TD Wealth
Personal Tax

Combined Federal and Provincial/Territory Personal Tax Rates

2017 Taxation Year

	2017 Lower Limit (\$)	2017 Upper Limit (\$)	2017 Combined Tax Rate ^{1,2}
Alberta			
	-	45,916	25.00%
	45,917	91,831	30.50%
	91,832	126,625	36.00%
	126,626	142,353	38.00%
	142,354	151,950	41.00%
	151,951	202,600	42.00%
	202,601	202,800	43.00%
	202,801	303,900	47.00%
	303,901	and higher	48.00%
British Columbia	5		
	-	38,898	20.06%
	38,899	45,916	22.70%
	45,917	77,797	28.20%
	77,798	89,320	31.00%
	89,321	91,831	32.79%
	91,832	108,460	38.29%
	108,461	142,353	40.70%
	142,354	202,800	43.70%
	202,801	and higher	47.70%
Manitoba			
	_	31,465	25.80%
	31,466	45,916	27.75%
	45,917	68,005	33.25%
	68,006	91,831	37.90%
	91,832	142,353	43.40%
	142,354	202,800	46.40%
	202,801	and higher	50.40%
New Brunswick	,,,,		
	_	41,059	24.68%
	41,060	45,916	29.82%
	45,917	82,119	35.32%
	82,120	91,831	37.02%
	91,832	133,507	42.52%
	133,508		43.84%
	142,354	142,353	46.84%
		152,100	49.30%
	152,101	202,800	
Nave face allowed	202,801	and higher	53.30%
Newfoundland 8	& Labrador ³	25.051	22.700/
	-	35,851	23.70%
	35,852	45,916	29.50%
	45,917	71,701	35.00%
	71,702	91,831	36.30%
	91,832	128,010	41.80%
	128,011	142,353	43.30%
	142,354	179,214	46.30%
	179,215	202,800	47.30%
	202,801	and higher	51.30%
Northwest Territ	ories		
	-	41,585	20.90%
	41,586	45,916	23.60%
	45,917	83,172	29.10%
	83,173	91,831	32.70%
	91,832	135,219	38.20%
	135,220	142,353	40.05%
	142,354	202,800	43.05%
	202,801	and higher	47.05%
Nova Scotia			
	-	29,590	23.79%
	29,591	45,916	29.95%
	45,917	59,180	35.45%
	59,181	91,831	37.17%
	91,832	93,000	42.67%
	93,001	142,353	43.50%
	142,354	150,000	46.50%
	1 12,334	150,000	+0.50 /0

	2017 Lower Limit (\$)	2017 Upper Limit (\$)	2017 Combined Tax Rate ^{1,2}
Nova Scotia co	ntinued		
	150,001	202,800	50.00%
	202,801	and higher	54.00%
Nunavut			
	-	43,780	19.00%
	43,781	45,916	22.00%
	45,917	87,560	27.50%
	87,561	91,831	29.50%
	91,832	142,353	35.00%
	142,354	202,800	40.50%
	202,801	and higher	44.50%
Ontario ^{3,5}			
	-	42,201	20.05%
	42,202	45,916	24.15%
	45,917	74,313	29.65%
	74,314	84,404	31.48%
	84,405	87,559	33.89%
	87,560	91,831	37.91%
	91,832	142,353	43.41%
	142,354	150,000	46.41%
	150,001	202,800	47.97%
	202,801	220,000	51.97%
	220,001	and higher	53.53%
Prince Edward I			
· · · · · · · · · · · · · · · · · · ·	_	31,984	24.80%
	31,985	45,916	28.80%
	45,917	63,969	34.30%
	63,970	91,831	37.20%
	91,832	98,410	42.70%
	98,411	142,353	44.37%
	142,354	202,800	47.37%
	202,801	and higher	51.37%
Quebec ⁴	202,001	and migner	31.37 /0
Quebec		42,705	27.53%
	42,706		32.53%
		45,916	
	45,917	85,405	37.12%
	85,406	91,831	41.12%
	91,832	103,915	45.71%
	103,916	142,353	47.46%
	142,354	202,800	49.97%
C 1	202,801	and higher	53.31%
Saskatchewan		45.305	25.752/
	_	45,225	25.75%
	45,226	45,916	27.75%
	45,917	91,831	33.25%
	91,832	129,214	38.75%
	129,215	142,353	40.75%
	142,354	202,800	43.75%
	202,801	and higher	47.75%
Yukon			
	-	45,916	21.40%
	45,917	91,831	29.50%
	91,832	142,353	36.90%
	142,354	202,800	41.80%
	202,801	500,000	45.80%
	500,001	and higher	48.00%



