

Individual Marginal Rates for 2018

(Prepared from information available as of June 12, 2018)

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 — 2018**.)

	Taxable income \$11,809 to \$46,605					Taxable income \$46,605 to \$93,208				
	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	\$11,809	15.00%	7.50%	(0.03%) to 0%	5.76%	\$46,605	20.50%	10.25%	7.56%	12.14%
Alberta	\$18,915	25.00%	12.50%	(0.03%) to 0%	14.96%	\$46,605	30.50%	15.25%	7.56%	21.34%
	\$11,809	15.00%	7.50%	(0.03%) to 0%	5.76%					
British Columbia⁽¹⁾	\$39,676	22.70%	11.35%	(3.20%) to 0%	12.29%	\$91,107	32.79%	16.40%	10.72%	24.00%
	\$11,809	20.06%	10.03%	(6.84%) to 0%	9.23%	\$79,353	31.00%	15.50%	8.25%	21.92%
						\$46,605	28.20%	14.10%	4.39% to 7.56%	18.67%
Manitoba⁽¹⁾	\$31,843	27.75%	13.88%	6.53% to 6.56%	19.64%	\$68,821	37.90%	18.95%	20.53%	31.42%
	\$11,809	25.80%	12.90%	3.84% to 3.86%	17.38%	\$46,605	33.25%	16.63%	14.12%	26.02%
New Brunswick⁽¹⁾	\$41,675	29.82%	14.91%	1.10% to 1.13%	19.65%	\$83,351	37.02%	18.51%	11.04%	28.00%
	\$11,809	24.68%	12.34%	(5.99%) to 0%	13.68%	\$46,605	35.32%	17.66%	8.69%	26.03%
Newfoundland and Labrador⁽¹⁾	\$36,926	29.50%	14.75%	12.53% to 12.56%	18.52%	\$73,852	36.30%	18.15%	21.91%	26.41%
	\$11,809	23.70%	11.85%	4.53% to 4.55%	11.80%	\$46,605	35.00%	17.50%	20.12%	24.90%
Non-resident⁽³⁾	\$11,809	22.20%	11.10%	(0.04%) to 0%	8.53%	\$46,605	30.34%	15.17%	11.19%	17.97%
Northwest Territories	\$42,209	23.60%	11.80%	(4.03%) to 0%	8.78%	\$84,420	32.70%	16.35%	8.53%	19.34%
	\$14,492	20.90%	10.45%	(7.76%) to 0%	5.65% to 5.76%	\$46,605	29.10%	14.55%	3.56% to 7.56%	15.16%
	\$11,809	15.00%	7.50%	(0.03%) to 0%	5.76%					
Nova Scotia⁽¹⁾	\$29,590	29.95%	14.98%	8.39% to 8.42%	19.44%	\$93,000	38.00%	19.00%	19.50%	28.78%
	\$11,809	23.79%	11.90%	(0.11%) to 0%	12.29%	\$59,180	37.17%	18.59%	18.35%	27.82%
						\$46,605	35.45%	17.73%	15.98%	25.82%
Nunavut	\$44,437	22.00%	11.00%	2.03% to 2.06%	10.68%	\$88,874	29.50%	14.75%	12.38%	19.38%
	\$13,325	19.00%	9.50%	(2.11%) to 0%	7.20%	\$46,605	27.50%	13.75%	9.62%	17.06%
	\$11,809	15.00%	7.50%	(0.03%) to 0%	5.76%					
Ontario^{(1), (4)}	\$42,960	24.15%	12.08%	(1.20%) to 0%	12.76% ⁽⁵⁾	\$89,133 ⁽⁶⁾	37.91%	18.95%	17.79%	28.72% ⁽⁵⁾
	\$11,809	20.05%	10.03%	(6.86%) to 0%	8.00% ⁽⁵⁾	\$85,923	33.89%	16.95%	12.24%	24.06% ⁽⁵⁾
						\$75,653 ⁽⁶⁾	31.48%	15.74%	8.92%	21.26% ⁽⁵⁾
						\$46,605	29.65%	14.83%	6.39% to 7.56%	19.14% ⁽⁵⁾
Prince Edward Island⁽¹⁾	\$31,984	28.80%	14.40%	4.53% to 4.55%	18.41%	\$63,969	37.20%	18.60%	16.12%	28.15%
	\$11,809	24.80%	12.40%	(0.99%) to 0%	13.77%	\$46,605	34.30%	17.15%	12.12%	24.79%
Quebec	\$43,055	32.53%	16.26%	11.21% to 11.23% ⁽⁷⁾	20.73% ⁽⁷⁾	\$86,105	41.12%	20.56%	23.07% ⁽⁷⁾	30.70% ⁽⁷⁾
	\$15,012	27.53%	13.76%	4.31% to 4.33% ⁽⁷⁾	14.93% ⁽⁷⁾	\$46,605	37.12%	18.56%	17.55% ⁽⁷⁾	26.06% ⁽⁷⁾
	\$11,809	12.53%	6.26%	(0.02%) to 0%	4.81%					
Saskatchewan	\$45,225	27.50%	13.75%	2.04% to 2.07%	16.40%	\$46,605	33.00%	16.50%	9.63%	22.78%
	\$16,065	25.50%	12.75%	(0.72%) to 0%	14.08%					
	\$11,809	15.00%	7.50%	(0.03%) to 0%	5.76%					
Yukon	\$11,809	21.40%	10.70%	(7.78%) to 0%	10.57%	\$46,605	29.50%	14.75%	3.40% to 7.56%	19.96%

