

2018 Taxation Rates



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This guide to 2018 taxation rates has been created to assist you throughout the year.

Please Note: Information contained in this guide was correct at time of publication and is subject to change. This guide contains information designed to provide general guidance and should not be relied upon as a substitute for the information published by the sponsoring agencies. For the most up-to-date information please contact the applicable government agencies.

Federal Tax Credits

The following tables provide details regarding individual tax credits and would need to be totaled for each employee. Please refer to the correct TD1 form for federal and provincial credits (outside Quebec), and to form TP-1015.3-V for Quebec credits.

<u>Federal Tax Credits</u>	January 2017	January 2018
Basic personal amount	\$11,635	\$11,809
Amount for an eligible dependent	\$11,635	\$11,809
Pension income amount	\$2,000	\$2,000
Age amount	\$7,225	\$7,333

Provincial and Territorial Tax Credits

<u>Alberta Tax Credits</u>	January 2017	January 2018
Basic personal amount	\$18,690	\$18,915
Amount for an eligible dependent	\$18,690	\$18,915
Pension income amount	\$1,439	\$1,456
Age amount	\$5,208	\$5,271

<u>British Columbia Tax Credits</u>	January 2017	January 2018
Basic personal amount	\$10,208	\$10,412
Amount for an eligible dependent	\$8,740	\$8,915
Pension income amount	\$1,000	\$1,000
Age amount	\$4,578	\$4,669

<u>Manitoba Tax Credits</u>	January 2017	January 2018
Basic personal amount	\$9,271	\$9,382
Amount for an eligible dependent	\$9,134	\$9,134
Pension income amount	\$1,000	\$1,000
Age amount	\$3,728	\$3,728

<u>Newfoundland and Labrador Tax Credits</u>	January 2017	January 2018
Basic personal amount	\$8,978	\$9,247
Amount for an eligible dependent	\$7,336	\$7,556
Pension income amount	\$1,000	\$1,000
Age amount	\$5,731	\$5,903

<u>New Brunswick Tax Credits</u>	January 2017	January 2018
Basic personal amount	\$9,895	\$10,043
Amount for an eligible dependent	\$8,402	\$8,528
Pension income amount	\$1,000	\$1,000
Age amount	\$4,831	\$4,904

<u>Northwest Territories Tax Credits</u>	January 2017	January 2018
Basic personal amount	\$14,278	\$14,492
Amount for an eligible dependent	\$14,278	\$14,492
Pension income amount	\$1,000	\$1,000
Age amount	\$6,984	\$7,089

<u>Nova Scotia Tax Credits</u>	January 2017	January 2018*
Basic personal amount	\$8,481	\$8,481
Amount for an eligible dependent	\$8,481	\$8,481
Pension income amount	\$1,173	\$1,173
Age amount	\$4,141	\$4,141

*Employees with annual taxable income from all sources less than \$75,000 can complete TD1NS-WS to determine if they are eligible for any portion of the supplementary \$3,000 basic personal amount introduced for 2018 tax year. To take advantage of the higher basic personal amount “at source” a completed TD1NS should be submitted to Payroll for submission to the payroll system.

<u>Nunavut Tax Credits</u>	January 2017	January 2018
Basic personal amount	\$13,128	\$13,325
Amount for an eligible dependent	\$13,128	\$13,325
Pension income amount	\$2,000	\$2,000
Age amount	\$9,846	\$9,994

<u>Ontario Tax Credits</u>	January 2017	January 2018
Basic personal amount	\$10,171	\$10,354
Amount for an eligible dependent	\$8,636	\$8,792
Pension income amount	\$1,406	\$1,432
Age amount	\$4,966	\$5,055

<u>Prince Edward Island Tax Credits</u>	July 2018	January 2018
Basic personal amount	\$8,320	\$8,160
Amount for an eligible dependent	\$7,067	\$6,931
Pension income amount	\$1,000	\$1,000
Age amount	\$3,764	\$3,764

<u>Quebec Tax Credits</u>	January 2017	January 2018
Basic personal amount	\$11,635	\$15,012
Amount for an eligible dependent	\$11,635	\$15,012
Pension income amount	\$2,225	\$2,805
Age amount	\$2,505	\$3,158

Saskatchewan Tax Credits	January 2017	January 2018
Basic personal amount	\$16,065	\$16,065
Amount for an eligible dependent	\$16,065	\$16,065
Pension income amount	\$1,000	\$1,000
Age amount	\$4,894	\$4,894
Senior Supplementary Amount	\$1,292	\$1,292

