TD Wealth Personal Tax

# Combined Federal and Provincial/Territory Personal Tax Rates

2018 Taxation Year

Alberta         46,605         25,00%           46,606         33,208         30,50%           46,606         33,208         30,50%           128,146         144,489         38,00%           144,490         153,773         41,00%           153,774         205,031         42,00%           205,632         205,842         43,00%           British Columbia         -         39,676         20,00%           307,548         307,547         47,00%           307,549         30,676         20,00%           46,666         79,353         28,20%           46,666         79,353         22,70%           46,666         79,353         32,20%           410,631         144,489         40,70%           410,631         144,489         40,70%           410,631         144,489         40,70%           410,631         144,489         40,70%           410,631         144,489         40,70%           410,631         144,489         40,70%           410,631         144,489         40,70%           410,631         144,489         40,70%           410,631         144,489         43,00		2018 Lower Limit (\$)	2018 Upper Limit (\$)	2018 Combined Tax Rate <sup>1,2,5</sup>
	Alberta			
93,209		-	46,605	25.00%
128,146		46,606	93,208	30.50%
144,490		93,209	128,145	36.00%
153,774		128,146	144,489	38.00%
205,032		144,490	153,773	41.00%
205.843   307.547   47.00%   307.548   and higher   48.00%   48.		153,774	205,031	42.00%
British Columbia		205,032	205,842	43.00%
British Columbia  - 39,676 20,06% 39,677 46,605 22,70% 46,606 79,353 28,20% 91,107 31,00% 91,108 93,208 32,79% 93,209 110,630 38,29% 110,631 144,489 40,70% 150,000 43,70% 150,001 205,842 45,80% 205,843 and higher 49,80%  Manitoba  - 31,844 46,605 27,75% 46,606 66,821 33,25% 68,822 93,208 37,90% 46,606 66,821 33,25% 68,822 93,208 37,90% 144,489 43,40% 144,490 205,842 46,40% 205,843 and higher 50,40%  New Brunswick  - 41,675 24,68% 46,606 83,351 35,22% 38,352 93,208 37,00% 41,676 46,605 29,82% 46,606 83,351 35,32% 38,352 93,208 37,00% 144,489 43,40% 144,490 154,382 46,84% 144,490 154,382 46,84% 154,383 205,842 49,30% 154,383 205,842 49,30% 154,383 205,842 49,30% 154,383 205,842 49,30% 154,383 205,842 49,30% 154,383 205,842 49,30% 154,383 205,842 49,30% 154,489 43,84% 144,490 154,382 46,84% 154,383 205,842 49,30% 205,843 and higher 53,30%  Newfoundland & Labrador  - 36,926 23,70% 46,605 29,50% 36,927 46,605 29,50% 36,937 46,605 29,50% 36,937 46,605 25,50% 37,3,853 39,208 36,30% 39,3209 313,850 41,80% 144,490 184,590 46,30% 184,591 205,842 47,30% 205,843 and higher 51,30%  Northwest Territories  - 42,209 20,90% 46,606 23,60% 46,606 44,420 29,10% 46,606 44,420 29,10% 46,606 25,842 47,30% 205,843 and higher 51,30%  Northwest Territories  - 42,209 20,90% 46,606 20,90% 46,606 44,420 29,10% 46,606 4		205,843	307,547	47.00%
-   39,676   20,06%   39,677   46,605   22,70%   46,606   79,353   28,20%   79,354   91,107   31,00%   32,208   32,79%   93,209   110,630   38,29%   110,631   144,489   40,70%   150,000   43,70%   150,000   43,70%   150,000   43,70%   150,000   43,70%   150,000   43,70%   150,000   43,70%   150,000   43,70%   150,000   43,70%   150,000   43,70%   150,000   43,70%   150,000   43,70%   150,000   43,70%   150,000   43,70%   150,000   43,70%   150,000   43,70%   160,000   43,70%   160,000   43,70%   160,000   43,70%   160,000   43,70%   160,000   43,70%   160,000   40,000		307,548	and higher	48.00%
39.677	British Columbia	a		
		-	39,676	20.06%
19108		39,677	46,605	22.70%
91,108 93,208 32,79% 38,29% 110,630 38,29% 110,631 144,489 40,70% 144,490 150,000 43,70% 150,001 205,842 45,80% 205,843 and higher 49,80% 150,000 43,70% 150,001 205,842 45,80% 205,843 and higher 49,80% 150,000 43,70% 150,000 205,842 45,80% 205,843 46,605 27,75% 46,606 68,821 33,25% 205,843 and higher 50,40% 144,489 43,40% 205,842 46,40% 205,843 and higher 50,40% 144,489 43,40% 205,843 and higher 50,40% 144,676 46,605 29,82% 46,606 83,351 35,22% 33,209 135,510 42,52% 143,439 43,45% 154,383 205,842 49,30% 205,843 and higher 53,30% 154,489 43,30% 144,490 184,590 46,30% 131,851 144,489 43,30% 144,490 184,590 46,30% 131,851 144,489 43,30% 144,490 184,590 46,30% 131,851 144,489 43,30% 144,490 184,590 46,30% 131,851 144,489 43,30% 144,490 184,590 46,30% 131,851 144,489 43,30% 144,490 184,590 46,30% 131,851 144,489 43,30% 144,490 184,590 46,30% 131,851 144,489 43,30% 144,490 184,590 46,30% 131,851 144,489 43,30% 144,490 184,590 46,30% 131,851 144,489 43,30% 144,490 184,590 46,30% 131,851 144,489 43,30% 144,490 184,590 46,30% 131,851 144,489 43,30% 144,490 184,590 46,30% 131,850 48,80% 131,851 144,489 43,30% 144,490 184,590 46,30% 131,851 144,489 43,30% 144,490 144,489 40,55% 144,489 40,55% 144,4490 205,842 43,05% 144,4490 205,842 43,05% 144,489 40,55% 144,4490 205,842 43,05% 144,489 40,55% 144,489 40		46,606	79,353	28.20%
110.631		79,354	91,107	31.00%
110,631		91,108	93,208	32.79%
144,490		93,209	110,630	38.29%
Manitoba		110,631	144,489	40.70%
Manitoba         49.80%           Manitoba         -         31.843         25.80%           31.844         46.605         27.75%           46.606         68.821         33.25%           68.822         93.208         37.90%           93.209         144.489         43.40%           144.490         205.842         46.60%           205.843         and higher         50.40%           New Brunswick           -         41.676         46.605         29.82%           46.606         83.351         35.32%           33.352         93.208         37.02%           93.209         135.510         42.52%           44.676         46.605         29.82%           46.606         83.351         35.32%           93.209         135.510         42.52%           135,511         144.489         43.84%           144.490         154.382         46.84%           154.383         205.842         49.30%           205.843         and higher         53.30%           Newfoundland & Labrador         46.605         29.50%           46,606         73.852         35.00%		144,490	150,000	43.70%
Manitoba         31,843         25,80%           31,844         46,605         27,75%           46,606         68,821         33,25%           68,822         93,208         37,90%           93,209         144,489         43,40%           144,490         205,842         46,40%           205,843         and higher         50,40%           New Brunswick           -         41,675         24,68%           41,676         46,605         29,82%           46,606         83,351         35,32%           83,352         93,208         37,02%           93,209         135,510         42,52%           135,511         144,499         43,84%           144,490         154,382         46,84%           154,383         205,842         49,30%           205,843         and higher         53,00%           36,927         46,605         29,50%           46,606         73,852         35,00%           93,209         131,850         41,80%           144,490         184,590         46,30%           144,490         144,489         43,30%           142,210         46,				
-   31,843   25,80%   31,844   46,605   27,75%   46,606   68,821   33,25%   68,822   93,208   37,90%   93,209   144,489   43,40%   144,490   205,842   46,40%   205,843   and higher   50,40%   New Brunswick		205,843	and higher	49.80%
31,844	Manitoba			
