

# Individual marginal rates – 2016

This table shows 2016 combined federal and provincial (or territorial) marginal tax rates – the percentage of tax paid on the last dollar of income, or on additional income.

Provincial brackets below \$11,474 are not shown.	Taxable income \$11,474 to \$45,282					Taxable income \$45,282 to \$90,563					Taxable income \$90,563 to \$140,388				
	Brackets \$	Ordinary income & interest %	Capital gains %	Canadian dividends <sup>1</sup>		Brackets \$	Ordinary income & interest %	Capital gains %	Canadian dividends <sup>1</sup>		Brackets \$	Ordinary income & interest %	Capital gains %	Canadian dividends <sup>1</sup>	
				Eligible %	Non-eligible %				Eligible %	Non-eligible %				Eligible %	Non-eligible %
<b>Federal</b>	11,474	15.00	7.50	(0.03) to 0	5.24	45,282	20.50	10.25	7.56	11.67	90,563	26.00	13.00	15.15	18.11
<b>Alberta</b>	18,451 11,474	25.00 15.00	12.50 7.50	(0.03) to 0 (0.03) to 0	13.34 5.24	45,282	30.50	15.25	7.56	19.77	125,000 90,563	38.00 36.00	19.00 18.00	17.91 15.15	28.55 26.21
<b>British Columbia</b>	38,210 11,474	22.70 20.06	11.35 10.03	(3.20) to 0 (6.84) to 0	11.36 8.27	87,741 76,421 45,282	32.79 31.00 28.20	16.40 15.50 14.10	10.72 8.25 4.39 to 7.56	23.16 21.07 17.79	106,543 90,563	40.70 38.29	20.35 19.15	21.64 18.31	32.42 29.60
<b>Manitoba</b>	31,000 11,474	27.75 25.80	13.88 12.90	6.53 to 6.56 3.84 to 3.86	19.24 16.96	67,000 45,282	37.90 33.25	18.95 16.63	20.53 14.12	31.12 25.68	90,563	43.40	21.70	28.12	37.55
<b>New Brunswick</b>	40,492 11,474	29.82 24.68	14.91 12.34	1.79 to 1.82 (5.30) to 0	18.34 12.32	80,985 45,282	37.02 35.32	18.51 17.66	11.73 9.38	26.76 24.77	131,664 90,563	43.84 42.52	21.92 21.26	21.14 19.32	34.74 33.20
<b>Newfoundland and Labrador</b>	35,148 11,474	28.50 23.20	14.25 11.60	11.15 to 11.18 3.84 to 3.86	16.94 <sup>2</sup> 10.74 <sup>2</sup>	70,295 45,282	35.05 34.00	17.53 17.00	20.19 18.74	24.60 <sup>2</sup> 23.37 <sup>2</sup>	125,500 90,563	41.80 40.55	20.90 20.28	29.50 27.78	32.50 <sup>2</sup> 31.04 <sup>2</sup>
<b>Northwest Territories</b>	41,011 14,081 11,474	23.60 20.90 15.00	11.80 10.45 7.50	(4.03) to 0 (7.76) to 0 (0.03) to 0	8.28 5.12 to 5.24 5.24	82,024 45,282	32.70 29.10	16.35 14.55	8.53 3.56 to 7.56	18.93 14.72	133,353 90,563	40.05 38.20	20.03 19.10	18.67 16.12	27.53 25.36
<b>Nova Scotia</b>	29,590 11,474	29.95 23.79	14.98 11.90	8.39 to 8.42 (0.11) to 0	18.84 11.63	59,180 45,282	37.17 35.45	18.59 17.73	18.35 15.98	27.28 25.27	93,000 90,563	43.50 42.67	21.75 21.34	27.09 25.94	34.69 33.72
<b>Nunavut</b>	43,176 12,947 11,474	22.00 19.00 15.00	11.00 9.50 7.50	2.03 to 2.06 (2.11) to 0 (0.03) to 0	10.02 6.51 5.24	86,351 45,282	29.50 27.50	14.75 13.75	12.38 9.62	18.80 16.46	90,563	35.00	17.50	19.97	25.23
<b>Ontario</b>	41,536 11,474	24.15 20.05	12.08 10.03	(1.20) to 0 (6.86) to 0	10.93 6.13	86,177 83,075 73,142 45,282	37.91 33.89 31.48 29.65	18.95 16.95 15.74 14.83	17.79 12.24 8.92 6.39 to 7.56	27.03 22.33 19.51 17.37	90,563	43.41	21.70	25.38	33.46
<b>Prince Edward Island</b>	31,984 11,327	28.80 24.80	14.40 12.40	4.53 to 4.55 (0.99) to 0	17.82 13.14	63,969 45,282	37.20 34.30	18.60 17.15	16.12 12.12	27.65 24.25	98,314 90,563	44.37 42.70	22.19 21.35	24.56 23.71	35.68 34.08
<b>Quebec</b>	42,390 14,438 11,474	32.53 28.53 12.53	16.26 14.26 6.26	11.16 to 11.18 5.64 to 5.66 (0.02) to 0	19.53 14.85 4.38	84,780 45,282	41.12 37.12	20.56 18.56	23.01 17.49	29.58 24.90	103,150 90,563	47.46 45.71	23.73 22.86	31.77 29.35	37.00 34.95
<b>Saskatchewan</b>	44,601 15,843 11,474	28.00 26.00 15.00	14.00 13.00 7.50	2.73 to 2.76 (0.03) to 0 (0.03) to 0	16.51 14.17 5.24	45,282	33.50	16.75	10.32	22.95	127,430 90,563	41.00 39.00	20.50 19.50	20.67 17.91	31.72 29.38
<b>Yukon</b>	11,474	21.40	10.70	(11.90) to 0	9.05	45,282	29.50	14.75	(0.72) to 7.56	18.53	90,563	36.90	18.45	9.49 to 15.15	27.19
<b>Non-resident<sup>3</sup></b>	11,474	22.20	11.10	(0.04) to 0	7.75	45,282	30.34	15.17	11.19	17.28	90,563	38.48	19.24	22.43	26.80

