

# Individual Marginal Rates for 2017

(Prepared from information available as of June 8, 2017)

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 — 2017.**)

	Taxable income \$11,635 to \$45,916					Taxable income \$45,916 to \$91,831				
	Brackets	Ordinary income & interest	Capital gains	Canadian dividends		Brackets	Ordinary income & interest	Capital gains	Canadian dividends	
				Eligible <sup>(2)</sup>	Non-eligible <sup>(2)</sup>				Eligible <sup>(2)</sup>	Non-eligible
<b>Federal only</b>	\$11,635	15.00%	7.50%	(0.03%) to 0%	5.24%	\$45,916	20.50%	10.25%	7.56%	11.67%
<b>Alberta</b>	\$18,690	25.00%	12.50%	(0.03%) to 0%	14.38%	\$45,916	30.50%	15.25%	7.56%	20.81%
	\$11,635	15.00%	7.50%	(0.03%) to 0%	5.24%					
<b>British Columbia<sup>(1)</sup></b>	\$38,898	22.70%	11.35%	(3.20%) to 0%	11.70% <sup>(5)</sup>	\$89,320	32.79%	16.40%	10.72%	23.50% <sup>(5)</sup>
	\$11,635	20.06%	10.03%	(6.84%) to 0%	8.61% <sup>(5)</sup>	\$77,797	31.00%	15.50%	8.25%	21.41% <sup>(5)</sup>
						\$45,916	28.20%	14.10%	4.39% to 7.56%	18.13% <sup>(5)</sup>
<b>Manitoba<sup>(1)</sup></b>	\$31,465	27.75%	13.88%	6.53% to 6.56%	19.24%	\$68,005	37.90%	18.95%	20.53%	31.12%
	\$11,635	25.80%	12.90%	3.84% to 3.86%	16.96%	\$45,916	33.25%	16.63%	14.12%	25.68%
<b>New Brunswick<sup>(1)</sup></b>	\$41,059	29.82%	14.91%	1.10% to 1.13%	18.78%	\$82,119	37.02%	18.51%	11.04%	27.21%
	\$11,635	24.68%	12.34%	(5.99%) to 0%	12.77%	\$45,916	35.32%	17.66%	8.69%	25.22%
<b>Newfoundland and Labrador<sup>(1)</sup></b>	\$35,851	29.50%	14.75%	12.53% to 12.56%	18.11%	\$71,701	36.30%	18.15%	21.91%	26.07%
	\$11,635	23.70%	11.85%	4.53% to 4.55%	11.32%	\$45,916	35.00%	17.50%	20.12%	24.54%
<b>Non-resident<sup>(3)</sup></b>	\$11,635	22.20%	11.10%	(0.04%) to 0%	7.75%	\$45,916	30.34%	15.17%	11.19%	17.28%
<b>Northwest Territories</b>	\$41,585	23.60%	11.80%	(4.03%) to 0%	8.28%	\$83,172	32.70%	16.35%	8.53%	18.93%
	\$14,278	20.90%	10.45%	(7.76%) to 0%	5.12% to 5.24%	\$45,916	29.10%	14.55%	3.56% to 7.56%	14.72%
	\$11,635	15.00%	7.50%	(0.03%) to 0%	5.24%					
<b>Nova Scotia<sup>(1)</sup></b>	\$29,590	29.95%	14.98%	8.39% to 8.42%	18.84%	\$59,180	37.17%	18.59%	18.35%	27.28%
	\$11,635	23.79%	11.90%	(0.11%) to 0%	11.63%	\$45,916	35.45%	17.73%	15.98%	25.27%
<b>Nunavut</b>	\$43,780	22.00%	11.00%	2.03% to 2.06%	10.02%	\$87,560	29.50%	14.75%	12.38%	18.80%
	\$13,128	19.00%	9.50%	(2.11%) to 0%	6.51%	\$45,916	27.50%	13.75%	9.62%	16.46%
	\$11,635	15.00%	7.50%	(0.03%) to 0%	5.24%					
<b>Ontario<sup>(1)</sup></b>	\$42,201	24.15%	12.08%	(1.20%) to 0%	10.93%	\$87,557 <sup>(4)</sup>	37.91%	18.95%	17.79%	27.03%
	\$11,635	20.05%	10.03%	(6.86%) to 0%	6.13%	\$84,404	33.89%	16.95%	12.24%	22.33%
						\$74,316 <sup>(4)</sup>	31.48%	15.74%	8.92%	19.51%
						\$45,916	29.65%	14.83%	6.39% to 7.56%	17.37%
<b>Prince Edward Island<sup>(1)</sup></b>	\$31,984	28.80%	14.40%	4.53% to 4.55%	17.82%	\$63,969	37.20%	18.60%	16.12%	27.65%
	\$11,635	24.80%	12.40%	(0.99%) to 0%	13.14%	\$45,916	34.30%	17.15%	12.12%	24.25%
<b>Quebec</b>	\$42,705	32.53%	16.26%	11.16% to 11.18%	19.53%	\$85,405	41.12%	20.56%	23.01%	29.58%
	\$14,890	28.53%	14.26%	5.64% to 5.66%	14.85%	\$45,916	37.12%	18.56%	17.49%	24.90%
	\$11,635	12.53%	6.26%	(0.02%) to 0%	4.38%					
<b>Saskatchewan</b>	\$45,225	27.75%	13.88%	2.73% to 2.76%	16.22%	\$45,916	33.25%	16.63%	10.32%	22.65%
	\$16,065	25.75%	12.88%	(0.03%) to 0%	13.88%					
	\$11,635	15.00%	7.50%	(0.03%) to 0%	5.24%					
<b>Yukon</b>	\$11,635	21.40%	10.70%	(11.90%) to 0%	9.05%	\$45,916	29.50%	14.75%	(0.72%) to 7.56%	18.53%