	Taxable income \$93,208 to \$144,489					Taxable income \$144,489 to \$205,842				
	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	\$93,208	26.00%	13.00%	15.15%	18.52%	\$144,489	29.00%	14.50%	19.29%	22.00%
Alberta	\$128,145	38.00%	19.00%	17.91%	30.04%	\$205,031	43.00%	21.50%	24.81%	35.84%
	\$93,208	36.00%	18.00%	15.15%	27.72%	\$153,773	42.00%	21.00%	23.43%	34.68%
						\$144,489	41.00%	20.50%	22.05%	33.52%
British Columbia	\$110,630	40.70%	20.35%	21.64%	33.17%	\$150,000	45.80%	22.90%	28.68%	39.09%
	\$93,208	38.29%	19.15%	18.31%	30.38%	\$144,489	43.70%	21.85%	25.78%	36.65%
Manitoba	\$93,208	43.40%	21.70%	28.12%	37.80%	\$144,489	46.40%	23.20%	32.26%	41.28%
New Brunswick	\$135,510	43.84%	21.92%	20.45%	35.91%	\$154,382	49.30%	24.65%	27.99%	42.24%
	\$93,208	42.52%	21.26%	18.63%	34.38%	\$144,489	46.84%	23.42%	24.59%	39.39%
Newfoundland and Labrador	\$131,850	43.30%	21.65%	31.57%	34.53%	\$184,590	47.30%	23.65%	37.09%	39.17%
	\$93,208	41.80%	20.90%	29.50%	32.79%	\$144,489	46.30%	23.15%	35.71%	38.01%
Non-resident⁽³⁾	\$93,208	38.48%	19.24%	22.43%	27.42%	\$144,489	42.92%	21.46%	28.55%	32.57%
Northwest Territories	\$137,248	40.05%	20.03%	18.67%	27.86%	\$144,489	43.05%	21.53%	22.81%	31.34%
	\$93,208	38.20%	19.10%	16.12%	25.72%					
Nova Scotia	\$93,208	43.50%	21.75%	27.09%	35.16%	\$150,000	50.00%	25.00%	36.06%	42.70%
						\$144,489	46.50%	23.25%	31.23%	38.64%
Nunavut	\$144,488	37.50%	18.75%	23.42%	28.66%	\$144,489	40.50%	20.25%	27.56%	32.14%
	\$93,208	35.00%	17.50%	19.97%	25.76%					
Ontario⁽⁴⁾	\$93,208	43.41%	21.70%	25.38%	35.10% ⁽⁵⁾	\$150,000	47.97%	23.98%	31.67%	40.39% ⁽⁵⁾
						\$144,489	46.41%	23.20%	29.52%	38.58% ⁽⁵⁾
Prince Edward Island	\$98,701 ⁽⁶⁾	44.37%	22.19%	24.56%	36.13%	\$144,489	47.37%	23.69%	28.70%	39.61%
	\$93,208	42.70%	21.35%	23.71%	34.53%					
Quebec	\$104,765	47.46%	23.73%	31.82% ⁽⁷⁾	38.05% ⁽⁷⁾	\$144,489	49.97%	24.98%	35.28% ⁽⁷⁾	40.96% ⁽⁷⁾
	\$93,208	45.71%	22.86%	29.41% ⁽⁷⁾	36.02% ⁽⁷⁾					
Saskatchewan	\$129,214	40.50%	20.25%	19.98%	31.48%	\$144,489	43.50%	21.75%	24.12%	34.96%
	\$93,208	38.50%	19.25%	17.22%	29.16%					
Yukon	\$93,208	36.90%	18.45%	13.61% to 15.15%	28.55%	\$144,489	41.80%	20.90%	20.37%	34.23%

