

# Individual Marginal Rates for 2016\*

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

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.

	Taxable income \$11,474 to \$45,282					Taxable income \$45,282 to \$90,563				
	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>	\$11,474	15.00%	7.50%	(0.03%) to 0%	5.24%	\$45,282	20.50%	10.25%	7.56%	11.67%
<b>Alberta</b>	\$18,451	25.00%	12.50%	(0.03%) to 0%	13.34%	\$45,282	30.50%	15.25%	7.56%	19.77%
	\$11,474	15.00%	7.50%	(0.03%) to 0%	5.24%					
<b>British Columbia<sup>(1)</sup></b>	\$38,210	22.70%	11.35%	(3.20%) to 0%	11.36%	\$87,741	32.79%	16.40%	10.72%	23.16%
	\$11,474	20.06%	10.03%	(6.84%) to 0%	8.27%	\$76,421	31.00%	15.50%	8.25%	21.07%
						\$45,282	28.20%	14.10%	4.39% to 7.56%	17.79%
<b>Manitoba<sup>(1)</sup></b>	\$31,000	27.75%	13.88%	6.53% to 6.56%	19.19%	\$67,000	37.90%	18.95%	20.53%	31.06%
	\$11,474	25.80%	12.90%	3.84% to 3.86%	16.90%	\$45,282	33.25%	16.63%	14.12%	25.62%
<b>New Brunswick<sup>(1)</sup></b>	\$40,492	29.82%	14.91%	3.86% to 3.89%	17.90%	\$80,985	37.02%	18.51%	13.80%	26.32%
	\$11,474	24.68%	12.34%	(3.23%) to 0%	11.89%	\$45,282	35.32%	17.66%	11.45%	24.33%
<b>Newfoundland and Labrador<sup>(1)</sup></b>	\$35,148	27.50%	13.75%	9.77% to 9.80%	15.07%	\$70,295	33.80%	16.90%	18.46%	22.44%
	\$11,474	22.70%	11.35%	3.15% to 3.17%	9.45%	\$45,282	33.00%	16.50%	17.36%	21.50%
<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%
<b>Northwest Territories</b>	\$41,011	23.60%	11.80%	(4.03%) to 0%	8.28%	\$82,024	32.70%	16.35%	8.53%	18.93%
	\$14,081	20.90%	10.45%	(7.76%) to 0%	5.12% to 5.24%	\$45,282	29.10%	14.55%	3.56% to 7.56%	14.72%
	\$11,474	15.00%	7.50%	(0.03%) to 0%	5.24%					
<b>Nova Scotia<sup>(1), (5)</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%
	\$11,474	23.79%	11.90%	(0.11%) to 0%	11.63%	\$45,282	35.45%	17.73%	15.98%	25.27%
<b>Nunavut</b>	\$43,176	22.00%	11.00%	2.03% to 2.06%	10.02%	\$86,351	29.50%	14.75%	12.38%	18.80%
	\$12,947	19.00%	9.50%	(2.11%) to 0%	6.51%	\$45,282	27.50%	13.75%	9.62%	16.46%
	\$11,474	15.00%	7.50%	(0.03%) to 0%	5.24%					
<b>Ontario<sup>(1)</sup></b>	\$41,536	24.15%	12.08%	(1.20%) to 0%	10.93%	\$86,177 <sup>(4)</sup>	37.91%	18.95%	17.79%	27.02%
	\$11,474	20.05%	10.03%	(6.86%) to 0%	6.13%	\$83,075	33.89%	16.95%	12.24%	22.32%
						\$73,142 <sup>(4)</sup>	31.48%	15.74%	8.92%	19.50%
						\$45,282	29.65%	14.83%	6.39% to 7.56%	17.36%
<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%
	\$11,474	24.80%	12.40%	(0.99%) to 0%	13.14%	\$45,282	34.30%	17.15%	12.12%	24.25%
<b>Quebec</b>	\$42,390	32.53%	16.26%	11.16% to 11.18%	19.53%	\$84,780	41.12%	20.56%	23.01%	29.58%
	\$14,438	28.53%	14.26%	5.64% to 5.66%	14.85%	\$45,282	37.12%	18.56%	17.49%	24.90%
	\$11,474	12.53%	6.26%	(0.02%) to 0%	4.38%					
<b>Saskatchewan</b>	\$44,601	28.00%	14.00%	2.73% to 2.76%	16.66%	\$45,282	33.50%	16.75%	10.32%	23.09%
	\$15,843	26.00%	13.00%	(0.03%) to 0%	14.32%					
	\$11,474	15.00%	7.50%	(0.03%) to 0%	5.24%					
<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%

