2013 Income Tax Rates by Province



As they do every year, federal and provincial income tax rates and brackets will be changing in 2013. Here are the expected changes contained in the new Payroll Deductions Formulas for each jurisdiction.

Federal

Federal tax rates are unchanged but income brackets have been indexed 2%:

Tax Rate	2012 Income Threshold	2013 Income Threshold
15%	0 to $42,707	0 to $43,561
22%	$42,707 to $85,414	$43,561 to $87,123
26%	$$85,414 to $132,406	$87,123 to $135,054
29%	Greater than $132,406	Greater than $135,054

Alberta

As in 2012, all taxable income will be subject to a tax rate of 10%. Personal amounts, however, will be indexed 1.8%.

BC

Same rates but thresholds indexed 1.5%:

Tax Rate	2012 Income Threshold	2013 Income Threshold
5.06%	0 to $37,013	0 to $37,568
7.7%	$37,013 to $74,028	$37,568 to $75,138
10.5%	$74,028 to $84,993	$75,138 to $86,268
12.29%	$84,993 to $103,205	$86,268 to $104,754

14.7%	Greater than $103,205	Greater than $104,754

Manitoba

Tax rates and income thresholds are the same in 2013 as in 2012:

Income Tax Rate	Income Threshold
10.8%	$31,000 or less
12.75%	$31,001 to $67,000
17.4%	$67,001 and above

New Brunswick

Same rates but income thresholds indexed 2%:

2012 Tax Rate	2012 Income Threshold	2013 Tax Rate	2013 Income Threshold
9.1%	0 to $38,190	9.1%	0 to $38,954
12.1%	$38,190 to $76,380	12.1%	$38,954 to $77,908
12.4%	$76,380 to $124,178	12.4%	$77,908 to $126,662
14.3%	Above $124,178	15.9%	Above $126,662

Newfoundland & Labrador

Same rates, income thresholds indexed 2.6%:

Provincial Income Tax Rate	2012 Income Threshold	2013 Income Threshold
7.7%	0 to $32,893	0 to $33,748
12.5%	$32,893 to $65,785	$33,748 to $67,496
13.3%	Greater than $65,785	Greater than $67,496

Northwest Territories

2013 indexing factor of 2%:

Tax Rate	2012 Income Threshold	2013 Income Threshold

5.9%	0 to $38,679	0 to $39,453
8.6%	$38,679 to $77,360	$39,453 to $78,908
12.2%	$77,360 to $125,771	$78,908 to $128,286
14.05%	Greater than $125,771	Greater than $128,286

Nova Scotia

Same rates and income brackets as 2012:

2013 Tax Rate	**2013 Income Bracket**
8.79%	0 to $29,590
14.95%	$29,591 to $59,180
16.67%	$59,181 to $93,000
17.50%	$93,001 to $150,000
21%	Greater than $150,000

Nunavut

Same rates, thresholds indexed 2%:

Tax Rate	**2012 Income Threshold**	**2013 Income Threshold**
4%	0 to $40,721	0 to $41,435
7%	$40,721 to $81,442	$41,435 to $83,071
9%	$81,442 to $132,406	$83,071 to $135,054
11.5%	Greater than $132,406	Greater than $135,054

Ontario

New income tax bracket of 13.16% and thresholds indexed 1.8%:

Tax Rate (before provincial surtax)	**2012 Income Threshold**	**2013 Income Threshold**
5.05%	0 to $39,020	0 to $39,723
9.15%	$39,020 to $78,043	$39,723 to $79,448
11.16%	Greater than $78,043	$79,448 to $509,000
13.16%	NA	Greater than $509,000

PEI

Same rates and thresholds as 2012:

Tax Rate	2013 Income Threshold
9.8%	0 to $31,984
13.8%	$31,985 to $63,969
16.7%	Greater than $63,969

Québec

The new income brackets have yet to be officially announced as of the date this story went to press. But here are the 2012 rates and brackets:

Tax Rate	2012 Income Threshold	2011 Income Threshold
16%	0 to $40,100	0 to $39,060
20%	$40,100 to $80,200	$39,061 to $78,120
24%	More than $80,200	More than $78,120

Yukon

Income thresholds indexed 2%, rates unchanged:

Tax Rate	2012 Income Threshold	2013 Income Threshold
7.04%	0 to $42,707	0 to $43,561
9.68%	$42,707 to $85,414	$43,561 to $87,123
11.44%	$85,414 to $132,406	$87,123 to $135,054
12.76%	Over $132,406	Over $135,054

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