2018 Taxation Year

	2018 Lower Limit (\$)	2018 Upper Limit (\$)	2018 Combined Tax Rate ^{1,2}
Alberta			
	-	46,605	25.00%
	46,606	93,208	30.50%
	93,209	128,145	36.00%
	128,146	144,489	38.00%
	144,490	153,773	41.00%
	153,774	205,031	42.00%
	205,032	205,842	43.00%
	205,843	307,547	47.00%
	307,548	and higher	48.00%
British Columbi	ia ⁵	20.676	20.060/
	-	39,676	20.06%
	39,677	46,605	22.70%
	46,606	79,353	28.20%
	79,354	91,107	31.00%
	91,108	93,208	32.79%
	93,209	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%
Manitoba		24.042	25.000/
	_	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	144,489	43.84%
	144,490	154,382	46.84%
	154,383	205,842	49.30%
	205,843	and higher	53.30%
Newfoundland	& Labrador ⁵		
	-	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 Terr	itories		
	-	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%
		4.4.4.00	40 0E0/
	137,249	144,489	40.05%
	137,249 144,490	205,842	43.05%
Nova Scotia	144,490	205,842	43.05%
Nova Scotia	144,490	205,842	43.05%
Nova Scotia	144,490	205,842 and higher	43.05% 47.05%
Nova Scotia	144,490 205,843 –	205,842 and higher 25,000	43.05% 47.05% 23.79%

