

# Personal tax rates in Canada by Province

These tables below show the marginal tax rates within the income brackets for each province. These tables assume ordinary income and that only the basic personal amount and applicable low-income rate reductions are claimed.

Now, for tomorrow



**Marginal Personal Tax Rates (%) - Current as at January 2026**

Taxable income		Ordinary income, interest	Capital gains	Canadian dividends	
From	To			Non-eligible	Eligible
<b>British Columbia</b>					
\$13,216	\$16,451	-	-	-	-
\$16,452	\$25,536	14.00%	7.00%	5.72%	-
\$25,537	\$25,569	19.60%	9.80%	9.90%	-
\$25,570	\$44,951	23.16%	11.58%	14.00%	-
\$44,952	\$50,362	19.60%	9.80%	9.90%	-
\$50,363	\$58,522	21.70%	10.85%	12.32%	-
\$58,523	\$100,727	28.20%	14.10%	19.79%	1.63%
\$100,728	\$115,647	31.00%	15.50%	23.01%	5.49%
\$115,648	\$117,044	32.79%	16.40%	25.07%	7.96%
\$117,045	\$140,429	38.29%	19.15%	31.39%	15.55%
\$140,430	\$181,439	40.70%	20.35%	34.17%	18.88%
\$181,440	190,404	43.99%	22.00%	37.96%	23.43%
\$190,405	258,481	46.09%	23.05%	40.37%	26.32%
\$258,482	265,544	49.80%	24.90%	44.63%	31.44%
\$265,545	and greater	53.50%	26.75%	48.89%	36.54%

Taxable income		Ordinary income, interest	Capital gains	Canadian dividends	
From	To			Non-eligible	Eligible
<b>Alberta</b>					
\$16,452	22,768	14.00%	7.00%	5.72%	-
\$22,769	58,522	22.00%	11.00%	12.41%	-
\$58,523	61,199	28.50%	14.25%	19.88%	7.40%
\$61,200	117,044	30.50%	15.25%	22.18%	10.16%
\$117,045	154,258	36.00%	18.00%	28.51%	17.75%
\$154,259	181,439	38.00%	19.00%	30.81%	20.51%
\$181,440	185,110	41.29%	20.65%	34.60%	25.05%
\$185,111	246,812	42.29%	21.15%	35.75%	26.43%
\$246,813	258,481	43.29%	21.65%	36.90%	27.81%
\$258,482	370,219	47.00%	23.50%	41.16%	32.93%
\$370,220	and greater	48.00%	24.00%	42.31%	34.31%

**Marginal Personal Tax Rates (%) - Current as at January 2026**

Taxable income		Ordinary income, interest	Capital gains	Canadian dividends	
From	To			Non-eligible	Eligible
<b>Manitoba</b>					
\$15,780	\$16,370	-	-	-	-
\$16,371	\$16,451	11.77%	5.89%	12.64%	5.21%
\$16,452	\$22,943	25.77%	12.89%	18.35%	3.80%
\$22,944	\$46,999	24.80%	12.40%	17.23%	2.46%
\$47,000	\$58,522	26.75%	13.38%	19.48%	5.15%
\$58,523	\$99,999	33.25%	16.63%	26.95%	14.12%
\$100,000	\$117,044	37.90%	18.95%	32.30%	20.53%
\$117,045	\$181,439	43.40%	21.70%	38.62%	28.12%
\$181,440	\$199,999	46.69%	23.35%	42.41%	32.67%
\$200,000	\$258,481	47.55%	23.77%	43.39%	33.85%
\$258,482	\$399,999	51.25%	25.63%	47.65%	38.96%
\$400,000	and greater	50.40%	25.20%	46.67%	37.78%

Taxable income		Ordinary income, interest	Capital gains	Canadian dividends	
From	To			Non-eligible	Eligible
<b>New Brunswick</b>					
\$13,664	16,451	-	-	-	-
\$16,452	22,357	14.00%	7.00%	5.72%	-
\$22,358	49,628	26.40%	13.20%	16.81%	-
\$49,629	52,332	23.40%	11.70%	13.36%	-
\$52,333	58,522	28.00%	14.00%	18.65%	-
\$58,523	104,665	34.50%	17.25%	26.13%	7.56%
\$104,666	117,044	36.50%	18.25%	28.43%	10.32%
\$117,045	181,439	42.00%	21.00%	34.75%	17.91%
\$181,440	193,860	45.29%	22.65%	38.54%	22.46%
\$193,861	258,481	48.79%	24.40%	42.57%	27.29%
\$258,482	and greater	52.50%	26.25%	46.83%	32.40%

