

Federal and Provincial/Territorial Income Taxes Payable by Individuals at Various Levels of Taxable Income — 2016*

(Prepared from information available as of January 8, 2016)

This table shows the combined federal and provincial (or territorial) income taxes payable, including surtaxes, assuming only the basic personal tax credit is claimed (except for non-residents — see footnote 2, below), and that all income is either interest or ordinary income (such as salary). When income includes at least \$1,161 of salary, the Canada Employment Credit, described under **Non-Refundable Personal Tax Credits — 2016** (see table), will reduce the results shown by \$174 (\$145 in Quebec). The amounts do not take into account employee payroll taxes or provincial health levies. Depending on the types of income and deductions, the alternative minimum tax (AMT) may apply.

2016	Alberta	British Columbia ¹	Manitoba ¹	New Brunswick ¹	Newfoundland and Labrador ¹	Non-resident ²	Northwest Territories	Nova Scotia ^{1,6}	Nunavut	Ontario ¹	Prince Edward Island ¹	Quebec ⁵	Saskatchewan	Yukon
\$1,000,000	\$447,751	\$447,802	\$477,889	\$543,340	\$455,657	\$459,269	\$441,738	\$508,988	\$416,546	\$499,107	\$486,767	\$505,976	\$453,412	\$441,296
\$500,000	\$207,751	\$209,302	\$225,889	\$249,590	\$214,157	\$215,069	\$206,488	\$238,988	\$194,046	\$231,459	\$229,917	\$239,451	\$213,412	\$201,296
\$400,000	\$159,751	\$161,602	\$175,489	\$190,840	\$165,857	\$166,229	\$159,438	\$184,988	\$149,546	\$177,929	\$178,547	\$186,146	\$165,412	\$155,496
\$300,000	\$111,751	\$113,902	\$125,089	\$132,090	\$117,557	\$117,389	\$112,388	\$130,988	\$105,046	\$124,400	\$127,177	\$132,841	\$117,412	\$109,696
\$250,000	\$88,251	\$90,052	\$99,889	\$102,715	\$93,407	\$92,969	\$88,863	\$103,988	\$82,796	\$97,635	\$101,492	\$106,188	\$93,412	\$86,796
\$200,000	\$64,751	\$66,202	\$74,689	\$75,715	\$69,257	\$68,549	\$65,338	\$76,988	\$60,546	\$71,182	\$75,807	\$79,536	\$69,412	\$63,896
\$150,000	\$43,751	\$44,352	\$51,489	\$50,715	\$47,364	\$47,089	\$43,813	\$51,988	\$40,296	\$47,197	\$52,122	\$54,553	\$47,412	\$42,996
\$100,000	\$24,962	\$23,871	\$29,501	\$28,925	\$27,180	\$27,422	\$24,116	\$29,949	\$22,267	\$25,204	\$29,649	\$30,637	\$27,173	\$24,075
\$90,000	\$21,393	\$20,073	\$25,192	\$24,704	\$23,281	\$23,620	\$20,327	\$25,655	\$18,798	\$20,894	\$25,379	\$26,092	\$23,304	\$20,427
\$80,000	\$18,343	\$16,932	\$21,402	\$21,019	\$19,901	\$20,586	\$17,130	\$21,938	\$15,975	\$17,425	\$21,659	\$22,172	\$19,954	\$17,477
\$70,000	\$15,293	\$14,012	\$17,612	\$17,487	\$16,524	\$17,552	\$14,220	\$18,221	\$13,225	\$14,335	\$17,939	\$18,460	\$16,604	\$14,527
\$60,000	\$12,243	\$11,192	\$14,147	\$13,955	\$13,224	\$14,518	\$11,310	\$14,504	\$10,475	\$11,370	\$14,334	\$14,748	\$13,254	\$11,577
\$50,000	\$9,193	\$8,372	\$10,822	\$10,423	\$9,924	\$11,484	\$8,400	\$10,945	\$7,725	\$8,405	\$10,904	\$11,036	\$9,904	\$8,627
\$40,000	\$6,434	\$5,843	\$7,788	\$7,206	\$6,914	\$8,880	\$5,808	\$7,691	\$5,361	\$5,793	\$7,764	\$7,663	\$6,936	\$6,105
\$30,000	\$3,934	\$3,790	\$5,032	\$4,738	\$4,411	\$6,660	\$3,718	\$4,696	\$3,461	\$3,788	\$4,964	\$4,810	\$4,336	\$3,965
\$20,000	\$1,434	\$1,784	\$2,452	\$2,270	\$2,141	\$4,440	\$1,628	\$2,291	\$1,561	\$1,783	\$2,484	\$1,958	\$1,736	\$1,825
Top marginal rates:														
Canadian dividends														
(eligible)	31.71%	31.30%	37.78%	43.79%	38.47%	36.72% ³	28.33%	41.58%	33.08%	39.34%	34.22%	39.83%	30.33%	24.81%
(non-eligible)	40.25%	40.61%	45.69%	51.75%	39.40%	38.92% ³	35.72%	46.97%	36.35%	45.30%	43.87%	43.84%	40.06%	40.18%
Capital gains	24.00%	23.85%	25.20%	29.38%	24.15%	24.42%	23.53%	27.00%	22.25%	26.76%	25.69%	26.65%	24.00%	24.00%
Other income	48.00%	47.70%	50.40%	58.75%	48.30%	48.84% ³	47.05%	54.00%	44.50%	53.53%	51.37%	53.31%	48.00%	48.00%
Maximum value:⁴														
Dividend tax credit:														
(eligible)	25.02%	25.02%	23.02%	27.02%	20.42%	22.23%	26.52%	23.87%	20.53%	25.02%	26.57%	24.44%	26.02%	30.02%
(non-eligible)	13.60%	12.99%	11.35%	14.52%	14.62%	15.57%	16.52%	13.85%	13.43%	14.81%	13.88%	15.84%	13.76%	13.66%
Other tax credits	25.00%	20.06%	25.80%	24.68%	22.70%	22.20%	20.90%	23.79%	19.00%	22.88%	25.78%	32.53%	26.00%	21.40%

* These tables reflect rates in effect as of January 1, 2016, and include the rate changes in federal Bill C-2 (first reading: December 9, 2015). At the date of publication, this bill has not been passed, but is expected to be passed.

1 These provinces have low-income tax reductions, which may decrease some amounts shown.

2 This table assumes the non-resident will not qualify for the federal basic personal tax credit of \$11,474. Non-residents can claim this 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. The non-resident amounts apply to income taxable in Canada that is not earned in a province or territory.

3 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 When personal tax credits in addition to the basic personal tax credit are available, the results in this table are too high. The maximum value of the dividend tax credit is determined by multiplying the dividend tax credit rate by the amount of eligible dividends (grossed up by 38%) or of non-eligible dividends (grossed up by 17%). The maximum value of other personal tax credits is determined by multiplying the other tax credit rate by the amount of those other personal tax credits. The maximum values reflect the surtax rates levied by Ontario (except for dividend tax credit rates, which are calculated before surtaxes in Ontario) and Prince Edward Island. Charitable donations over \$200 have a higher maximum value, as do those that benefit from the First-time Donor's Super Credit.

5 Taxable income may differ for federal and Quebec purposes, in which case the amounts shown in the table may require adjustment.

6 For Nova Scotia, the taxes payable and rates shown assume that Nova Scotia will not table a budget surplus in its 2016-2017 fiscal year. If it does table a budget surplus, Nova Scotia will eliminate the \$150,000 bracket and the 21% rate, and will reinstate the 10% surtax on provincial tax exceeding \$10,000, which will change some of the taxes payable and rates shown.