46,606       68,821       33.25%         68,822       93,208       37,90%         93,209       144,489       43.40%         144,490       205,842       46,40%         205,843       and higher       50.40%         New Brunswick         -       41,675       24,68%         41,676       46,605       29,82%         46,606       83,351       35,32%         93,209       135,510       42,52%         135,511       144,489       43,84%         144,490       154,382       46,84%         205,843       and higher       53,30%         Newfoundland & Labrador         -       36,926       23,70%         46,606       73,852       35,00%         36,927       46,605       29,50%         46,606       73,852       35,00%         93,209       131,850       41,80%         131,851       144,489       43,30%         144,490       184,590       46,30%         184,591       205,842       47,30%         205,843       and higher       51,30%         Northwest Territories         -		-	31,843	25.80%
66.822       93,208       37,90%         93.209       144,489       43.40%         144,490       205,842       46.40%         205,843       and higher       50.40%         New Brunswick         -       41,675       24.68%         44,676       46,605       29.82%         46,606       83,351       35.32%         83,352       93,208       37.02%         93,209       135,510       42.52%         135,511       144,489       43.84%         144,490       154,382       46.84%         154,383       205,842       49.30%         205,843       and higher       53.30%         Newfoundland & Labrador         -       36,926       23.70%         46,606       73,852       35.00%         36,927       46,605       29,50%         46,606       73,852       35.00%         93,209       131,850       41.80%         131,851       144,489       43.30%         144,490       184,590       46,30%         48,451       93,208       32,70%         46,606       84,420       29,10%		31,844	46,605	27.75%
144,489		46,606	68,821	33.25%
144,490         205,842         46.40%           205,843         and higher         50.40%           New Brunswick           -         41,675         24.68%           41,676         46,605         29.82%           46,606         83,351         35.32%           83,352         93,208         37.02%           93,209         135,510         42.52%           135,511         144,489         43.84%           144,490         154,382         46.84%           154,383         205,842         49.30%           205,843         and higher         53.30%           Newfoundland & Labrador           -         36,926         23.70%           36,927         46,605         29.50%           46,606         73,852         35.00%           33,209         131,850         41.80%           131,851         144,489         43.30%           144,490         184,590         46.30%           184,591         205,842         47.30%           205,843         and higher         51.30%           Northwest Territories           -         42,209         20.90%		68,822	93,208	37.90%
New Brunswick         41,675         24,68%           41,676         46,605         29,82%           44,676         46,605         29,82%           44,676         46,605         29,82%           44,6606         83,351         35,32%           83,352         93,208         37,02%           93,209         135,510         42,52%           135,511         144,489         43,84%           144,490         154,382         46,84%           154,383         205,842         49,30%           205,843         and higher         53,30%           Newfoundland & Labrador           -         36,926         23,70%           46,606         73,852         35,00%           46,606         73,852         35,00%           46,606         73,853         93,208         36,30%           93,209         131,850         41,80%           144,490         184,590         46,30%           184,591         205,842         47,30%           205,843         and higher         51,30%           Northwest Territories         -         42,209         20,90%           42,210         46,605		93,209	144,489	43.40%
New Brunswick		144,490	205,842	46.40%
- 41,675 24.68% 41,676 46,605 29.82% 446,606 83,351 35.32% 83,352 93,208 37,02% 93,209 135,510 42.52% 135,511 144,489 43.84% 144,490 154,382 46,84% 205,843 and higher 53.30% 146,606 73,852 35,00% 93,209 131,850 41.80% 131,851 144,489 43.30% 131,851 144,489 43.30% 131,851 144,489 43.30% 131,851 144,489 43.30% 1484,490 184,590 46,30% 184,591 205,842 47.30% 184,591 205,842 47.30% 184,591 205,842 47.30% 184,591 205,842 47.30% 184,591 205,842 47.30% 184,591 205,842 47.30% 184,591 205,842 47.30% 184,591 205,842 47.30% 184,591 205,842 47.30% 184,591 205,842 47.30% 184,491 205,842 47.30% 184,491 205,842 47.30% 184,491 205,842 43.05% 184,421 93,208 32,70% 137,248 38,20% 137,249 144,489 40.05% 137,249 144,489 40.05% 144,490 205,842 43.		205,843	and higher	50.40%
41,676       46,605       29.82%         46,606       83,351       35.32%         83,352       93,208       37.02%         93,209       135,510       42.52%         135,511       144,489       43.84%         144,490       154,382       46.84%         154,383       205,842       49.30%         205,843       and higher       53.30%         Newfoundland & Labrador         -       36,926       23.70%         46,606       73,852       35.00%         36,927       46,605       29.50%         46,606       73,852       35.00%         93,209       131,850       41.80%         131,851       144,489       43.30%         144,490       184,590       46.30%         184,591       205,842       47.30%         205,843       and higher       51.30%         Northwest Territories         -       42,209       20.90%         46,606       84,420       29.10%         84,421       93,208       32.70%         93,209       137,248       38.20%         137,249       144,489       40.05%	New Brunswick	<		
46,606       83,351       35.32%         83,352       93,208       37.02%         93,209       135,510       42.52%         135,511       144,489       43.84%         144,490       154,382       46.84%         154,383       205,842       49.30%         205,843       and higher       53.30%         Newfoundland & Labrador       -       36,926       23.70%         36,927       46,605       29.50%         46,606       73,852       35.00%         73,853       93,208       36.30%         93,209       131,850       41.80%         131,851       144,489       43.30%         144,490       184,590       46.30%         184,591       205,842       47.30%         205,843       and higher       51.30%         Northwest Territories       -       42,209       20.90%         42,210       46,605       23.60%         46,606       84,420       29.10%         84,421       93,208       32.70%         93,209       137,248       38.20%         137,249       144,489       40.05%         144,490       205,8		-	41,675	24.68%
83,352       93,208       37,02%         93,209       135,510       42,52%         135,511       144,489       43,84%         144,490       154,382       46,84%         154,383       205,842       49,30%         205,843       and higher       53,30%         Newfoundland & Labrador         -       36,927       46,605       29,50%         46,606       73,852       35,00%         73,853       93,208       36,30%         93,209       131,850       41,80%         131,851       144,489       43,30%         144,490       184,590       46,30%         184,591       205,842       47,30%         205,843       and higher       51,30%         Northwest Territories       42,209       20,90%         42,210       46,605       23,60%         46,606       84,420       29,10%         84,421       93,208       32,70%         93,209       137,248       38,20%         137,249       144,489       40,05%         144,490       205,842       43,05%         205,843       and higher       47,05%         Nova Scot		41,676	46,605	29.82%