Nova Scotia continued		2018 Lower Limit (\$)	2018 Upper Limit (\$)	2018 Combined Tax Rate ^{1,2}
	Nova Scotia cor	ntinued		
93,001 93,208 38.00% 93,208 43.50% 144,489 43.50% 144,489 150,000 46.50% 20.00% 205,842 20.00% 205,843 and higher 54.00% 205,843 46,605 22.00% 46,606 88,874 27.50% 205,843 and higher 24.50% 205,843 205,843 205,843 205,842 205,843 205,844 205,843 205,843 205,843 205,843 205,843 205,843 205,844 205,844 205,843 205,843 205,843 205,844 205,843 205,844 205,844 205,844 205,844 205,843 205,843 205,844		59,181	74,999	37.70%
93,209		75,000	93,000	37.17%
144,490		93,001	93,208	38.00%
144,490		93,209	144,489	43.50%
150,001 205,842 50.00% 205,843 and higher 54.00% Nunavut				
Numavut 44,437 19,00% 44,438 46,605 22,00% 46,606 88,874 27,50% 46,606 88,874 27,50% 46,606 88,875 93,208 29,50% 93,209 144,489 35,00% 144,490 205,842 40,50% 144,490 205,842 40,50% 42,961 46,605 24,15% 46,606 75,657 29,65% 46,606 75,657 29,65% 45,924 89,131 33,89% 48,9132 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 46,41% 164,606 63,969 34,30% 46,606 63,969 34,30% 46,606 63,969 34,30% 46,606 63,969 34,30% 46,606 63,605 32,53%				
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% Ontario³3 - 42,960 20,05% 42,961 46,605 24,15% 46,606 75,657 29,65% 85,923 31,48% 88,9132 93,208 37,91% 93,209 144,489 34,41% 144,490 150,000 46,41% 150,001 205,842 47,97% 150,001 205,842 47,97% 150,001 205,842 47,97% 150,001 205,842 47,97% 150,001 205,842 47,97% 150,001 205,842 47,97% 160,001 30,842 47,97% 160,001 30,842 47,97% 170,001 30,842 47,97% 170,001 30,842 47,97% 170,001 30,842 47,97% 170,001 30,842 47,97% 170,001 30,842 47,97% 170,001 30,842 47,97% 170,001 30,842 47,97% 170,001 30,842 47,97% 170,001 30,842 47,97% 170,001 30,842 47,97% 170,001 30,842 47,97% 170,001 30,842 47,97% 170,001 30,842 47,97% 170,001 30,842 47,97% 170,001 30,842 47,97% 170,001 30,842 47,97% 170,001 30,842 47,97% 170,001 30,842 47,97% 170,000 46,444,490 40,844,499 47,46% 170,001 40,766 414,489 47,46% 170,001 40,766 414,489 47,46% 170,001 40,766 414,489 47,46% 170,001 40,766 414,489 47,46% 170,001 40,766 414,489 47,46% 170,001 40,766 414,489 47,46% 170,001 40,766 414,489 47,46% 170,001 40,766 414,489 47,46% 170,001 40,766 414,489 47,46% 170,001 40,766 414,489 47,46% 170,001 40,766 414,489 47,46% 170,001 40,766 414,489 47,46% 170,001 41,449 41,450 41,450 170,001 41,449 41,450 170,001 41,449 41,450 170,001 41,449 41,450 170,001 41,449 41,450 170,001 41,449 41,450 170,001 41,449 41,450 170,001 41,449 41,450 170,001 41,449 41,450 170,001 41,449 41,450 170,001 41,449 41,450 170,001 41,449 41,450 170,001 41,449 41,450 170,001 41,449 41,449 170,001 41,449 41,449 170,001 41,449 41,450 170,001 41,449 41,469 170,001 41,449 41,469 170,001 41,449 41,469 170,001 41,449 41,469 170,001 41,449 41,469 170,001 41,449 41,469 170,001 41,449 41,469 170,001 41,449 41,469 170,001 41,449 41,469 170,001 41,449 41,469 170,001 41,449 41,469 170,001 41,449 41,469 170,001 41,449 41,469 170,001 41,449 41,469 170,001 41,469 41,469 170,001 41,469 170,001 41,469 170,001 41,469 170,001 41,469 170,001 41,4				
-	Nunavut	203,043	and migner	54.00 /0
44,438	Ivuliavut		44.427	10.009/
A6,606		- 44.420		
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93,209 144,489 35.00% 144,490 205,842 40.50% 205,843 and higher 44.50% 205,843 and higher 44.50% 205,843 and higher 44.50% 205,843 and higher 44.50% 20.55% 42.55% 42.961 46,606 20.55% 41.55% 46,606 75,657 29.65% 48.5924 89,131 33.89% 89,132 93,208 37.91% 44.489 43.41% 44.490 150,000 46.41% 150,001 205,842 47.97% 2020,843 220,000 51.97% 2020,843 220,000 51.97% 2020,843 220,000 51.97% 2020,843 220,000 51.97% 2020,843 220,000 51.97% 2020,843 220,000 51.97% 2020,843 220,000 51.97% 2020,843 220,000 51.97% 2020,843 220,000 51.97% 2020,843 220,000 51.97% 2020,843 220,000 51.97% 2020,843 220,000 51.97% 2020,843 2020,843 2020,843 2020,843 2020,843 2020,843 2020,843 2020,843 2020,843 2020,843 2020,843 2020,844 2020				
144,490				
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Ontario³³ 42,960 20,05% 42,961 46,605 24,15% 46,606 75,657 29,65% 75,658 85,923 31,48% 85,924 89,131 33,89% 89,132 93,208 37,91% 93,209 144,489 43,41% 150,001 205,842 47,97% 205,843 220,000 51,97% 200,843 220,000 51,97% 220,001 and higher 53,53% Prince Edward Island³ - 31,985 46,605 28,80% 46,606 63,969 34,30% 63,970 93,208 37,20% 93,209 98,410 42,70% 42,73% 42,70% 42,70%		144,490	205,842	40.50%