Yukon Tax Credits	January 2017	January 2018
Basic personal amount	\$11,635	\$11,809
Amount for an eligible dependent	\$11,635	\$11,809
Pension income amount	\$2,000	\$2,000
Age amount	\$7,225	\$7,333

Canada/Quebec Pension Plan

	January 2017	January 2018
Annual Maximum Pensionable Earnings	\$55,300	\$55,900
Annual Basic Exemption	\$3,500	\$3,500
Annual Maximum Contributory Earnings	\$51,800	\$52,400

Canada Pension Plan (CPP) - outside Quebec

Contribution Rate	4.95%	4.95%
Annual Maximum Employee Contribution	\$2,564.10	\$2,593.80
Annual Maximum Employer Contribution	\$2,564.10	\$2,593.80

Quebec Pension Plan (QPP)

Contribution Rate	5.40%	5.40%
Annual Maximum Employee Contribution	\$2,797.20	\$2,829.60
Annual Maximum Employer Contribution	\$2,797.20	\$2,829.60

Employment Insurance (EI)

	January 2017	January 2018
Annual Maximum Insurable Earnings	\$51,300	\$51,700
Employer Standard Rate (times employee premium)	1.400	1.400

Employment Insurance – outside Quebec

Employee Contribution Rate	1.63%	1.66%
Annual Maximum Employee Contribution	\$836.19	\$858.22

Employment Insurance – Quebec

Employee Contribution Rate	1.27%	1.30%
Annual Maximum Employee Contribution	\$651.51	\$672.10

Quebec Parental Insurance Plan (QPIP)

	January 2017	January 2018
Annual Maximum Insurable Earnings	\$72,500	\$74,000
Employee Contribution Rate	0.548%	0.548%
Annual Maximum Employee Contribution	\$397.30	\$405.52
Employer Contribution Rate	0.767%	0.767%
Annual Maximum Employer Contribution	\$556.08	\$567.58

Employment Insurance (EI) Employer Rates and Multiples

	2017	2018
Employer Multiple	1.400	1.400

Employer EI Premium Reduced Rates – Outside Quebec

Employer EI Premium Reduction Category 1	1.274	1.273
Employer EI Premium Reduction Category 2	1.178	1.182
Employer EI Premium Reduction Category 3	1.183	1.187
Employer EI Premium Reduction Category 4	1.163	1.167

Employer EI Premium Reduced Rates – Quebec

Employer EI Premium Reduction Category 1	1.238	1.238
Employer EI Premium Reduction Category 2	1.115	1.122
Employer EI Premium Reduction Category 3	1.121	1.128
Employer EI Premium Reduction Category 4	1.096	1.103

Federal Tax

Annual Taxable Income			Annual Taxable Income		
More than	Not more than	January 2017	More than	Not more than	January 2018
\$0	\$45,916	15.00%	\$0	\$46,605	15.00%
\$45,916	\$91,831	20.50%	\$46,605	\$93,208	20.50%
\$91,831	\$142,353	26.00%	\$93,208	\$144,489	26.00%
\$142,353	\$202,800	29.00%	\$144,489	\$205,842	29.00%
\$202,800	& over	33.00%	\$205,842	& over	33.00%

Provincials and Territorial Taxes

Alberta Provincial Tax

Annual Taxable Income			Annual Taxable Income		
More than	Not more than	October 2017	More than	Not more than	January 2018
\$0	\$126,625	10.00%	\$0	\$128,145	10.00%
\$126,625	\$151,950	12.00%	\$128,145	\$153,773	12.00%
\$151,950	\$202,600	13.00%	\$153,773	\$205,031	13.00%
\$202,600	\$303,900	14.00%	\$205,031	\$307,574	14.00%
\$303,900	& over	15.00%	\$307,547	& over	15.00%

British Columbia Provincial Tax

Annual Taxable Income			Annual Taxable Income		
More than	Not more than	July 2017	More than	Not more than	January 2018
\$0	\$38,898	5.06%	\$0	\$39,676	5.06%
\$38,898	\$77,797	7.70%	\$39,676	\$79,353	7.70%
\$77,979	\$89,320	10.50%	\$79,353	\$91,107	10.50%
\$89,320	\$108,460	12.29%	\$91,107	\$110,630	12.29%
\$108,460	& over	14.70%	\$110,630	\$150,000	14.70%
			\$150,000	& over	16.80%

Manitoba Provincial Tax

Annual Taxable Income			Annual Taxable Income		
More than	Not more than	January 2017	More than	Not more than	January 2018
\$0	\$31,465	10.80%	\$0	\$31,843	10.80%
\$31,465	\$68,005	12.75%	\$31,843	\$68,821	12.75%
\$68,005	& over	17.40%	\$68,821	& over	17.40%