93,209 135,510 42.52% 135,511 144,489 43.84% 144,490 154,382 46.84% 154,383 205,842 49.30% 205,843 and higher 53.30%  Newfoundland & Labrador  - 36,926 23.70% 36,927 46,605 29.50% 46,606 73,852 35.00% 73,853 93,208 36.30% 93,209 131,850 41.80% 131,851 144,489 43.30% 144,490 184,590 46.30% 184,591 205,842 47.30% 205,843 and higher 51.30%  Northwest Territories  - 42,209 20,90% 42,210 46,605 23.60% 46,606 84,420 2910% 84,421 93,208 32.70% 93,209 137,248 38.20% 137,249 144,489 40.05% 137,249 144,489 40.05% 144,490 205,842 43.05% Nova Scotia  - 25,000 23,79% Nova Scotia  - 25,000 23,79% 146,606 59,180 35,98% 159,181 74,999 37,70%		46,606	83,351	35.32%
135,511       144,489       43.84%         144,490       154,382       46.84%         154,383       205,842       49.30%         205,843       and higher       53.30%         Newfoundland & Labrador         -       36,926       23.70%         36,927       46,605       29.50%         46,606       73,852       35.00%         73,853       93,208       36.30%         93,209       131,850       41.80%         131,851       144,489       43.30%         144,490       184,590       46.30%         184,591       205,842       47.30%         205,843       and higher       51.30%         Northwest Territories       -       42,209       20.90%         42,210       46,605       23.60%         46,606       84,420       29.10%         84,421       93,208       32,70%         93,209       137,248       38.20%         144,490       205,842       43.05%         205,843       and higher       47.05%         Nova Scotia       -       25,000       23.79%         25,001       29,590       24.32%		83,352	93,208	37.02%
144,490       154,382       46.84%         154,383       205,842       49.30%         205,843       and higher       53.30%         Newfoundland & Labrador         -       36,926       23.70%         36,927       46,605       29,50%         46,606       73,852       35,00%         73,853       93,208       36,30%         131,851       144,489       43,30%         144,490       184,590       46,30%         184,591       205,842       47,30%         205,843       and higher       51,30%         Northwest Territories         -       42,209       20,90%         42,210       46,605       23,60%         44,606       84,420       29,10%         84,421       93,208       32,70%         93,209       137,248       38,20%         137,249       144,489       40,05%         144,490       205,842       43,05%         205,843       and higher       47,05%         Nova Scotia       -       25,000       23,79%         25,001       29,590       24,32%         29,591       46,605       30,48%		93,209	135,510	42.52%
154,383       205,842       49,30%         205,843       and higher       53,30%         Newfoundland & Labrador         -       36,926       23,70%         36,927       46,605       29,50%         46,606       73,852       35,00%         73,853       93,208       36,30%         93,209       131,850       41,80%         131,851       144,489       43,30%         144,490       184,590       46,30%         184,591       205,842       47,30%         205,843       and higher       51,30%         Northwest Territories         -       42,209       20,90%         42,210       46,605       23,60%         46,606       84,420       29,10%         84,421       93,208       32,70%         93,209       137,248       38,20%         137,249       144,489       40,05%         144,490       205,842       43,05%         205,843       and higher       47,05%         Nova Scotia       -       25,000       23,79%         25,001       29,590       24,32%         29,591       46,605       30,48%<		135,511	144,489	43.84%
Newfoundland & Labrador           -         36,926         23.70%           36,927         46,605         29.50%           46,606         73,852         35.00%           73,853         93,208         36.30%           93,209         131,850         41.80%           131,851         144,489         43.30%           144,490         184,590         46.30%           184,591         205,842         47.30%           205,843         and higher         51.30%           Northwest Territories           -         42,209         20.90%           42,210         46,605         23.60%           46,606         84,420         29.10%           84,421         93,208         32.70%           93,209         137,248         38.20%           137,249         144,489         40.05%           144,490         205,842         43.05%           205,843         and higher         47.05%           Nova Scotia         -         25,000         23.79%           25,001         29,590         24.32%           25,051         29,591         46,605         30.48%           4		144,490	154,382	46.84%
Newfoundland & Labrador  - 36,926 23,70%  36,927 46,605 29,50%  46,606 73,852 35,00%  73,853 93,208 36,30%  93,209 131,850 41,80%  131,851 144,489 43,30%  144,490 184,590 46,30%  205,843 and higher 51,30%  Northwest Territories  - 42,209 20,90%  42,210 46,605 23,60%  46,606 84,420 29,10%  84,421 93,208 32,70%  93,209 137,248 38,20%  137,249 144,489 40,05%  144,490 205,842 43,05%  137,249 144,489 40,05%  Nova Scotia  - 25,000 23,79%  Nova Scotia  - 25,000 23,79%  29,591 46,605 30,48%  46,606 59,180 35,98%  59,181 74,999 37,70%		154,383	205,842	49.30%
- 36,926 23.70% 36,927 46,605 29.50% 46,606 73,852 35.00% 73,853 93,208 36.30% 93,209 131,850 41.80% 131,851 144,489 43.30% 144,490 184,590 46.30% 205,843 and higher 51.30%  Northwest Territories  - 42,209 20,90% 42,210 46,605 23.60% 46,606 84,420 29.10% 84,421 93,208 32.70% 93,209 137,248 38.20% 137,249 144,489 40.05% 144,490 205,842 43.05% 144,490 205,842 43.05% Nova Scotia  - 25,000 23.79% Nova Scotia - 25,000 23.79% 29,591 46,605 30.48% 46,606 59,180 35.98% 59,181 74,999 37.70%		205,843	and higher	53.30%
36,927       46,605       29.50%         46,606       73,852       35.00%         73,853       93,208       36.30%         93,209       131,850       41.80%         131,851       144,489       43.30%         144,490       184,590       46.30%         184,591       205,842       47.30%         205,843       and higher       51.30%         Northwest Territories         -       42,209       20.90%         42,210       46,605       23.60%         46,606       84,420       29.10%         84,421       93,208       32.70%         93,209       137,248       38.20%         137,249       144,489       40.05%         144,490       205,842       43.05%         205,843       and higher       47.05%         Nova Scotia         -       25,000       23.79%         25,001       29,590       24.32%         29,591       46,605       30.48%         46,606       59,180       35.98%         59,181       74,999       37.70%	Newfoundland	& Labrador		
46,606       73,852       35,00%         73,853       93,208       36,30%         93,209       131,850       41,80%         131,851       144,489       43,30%         144,490       184,590       46,30%         184,591       205,842       47,30%         205,843       and higher       51,30%         Northwest Territories         -       42,209       20,90%         42,210       46,605       23,60%         46,606       84,420       29,10%         84,421       93,208       32,70%         93,209       137,248       38,20%         137,249       144,489       40,05%         144,490       205,842       43,05%         205,843       and higher       47,05%         Nova Scotia       -       25,000       23,79%         25,001       29,590       24,32%         29,591       46,605       30,48%         46,606       59,180       35,98%         59,181       74,999       37,70%		-	36,926	23.70%