See page 2 for footnotes.

## Individual marginal rates (continued)

Provincial brackets below \$11,474 are not shown.	Taxable income \$140,388 to \$200,000					Taxable income > \$200,000				
	Brackets \$	Ordinary income & interest %	Capital gains %	Canadian dividends <sup>1</sup>		Brackets \$	Ordinary income & interest %	Capital gains %	Canadian dividends <sup>1</sup>	
				Eligible %	Non-eligible %				Eligible %	Non-eligible %
<b>Federal</b>	140,388	29.00	14.50	19.29	21.62	200,000	33.00	16.50	24.81	26.30
<b>Alberta</b>	150,000	42.00	21.00	23.43	33.23	300,000	48.00	24.00	31.71	40.25
	140,388	41.00	20.50	22.05	32.06	200,000	47.00	23.50	30.33	39.08
<b>British Columbia</b>	140,388	43.70	21.85	25.78	35.93	200,000	47.70	23.85	31.30	40.61
<b>Manitoba</b>	140,388	46.40	23.20	32.26	41.06	200,000	50.40	25.20	37.78	45.74
<b>New Brunswick</b>	150,000	49.30	24.65	28.68	41.13	200,000	53.30	26.65	34.20	45.81
	140,388	46.84	23.42	25.28	38.25					
<b>Newfoundland and Labrador</b>	175,700	45.80	22.90	35.02	37.18 <sup>2</sup>	200,000	49.80	24.90	40.54	41.86 <sup>2</sup>
	140,388	44.80	22.40	33.64	36.01 <sup>2</sup>					
<b>Northwest Territories</b>	140,388	43.05	21.53	22.81	31.04	200,000	47.05	23.53	28.33	35.72
<b>Nova Scotia</b>	150,000	50.00	25.00	36.06	42.29	200,000	54.00	27.00	41.58	46.97
	140,388	46.50	23.25	31.23	38.20					
<b>Nunavut</b>	140,388	40.50	20.25	27.56	31.67	200,000	44.50	22.25	33.08	36.35
<b>Ontario</b>	150,000	47.97	23.69	31.67	38.80	220,000	53.53	26.76	39.34	45.30
	140,388	46.41	23.20	29.52	36.97	200,000	51.97	25.98	37.19	43.48
<b>Prince Edward Island</b>	140,388	47.37	23.69	28.70	39.19	200,000	51.37	25.69	34.22	43.87
<b>Quebec</b>	140,388	49.97	24.98	35.22	39.93	200,000	53.31	26.65	39.83	43.84
<b>Saskatchewan</b>	140,388	44.00	22.00	24.81	35.23	200,000	48.00	24.00	30.33	39.91
<b>Yukon</b>	140,388	41.80	20.90	16.26 to 19.29	32.92	500,000	48.00	24.00	24.81	40.18
						200,000	45.80	22.90	21.78 to 24.81	37.60
<b>Non-resident<sup>3</sup></b>	140,388	42.92	21.46	28.55	32.00	200,000	48.84	24.42	36.72	38.92

<sup>1</sup> Eligible dividends are designated as such by the payor. Most dividends paid by public corporations are eligible dividends. When two dividend rates are indicated, the 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.