- 42,960 20.05% 42,961 46,605 24,15% 46,606 75,657 29,65% 75,658 85,923 31,48% 85,924 89,131 33,89% 89,132 93,208 37,91% 93,209 144,489 43,41% 150,000 46,41% 2205,843 220,000 51,97% 220,001 and higher 53.53% 220,000 51,97% 220,001 and higher 53.53% 246,605 28,80% 46,606 63,969 34,30% 63,970 93,208 37,20% 98,410 42,70% 98,411 144,490 205,842 47,37% 205,843 and higher 51,37% 206,606 86,105 37,12% 86,106 93,208 41,12% 93,209 104,765 45,71% 144,490 205,842 49,97% 205,843 and higher 51,37% 206,606 93,208 41,12% 93,209 104,765 45,71% 144,490 205,842 49,97% 205,843 and higher 53,31% 206,606 93,208 31,00% 93,209 129,214 38,50% 205,843 and higher 53,31% 206,606 93,208 33,00% 93,209 129,214 38,50% 21,44,490 205,842 43,50% 21,44,490 205,842 43,50% 21,44,490 205,842 43,50% 21,44,490 205,842 43,50% 21,44,490 205,843 and higher 47,50% 46,606 93,208 33,00% 21,29,215 144,489 40,50% 21,44,490 205,842 43,50% 21,44,490 205,842 43,50% 21,44,490 205,843 and higher 47,50% 46,606 93,208 33,00% 93,209 129,214 38,50% 21,44,490 205,842 43,50% 205,843 and higher 47,50% 205,843 and higher 47,50% 205,843 205,843 30,00% 33,00% 3		205,843	and higher	44.50%
42,961	Ontario ^{3,5}			
A6,606		_	42,960	20.05%
75,658 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 Island* - 31,984 24.80% 31,985 46,605 28.80% 46,606 63,969 34.30% 63,970 93,208 37.20% 93,209 98,410 42.70% 43,099 98,411 144,489 44.37% 144,490 205,842 47.37% 205,843 and higher 51.37% Quebec* - 43,056 46,605 32.53% 46,606 86,105 37.12% 46,606 86,105 37.12% 93,209 104,765 45.71% 104,766 144,489 47.46% 144,490 205,842 49.97% 25,804 46,60		42,961	46,605	24.15%
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 Island³ - 31,984 24.80% 31,985 46,605 28.80% 46,606 63,969 34.30% 63,970 93,208 37.20% 98,411 144,489 44.37% 144,490 205,842 47.37% 205,843 and higher 51.37% Quebec⁴ - 43,055 27.53% 46,606 86,105 32.53% Quebec⁴ - 43,055 27.53% 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% Saskatchewan - 45,225 25,50% 46,606 93,208 33.00% 46,606 93,208 33.00% 93,209 104,765 45.71% 104,766 144,489 47.46% 144,490 205,842 49.97% 205,843 and higher 33.31% Saskatchewan - 45,225 25,50% 46,606 93,208 33.00% 93,209 129,214 38.50% 129,215 144,489 40.50% 144,490 205,842 43.50% 129,215 144,489 40.50% 144,490 205,842 43.50% 129,215 144,489 40.50% 144,490 205,842 43.50% 129,215 144,489 40.50% 144,490 205,842 43.80% 148,490 205,842 43.80% 148,490 205,842 43.80% 148,490 205,842 43.80% 148,490 205,842 43.80%		46,606	75,657	29.65%
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 Island³ - 31,984 24.80% 31,985 46,605 28.80% 46,606 63,969 34.30% 63,970 93,208 37.20% 98,411 144,489 44.37% 144,490 205,842 47.37% 205,843 and higher 51.37% Quebec⁴ - 43,055 27.53% 46,606 86,105 32.53% Quebec⁴ - 43,055 27.53% 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% Saskatchewan - 45,225 25,50% 46,606 93,208 33.00% 46,606 93,208 33.00% 93,209 104,765 45.71% 104,766 144,489 47.46% 144,490 205,842 49.97% 205,843 and higher 33.31% Saskatchewan - 45,225 25,50% 46,606 93,208 33.00% 93,209 129,214 38.50% 129,215 144,489 40.50% 144,490 205,842 43.50% 129,215 144,489 40.50% 144,490 205,842 43.50% 129,215 144,489 40.50% 144,490 205,842 43.50% 129,215 144,489 40.50% 144,490 205,842 43.80% 148,490 205,842 43.80% 148,490 205,842 43.80% 148,490 205,842 43.80% 148,490 205,842 43.80%		75,658	85,923	31.48%
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 Island³ - 31,984 24,80% 46,606 63,969 34,30% 63,970 93,208 37,20% 93,209 98,410 42,70% 98,411 144,489 44,37% 144,490 205,842 47,37% 205,843 and higher 51,37% Quebec⁴ - 43,055 27,53% 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% Saskatchewan - 45,225 25,50% 46,606 93,208				33.89%
144,490				
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 Island³ — 31,984 24,80% 46,606 63,969 34,30% 63,970 93,208 37,20% 93,209 98,410 42,70% 98,411 144,489 44,37% 144,490 205,842 47,37% 205,843 and higher 51,37% Quebec⁴ — 43,055 27,53% 46,606 86,105 32,53% 446,606 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% Sakatchewan — 45,225 25,50% 46,606 93,208 33,00% 93,209 129,214				
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		500,001	and higher	48.00%