73,853 93,208 36.30% 93,209 131,850 41.80% 131,851 144,489 43.30% 144,490 184,590 46.30% 184,591 205,842 47.30% 205,843 and higher 51.30%  Northwest Territories  - 42,209 20.90% 42,210 46,605 23.60% 46,606 84,420 29.10% 84,421 93,208 32.70% 93,209 137,248 38.20% 137,249 144,489 40.05% 144,490 205,842 43.05% 205,843 and higher 47.05%  Nova Scotia  - 25,000 23.79% 25,001 29,590 24.32% 29,591 46,605 30.48% 46,606 59,180 35.98% 59,181 74,999 37.70%		36,927	46,605	29.50%
93,209 131,850 41.80% 131,851 144,489 43.30% 144,490 184,590 46.30% 184,591 205,842 47.30% 205,843 and higher 51.30%  Northwest Territories  - 42,209 20,90% 42,210 46,605 23.60% 46,606 84,420 29,10% 84,421 93,208 32,70% 93,209 137,248 38.20% 137,249 144,489 40.05% 144,490 205,842 43.05% 205,843 and higher 47.05%  Nova Scotia  - 25,000 23,79% 25,001 29,590 24,32% 29,591 46,605 30,48% 46,606 59,180 35,98% 59,181 74,999 37.70%		46,606	73,852	35.00%
131,851 144,489 43.30% 144,490 184,590 46.30% 184,591 205,842 47.30% 205,843 and higher 51.30%  Northwest Territories  - 42,209 20.90% 42,210 46,605 23.60% 46,606 84,420 29.10% 84,421 93,208 32.70% 93,209 137,248 38.20% 137,249 144,489 40.05% 144,490 205,842 43.05% 205,843 and higher 47.05%  Nova Scotia  - 25,000 23,79% 25,001 29,590 24,32% 29,591 46,605 30.48% 46,606 59,180 35.98% 59,181 74,999 37.70%		73,853	93,208	36.30%
144,490       184,590       46.30%         184,591       205,842       47.30%         205,843       and higher       51.30%         Northwest Territories         -       42,209       20.90%         42,210       46,605       23.60%         46,606       84,420       29.10%         84,421       93,208       32.70%         93,209       137,248       38.20%         137,249       144,489       40.05%         144,490       205,842       43.05%         205,843       and higher       47.05%         Nova Scotia       -       25,000       23.79%         25,001       29,590       24.32%         29,591       46,605       30.48%         46,606       59,180       35.98%         59,181       74,999       37.70%		93,209	131,850	41.80%
184,591     205,842     47.30%       205,843     and higher     51.30%       Northwest Territories       -     42,209     20.90%       42,210     46,605     23.60%       46,606     84,420     29.10%       84,421     93,208     32.70%       93,209     137,248     38.20%       137,249     144,489     40.05%       144,490     205,842     43.05%       205,843     and higher     47.05%       Nova Scotia       -     25,000     23.79%       25,001     29,590     24.32%       29,591     46,605     30.48%       46,606     59,180     35.98%       59,181     74,999     37.70%		131,851	144,489	43.30%
Northwest Territories         -         42,209         20,90%           42,210         46,605         23,60%           46,606         84,420         29,10%           84,421         93,208         32,70%           93,209         137,248         38,20%           137,249         144,489         40,05%           144,490         205,842         43,05%           205,843         and higher         47,05%           Nova Scotia         25,000         23,79%           25,001         29,590         24,32%           29,591         46,605         30,48%           46,606         59,180         35,98%           59,181         74,999         37,70%		144,490	184,590	46.30%
Northwest Territories  - 42,209 20.90% 42,210 46,605 23.60% 46,606 84,420 29.10% 84,421 93,208 32.70% 93,209 137,248 38.20% 137,249 144,489 40.05% 144,490 205,842 43.05% 205,843 and higher 47.05%  Nova Scotia  - 25,000 23.79% 25,001 29,590 24.32% 29,591 46,605 30.48% 46,606 59,180 35.98% 59,181 74,999 37.70%		184,591	205,842	47.30%
- 42,209 20.90% 42,210 46,605 23.60% 46,606 84,420 29.10% 84,421 93,208 32.70% 93,209 137,248 38.20% 137,249 144,489 40.05% 144,490 205,842 43.05% 205,843 and higher 47.05%  Nova Scotia  - 25,000 23.79% 25,001 29,590 24.32% 29,591 46,605 30.48% 46,606 59,180 35.98% 59,181 74,999 37.70%		205,843	and higher	51.30%
42,210     46,605     23,60%       46,606     84,420     29,10%       84,421     93,208     32,70%       93,209     137,248     38,20%       137,249     144,489     40,05%       144,490     205,842     43,05%       205,843     and higher     47,05%       Nova Scotia       -     25,000     23,79%       25,001     29,590     24,32%       29,591     46,605     30,48%       46,606     59,180     35,98%       59,181     74,999     37,70%	Northwest Terr	itories		
46,606     84,420     29.10%       84,421     93,208     32.70%       93,209     137,248     38.20%       137,249     144,489     40.05%       144,490     205,842     43.05%       205,843     and higher     47.05%       Nova Scotia       -     25,000     23.79%       25,001     29,590     24.32%       29,591     46,605     30.48%       46,606     59,180     35.98%       59,181     74,999     37.70%		-	42,209	20.90%
84,421     93,208     32.70%       93,209     137,248     38.20%       137,249     144,489     40.05%       144,490     205,842     43.05%       205,843     and higher     47.05%       Nova Scotia       -     25,000     23.79%       25,001     29,590     24.32%       29,591     46,605     30.48%       46,606     59,180     35.98%       59,181     74,999     37.70%		42,210	46,605	23.60%
93,209 137,248 38.20% 137,249 144,489 40.05% 144,490 205,842 43.05% 205,843 and higher 47.05%  Nova Scotia  - 25,000 23.79% 25,001 29,590 24.32% 29,591 46,605 30.48% 46,606 59,180 35.98% 59,181 74,999 37.70%		46,606	84,420	29.10%
137,249 144,489 40.05% 144,490 205,842 43.05% 205,843 and higher 47.05%  Nova Scotia  - 25,000 23.79% 25,001 29,590 24.32% 29,591 46,605 30.48% 46,606 59,180 35.98% 59,181 74,999 37.70%		84,421	93,208	32.70%
144,490     205,842     43.05%       205,843     and higher     47.05%       Nova Scotia       -     25,000     23.79%       25,001     29,590     24.32%       29,591     46,605     30.48%       46,606     59,180     35.98%       59,181     74,999     37.70%		93,209	137,248	38.20%
205,843         and higher         47.05%           Nova Scotia           -         25,000         23.79%           25,001         29,590         24.32%           29,591         46,605         30.48%           46,606         59,180         35.98%           59,181         74,999         37.70%		137,249	144,489	40.05%
Nova Scotia       -     25,000     23.79%       25,001     29,590     24.32%       29,591     46,605     30.48%       46,606     59,180     35.98%       59,181     74,999     37.70%		144,490	205,842	43.05%
-     25,000     23.79%       25,001     29,590     24.32%       29,591     46,605     30.48%       46,606     59,180     35.98%       59,181     74,999     37.70%		205,843	and higher	47.05%
25,001     29,590     24.32%       29,591     46,605     30.48%       46,606     59,180     35.98%       59,181     74,999     37.70%	Nova Scotia			
29,591       46,605       30.48%         46,606       59,180       35.98%         59,181       74,999       37.70%		-	25,000	23.79%
46,606       59,180       35.98%         59,181       74,999       37.70%		25,001	29,590	24.32%
59,181 74,999 37.70%		29,591	46,605	30.48%
		46,606	59,180	35.98%
75,000 93,000 37.17%		59,181	74,999	37.70%
		75,000	93,000	37.17%