<sup>2</sup> For Newfoundland and Labrador, the non-eligible dividend rates shown are for dividends received after June 30, 2016. The rates before July 1, 2016, are:

Brackets \$	11,474	35,148	45,282	70,295	90,563	125,500	140,388	175,700	200,000
Rate %	10.04	16.24	22.67	23.90	30.34	31.80	35.31	36.48	41.16

<sup>3</sup> Non-resident rates for interest and dividends apply only in limited cases; generally, interest (other than most interest paid to arm's-length non-residents) and dividends are subject to Part XIII non-resident withholding tax.

## How much tax?

### Individual tax table

This table shows 2016 combined federal and provincial (or territorial) income taxes payable, assuming all income is interest or ordinary income (such as salary) and only the basic personal tax credit is claimed (except for non-residents). Certain types of income and deductions may trigger alternative minimum tax (AMT), affecting the results.

This table assumes the non-resident will not qualify for the basic personal tax credit. A non-resident can claim this credit only if all or substantially all (i.e. 90% or more) of his or her worldwide income is included in taxable income earned in Canada for the year.

Instead of provincial or territorial tax, non-residents pay an additional 48% of basic federal tax on income taxable in Canada that is not earned in a province or territory. Non-residents are subject to provincial or territorial rates on employment income earned, and business income connected with a permanent establishment, in the respective province or territory. Different rates may apply to non-residents in other circumstances.

For the taxation of interest and dividends paid to non-residents, see footnote 3 on page 2.

For Quebec, the federal income tax amounts shown should be reduced by the 16.5% "Quebec abatement."

Taxable income	Federal income tax	Combined 2016 federal and provincial/territorial income tax													
		Alberta	B.C.	Manitoba	N.B.	Nfld. & Lab.	N.W.T.	N.S.	Nunavut	Ontario	P.E.I.	Quebec	Sask.	Yukon	Non-resident
\$1,000,000	\$308,596	\$447,751	\$447,802	\$477,889	\$501,765	\$469,947	\$441,738	\$508,988	\$416,546	\$499,107	\$486,735	\$505,976	\$453,412	\$441,296	\$459,269
500,000	143,596	207,751	209,302	225,889	235,265	220,947	206,488	238,988	194,046	231,459	229,885	239,451	213,412	201,296	215,069
400,000	110,596	159,751	161,602	175,489	181,965	171,147	159,438	184,988	149,546	177,929	178,515	186,146	165,412	155,496	166,229
300,000	77,596	111,751	113,902	125,089	128,665	121,347	112,388	130,988	105,046	124,400	127,145	132,841	117,412	109,696	117,389
250,000	61,096	88,251	90,052	99,889	102,015	96,447	88,863	103,988	82,796	97,635	101,460	106,188	93,412	86,796	92,969
200,000	44,596	64,751	66,202	74,689	75,365	71,547	65,338	76,988	60,546	71,182	75,775	79,536	69,412	63,896	68,549
150,000	30,096	43,751	44,352	51,489	50,715	48,904	43,813	51,988	40,296	47,197	52,090	54,553	47,412	42,996	47,089
100,000	16,807	24,962	23,871	29,501	28,925	28,035	24,116	29,949	22,267	25,204	29,617	30,637	27,173	24,075	27,422
90,000	14,238	21,393	20,073	25,192	24,704	24,011	20,327	25,655	18,798	20,894	25,350	26,092	23,304	20,427	23,620
80,000	12,188	18,343	16,932	21,402	21,019	20,506	17,130	21,938	15,975	17,425	21,630	22,172	19,954	17,477	20,586
70,000	10,138	15,293	14,012	17,612	17,487	17,004	14,220	18,221	13,225	14,335	17,910	18,460	16,604	14,527	17,552
60,000	8,088	12,243	11,192	14,147	13,955	13,604	11,310	14,504	10,475	11,370	14,305	14,748	13,254	11,577	14,518
50,000	6,038	9,193	8,372	10,822	10,423	10,204	8,400	10,945	7,725	8,405	10,875	11,036	9,904	8,627	11,484
40,000	4,279	6,434	5,843	7,788	7,206	7,094	5,808	7,691	5,361	5,793	7,736	7,663	6,936	6,105	8,880
30,000	2,779	3,934	3,790	5,032	4,738	4,517	3,718	4,696	3,461	3,788	4,935	4,810	4,336	3,965	6,660
20,000	1,279	1,434	1,784	2,452	2,270	2,197	1,628	2,291	1,561	1,783	2,455	1,958	1,736	1,825	4,440



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