Newfoundland and Labrador Provincial Tax

Annual Taxable Income			Annual Taxable Income		
More than	Not more than	July 2017	More than	Not more than	January 2018
\$0	\$35,148	8.70%	\$0	\$36,926	8.70%
\$35,851	\$71,701	14.50%	\$36,926	\$73,852	14.50%
\$71,701	\$128,010	15.80%	\$73,852	\$131,850	15.80%
\$128,010	\$179,214	17.30%	\$131,850	\$184,590	17.30%
\$179,214	& over	18.30%	\$184,590	& over	18.30%

New Brunswick Provincial Tax

Annual Taxable Income			Annual Taxable Income		
More than	Not more than	July 2017	More than	Not more than	January 2018
\$0	\$41,059	9.68%	\$0	\$41,675	9.68%
\$41,059	\$82,119	14.82%	\$41,675	\$83,351	14.82%
\$82,119	\$133,507	16.52%	\$83,351	\$135,510	16.52%
\$133,507	\$152,100	17.84%	\$135,510	\$154,382	17.84%
\$152,100	& over	20.30%	\$154,382	& over	20.30%

Northwest Territories Territorial Tax

Annual Taxable Income			Annual Taxable Income		
More than	Not more than	January 2017	More than	Not more than	January 2018
\$0	\$41,585	5.90%	\$0	\$42,209	5.90%
\$41,585	\$83,172	8.60%	\$42,209	\$84,420	8.60%
\$83,172	\$135,219	12.20%	\$84,420	\$137,248	12.20%
\$135,219	& over	14.05%	\$137,248	& over	14.05%

Nova Scotia Provincial Tax

Annual Taxable Income			Annual Taxable Income		
More than	Not more than	January 2017	More than	Not more than	January 2018
\$0	\$29,590	8.79%	\$0	\$29,590	8.79%
\$29,590	\$59,180	14.95%	\$29,590	\$59,180	14.95%
\$59,180	\$93,000	16.67%	\$59,180	\$93,000	16.67%
\$93,000	\$150,000	17.50%	\$93,000	\$150,000	17.50%
\$150,000	& over	21.00%	\$150,000	& over	21.00%

Nunavut Territorial Tax

Annual Taxable Income			Annual Taxable Income		
More than	Not more than	January 2017	More than	Not more than	January 2018
\$0	\$43,780	4.00%	\$0	\$44,437	4.00%
\$43,780	\$87,560	7.00%	\$44,437	\$88,874	7.00%
\$87,560	\$142,353	9.00%	\$88,874	\$144,488	9.00%
\$142,353	& over	11.50%	\$144,488	& over	11.50%

Ontario Provincial Tax

Annual Taxable Income			Annual Taxable Income		
More than	Not more than	January 2017	More than	Not more than	January 2018
\$0	\$42,201	5.05%	\$0	\$42,960	5.05%
\$42,201	\$84,404	9.15%	\$42,960	\$85,923	9.15%
\$84,404	\$150,000	11.16%	\$85,923	\$150,000	11.16%
\$150,000	\$220,000	12.16%	\$150,000	\$220,000	12.16%
\$220,000	& over	13.16%	\$220,000	& over	13.16%

Prince Edward Island Provincial Tax

Annual Taxable Income			Annual Taxable Income		
More than	Not more than	January 2017	More than	Not more than	January 2018
\$0	\$31,984	9.80%	\$0	\$31,984	9.80%
\$31,984	\$63,969	13.80%	\$31,984	\$63,969	13.80%
\$63,969	& over	16.70%	\$63,969	& over	16.70%

Quebec Provincial Tax

Annual Taxable Income			Annual Taxable Income		
More than	Not more than	July 2017	More than	Not more than	January 2018
\$0	\$42,705	16.00%	\$0	\$43,055	15.00%
\$42,705	\$85,405	20.00%	\$43,055	\$86,105	20.00%
\$85,405	\$103,915	24.00%	\$86,105	\$104,765	24.00%
\$103,915	& over	25.75%	\$104,765	& over	25.75%

Saskatchewan Provincial Tax

Annual Taxable Income			Annual Taxable Income		
More than	Not more than	January 2018	More than	Not more than	July 2018
\$0	\$45,225	11.00%	\$0	\$45,225	10.50%
\$45,225	\$129,214	13.00%	\$45,225	\$129,214	12.50%
\$129,214	& over	15.00%	\$129,214	& over	14.50%