	2018 Lower Limit (\$)	2018 Upper Limit (\$)	2018 Combined Tax Rate <sup>1,2,5</sup>
Nova Scotia a	ontinued		
	93,001	93,208	38.00%
	93,209	144,489	43.50%
	144,490	150,000	46.50%
	150,001	205,842	50.00%
	205,843	and higher	54.00%
Nunavut			
	-	44,437	19.00%
	44,438	46,605	22.00%
	46,606	88,874	27.50%
	88,875	93,208	29.50%
	93,209	144,489	35.00%
	144,490	205,842	40.50%
	205,843	and higher	44.50%
Ontario <sup>3</sup>			
o incarro	_	42,960	20.05%
	42,961	46,605	24.15%
	46,606	75,657	29.65%
	75,658	75,657 85,923	31.48%
	85,924	89,131	33.89%
	89,132	93,208	37.91%
	93,209	144,489	43.41%
	144,490	150,000	46.41%
	150,001	205,842	47.97%
	205,843	220,000	51.97%
	220,001	and higher	53.53%
Prince Edward	d Island³		
	-	31,984	24.80%
	31,985	46,605	28.80%
	46,606	63,969	34.30%
	63,970	93,208	37.20%
	93,209	98,704	42.70%
	98,705	144,489	44.37%
	144,490	205,842	47.37%
	205,843	and higher	51.37%
Quebec <sup>4</sup>			
	_	43,055	27.53%
	43,056	46,605	32.53%
	46,606	86,105	37.12%
	86,106	93,208	41.12%
	93,209	104,765	45.71%
	104,766	144,489	47.46%
	144,490	205,842	49.97%
	205,843	and higher	53.31%
0			33.31%
Saskatchewai		4E 22E	25 500/
	4E 000	45,225	25.50%
	45,226	46,605	27.50%
	46,606	93,208	33.00%
	93,209	129,214	38.50%
	129,215	144,489	40.50%
	144,490	205,842	43.50%
	205,843	and higher	47.50%
Yukon			
	-	46,605	21.40%
	46,606	93,208	29.50%
	93,209	144,489	36.90%
	144,490	205,842	41.80%
	205,843	500,000	45.80%
	500,001	and higher	48.00%