	Taxable income \$90,563 to \$140,388					Taxable income \$140,388 to \$200,000				
	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>	\$90,563	26.00%	13.00%	15.15%	18.11%	\$140,388	29.00%	14.50%	19.29%	21.62%
<b>Alberta</b>	\$125,000	38.00%	19.00%	17.91%	28.55%	\$150,000	42.00%	21.00%	23.43%	33.23%
	\$90,563	36.00%	18.00%	15.15%	26.21%	\$140,388	41.00%	20.50%	22.05%	32.06%
<b>British Columbia</b>	\$106,543	40.70%	20.35%	21.64%	32.42%	\$140,388	43.70%	21.85%	25.78%	35.93%
	\$90,563	38.29%	19.15%	18.31%	29.60%					
<b>Manitoba</b>	\$90,563	43.40%	21.70%	28.12%	37.50%	\$140,388	46.40%	23.20%	32.26%	41.01%
<b>New Brunswick</b>	\$131,664	43.84%	21.92%	23.21%	34.30%	\$150,000	50.00%	25.00%	31.71%	41.51%
	\$90,563	42.52%	21.26%	21.39%	32.76%	\$140,388	46.84%	23.42%	27.35%	37.81%
<b>Newfoundland and Labrador</b>	\$125,500	40.30%	20.15%	27.43%	30.04%	\$175,700	44.30%	22.15%	32.95%	34.72%
	\$90,563	39.30%	19.65%	26.05%	28.87%	\$140,388	43.30%	21.65%	31.57%	33.55%
<b>Non-resident<sup>(3)</sup></b>	\$90,563	38.48%	19.24%	22.43%	26.80%	\$140,388	42.92%	21.46%	28.55%	32.00%
<b>Northwest Territories</b>	\$133,353	40.05%	20.03%	18.67%	27.53%	\$140,388	43.05%	21.53%	22.81%	31.04%
	\$90,563	38.20%	19.10%	16.12%	25.36%					
<b>Nova Scotia<sup>(5)</sup></b>	\$93,000	43.50%	21.75%	27.09%	34.69%	\$150,000	50.00%	25.00%	36.06%	42.29%
	\$90,563	42.67%	21.34%	25.94%	33.72%	\$140,388	46.50%	23.25%	31.23%	38.20%
<b>Nunavut</b>	\$90,563	35.00%	17.50%	19.97%	25.23%	\$140,388	40.50%	20.25%	27.56%	31.67%
<b>Ontario</b>	\$90,563	43.41%	21.70%	25.38%	33.46%	\$150,000	47.97%	23.98%	31.67%	38.79%
						\$140,388	46.41%	23.20%	29.52%	36.97%
<b>Prince Edward Island</b>	\$98,143 <sup>(4)</sup>	44.37%	22.19%	24.56%	35.68%	\$140,388	47.37%	23.69%	28.70%	39.19%
	\$90,563	42.70%	21.35%	23.71%	34.08%					
<b>Quebec</b>	\$103,150	47.46%	23.73%	31.77%	37.00%	\$140,388	49.97%	24.98%	35.22%	39.93%
	\$90,563	45.71%	22.86%	29.35%	34.95%					
<b>Saskatchewan</b>	\$127,430	41.00%	20.50%	20.67%	31.87%	\$140,388	44.00%	22.00%	24.81%	35.38%
	\$90,563	39.00%	19.50%	17.91%	29.53%					
<b>Yukon</b>	\$90,563	36.90%	18.45%	9.49% to 15.15%	27.19%	\$140,388	41.80%	20.90%	16.26% to 19.29%	32.92%

\* 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.

	Taxable income over \$200,000				
	Brackets	Ordinary income & interest	Capital gains	Canadian dividends	
				Eligible	Non-eligible
<b>Federal only</b>	\$200,000	33.00%	16.50%	24.81%	26.30%
<b>Alberta</b>	\$300,000	48.00%	24.00%	31.71%	40.25%
	\$200,000	47.00%	23.50%	30.33%	39.08%
<b>British Columbia</b>	\$200,000	47.70%	23.85%	31.30%	40.61%
<b>Manitoba</b>	\$200,000	50.40%	25.20%	37.78%	45.69%
<b>New Brunswick</b>	\$250,000	58.75%	29.38%	43.79%	51.75%
	\$200,000	54.00%	27.00%	37.23%	46.19%
<b>Newfoundland and Labrador</b>	\$200,000	48.30%	24.15%	38.47%	39.40%
<b>Non-resident<sup>(3)</sup></b>	\$200,000	48.84%	24.42%	36.72%	38.92%
<b>Northwest Territories</b>	\$200,000	47.05%	23.53%	28.33%	35.72%
<b>Nova Scotia<sup>(5)</sup></b>	\$200,000	54.00%	27.00%	41.58%	46.97%
<b>Nunavut</b>	\$200,000	44.50%	22.25%	33.08%	36.35%
<b>Ontario</b>	\$220,000	53.53%	26.76%	39.34%	45.30%
	\$200,000	51.97%	25.98%	37.19%	43.47%
<b>Prince Edward Island</b>	\$200,000	51.37%	25.69%	34.22%	43.87%
<b>Quebec</b>	\$200,000	53.31%	26.65%	39.83%	43.84%
<b>Saskatchewan</b>	\$200,000	48.00%	24.00%	30.33%	40.06%
<b>Yukon</b>	\$500,000	48.00%	24.00%	24.81%	40.18%
	\$200,000	45.80%	22.90%	21.78%	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) For Nova Scotia, the brackets 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 tax brackets and rates shown.