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What are the income tax rates in Canada for 2013?

These are the rates that an individual will use when completing their 2013 income tax and benefit return. The information may change during the year to reflect updates to the law.

[Federal tax rates for 2013](#)

[Provincial/territorial tax rates for 2013](#)

Federal tax rates for 2013

- 15% on the first \$43,561 of taxable income, +
- 22% on the next \$43,562 of taxable income (on the portion of taxable income over \$43,561 up to \$87,123), +
- 26% on the next \$47,931 of taxable income (on the portion of taxable income over \$87,123 up to \$135,054), +
- 29% of taxable income over \$135,054.

The chart below reproduces the first calculation that has to be made on page 2 of Schedule 1 of the tax package to calculate net federal tax. Page 1 is used to calculate federal non-refundable tax credits.

Federal tax on taxable income manual calculation chart

| | Use this column if your taxable income is \$43,561 or less | Use this column if your taxable income is more than \$43,561, but not more than \$87,123 | Use this column if your taxable income is more than \$87,123, but not more than \$135,054 | Use this column if your taxable income is more than \$135,054 | |
|---|--|--|---|---|---|
| Enter your taxable income from line 260 of your return | | | | | 1 |
| Base amount | – 0 | – 43,561 | – 87,123 | – 135,054 | 2 |
| Line 1 minus line 2 (this amount cannot be negative) | = | = | = | = | 3 |
| Federal tax rate | × 15% | × 22% | × 26% | × 29% | 4 |
| Multiply the amount on line 3 by the tax rate on line 4 | = | = | = | = | 5 |
| Tax on the amount from line 2 | + 0 | + 6,534 | + 16,118 | + 28,580 | 6 |
| Add lines 5 and 6 | = | = | = | = | 7 |

Provincial/territorial tax rates for 2013

Tax for all provinces (except Quebec) and territories is calculated the same way as federal tax.

Form 428 is used to calculate this provincial or territorial tax. Provincial or territorial specific non-refundable tax credits are also calculated on Form 428.

For complete details, see the provincial or territorial information and forms in your 2013 tax package.

Provincial/territorial tax rates (combined chart)

| Provinces/territories | Rate(s) |
|---------------------------|---|
| Newfoundland and Labrador | 7.7% on the first \$33,748 of taxable income, + 12.5% on the next \$33,748, + 13.3% on the amount over \$67,496 |
| Prince Edward Island | 9.8% on the first \$31,984 of taxable income, + 13.8% on the next \$31,985, + 16.7% on the amount over \$63,969 |
| Nova Scotia | 8.79% on the first \$29,590 of taxable income, + 14.95% on the next \$29,590, + 16.67% on the next \$33,820, + 17.5% on the next \$57,000, + 21% on the amount over \$150,000 |
| New Brunswick | 9.1% on the first \$38,954 of taxable income, + 12.1% on the next \$38,954, + 12.4% on the next \$48,754, + 14.3% on the amount over \$126,662 |

| | |
|-----------------------|---|
| Quebec | Go to Income tax rates (Revenu Québec Web site). |
| Ontario | 5.05% on the first \$39,723 of taxable income, + 9.15% on the next \$39,725, + 11.16% on the next \$429,552, + 13.16 % on the amount over \$509,000 |
| Manitoba | 10.8% on the first \$31,000 of taxable income, + 12.75% on the next \$36,000, + 17.4% on the amount over \$67,000 |
| Saskatchewan | 11% on the first \$42,906 of taxable income, + 13% on the next \$79,683, + 15% on the amount over \$122,589 |
| Alberta | 10% of taxable income |
| British Columbia | 5.06% on the first \$37,568 of taxable income, + 7.7% on the next \$37,570, + 10.5% on the next \$11,130, + 12.29% on the next \$18,486, + 14.7% on the amount over \$104,754 |
| Yukon | 7.04% on the first \$43,561 of taxable income, + 9.68% on the next \$43,562, + 11.44% on the next \$47,931, + 12.76% on the amount over \$135,054 |
| Northwest Territories | 5.9% on the first \$39,453 of taxable income, + 8.6% on the next \$39,455, + 12.2% on the next \$49,378, + 14.05% on the amount over \$128,286 |
| Nunavut | 4% on the first \$41,535 of taxable income, + 7% on the next \$41,536, + 9% on the next \$51,983, + 11.5% on the amount over \$135,054 |

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