Yukon Territorial Tax

Annual Taxable Income			Annual Taxable Income		
More than	Not more than	July 2017	More than	Not more than	January 2018
\$0	\$45,916	6.40%	\$0	\$46,605	6.40%
\$45,916	\$91,831	9.00%	\$46,605	\$93,208	9.00%
\$91,831	\$142,353	10.90%	\$93,208	\$144,489	10.90%
\$142,353	\$500,000	12.80%	\$144,489	\$500,000	12.80%
\$500,000	& over	15.00%	\$500,000	& over	15.00%

Lump Sum Tax Rates

Lump Sum Federal Tax (Outside of Quebec)

Income Exceeding	Income Not Exceeding	January 2017	January 2018
\$0.00	\$5,000	10%	10%
\$5,000	\$15,000	20%	20%
\$15,000		30%	30%

Lump Sum Federal Tax (Quebec)

Income Exceeding	Income Not Exceeding	January 2017	January 2018
\$0.00	\$5,000	5%	5%
\$5,000	\$15,000	10%	10%
\$15,000		15%	15%

Lump Sum Provincial Tax (Quebec)

Income Exceeding	Income Not Exceeding	January 2017	January 2018
\$0.00	\$5,000	16%	15%
\$5,000		20%	20%

Registered Pension/Savings Plans

Plan Maximums	January 2017	January 2018
Defined Contribution (DC) Money Purchase RPP	\$26,230.00	\$26,500.00
Defined Benefit (DB) RPPs Maximum Benefit Accrual	\$2,914.44	\$2,944.44
Registered Retirement Savings Plan (RRSP) Pooled Registered Pension Plans (PRPP)	\$26,010.00	\$26,230.00
DPSP – Annual contribution limit (half of money purchase limit)	\$13,115.00	\$13,250.00

Ontario Employer Health Tax (EHT)

Annual Payroll Dollars		January 2017	January 2018
Exceeding	Not Exceeding		
\$450,000.01	+	1.950%	1.950%
\$380,000.01	\$450,000	1.829%	1.829%
\$350,000.01	\$380,000	1.708%	1.708%
\$320,000.01	\$350,000	1.586%	1.586%
\$290,000.01	\$320,000	1.465%	1.465%
\$260,000.01	\$290,000	1.344%	1.344%
\$230,000.01	\$260,000	1.223%	1.223%
\$200,000.01	\$230,000	1.101%	1.101%
\$0.00	\$200,000	0.980%	0.980%

Quebec Health Services Fund (HSF)

Annual Payroll Dollars	January 2017	January 2018
\$1 million or less	2.50%	2.30%
More than \$5 million	4.26%	4.26%

For employers with payrolls between \$1M and \$5M, determine the contribution rate based on the formula defined in the Quebec form TP-1015.G-V.

Worker's Compensation – Maximum Assessable Earnings Subject to Workplace Safety and Insurance Board Regulations

Province/Territory	January 2017	January 2018
Alberta	\$98,700	\$98,700
British Columbia	\$81,900	\$82,700
Manitoba	\$127,000	\$127,000
New Brunswick	\$62,700	\$63,600
Newfoundland and Labrador	\$63,420	\$64,375
Northwest Territories	\$90,600	\$90,600
Nova Scotia	\$59,300	\$59,800
Nunavut	\$90,600	\$90,600
Ontario	\$88,500	\$90,300
Prince Edward Island	\$52,800	\$53,400
Quebec	\$72,500	\$74,000
Saskatchewan	\$76,086	\$82,627
Yukon	\$85,601	\$86,971

Payroll Remittances Thresholds

The chart below illustrates the remittance types with the previous and updated amounts that will be used to determine an employer's remittance frequency.

REMITTANCE TYPE	Payment date (eom indicates end of month)	January 2017 Average monthly remittance	January 2018 Average monthly remittance
Quarterly	15 th of the month after quarter end	Less than \$3,000	Less than \$3,000
Regular	15 th of the month after month end	\$3,000 – \$24,999.99	\$3,000 – \$24,999.99
Threshold 1	25 th of current month (pay dates 1 st – 15 th) 10 th of following month (pay dates 16 th – eom)	\$25,000 – \$99,999.99	\$25,000 – \$99,999.99
Threshold 2	3 business days from end of each 7 day period Pay dates between 1 st – 7 th Pay dates between 8 th – 14 th Pay dates between 15 th – 21 st Pay dates between 22 nd - eom	\$100,000 or more	\$100,000 or more

The rates in this bulletin were current as of January 1st, 2018. Please consult the applicable government agency for details.