### 2019 Taxation Year

	2019 Lower Limit (\$)	2019 Upper Limit (\$)	2019 Combined Tax Rate <sup>1,2,5</sup>		2019 Lower Limit (\$)	2019 Upper Limit (\$)	2019 Combined Tax Rate <sup>1,2,5</sup>
Alberta				Nova Scotia d	continued		
	-	47,630	25.00%		59,181	74,999	37.70%
	47,631	95,259	30.50%		75,000	93,000	37.17%
	95,260	131,220	36.00%		93,001	95,259	38.00%
	131,221	147,667	38.00%		95,260	147,667	43.50%
	147,668	157,464	41.00%		147,668	150,000	46.50%
	157,465	209,952	42.00%		150,001	210,371	50.00%
	209,953	210,371	43.00%		210,372	and higher	54.00%
	210,372	314,928	47.00%	Nunavut			
	314,929	and higher	48.00%		-	45,414	19.00%
British Columbia	1				45,415	47,630	22.00%
	-	40,707	20.06%		47,631	90,829	27.50%
	40,708	47,630	22.70%		90,830	95,259	29.50%
	47,631	81,416	28.20%		95,260	147,667	35.00%
	81,417	93,476	31.00%		147,668	210,371	40.50%
	93,477	95,259	32.79%		210,372	and higher	44.50%
	95,260	113,506	38.29%	Ontario <sup>3</sup>			
	113,507	147,667	40.70%		-	43,906	20.05%
	147,668	153,900	43.70%		43,907	47,630	24.15%
	153,901	210,371	45.80%		47,631	77,313	29.65%
	210,372	and higher	49.80%		77,314	87,813	31.48%
Manitoba					87,814	91,101	33.89%
	-	32,670	25.80%		91,102	95,259	37.91%
	32,671	47,630	27.75%		95,260	147,667	43.41%
	47,631	70,610	33.25%		147,668	150,000	46.41%
	70,611	95,259	37.90%		150,001	210,371	47.97%
	95,260	147,667	43.40%		210,372	220,000	51.97%
	147,668	210,371	46.40%	D: 51	220,001	and higher	53.53%
N D : 1	210,372	and higher	50.40%	Prince Edwar		04.00.4	0.4.000/
New Brunswick		40.500	0.4.000/		-	31,984	24.80%
	42.502	42,592	24.68%		31,985	47,630	28.80%
	42,593	47,630 85,184	29.82% 35.32%		47,631	63,969	34.30% 37.20%
	47,631 85,185	95,259	37.02%		63,970 95,260	95,259 98,997	42.70%
	95,260	138,491	42.52%		98,998	147,667	44.37%
	138,492	147,667	43.84%		147,668	210,371	47.37%
	147,668	157,778	46.84%		210,372	and higher	51.37%
	157,779	210,371	49.30%	Quebec <sup>4</sup>	210,072	dia nigner	01.0770
	210,372	and higher	53.30%	Quebee	_	43,790	27.53%
Newfoundland		and mignor	00.0070		43,791	47,630	32.53%
rtowrodinarana	-	37,591	23.70%		47,631	87,575	37.12%
	37,592	47,630	29.50%		87,576	95,259	41.12%
	47,631	75,181	35.00%		95,260	106,555	45.71%
	75,182	95,259	36.30%		106,556	147,667	47.46%
	95,260	134,224	41.80%		147,668	210,371	49.97%
	134,225	147,667	43.30%		210,372	and higher	53.31%
	147,668	187,913	46.30%	Saskatchewa			
	187,914	210,371	47.30%		<u>-</u>	45,225	25.50%
	210,372	and higher	51.30%		45,226	47,630	27.50%
Northwest Terri					47,631	95,259	33.00%
	-	43,137	20.90%		95,260	129,214	38.50%
	43,138	47,630	23.60%		129,215	147,667	40.50%
	47,631	86,277	29.10%		147,668	210,371	43.50%
	86,278	95,259	32.70%		210,372	and higher	47.50%
	95,260	140,267	38.20%	Yukon			
	140,268	147,667	40.05%		-	47,630	21.40%
	147,668	210,371	43.05%		47,631	95,259	29.50%
	210,372	and higher	47.05%		95,260	147,667	36.90%
Nova Scotia					147,668	210,371	41.80%
	_	25,000	23.79%		210,372	500,000	45.80%
	25,001	29,590	24.32%		500,001	and higher	48.00%
	29,591	47,630	30.48%		,	<u> </u>	-
	47,631	59,180	35.98%				