 1 Federal and Provincial tax credits including the Basic Personal Amounts are not reflected in the above charts. 2 When alternative minimum tax (AMT) applies, the above tax rates are not applicable. 3 Includes surtax: -2017 Ontario -20% of provincial taxes payable above \$4,556 + 36% above \$5,831. -2018 Ontario -20% of provincial taxes payable above \$4,638 + 36% above \$5,936. -2017 & 2018 Prince Edward Island -10% of provincial taxes payable above \$12,500. 4 Federal tax has been reduced by 16.5% for Quebec's Abatement of basic federal tax. 5 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 — 2017 & 2018 Taxation Year

	Taxable	Average	Tax Rate	Margina	Tax Rate	Tax Pa	yable	After-Tax	Income
Province/Territory	Income	2017	2018	2017	2018	2017	2018	2017	2018
Alberta	\$100,000	24.81%	24.65%	36.00%	36.00%	\$24,809	\$24,647	\$75,191	\$75,353
British Columbia	\$100,000	23.65%	23.40%	38.29%	38.29%	\$23,648	\$23,402	\$76,352	\$76,598
Manitoba	\$100,000	29.30%	29.11%	43.40%	43.40%	\$29,301	\$29,105	\$70,699	\$70,895
New Brunswick	\$100,000	28.73%	28.53%	42.52%	42.52%	\$28,734	\$28,528	\$71,266	\$71,472
Newfoundland & Labrador	\$100,000	28.69%	28.43%	41.80%	41.80%	\$28,685	\$28,433	\$71,315	\$71,567
Northwest Territories	\$100,000	23.92%	23.71%	38.20%	38.20%	\$23,919	\$23,705	\$76,081	\$76,295
Nova Scotia	\$100,000	29.82%	29.68%	43.50%	43.50%	\$29,821	\$29,681	\$70,179	\$70,319
Nunavut	\$100,000	22.09%	21.90%	35.00%	35.00%	\$22,089	\$21,895	\$77,911	\$78,105
Ontario	\$100,000	24.93%	24.63%	43.41%	43.41%	\$24,931	\$24,626	\$75,069	\$75,374
Prince Edward Island	\$100,000	29.47%	29.33%	44.37%	44.37%	\$29,471	\$29,331	\$70,529	\$70,669
Quebec	\$100,000	30.14%	29.96%	45.71%	45.71%	\$30,142	\$29,961	\$69,858	\$70,039
Saskatchewan	\$100,000	26.80%	26.45%	38.75%	38.50%	\$26,797	\$26,448	\$73,203	\$73,552
Yukon	\$100,000	23.89%	23.70%	36.90%	36.90%	\$23,895	\$23,700	\$76,105	\$76,300

Federal Tax Credits and Thresholds

December 31, 2017 & 2018

Federal Personal Tax Credits ¹	2017 Amount (\$)	2018 Amount (\$)
Basic Personal Amount	11,635	11,809
Age Amount (65 & older)	7,225	7,333
Net Income Threshold	36,430	36,976
Spouse or Common-Law Partner Amount	11,635	11,809
Eligible Dependents	11,635	11,809
Canada Caregiver Credit ²	6,883	6,986
Net Income Threshold	16,163	16,405
Disability Amount	8,113	8,235

Registered Plans: Contribution Limits	2017 Contribution Limit (\$)	2018 Contribution Limit (\$)
Retirement Plans		
Registered Retirement Savings Plans (RRSP) ³	26,010	26,230
Money Purchase Registered Pension Plans (MP RPP) ^{4, 6}	26,230	26,500
Deferred Profit Sharing Plans (DPSP) ^{5, 6}	13,115	13,250
Other Plans		
Tax Free Savings Account (TFSA) ⁷	5,500	5,500
Registered Education Savings Plan (RESP) ⁸	50,000	50,000
Registered Disability Savings Plan (RDSP) ⁸	200,000	200,000

