

Individual Marginal Rates for 2019

(Prepared from information available as of June 14, 2019)

These tables show combined federal and provincial (or federal and territorial) marginal tax rates – the percentage of tax paid on the last dollar of income, or on additional income. These tables do not take into account provincial health levies or other personal tax levies (see **Provincial Health Care Premiums and Personal Tax Levies — 2019**).

	Taxable income \$12,069 to \$47,630					Taxable income \$47,630 to \$95,259				
	Brackets	Ordinary income & interest	Capital gains	Canadian dividends		Brackets	Ordinary income & interest	Capital gains	Canadian dividends	
				Eligible ⁽²⁾	Non-eligible ⁽²⁾				Eligible ⁽²⁾	Non-eligible
Federal only	\$12,069	15.00%	7.50%	(0.03%) to 0%	6.87%	\$47,630	20.50%	10.25%	7.56%	13.19%
Alberta	\$19,369	25.00%	12.50%	(0.03%) to 0%	15.86%	\$47,630	30.50%	15.25%	7.56%	22.18%
	\$12,069	15.00%	7.50%	(0.03%) to 0%	6.87%					
British Columbia⁽¹⁾	\$40,707	22.70%	11.35%	(5.96%) to 0%	13.47%	\$93,476	32.79%	16.40%	7.96%	25.07%
	\$12,069	20.06%	10.03%	(9.60%) to 0%	10.43%	\$81,416	31.00%	15.50%	5.49% to 7.56%	23.01%
						\$47,630	28.20%	14.10%	1.63% to 7.56%	19.79%
Manitoba⁽¹⁾	\$32,670	27.75%	13.88%	6.53% to 6.56%	20.63%	\$70,610	37.90%	18.95%	20.53%	32.30%
	\$12,069	25.80%	12.90%	3.84% to 3.86%	18.38%	\$47,630	33.25%	16.63%	14.12%	26.95%
New Brunswick⁽¹⁾	\$42,592	29.82%	14.91%	1.10% to 1.13%	20.75%	\$85,184	37.02%	18.51%	11.04%	29.03%
	\$12,069	24.68%	12.34%	(5.99%) to 0%	14.83%	\$47,630	35.32%	17.66%	8.69%	27.07%
Newfoundland and Labrador⁽¹⁾	\$37,591	29.50%	14.75%	12.53% to 12.56%	19.52%	\$75,181	36.30%	18.15%	21.91%	27.34%
	\$12,069	23.70%	11.85%	4.53% to 4.55%	12.85%	\$47,630	35.00%	17.50%	20.12%	25.84%
Non-resident⁽³⁾	\$12,069	22.20%	11.10%	(0.04%) to 0%	10.16%	\$47,630	30.34%	15.17%	11.19%	19.52%
Northwest Territories	\$43,137	23.60%	11.80%	(4.03%) to 0%	9.86%	\$86,277	32.70%	16.35%	8.53%	20.32%
	\$14,811	20.90%	10.45%	(7.76%) to 0%	6.75% to 6.87%	\$47,630	29.10%	14.55%	3.56% to 7.56%	16.18%
	\$12,069	15.00%	7.50%	(0.03%) to 0%	6.87%					
Nova Scotia⁽¹⁾	\$29,590	29.95%	14.98%	8.39% to 8.42%	20.62%	\$93,000	38.00%	19.00%	19.50%	29.88%
	\$12,069	23.79%	11.90%	(0.11%) to 0%	13.54%	\$59,180	37.17%	18.59%	18.35%	28.92%
						\$47,630	35.45%	17.73%	15.98%	26.94%
Nunavut	\$45,414	22.00%	11.00%	2.03% to 2.06%	11.91%	\$90,829	29.50%	14.75%	12.38%	20.54%
	\$16,000	19.00%	9.50%	(2.11%) to 0%	8.46%	\$47,630	27.50%	13.75%	9.62%	18.24%
	\$12,069	15.00%	7.50%	(0.03%) to 0%	6.87%					
Ontario⁽¹⁾	\$43,906	24.15%	12.08%	(1.20%) to 0%	13.61%	\$91,098 ⁽⁴⁾	37.91%	18.95%	17.79%	29.43%
	\$12,069	20.05%	10.03%	(6.86%) to 0%	8.89%	\$87,813	33.89%	16.95%	12.24%	24.81%
						\$77,317 ⁽⁴⁾	31.48%	15.74%	8.92%	22.04%
						\$47,630	29.65%	14.83%	6.39% to 7.56%	19.93%
Prince Edward Island⁽¹⁾	\$31,984	28.80%	14.40%	4.53% to 4.55%	19.58%	\$63,969	37.20%	18.60%	16.12%	29.24%
	\$12,069	24.80%	12.40%	(0.99%) to 0%	14.98%	\$47,630	34.30%	17.15%	12.12%	25.91%
Quebec	\$43,790	32.53%	16.26%	11.32% to 11.34%	22.35%	\$87,575	41.12%	20.56%	23.18%	32.23%
	\$15,269	27.53%	13.76%	4.42% to 4.44%	16.60%	\$47,630	37.12%	18.56%	17.66%	27.63%
	\$12,069	12.53%	6.26%	(0.02%) to 0%	5.73%					
Saskatchewan	\$45,225	27.50%	13.75%	2.04% to 2.07%	17.37%	\$47,630	33.00%	16.50%	9.63%	23.70%
	\$16,065	25.50%	12.75%	(0.72%) to 0%	15.07%					
	\$12,069	15.00%	7.50%	(0.03%) to 0%	6.87%					
Yukon	\$12,069	21.40%	10.70%	(7.78%) to 0%	11.58%	\$47,630	29.50%	14.75%	3.40% to 7.56%	20.90%