<sup>&</sup>lt;sup>1</sup>Federal and Provincial tax credits including the Basic Personal Amounts are not reflected in the above charts.

<sup>2</sup>When alternative minimum tax (AMT) applies, the above tax rates are not applicable.

<sup>3</sup>Includes surtax: **2018 Ontario** — 20% of provincial taxes payable above \$4,638 + 36% above \$5,936; **2019 Ontario** — 20% of provincial taxes payable above \$4,740 + 36% above \$6,067; **2018 & 2019 Prince Edward Island** — 10% of provincial taxes payable above \$12,500.

<sup>4</sup>Federal tax has been reduced by 16.5% for Quebec's Abatement of basic federal tax.

<sup>5</sup>Does 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 -2018 & 2019 Taxation Year

	Taxable	Average	Tax Rate	Marginal	Tax Rate	Tax Po	ıyable	After-Tax	Income
Province/Territory	Income	2018	2019	2018	2019	2018	2019	2018	2019
Alberta	\$100,000	24.65%	24.39%	36.00%	36.00%	\$24,647	\$24,394	\$75,353	\$75,606
British Columbia	\$100,000	23.40%	23.05%	38.29%	38.29%	\$23,402	\$23,053	\$76,598	\$76,947
Manitoba	\$100,000	29.11%	28.77%	43.40%	43.40%	\$29,105	\$28,771	\$70,895	\$71,229
New Brunswick	\$100,000	28.53%	28.22%	42.52%	42.52%	\$28,528	\$28,220	\$71,472	\$71,780
Newfoundland & Labrador	\$100,000	28.43%	28.15%	41.80%	41.80%	\$28,433	\$28,154	\$71,567	\$71,846
Northwest Territories	\$100,000	23.71%	23.39%	38.20%	38.20%	\$23,705	\$23,386	\$76,295	\$76,614
Nova Scotia	\$100,000	29.68%	29.47%	43.50%	43.50%	\$29,681	\$29,473	\$70,319	\$70,527
Nunavut	\$100,000	21.90%	21.61%	35.00%	35.00%	\$21,895	\$21,607	\$78,105	\$78,393
Ontario	\$100,000	24.63%	24.21%	43.41%	43.41%	\$24,626	\$24,213	\$75,374	\$75,787
Prince Edward Island	\$100,000	29.28%	29.02%	44.37%	44.37%	\$29,277	\$29,015	\$70,723	\$70,985
Quebec	\$100,000	29.96%	29.65%	45.71%	45.71%	\$29,961	\$29,653	\$70,039	\$70,347
Saskatchewan	\$100,000	26.45%	26.24%	38.50%	38.50%	\$26,448	\$26,239	\$73,552	\$73,761
Yukon	\$100,000	23.70%	23.41%	36.90%	36.90%	\$23,700	\$23,410	\$76,300	\$76,590

## Federal Tax Credits and Thresholds

December 31, 2018 & 2019

Federal Personal Tax Credits <sup>1</sup>	2018 Amount (\$)	2019 Amount (\$)
Basic Personal Amount	11,809	12,069
Age Amount (65 & older)	7,333	7,494
Net Income Threshold	36,976	37,790
Spouse or Common-Law Partner Amount	11,809	12,069
Eligible Dependents	11,809	12,069
Canada Caregiver Credit	6,986	7,140
Net Income Threshold	16,405	16,766
Disability Amount	8,235	8,416

Registered Plans: Contribution Limits	2018 Contribution Limit (\$)	2019 Contribution Limit (\$)
Retirement Plans		
Registered Retirement Savings Plans (RRSP) <sup>2</sup>	26,230	26,500
Money Purchase Registered Pension Plans (MP RPP) <sup>3,5</sup>	26,500	27,230
Deferred Profit Sharing Plans (DPSP) <sup>4,5</sup>	13,250	13,615
Other Plans		
Tax Free Savings Account (TFSA) <sup>6</sup>	5,500	6,000
Registered Education Savings Plan (RESP) <sup>7</sup>	50,000	50,000
Registered Disability Savings Plan (RDSP) <sup>7</sup>	200,000	200,000

Canada Pension Plan (CPP) & Quebec Pension Plan (QPP)	2018 CPP Rates (\$)	2019 CPP Rates (\$)	2018 QPP Rates (\$)	2019 QPP Rates (\$)
Max Annual Pensionable Earnings	55,900	57,400	55,900	57,400
Basic Exemption	3,500	3,500	3,500	3,500
Max Contributory Earnings	52,400	53,900	52,400	53,900
Employee Contribution Rate (%)	4.95%	5.10%	5.40%	5.55%
Max Annual Employee Contribution	2,593.80	2,748.90	2,829.60	2,991.45
Max Annual Self-Employed Contributions	5,187.60	5,497.80	5,659.20	5,982.90

<sup>&</sup>lt;sup>1</sup>For additional details, please visit www.cra-arc.gc.ca.

