

## 2008 Personal income tax rates

	Tax brackets	Rate (%)	Surtax
<b>Federal</b>	\$9,600 to \$37,885	15	
	\$37,886 to \$75,769	22	
	\$75,770 to \$123,184	26	
	\$123,185 and higher	29	
<b>British Columbia</b>	\$9,027 to \$35,016	5.24	
	\$35,017 to \$70,033	7.98	
	\$70,034 to \$80,406	10.5	
	\$80,407 to \$97,636	12.29	
	\$97,637 and higher	14.7	
<b>Alberta</b>	\$16,161 and higher	10 (flat rate)	
<b>Saskatchewan</b>	\$8,945 to \$39,135	11	
	\$39,136 to \$111,814	13	
	\$111,815 and higher	15	
<b>Manitoba</b>	\$7,834 to \$30,544	10.9	
	\$30,545 to \$66,000	12.75	
	\$66,001 and higher	17.4	
<b>Ontario</b>	\$8,681 to \$36,020	6.05	20% on income tax exceeding \$4,162 plus 36% on income tax exceeding \$5,249
	\$36,021 to \$72,041	9.15	
	\$72,042 and higher	11.16	
<b>Quebec</b>	\$10,215 to \$37,500	16	
	\$37,501 to \$75,000	20	
	\$75,001 and higher	24	
<b>New Brunswick</b>	\$8,395 to \$34,836	10.12	
	\$34,837 to \$69,673	15.48	
	\$69,674 to \$113,273	16.8	
	\$113,274 and higher	17.95	
<b>Nova Scotia</b>	\$7,731 to \$29,590	8.79	10% on income tax exceeding \$10,000
	\$29,591 to \$59,180	14.95	
	\$59,181 to \$93,000	16.67	
	\$93,001 and higher	17.5	
<b>Prince Edward Island</b>	\$7,708 to \$31,984	9.8	10% on income tax exceeding \$12,500
	\$31,985 to \$63,969	13.8	
	\$63,970 and higher	16.7	
<b>Newfoundland &amp; Labrador</b>	\$7,566 to \$30,215	8.2	
	\$30,216 to \$60,429	13.3	
	\$60,430 and higher	16	
<b>Yukon</b>	\$9,600 to \$37,885	7.04	5% on income tax exceeding \$6,000
	\$37,886 to \$75,769	9.68	
	\$75,770 to \$123,184	11.44	
	\$123,185 and higher	12.76	
<b>Northwest Territories</b>	\$12,355 to \$35,986	5.9	
	\$35,987 to \$71,973	8.6	
	\$71,974 to \$117,011	12.2	
	\$117,012 and higher	14.05	
<b>Nunavut</b>	\$11,360 to \$37,885	4	
	\$37,886 to \$75,770	7	
	\$75,771 to \$123,184	9	
	\$123,185 and higher	11.5	