	Taxable income \$95,259 to \$147,667					Taxable income \$147,667 to \$210,371				
	Brackets	Ordinary income & interest	Capital gains	Canadian dividends		Brackets	Ordinary income & interest	Capital gains	Canadian dividends	
				Eligible ⁽²⁾	Non-eligible				Eligible	Non-eligible
Federal only	\$95,259	26.00%	13.00%	15.15%	19.52%	\$147,667	29.00%	14.50%	19.29%	22.97%
Alberta	\$131,220	38.00%	19.00%	17.91%	30.81%	\$209,952	43.00%	21.50%	24.81%	36.56%
	\$95,259	36.00%	18.00%	15.15%	28.51%	\$157,464	42.00%	21.00%	23.43%	35.41%
						\$147,667	41.00%	20.50%	22.05%	34.26%
British Columbia	\$113,506	40.70%	20.35%	18.88%	34.17%	\$153,900	45.80%	22.90%	25.92%	40.03%
	\$95,259	38.29%	19.15%	15.55%	31.39%	\$147,667	43.70%	21.85%	23.02%	37.62%
Manitoba	\$95,259	43.40%	21.70%	28.12%	38.62%	\$147,667	46.40%	23.20%	32.26%	42.07%
New Brunswick	\$138,491	43.84%	21.92%	20.45%	36.87%	\$157,778	49.30%	24.65%	27.99%	43.15%
	\$95,259	42.52%	21.26%	18.63%	35.35%	\$147,667	46.84%	23.42%	24.59%	40.32%
Newfoundland and Labrador	\$134,224	43.30%	21.65%	31.57%	35.39%	\$187,913	47.30%	23.65%	37.09%	39.99%
	\$95,259	41.80%	20.90%	29.50%	33.66%	\$147,667	46.30%	23.15%	35.71%	38.84%
Non-resident⁽³⁾	\$95,259	38.48%	19.24%	22.43%	28.88%	\$147,667	42.92%	21.46%	28.55%	33.99%
Northwest Territories	\$140,267	40.05%	20.03%	18.67%	28.77%	\$147,667	43.05%	21.53%	22.81%	32.22%
	\$95,259	38.20%	19.10%	16.12%	26.65%					
Nova Scotia	\$95,259	43.50%	21.75%	27.09%	36.20%	\$150,000	50.00%	25.00%	36.06%	43.68%
						\$147,667	46.50%	23.25%	31.23%	39.65%
Nunavut	\$95,259	35.00%	17.50%	19.97%	26.86%	\$147,667	40.50%	20.25%	27.56%	33.19%
Ontario	\$95,259	43.41%	21.70%	25.38%	35.76%	\$150,000	47.97%	23.98%	31.67%	41.00%
						\$147,667	46.41%	23.20%	29.52%	39.21%
Prince Edward Island	\$98,995 ⁽⁴⁾	44.37%	22.19%	24.56%	37.17%	\$147,667	47.37%	23.69%	28.70%	40.62%
	\$95,259	42.70%	21.35%	23.71%	35.57%					
Quebec	\$106,555	47.46%	23.73%	31.93%	39.53%	\$147,667	49.97%	24.98%	35.39%	42.41%
	\$95,259	45.71%	22.86%	29.52%	37.51%					
Saskatchewan	\$129,214	40.50%	20.25%	19.98%	32.32%	\$147,667	43.50%	21.75%	24.12%	35.77%
	\$95,259	38.50%	19.25%	17.22%	30.02%					
Yukon	\$95,259	36.90%	18.45%	13.61% to 15.15%	29.41%	\$147,667	41.80%	20.90%	20.37%	35.04%