7Lifetime contribution limit

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

An 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).

Annual 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.

Annual 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.

In the table above.

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

An 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 preceding year.

## Corporate Tax for Canadian Controlled Private Corporations (CCPCs)

### Combined Federal and Provincial/Territory Corporate Tax Rates

January 1, 2018 to December 31, 2018 Effective Tax Rates

Province/Territory	Active Income of \$500K or less (SBD) <sup>1, 2</sup>	Active Income greater than 500K (no SBD) <sup>1</sup>	Passive Income (Investments)
Alberta	12.00%	27.00%	50.67%
British Columbia	12.00%	27.00%	50.67%
Manitoba <sup>5</sup>	10.00% & 22.00%	27.00%	50.67%
New Brunswick <sup>8</sup>	12.62%	29.00%	52.67%
Newfoundland & Labrador	13.00%	30.00%	53.67%
Northwest Territories	14.00%	26.50%	50.17%
Nova Scotia	13.00%	31.00%	54.67%
Nunavut	14.00%	27.00%	50.67%
Ontario	13.50%	26.50%	50.17%
Prince Edward Island	14.00%	31.00%	54.67%
Quebec <sup>3,4</sup>	14.00% & 18.00%	26.70%	50.37%
Saskatchewan <sup>6,7</sup>	12.00% & 17.00%	27.00%	50.67%
Yukon <sup>9</sup>	11.50% & 12.00%	27.00%	50.67%

#### January 1, 2019 to December 31, 2019 Effective Tax Rates

Province/Territory	Active Income of \$500K or less (SBD) <sup>1, 2</sup>	Active Income greater than 500K (no SBD) <sup>1</sup>	Passive Income (Investments)
Alberta	11.00%	27.00%	50.67%
British Columbia	11.00%	27.00%	50.67%
Manitoba <sup>5</sup>	9.00%	27.00%	50.67%
New Brunswick <sup>8</sup>	11.50%	29.00%	52.67%
Newfoundland & Labrador	12.00%	30.00%	53.67%
Northwest Territories	13.00%	26.50%	50.17%
Nova Scotia	12.00%	31.00%	54.67%
Nunavut	13.00%	27.00%	50.67%
Ontario	12.50%	26.50%	50.17%
Prince Edward Island	12.50%	31.00%	54.67%
Quebec <sup>3,4</sup>	13.00% & 17.00%	26.60%	50.27%
Saskatchewan <sup>6,7</sup>	11.00% & 17.00%	27.00%	50.67%
Yukon <sup>9</sup>	10.50% & 11.00%	27.00%	50.67%

Unless otherwise indicated, the Small Business Deduction (SBD) tax rates apply to active income up to \$500K.

The Federal small business tax rate decreased from 10.5% to 10% effective January 1, 2018, and to 9% effective January 1, 2019.

Quebec 2018 Rates: 14% = Rate for active corporations where the proportion of activities in the M&P or Primary sector is 50% or more.

Rate for active corporations that meet the minimum number of hours paid criterion, or for active corporations in the M&P or Primary sector.

Quebec 2019 Rates: 13% = Rate for active corporations where the proportion of activities in the M&P or Primary sector is 50% or more.

Rate for active corporations that meet the minimum number of hours paid criterion, or for active corporations in the M&P or Primary sector.

Small buiness tax rate reductions were proposed in the 2018 Quebec provincial budget but have not yet been passed into law.

Quebec 2018 Proposed New Rates: 14% = Rate for active corporations where the proportion of activities in the M&P or Primary sector is 50% or more.

Ruebec 2019 Proposed New Rates: 13% = Rate for active corporations where the proportion of activities in the M&P or Primary sector.

Quebec 2019 Proposed New Rates: 13% = Rate for active corporations where the proportion of activities in the M&P or Primary sector. Quebec 2019 Proposed New Rates: 13% = Rate for active corporations where the proportion of activities in the M&P or Primary sector is 50% or mo 15% = Rate for active corporations that meet the minimum number of hours paid criterion, or for active corporations in the M&P or Primary sector.

5Manitoba 2018 Rates: 10% = Rate for active income up to \$450K. 22% = Rate for active income from \$450K to \$500K.

Manitoba 2019 Rates: 9% = Rate for active income up to \$500K.

6Effective January 1, 2018 the Saskatchewan SBD rates applies to active income up to \$600K.

7Saskatchewan 2018 Rates: 12% = Rate for active income up to \$500K. 17% = Rate for active Income from \$500K to \$600K.

Saskatchewan 2019 Rates: 11% = Rate for active Income up to \$500K. 17% = Rate for active income from \$500K to \$600K.

6The New Brunswick small business tax rate decreased from 3% to 2.5% effective April 1, 2018.

9Yukon 2018 Rates: 11.5% = Rate for M&P income eligible for the SBD. 12% = Rate for non-M&P income eligible for the SBD.

Yukon 2019 Rates: 10.5% = Rate for M&P income eligible for the SBD. 11% = Rate for non-M&P income eligible for the SBD.