	Taxable income over \$205,842				
	Brackets	Ordinary income & interest	Capital gains	Canadian dividends Eligible	Non-eligible
Federal only	\$205,842	33.00%	16.50%	24.81%	26.64%
Alberta	\$307,547	48.00%	24.00%	31.71%	41.64%
	\$205,842	47.00%	23.50%	30.33%	40.48%
British Columbia	\$205,842	49.80%	24.90%	34.20%	43.73%
Manitoba	\$205,842	50.40%	25.20%	37.78%	45.92%
New Brunswick	\$205,842	53.30%	26.65%	33.51%	46.88%
Newfoundland and Labrador	\$205,842	51.30%	25.65%	42.61%	43.81%
Non-resident⁽³⁾	\$205,842	48.84%	24.42%	36.72%	39.43%
Northwest Territories	\$205,842	47.05%	23.53%	28.33%	35.98%
Nova Scotia	\$205,842	54.00%	27.00%	41.58%	47.34%
Nunavut	\$205,842	44.50%	22.25%	33.08%	36.78%
Ontario⁽⁴⁾	\$220,000	53.53%	26.76%	39.34%	46.84% ⁽⁵⁾
	\$205,842	51.97%	25.98%	37.19%	45.03% ⁽⁵⁾
Prince Edward Island	\$205,842	51.37%	25.69%	34.22%	44.25%
Quebec	\$205,842	53.31%	26.65%	39.89% ⁽⁷⁾	44.83% ⁽⁷⁾
Saskatchewan	\$205,842	47.50%	23.75%	29.64%	39.60%
Yukon	\$500,000	48.00%	24.00%	28.93%	41.42%
	\$205,842	45.80%	22.90%	25.89%	38.87%

(1) The table does not take into account the low-income tax reductions 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) For Ontario, the rates do not reflect the simplified personal tax system proposed in the province's March 28, 2018 budget, because its implementation is uncertain due to Ontario's June 7, 2018 election, which gave a different political party a majority government.

(5) If Ontario makes additional legislative changes so that its non-eligible dividend tax credit rate will be 3.2863% (i.e., the rate stated in the November 14, 2017 Ontario Economic Outlook and Fiscal Review), Ontario's non-eligible dividend rates will be 0.19% lower.

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

(7) For Quebec, the dividend rates shown apply to dividends received after March 27, 2018. For dividends received before March 28, 2018, these rates are lower by: (i) for eligible dividends, 0.055 percentage points; and (ii) for non-eligible dividends, 0.893 percentage points.