

Gouvernement du Canada

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# Income tax rates for individuals

The Government of Canada sets the federal income tax rates for individuals. Each province and territory determines their own income tax rates.

Provincial or territorial income tax rates apply in addition to federal income tax rates.

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## 2024 federal income tax rates

These rates apply to your taxable income. Your taxable income is your income after various deductions, credits, and exemptions have been applied.

There are also various tax credits, deductions and benefits available to you to reduce your total tax payable.

#### Federal income tax rates for 2024

Tax	
rate	Taxable income threshold
15%	on the portion of taxable income that is \$55,867 or less, <b>plus</b>
20.5%	on the portion of taxable income over \$55,867 up to \$111,733, <b>plus</b>
26%	on the portion of taxable income over \$111,733 up to \$173,205, <b>plus</b>
29%	on the portion of taxable income over \$173,205 up to \$246,752, <b>plus</b>
33%	on the portion of taxable income over \$246,752

See <u>how amounts are adjusted for inflation</u>.

# 2024 provincial and territorial income tax rates

Provincial and territorial tax rates vary across Canada; however, your provincial or territorial income tax (except Quebec) is calculated in the same way as your federal income tax.

#### **▼** Newfoundland and Labrador

#### Newfoundland and Labrador income tax rates for 2024

Tax rate	Taxable income threshold
8.7%	on the portion of taxable income that is \$43,198 or less, <b>plus</b>
14.5%	on the portion of taxable income over \$43,198 up to \$86,395, <b>plus</b>
15.8%	on the portion of taxable income over \$86,395 up to \$154,244, <b>plus</b>
17.8%	on the portion of taxable income over \$154,244 up to \$215,943, <b>plus</b>
19.8%	on the portion of taxable income over \$215,943 up to \$275,870, <b>plus</b>

Tax rate	Taxable income threshold
20.8%	on the portion of taxable income over \$275,870 up to \$551,739, <b>plus</b>
21.3%	on the portion of taxable income over \$551,739 up to \$1,103,478, <b>plus</b>
21.8%	on the portion of taxable income over \$1,103,478

## **▼** Prince Edward Island

## **Prince Edward Island income tax rates for 2024**

Tax rate	Taxable income threshold
9.65%	on the portion of taxable income that is \$32,656 or less, <b>plus</b>
13.63%	on the portion of taxable income over \$32,656 up to \$64,313, <b>plus</b>
16.65%	on the portion of taxable income over \$64,313 up to \$105,000, <b>plus</b>
18.00%	on the portion of taxable income over \$105,000 up to \$140,000, <b>plus</b>

Tax	
rate	Taxable income threshold
18.75%	on the portion of taxable income over \$140,000

#### **▼** Nova Scotia

## Nova Scotia income tax rates for 2024

Tax rate	Taxable income threshold
8.79%	on the portion of taxable income that is \$29,590 or less, <b>plus</b>
14.95%	on the portion of taxable income over \$29,590 up to \$59,180, plus
16.67%	on the portion of taxable income over \$59,180 up to \$93,000, <b>plus</b>
17.5%	on the portion of taxable income over \$93,000 up to \$150,000, <b>plus</b>
21%	on the portion of taxable income over \$150,000

#### **▼** New Brunswick

## **New Brunswick income tax rates for 2024**

Tax rate	Taxable income threshold
9.4%	on the portion of taxable income that is \$49,958 or less, <b>plus</b>
14%	on the portion of taxable income over \$49,958 up to \$99,916, plus
16%	on the portion of taxable income over \$99,916 up to \$185,064, <b>plus</b>
19.5%	on the portion of taxable income over \$185,064

## **▼** Quebec

See Revenu Québec's income tax rates.