	Taxable income over \$210,371				
	Brackets	Ordinary income & interest	Capital gains	Canadian dividends	
				Eligible	Non-eligible
Federal only	\$210,371	33.00%	16.50%	24.81%	27.57%
Alberta	\$314,928	48.00%	24.00%	31.71%	42.31%
	\$210,371	47.00%	23.50%	30.33%	41.16%
British Columbia	\$210,371	49.80%	24.90%	31.44%	44.63%
Manitoba	\$210,371	50.40%	25.20%	37.78%	46.67%
New Brunswick	\$210,371	53.30%	26.65%	33.51%	47.75%
Newfoundland and Labrador	\$210,371	51.30%	25.65%	42.61%	44.59%
Non-resident⁽³⁾	\$210,371	48.84%	24.42%	36.72%	40.80%
Northwest Territories	\$210,371	47.05%	23.53%	28.33%	36.82%
Nova Scotia	\$210,371	54.00%	27.00%	41.58%	48.28%
Nunavut	\$210,371	44.50%	22.25%	33.08%	37.79%
Ontario	\$220,000	53.53%	26.76%	39.34%	47.40%
	\$210,371	51.97%	25.98%	37.19%	45.60%
Prince Edward Island	\$210,371	51.37%	25.69%	34.22%	45.22%
Quebec	\$210,371	53.31%	26.65%	40.00%	46.25%
Saskatchewan	\$210,371	47.50%	23.75%	29.64%	40.37%
Yukon	\$500,000	48.00%	24.00%	28.93%	42.17%
	\$210,371	45.80%	22.90%	25.89%	39.64%

(1) The table does not take into account the low-income tax reductions federally or in British Columbia, New Brunswick, Newfoundland and Labrador, Nova Scotia, Ontario and Prince Edward Island, or the Manitoba Family Tax Benefit (for low-income taxpayers), which may affect the rates shown.

(2) When two dividend rates are indicated, the lower rate has a negative federal and/or provincial/territorial component. A negative federal component shelters other income from federal tax and a negative provincial/territorial component shelters other income from provincial/territorial tax. As a result, the combined federal and provincial/territorial rate that applies depends on the level of the taxpayer's other income, with the higher rate applying if the taxpayer has no other income.

(3) A non-resident can claim the personal basic credit only if all or substantially all (i.e., 90% or more) of the non-resident's worldwide income is included in his or her taxable income earned in Canada for the year.

Non-resident rates for interest and dividends apply only in limited circumstances. Generally, interest (other than most interest paid to arm's length non-residents) and dividends paid to non-residents are subject to Part XIII withholding tax.)

(4) The bracket relates to surtaxes levied by Ontario or Prince Edward Island, and assumes that only the basic personal credit is available.