**Marginal Personal Tax Rates (%) - Current as at January 2026**

Taxable income		Ordinary income, interest	Capital gains	Canadian dividends	
From	To			Non-eligible	Eligible
<b>Newfoundland</b>					
\$11,188	\$16,451	-	-	-	-
\$16,452	\$22,766	14.00%	7.00%	5.72%	-
\$22,767	\$24,190	22.70%	11.35%	12.04%	1.90%
\$24,191	\$30,486	38.70%	19.35%	30.44%	23.98%
\$30,487	\$44,677	22.70%	11.35%	12.04%	1.90%
\$44,678	\$58,522	28.50%	14.25%	18.71%	9.91%
\$58,523	\$89,353	35.00%	17.50%	26.19%	18.88%
\$89,354	\$117,044	36.30%	18.15%	27.68%	20.67%
\$117,045	\$159,527	41.80%	20.90%	34.01%	28.26%
\$159,528	\$181,439	43.80%	21.90%	36.31%	31.02%
\$181,440	\$223,339	47.09%	23.55%	40.09%	35.57%
\$223,340	258,481	49.09%	24.55%	42.39%	38.33%
\$258,482	285,318	52.80%	26.40%	46.66%	43.44%
\$285,319	570,637	53.80%	26.90%	47.81%	44.82%
\$570,638	1,141,274	54.30%	27.15%	48.38%	45.51%
\$1,141,275	and greater	54.80%	27.40%	48.96%	46.20%

Taxable income		Ordinary income, interest	Capital gains	Canadian dividends	
From	To			Non-eligible	Eligible
<b>Nova Scotia</b>					
\$11,932	14,999	-	-	-	-
\$15,000	15,215	-	-	-	-
\$15,216	16,451	13.79%	6.90%	14.13%	6.82%
\$16,452	20,999	27.79%	13.90%	19.85%	5.41%
\$21,000	30,994	22.79%	11.40%	14.10%	-
\$30,995	58,522	28.95%	14.48%	21.18%	7.01%
\$58,523	61,990	35.45%	17.73%	28.66%	15.98%
\$61,991	97,416	37.17%	18.59%	30.64%	18.35%
\$97,417	117,044	38.00%	19.00%	31.59%	19.50%
\$117,045	157,123	43.50%	21.75%	37.92%	27.09%
\$157,124	181,439	47.00%	23.50%	41.94%	31.92%
\$181,440	258,481	50.29%	25.15%	45.73%	36.47%
\$258,482	and greater	54.00%	27.00%	49.99%	41.58%

**Marginal Personal Tax Rates (%) - Current as at January 2026**

Taxable income		Ordinary income, interest	Capital gains	Canadian dividends	
From	To			Non-eligible	Eligible
<b>Northwest Territories</b>					
\$16,452	\$18,197	14.00%	7.00%	5.72%	-
\$18,198	\$53,002	19.90%	9.95%	5.60%	-
\$53,003	\$58,522	22.60%	11.30%	8.71%	-
\$58,523	\$106,008	29.10%	14.55%	16.18%	3.56%
\$106,009	\$117,044	32.70%	16.35%	20.32%	8.53%
\$117,045	\$172,345	38.20%	19.10%	26.65%	16.12%
\$172,346	\$181,439	40.05%	20.03%	28.77%	18.67%
\$181,440	\$258,481	43.34%	21.67%	32.56%	23.22%
\$258,482	and greater	47.05%	23.53%	36.82%	28.33%

Taxable income		Ordinary income, interest	Capital gains	Canadian dividends	
From	To			Non-eligible	Eligible
<b>Nunavut</b>					
\$16,452	19,658	14.00%	7.00%	5.72%	-
\$19,659	55,800	18.00%	9.00%	7.31%	-
\$55,801	58,522	21.00%	10.50%	10.76%	0.65%
\$58,523	111,601	27.50%	13.75%	18.24%	9.62%
\$111,602	117,044	29.50%	14.75%	20.54%	12.38%
\$117,045	181,438	35.00%	17.50%	26.86%	19.97%
\$181,439	258,481	40.79%	20.40%	33.53%	27.97%
\$258,482	and greater	44.50%	22.25%	37.79%	33.08%

