

Individuals

Individual marginal rates

This table shows 2013 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 \$11,038 are not shown.	Taxable income \$11,038 to \$43,561					Taxable income \$43,561 to \$87,123					Taxable income \$87,123 to \$135,054					Taxable income > \$135,054				
	Brackets \$	Ordinary Income & Interest %	Capital gains %	Canadian dividends ¹ Eligible %	Non-eligible %	Brackets \$	Ordinary Income & Interest %	Capital gains %	Canadian dividends ¹ Eligible %	Non-eligible %	Brackets \$	Ordinary Income & Interest %	Capital gains %	Canadian dividends ¹ Eligible %	Non-eligible %	Brackets \$	Ordinary Income & Interest %	Capital gains %	Canadian dividends ¹ Eligible %	Non-eligible %
Federal	11,038	15.00	7.50	(0.03) to 0	2.08	43,561	22.00	11.00	9.63	10.83	87,123	26.00	13.00	15.15	15.83	135,054	29.00	14.50	19.29	19.58
Alberta	17,593	25.00	12.50	(0.03) to 0	10.21	43,561	32.00	16.00	9.63	18.96	87,123	36.00	18.00	15.15	23.96	135,054	39.00	19.50	19.29	27.71
British Columbia	37,568	22.70	11.35	(3.20) to 0	7.46	86,268	34.29	17.15	12.79	21.95	104,754	40.70	20.35	21.64	29.96	135,054	43.70	21.85	25.78	33.71
	11,038	20.06	10.03	(6.84) to 0	4.16	75,138	32.50	16.25	10.32	19.71	87,123	38.29	19.15	18.31	26.95					
						43,561	29.70	14.85	6.46 to 9.63	16.21										
Manitoba	31,000	27.75	13.88	6.53 to 6.56	15.83	67,000	39.40	19.70	22.60	30.40	87,123	43.40	21.70	28.12	35.40	135,054	46.40	23.20	32.26	39.15
	11,038	25.80	12.90	3.84 to 3.86	13.40	43,561	34.75	17.38	16.19	24.58										
New Brunswick	38,954	28.46	14.23	1.99 to 2.01	12.28	77,908	36.46	18.23	13.03	22.28	126,662	42.07	21.04	20.77	29.30	135,054	45.07	22.54	24.91	33.05
	11,038	24.39	12.20	(3.63) to 0	7.20	43,561	35.46	17.73	11.65	21.03	87,123	40.46	20.23	18.55	27.28					
Newfoundland and Labrador	33,748	27.50	13.75	2.04 to 2.07	11.46	67,496	35.30	17.65	12.81	21.21	87,123	39.30	19.65	18.33	26.21	135,054	42.30	21.15	22.47	29.96
	11,038	22.70	11.35	(4.58) to 0	5.46	43,561	34.50	17.25	11.70	20.21										
Northwest Territories	39,453	23.60	11.80	(4.03) to 0	5.33	78,908	34.20	17.10	10.60	18.58	128,286	40.05	20.03	18.67	25.90	135,054	43.05	21.53	22.81	29.65
	13,546	20.90	10.45	(7.76) to 0	1.96 to 2.08	43,561	30.60	15.30	5.63 to 9.63	14.08	87,123	38.20	19.10	16.12	23.58					
	11,038	15.00	7.50	(0.03) to 0	2.08															
Nova Scotia	29,590	29.95	14.98	8.39 to 8.42	11.15	59,180	38.67	19.34	20.42	22.05	93,000	43.50	21.75	27.09	28.08	150,000	50.00	25.00	36.06	36.21
	11,038	23.79	11.90	(0.11) to 0	3.45	43,561	36.95	18.48	18.05	19.90	87,123	42.67	21.34	25.94	27.05	135,054	46.50	23.25	31.23	31.83
Nunavut	41,535	22.00	11.00	2.03 to 2.06	5.83	83,071	31.00	15.50	14.45	17.08	87,123	35.00	17.50	19.97	22.08	135,054	40.50	20.25	27.56	28.96
	12,455	19.00	9.50	(2.11) to 0	2.08	43,561	29.00	14.50	11.69	14.58										
	11,038	15.00	7.50	(0.03) to 0	2.08															
Ontario	39,723	24.15	12.08	3.77 to 3.80	7.90	82,420	39.41	19.70	19.88	23.82						509,000	49.53	24.76	33.85	36.47
	11,038	20.05	10.03	(1.89) to 0	2.77	79,448	35.39	17.70	17.52	20.82	87,123	43.41	21.70	25.40	28.82	135,054	46.41	23.20	29.54	32.57
						69,958	32.98	16.49	14.19	17.81										
						43,561	31.15	15.58	13.43	16.65										
Prince Edward Island	31,984	28.80	14.40	4.53 to 4.55	15.71	63,969	38.70	19.35	18.19	28.08	98,143	44.37	22.19	24.56	34.81	135,054	47.37	23.69	28.70	38.56
	11,038	24.80	12.40	(0.99) to 0	10.71	43,561	35.80	17.90	14.19	24.46	87,123	42.70	21.35	23.71	33.08					
Quebec	41,095	32.53	16.26	11.16 to 11.18	16.74	82,190	42.37	21.19	24.74	29.05	100,000	47.46	23.73	31.77	35.41	135,054	49.97	24.98	35.22	38.54
	13,994	28.53	14.26	5.64 to 5.66	11.74	43,561	38.37	19.19	19.22	24.05	87,123	45.71	22.86	29.35	33.22					
	11,038	12.53	6.26	(0.02) to 0	1.74															
Saskatchewan	42,906	28.00	14.00	2.73 to 2.76	13.33	82,190	42.37	21.19	24.74	29.05	122,859	41.00	20.50	20.67	29.58	135,054	44.00	22.00	24.81	33.33
	15,241	26.00	13.00	(0.03) to 0	10.83	43,561	35.00	17.50	12.39	22.08	87,123	39.00	19.50	17.91	27.08					
	11,038	15.00	7.50	(0.03) to 0	2.08															
Yukon	11,038	22.04	11.02	(11.12) to 0	5.25	81,891	32.16	16.08	1.81 to 9.63	17.62	87,123	38.01	19.01	9.88 to 15.15	24.93	135,054	42.40	21.20	15.93 to 19.29	30.41
						43,561	31.68	15.84	2.18 to 9.63	17.30										
Non-resident²	11,038	22.20	11.10	(0.04) to 0	3.08	43,561	32.56	16.28	14.26	16.03	87,123	38.48	19.24	22.43	23.43	135,054	42.92	21.46	28.55	28.98

1. Eligible dividends are designated as such by the payor. Most dividends paid by public corporations will be 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.

2. A non-resident will pay tax on taxable income below \$11,038 if the non-resident does not qualify for the federal personal basic tax credit (see page 5). 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.