Canada Pension Plan (CPP) & Quebec Pension Plan (QPP)	2017 CPP Rates (\$)	2018 CPP Rates (\$)	2017 QPP Rates (\$)	2018 QPP Rates (\$)
Max Annual Pensionable Earnings	55,300	55,900	55,300	55,900
Basic Exemption	3,500	3,500	3,500	3,500
Max Contributory Earnings	51,800	52,400	51,800	52,400
Employee Contribution Rate (%)	4.95%	4.95%	5.40%	5.40%
Max Annual Employee Contribution	2,564.10	2,593.80	2,797.20	2,829.60
Max Annual Self-Employed Contributions	5,128.20	5,187.60	5,594.40	5,659.20

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

²The 2017 Federal Budget replaced the Family Caregiver Amount, Caregiver Amount, and Infirm Adult Dependent Amount with the Canada Caregiver Credit.

³An 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.

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

⁷An 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.

⁸Lifetime contribution limit

Corporate Tax for Canadian Controlled Private Corporations (CCPCs)

Combined Federal and Provincial/Territory Corporate Tax Rates January 1, 2017 to December 31, 2017 Effective Tax Rates

Province/Territory	Active Income of \$500K or less (SBD) ^{1, 5}	Active Income greater than 500K (no SBD)	Passive Income (Investments) ⁶
Alberta	12.50%	27.00%	50.67%
British Columbia	12.62%	26.00%	49.67%
Manitoba ²	10.50% & 22.50%	27.00%	50.67%
New Brunswick	13.62%	29.00%	52.67%
Newfoundland & Labrador	13.50%	30.00%	53.67%
Northwest Territories	14.50%	26.50%	50.17%
Nova Scotia	13.50%	31.00%	54.67%
Nunavut	14.50%	27.00%	50.67%
Ontario	15.00%	26.50%	50.17%
Prince Edward Island	15.00%	31.00%	54.67%
Quebec ³	14.50% & 18.50%	26.80%	50.47%
Saskatchewan ⁷	12.50%	26.75%	50.42%
Yukon ⁴	12.00% & 13.00%	28.49%	52.16%

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

Province/Territory	Active Income of \$500K or less (SBD) ^{1, 5}	Active Income greater than 500K (no SBD)	Passive Income (Investments) ⁶
Alberta	12.00%	27.00%	50.67%
British Columbia	12.00%	27.00%	50.67%
Manitoba ²	10.00% & 22.00%	27.00%	50.67%
New Brunswick	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	14.50%	31.00%	54.67%
Quebec ³	14.00% & 18.00%	26.70%	50.37%
Saskatchewan ⁷	12.00%	27.00%	50.67%
Yukon ⁴	11.00% & 12.00%	27.00%	50.67%

¹Unless otherwise indicated, the Small Business Deduction (SBD) rates applies to active income up to \$500K.

 $^{2}2017$ Rates: 10.50% = Rate for active Income up to \$450K. 22.50% = Rate for active Income from \$450K to \$500K.

 $\overline{2018 \text{ Rates}}$: 10.00% = Rate for active Income up to \$450K. 22.00% = Rate for active Income from \$450K to \$500K.

³2017 Rates: 14.50% = Rate for active corporations where the proportion of activities in the M&P or Primary sector is 50% or more. 18.50% = Rate for active corporations that meet the minimum number of hours paid criterion, or for active corporations in the M&P or Primary sector.

 $\underline{2018 \text{ Rates}}$: 14.00% = Rate for active corporations where the proportion of activities in the M&P or Primary sector is 50% or more. 18.00% = Rate for active corporations that meet the minimum number of hours paid criterion, or for active corporations in the M&P or Primary sector.

42017 Rates: 12% = Rate for M&P income eligible for the SBD. 13% = Rate for non-M&P income eligible for the SBD.

2018 Rates: 11.00% = Rate for M&P income eligible for the SBD. 12.00% = Rate for non-M&P income eligible for the SBD.

On October 24, 2017, the Department of Finance tabled a Notice of Ways and Means Motion to reduce the Federal small business tax rate from 10.50% to 10% effective January 1, 2018, and to 9% effective January 1, 2019.

⁶2018 Passive income tax rates do not account for potential changes to Federal tax legislation.

⁷In November 2017, Saskatchewan's Bill 84 increased the general corporate tax rate from 11.5% to 12% effective January 1, 2018. Bill 84 also increased the small business threshold from \$500,000 to \$600,000 effective January 1, 2018.