**Marginal Personal Tax Rates (%) - Current as at January 2026**

Taxable income		Ordinary income, interest	Capital gains	Canadian dividends	
From	To			Non-eligible	Eligible
<b>Ontario</b>					
\$12,989	\$16,451	-	-	-	-
\$16,452	\$18,928	14.00%	7.00%	5.72%	-
\$18,929	\$24,869	24.10%	12.05%	10.46%	-
\$24,870	\$53,890	19.05%	9.53%	8.09%	-
\$53,891	\$58,522	23.15%	11.58%	12.80%	-
\$58,523	\$94,905	29.65%	14.83%	20.28%	6.39%
\$94,906	\$107,784	31.48%	15.74%	22.38%	8.92%
\$107,785	\$111,806	33.89%	16.95%	25.16%	12.24%
\$111,807	\$117,044	37.91%	18.95%	29.78%	17.79%
\$117,045	\$149,999	43.41%	21.70%	36.10%	25.38%
\$150,000	\$181,439	44.97%	22.48%	37.90%	27.53%
\$181,440	219,999	48.26%	24.13%	41.69%	32.08%
\$220,000	258,481	49.82%	24.91%	43.48%	34.23%
\$258,482	and greater	53.53%	26.76%	47.74%	39.34%

Taxable income		Ordinary income, interest	Capital gains	Canadian dividends	
From	To			Non-eligible	Eligible
<b>Prince Edward Island</b>					
\$15,000	16,451	-	-	-	-
\$16,452	18,683	14.00%	7.00%	5.72%	-
\$18,684	22,999	23.50%	11.75%	15.15%	-
\$23,000	29,999	28.50%	14.25%	20.90%	4.11%
\$30,000	33,927	23.50%	11.75%	15.15%	-
\$33,928	58,522	27.47%	13.74%	19.71%	2.69%
\$58,523	65,819	33.97%	16.99%	27.19%	11.66%
\$65,820	106,889	37.10%	18.55%	30.79%	15.98%
\$106,890	117,044	38.12%	19.06%	31.96%	17.39%
\$117,045	142,519	43.62%	21.81%	38.28%	24.98%
\$142,520	181,439	45.00%	22.50%	39.87%	26.88%
\$181,440	258,481	48.29%	24.15%	43.66%	31.43%
\$258,482	and greater	52.00%	26.00%	47.92%	36.54%

**Marginal Personal Tax Rates (%) - Current as at January 2026**

Taxable income		Ordinary income, interest	Capital gains	Canadian dividends	
From	To			Non-eligible	Eligible
<b>Quebec</b>					
\$16,452	\$18,506	11.69%	5.85%	4.77%	-
\$18,507	\$18,951	12.69%	6.35%	5.77%	-
\$18,952	\$33,506	26.69%	13.35%	17.94%	3.00%
\$33,507	\$54,346	25.69%	12.85%	16.94%	2.00%
\$54,347	\$58,522	30.69%	15.35%	22.69%	8.90%
\$58,523	\$64,353	36.12%	18.06%	28.93%	16.39%
\$64,354	\$108,677	37.12%	18.56%	29.93%	17.39%
\$108,678	\$117,044	42.12%	21.06%	35.68%	24.29%
\$117,045	132,246	46.71%	23.36%	40.96%	30.63%
\$132,247	149,353	48.46%	24.23%	42.97%	33.04%
\$149,354	181,439	47.46%	23.73%	41.97%	32.04%
\$181,440	258,481	50.21%	25.11%	45.14%	35.84%
\$258,482	and greater	53.31%	26.65%	48.70%	40.11%

Taxable income		Ordinary income, interest	Capital gains	Canadian dividends	
From	To			Non-eligible	Eligible
<b>Saskatchewan</b>					
\$16,452	20,380	14.00%	7.00%	5.72%	-
\$20,381	54,531	24.50%	12.25%	14.89%	-
\$54,532	58,522	26.50%	13.25%	17.19%	0.66%
\$58,523	117,044	33.00%	16.50%	24.67%	9.63%
\$117,045	155,804	38.50%	19.25%	30.99%	17.22%
\$155,805	181,439	40.50%	20.25%	33.29%	19.98%
\$181,440	258,481	43.79%	21.90%	37.08%	24.53%
\$258,482	and greater	47.50%	23.75%	41.34%	29.64%
<b>Yukon</b>					
\$14,829	\$16,451	-	-	-	-
\$16,452	\$58,522	20.40%	10.20%	12.30%	-
\$58,523	\$117,044	29.50%	14.75%	22.77%	3.40%
\$117,045	\$181,439	36.90%	18.45%	31.28%	13.61%
\$181,440	\$258,481	42.23%	21.11%	37.41%	20.96%
\$258,482	\$499,999	45.80%	22.90%	41.51%	25.89%
\$500,000	and greater	48.00%	24.00%	44.04%	28.93%