	Taxable income \$91,831 to \$142,353					Taxable income \$142,353 to \$202,800				
	Brackets	Ordinary income & interest	Capital gains	Canadian dividends		Brackets	Ordinary income & interest	Capital gains	Canadian dividends	
				Eligible <sup>(2)</sup>	Non-eligible				Eligible <sup>(2)</sup>	Non-eligible
<b>Federal only</b>	\$91,831	26.00%	13.00%	15.15%	18.11%	\$142,353	29.00%	14.50%	19.29%	21.62%
<b>Alberta</b>	\$126,625	38.00%	19.00%	17.91%	29.59%	\$202,600	43.00%	21.50%	24.81%	35.44%
	\$91,831	36.00%	18.00%	15.15%	27.25%	\$151,950	42.00%	21.00%	23.43%	34.27%
<b>British Columbia</b>	\$108,460	40.70%	20.35%	21.64%	32.76% <sup>(5)</sup>	\$142,353	41.00%	20.50%	22.05%	33.10%
	\$91,831	38.29%	19.15%	18.31%	29.94% <sup>(5)</sup>	\$142,353	43.70%	21.85%	25.78%	36.27% <sup>(5)</sup>
<b>Manitoba</b>	\$91,831	43.40%	21.70%	28.12%	37.55%	\$142,353	46.40%	23.20%	32.26%	41.06%
<b>New Brunswick</b>	\$133,507	43.84%	21.92%	20.45%	35.19%	\$152,100	49.30%	24.65%	27.99%	41.57%
	\$91,831	42.52%	21.26%	18.63%	33.64%	\$142,353	46.84%	23.42%	24.59%	38.70%
<b>Newfoundland and Labrador</b>	\$128,010	43.30%	21.65%	31.57%	34.26%	\$179,214	47.30%	23.65%	37.09%	38.94%
	\$91,831	41.80%	20.90%	29.50%	32.50%	\$142,353	46.30%	23.15%	35.71%	37.77%
<b>Non-resident<sup>(3)</sup></b>	\$91,831	38.48%	19.24%	22.43%	26.80%	\$142,353	42.92%	21.46%	28.55%	32.00%
<b>Northwest Territories</b>	\$135,219	40.05%	20.03%	18.67%	27.53%	\$142,353	43.05%	21.53%	22.81%	31.04%
	\$91,831	38.20%	19.10%	16.12%	25.36%					
<b>Nova Scotia</b>	\$93,000	43.50%	21.75%	27.09%	34.69%	\$150,000	50.00%	25.00%	36.06%	42.29%
	\$91,831	42.67%	21.34%	25.94%	33.72%	\$142,353	46.50%	23.25%	31.23%	38.20%
<b>Nunavut</b>	\$91,831	35.00%	17.50%	19.97%	25.23%	\$142,353	40.50%	20.25%	27.56%	31.67%
<b>Ontario</b>	\$91,831	43.41%	21.70%	25.38%	33.46%	\$150,000	47.97%	23.98%	31.67%	38.80%
						\$142,353	46.41%	23.20%	29.52%	36.97%
<b>Prince Edward Island</b>	\$98,408 <sup>(4)</sup>	44.37%	22.19%	24.56%	35.68%	\$142,353	47.37%	23.69%	28.70%	39.19%
	\$91,831	42.70%	21.35%	23.71%	34.08%					
<b>Quebec</b>	\$103,915	47.46%	23.73%	31.77%	37.00%	\$142,353	49.97%	24.98%	35.22%	39.93%
	\$91,831	45.71%	22.86%	29.35%	34.95%					
<b>Saskatchewan</b>	\$129,214	40.75%	20.38%	20.67%	31.43%	\$142,353	43.75%	21.88%	24.81%	34.94%
	\$91,831	38.75%	19.38%	17.91%	29.09%					
<b>Yukon</b>	\$91,831	36.90%	18.45%	9.49% to 15.15%	27.19%	\$142,353	41.80%	20.90%	16.26% to 19.29%	32.92%

