba	\$100,000	28.80%	28.50%	43.40%	43.40%	\$28,771	\$28,478	\$71,229	\$71,552
New Brunswick	\$100,000	28.20%	27.90%	42.50%	42.50%	\$28,220	\$27,948	\$71,780	\$72,052
Newfoundland & Labrador	\$100,000	28.20%	27.90%	41.80%	41.80%	\$28,154	\$27,935	\$71,846	\$72,065
Northwest Territories	\$100,000	23.40%	23.10%	38.20%	38.20%	\$23,386	\$23,105	\$76,614	\$76,895
Nova Scotia	\$100,000	29.50%	29.30%	43.50%	43.50%	\$29,473	\$29,289	\$70,527	\$70,711
Nunavut	\$100,000	21.50%	21.30%	35.00%	35.00%	\$21,512	\$21,256	\$78,488	\$78,744
Ontario	\$100,000	24.20%	23.80%	43.40%	43.40%	\$24,213	\$23,848	\$75,787	\$76,152
Prince Edward Island	\$100,000	29.00%	28.70%	44.40%	44.40%	\$29,015	\$28,741	\$70,985	\$71,259
Quebec	\$100,000	29.70%	29.40%	45.70%	45.70%	\$29,653	\$29,363	\$70,347	\$70,637
Saskatchewan	\$100,000	26.20%	26.10%	38.50%	38.50%	\$26,239	\$26,056	\$73,761	\$73,944
Yukon	\$100,000	23.40%	23.20%	36.90%	36.90%	\$23,410	\$23,154	\$76,590	\$76,846

Federal Tax Credits and Thresholds

December 31, 2019 & 2020

Federal Personal Tax Credits ¹	2019 Amount (\$)	2020 Amount (\$)
Basic Personal Amount	12,069	12,298
Age Amount (65 & older)	7,494	7,637
Net Income Threshold	37,790	38,508
Spouse or Common-Law Partner Amount	12,069	12,298
Eligible Dependents	12,069	12,298
Canada Caregiver Credit	7,140	7,276
Net Income Threshold (Canada Caregiver Credit)	16,766	17,085
Disability Amount	8,416	8,576

Registered Plans: Contribution Limits	2019 Contribution Limit (\$)	2020 Contribution Limit (\$)
Retirement Plans		
Registered Retirement Savings Plans (RRSP) ²	26,500	27,230
Money Purchase Registered Pension Plans (MP RPP) ^{3,5}	27,230	27,830
Deferred Profit Sharing Plans (DPSP) ^{4,5}	13,615	13,915
Other Plans		
Tax Free Savings Account (TFSA) ⁶	6,000	6,000
Registered Education Savings Plan (RESP) ⁷	50,000	50,000
Registered Disability Savings Plan (RDSP) ⁷	200,000	200,000

Canada Pension Plan (CPP) & Quebec Pension Plan (QPP)	2019 CPP Rates (\$)	2020 CPP Rates (\$)	2019 QPP Rates (\$)	2020 QPP Rates (\$)
Max Annual Pensionable Earnings	57,400	58,700	57,400	58,700
Basic Exemption	3,500	3,500	3,500	3,500
Max Contributory Earnings	53,900	55,200	53,900	55,200
Employee Contribution Rate (%)	5.10%	5.25%	5.55%	5.70%
Max Annual Employee Contribution	2,748.90	2,898.00	2,991.45	3,146.40
Max Annual Self-Employed Contributions	5,497.80	5,796.00	5,982.9	6,292.80

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

²An 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). ³Annual 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.

⁴Annual 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.

⁵MP RPP and DPSP limits for pension adjustment purposes are also restricted to 18% of earned income.

⁶An 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 ⁷Lifetime contribution limit.



The information contained herein has been provided by TD Wealth and is for information purposes only. The information has been drawn from sources believed to be reliable. The information does not provide financial, legal, tax or investment advice. Particular investment, tax, or trading strategies should be evaluated relative to each individual's objectives and risk tolerance. TD Wealth represents the products and services offered by TD Waterhouse Canada Inc., TD Waterhouse Private Investment Counsel Inc., TD Wealth Private Banking (offered by The Toronto-Dominion Bank) and TD Wealth Private Trust (offered by The Canada Trust Company). All trademarks are the property of their respective owners. [®] The TD logo and other trade-marks are the property of The Toronto-Dominion Bank.