## **▼** Ontario

## Ontario income tax rates for 2024

Tax rate	Taxable income threshold
5.05%	on the portion of taxable income that is \$51,446 or less, <b>plus</b>
9.15%	on the portion of taxable income over \$51,446 up to \$102,894, <b>plus</b>

Tax rate	Taxable income threshold
11.16%	on the portion of taxable income over \$102,894 up to \$150,000, <b>plus</b>
12.16%	on the portion of taxable income over \$150,000 up to \$220,000, <b>plus</b>
13.16%	on the portion of taxable income over \$220,000

#### **▼** Manitoba

## Manitoba income tax rates for 2024

Tax rate	Taxable income threshold
10.8%	on the portion of taxable income that is \$47,000 or less, <b>plus</b>
12.75%	on the portion of taxable income over \$47,000 up to \$100,000, <b>plus</b>
17.4%	on the portion of taxable income over \$100,000

#### **▼** Saskatchewan

## Saskatchewan income tax rates for 2024

Tax rate	Taxable income threshold
10.5%	on the portion of taxable income that is \$52,057 or less, <b>plus</b>
12.5%	on the portion of taxable income over \$52,057 up to \$148,734, <b>plus</b>
14.5%	on the portion of taxable income over \$148,734

## **▼** Alberta

## Alberta income tax rates for 2024

Tax rate	Taxable income threshold
10%	on the portion of taxable income that is \$148,269 or less, <b>plus</b>
12%	on the portion of taxable income over \$148,269 up to \$177,922, <b>plus</b>
13%	on the portion of taxable income over \$177,922 up to \$237,230, <b>plus</b>
14%	on the portion of taxable income over \$237,230 up to \$355,845, <b>plus</b>
15%	on the portion of taxable income over \$355,845

## **▼** British Columbia

British Columbia income tax rates for 2024	
Tax rate	Taxable income threshold
5.06%	on the portion of taxable income that is \$47,937 or less, <b>plus</b>
7.7%	on the portion of taxable income over \$47,937 up to \$95,875, <b>plus</b>
10.5%	on the portion of taxable income over \$95,875 up to \$110,076, <b>plus</b>
12.29%	on the portion of taxable income over \$110,076 up to \$133,664, <b>plus</b>
14.7%	on the portion of taxable income over \$133,664 up to \$181,232, <b>plus</b>
16.8%	on the portion of taxable income over \$181,232 up to \$252,752, <b>plus</b>
20.5%	on the portion of taxable income over \$252,752

## **▼** Yukon

## Yukon income tax rates for 2024

Tax rate	Taxable income threshold
6.4%	on the portion of taxable income that is \$55,867 or less, <b>plus</b>
9%	on the portion of taxable income over \$55,867 up to \$111,733, <b>plus</b>
10.9%	on the portion of taxable income over \$111,733 up to \$173,205, <b>plus</b>
12.8%	on the portion of taxable income over \$173,205 up to \$500,000, <b>plus</b>
15%	on the portion of taxable income over \$500,000

## **▼** Northwest Territories

## **Northwest Territories income tax rates for 2024**

Tax rate	Taxable income threshold
5.9%	on the portion of taxable income that is \$50,597 or less, <b>plus</b>
8.6%	on the portion of taxable income over \$50,597 up to \$101,198, <b>plus</b>
12.2%	on the portion of taxable income over \$101,198 up to \$164,525, <b>plus</b>

Tax rate	Taxable income threshold
14.05%	on the portion of taxable income over \$164,525

Nunavut income tay rates for 2024

#### **▼** Nunavut

Nunavut income tax rates for 2024		
Tax rate	Taxable income threshold	
4%	on the portion of taxable income that is \$53,268 or less, <b>plus</b>	
7%	on the portion of taxable income over \$53,268 up to \$106,537, <b>plus</b>	
9%	on the portion of taxable income over \$106,537 up to \$173,205, <b>plus</b>	
11.5%	on the portion of taxable income over \$173,205	

# Previous year income tax rates

\* Select the tax year (required)

Make your selection...

#### Date modified:

2024-01-23