	Taxable income over \$202,800				
	Brackets	Ordinary income & interest	Capital gains	Canadian dividends	
				Eligible <sup>(2)</sup>	Non-eligible
<b>Federal only</b>	\$202,800	33.00%	16.50%	24.81%	26.30%
<b>Alberta</b>	\$303,900	48.00%	24.00%	31.71%	41.29%
	\$202,800	47.00%	23.50%	30.33%	40.12%
<b>British Columbia</b>	\$202,800	47.70%	23.85%	31.30%	40.95% <sup>(5)</sup>
<b>Manitoba</b>	\$202,800	50.40%	25.20%	37.78%	45.74%
<b>New Brunswick</b>	\$202,800	53.30%	26.65%	33.51%	46.25%
<b>Newfoundland and Labrador</b>	\$202,800	51.30%	25.65%	42.61%	43.62%
<b>Non-resident<sup>(3)</sup></b>	\$202,800	48.84%	24.42%	36.72%	38.92%
<b>Northwest Territories</b>	\$202,800	47.05%	23.53%	28.33%	35.72%
<b>Nova Scotia</b>	\$202,800	54.00%	27.00%	41.58%	46.97%
<b>Nunavut</b>	\$202,800	44.50%	22.25%	33.08%	36.35%
<b>Ontario</b>	\$220,000	53.53%	26.76%	39.34%	45.30%
	\$202,800	51.97%	25.98%	37.19%	43.48%
<b>Prince Edward Island</b>	\$202,800	51.37%	25.69%	34.22%	43.87%
<b>Quebec</b>	\$202,800	53.31%	26.65%	39.83%	43.84%
<b>Saskatchewan</b>	\$202,800	47.75%	23.88%	30.33%	39.62%
<b>Yukon</b>	\$500,000	48.00%	24.00%	24.81%	40.18%
	\$202,800	45.80%	22.90%	21.78% to 24.81%	37.60%

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

(5) The non-eligible dividend rates in the table reflect British Columbia's February 21, 2017 budget proposal that decreases the province's non-eligible dividend tax credit rate from 2.47% to 2.18%, starting 2017. Because of British Columbia's May 9, 2017 election results, it is uncertain if this will proceed. If it does not, the non-eligible dividend tax rates will be 0.34% lower.