

Individual Marginal Rates for 2023

(Prepared from information available as of June 9, 2023)

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. They reflect the enhanced federal basic personal amount (see footnote 2 below, and note 7 under **Non-Refundable Personal Tax Credits — 2023**). These tables do not take into account provincial health levies (see **Provincial Health Care Premiums — 2023**).

	Taxable income \$15,000 ⁽²⁾ to \$53,359					Taxable income \$53,359 to \$106,717				
	Brackets	Ordinary income & interest	Capital gains	Canadian dividends		Brackets	Ordinary income & interest	Capital gains	Canadian dividends	
				Eligible ⁽³⁾	Non-eligible ⁽³⁾				Eligible ⁽³⁾	Non-eligible
Federal only	\$15,000	15.00%	7.50%	(0.03%) to 0%	6.87%	\$53,359	20.50%	10.25%	7.56%	13.19%
Alberta	\$21,003	25.00%	12.50%	2.57% to 2.60%	15.86%	\$53,359	30.50%	15.25%	10.16%	22.18%
	\$15,000	15.00%	7.50%	(0.03%) to 0%	6.87%					
British Columbia⁽¹⁾	\$45,654	22.70%	11.35%	(5.96%) to 0%	13.47%	\$104,835	32.79%	16.40%	7.96%	25.07%
	\$15,000	20.06%	10.03%	(9.60%) to 0%	10.43%	\$91,310	31.00%	15.50%	5.49% to 7.56%	23.01%
						\$53,359	28.20%	14.10%	1.63% to 7.56%	19.79%
Manitoba⁽¹⁾	\$36,842	27.75%	13.88%	6.53% to 6.56%	20.63%	\$79,625	37.90%	18.95%	20.53%	32.30%
	\$15,000	25.80%	12.90%	3.84% to 3.86%	18.38%	\$53,359	33.25%	16.63%	14.12%	26.95%
New Brunswick⁽¹⁾	\$47,715	29.00%	14.50%	(0.03%) to 0%	19.80%	\$95,431	36.50%	18.25%	10.32%	28.43%
	\$15,000	24.40%	12.20%	(6.38%) to 0%	14.51%	\$53,359	34.50%	17.25%	7.56%	26.13%
Newfoundland and Labrador⁽¹⁾	\$41,457	29.50%	14.75%	11.29% to 11.32%	19.86%	\$82,913	36.30%	18.15%	20.67%	27.68%
	\$15,000	23.70%	11.85%	3.28% to 3.31%	13.19%	\$53,359	35.00%	17.50%	18.88%	26.19%
Non-resident⁽⁴⁾	\$15,000	22.20%	11.10%	(0.04%) to 0%	10.16%	\$53,359	30.34%	15.17%	11.19%	19.52%
Northwest Territories	\$48,326	23.60%	11.80%	(4.03%) to 0%	9.86%	\$96,655	32.70%	16.35%	8.53%	20.32%
	\$16,593	20.90%	10.45%	(7.76%) to 0%	6.75% to 6.87%	\$53,359	29.10%	14.55%	3.56% to 7.56%	16.18%
	\$15,000	15.00%	7.50%	(0.03%) to 0%	6.87%					
Nova Scotia⁽¹⁾	\$29,590	30.48%	15.24%	9.12% to 9.15%	21.23%	\$93,000	38.00%	19.00%	19.50%	29.88%
	\$25,000 ⁽⁵⁾	24.32%	12.16%	0.62% to 0.65%	14.14%	\$75,000 ⁽⁵⁾	37.17%	18.59%	18.35%	28.92%
	\$15,000	23.79%	11.90%	(0.11%) to 0%	13.54%	\$59,180	37.70%	18.85%	19.08%	29.53%
						\$53,359	35.98%	17.99%	16.71%	27.55%
Nunavut	\$50,877	22.00%	11.00%	2.03% to 2.06%	11.91%	\$101,754	29.50%	14.75%	12.38%	20.54%
	\$17,925	19.00%	9.50%	(2.11%) to 0%	8.46%	\$53,359	27.50%	13.75%	9.62%	18.24%
	\$15,000	15.00%	7.50%	(0.03%) to 0%	6.87%					
Ontario⁽¹⁾	\$49,231	24.15%	12.08%	(1.20%) to 0%	13.95%	\$102,139 ⁽⁶⁾	37.91%	18.95%	17.79%	29.78%
	\$15,000	20.05%	10.03%	(6.86%) to 0%	9.24%	\$98,463	33.89%	16.95%	12.24%	25.16%
						\$86,696 ⁽⁶⁾	31.48%	15.74%	8.92%	22.38%
						\$53,359	29.65%	14.83%	6.39% to 7.56%	20.28%
Prince Edward Island⁽¹⁾	\$31,984	28.80%	14.40%	4.53% to 4.55%	21.24%	\$101,102 ⁽⁶⁾	38.87%	19.44%	16.97%	32.67%
	\$15,000	24.80%	12.40%	(0.99%) to 0%	16.64%	\$63,969	37.20%	18.60%	16.12%	30.90%
						\$53,359	34.30%	17.15%	12.12%	27.57%
Quebec	\$49,275	31.53%	15.76%	10.05% to 10.07%	23.65%	\$98,540	41.12%	20.56%	23.29%	34.68%
	\$17,183	26.53%	13.26%	3.15% to 3.17%	17.90%	\$53,359	36.12%	18.06%	16.39%	28.93%
	\$15,000	12.53%	6.26%	(0.02%) to 0%	5.73%					
Saskatchewan	\$49,720	27.50%	13.75%	2.04% to 2.07%	18.82%	\$53,359	33.00%	16.50%	9.63%	25.14%
	\$17,661	25.50%	12.75%	(0.72%) to 0%	16.52%					
	\$15,000	15.00%	7.50%	(0.03%) to 0%	6.87%					
Yukon	\$15,000	21.40%	10.70%	(7.78%) to 0%	13.45%	\$53,359	29.50%	14.75%	3.40% to 7.56%	22.77%

	Taxable income \$106,717 to \$165,430					Taxable income \$165,430 to \$235,675 ⁽²⁾				
	Brackets	Ordinary income & interest	Capital gains	Canadian dividends		Brackets	Ordinary income & interest	Capital gains	Canadian dividends	
				Eligible ⁽³⁾	Non-eligible				Eligible	Non-eligible
Federal only	\$106,717	26.00%	13.00%	15.15%	19.52%	\$165,430	29.32%	14.66%	19.73%	23.33%
Alberta	\$142,292	38.00%	19.00%	20.51%	30.81%	\$227,668	43.32%	21.66%	27.85%	36.92%
	\$106,717	36.00%	18.00%	17.75%	28.51%	\$170,751	42.32%	21.16%	26.47%	35.77%
						\$165,430	41.32%	20.66%	25.09%	34.62%
British Columbia	\$127,299	40.70%	20.35%	18.88%	34.17%	\$172,602	46.12%	23.06%	26.35%	40.39%
	\$106,717	38.29%	19.15%	15.55%	31.39%	\$165,430	44.02%	22.01%	23.45%	37.98%
Manitoba	\$106,717	43.40%	21.70%	28.12%	38.62%	\$165,430	46.72%	23.36%	32.70%	42.44%
New Brunswick	\$106,717	42.00%	21.00%	17.91%	34.75%	\$176,756	48.82%	24.41%	27.32%	42.59%
						\$165,430	45.32%	22.66%	22.49%	38.57%
Newfoundland and Labrador	\$148,027	43.80%	21.90%	31.02%	36.31%	\$207,239	49.12%	24.56%	38.36%	42.42%
	\$106,717	41.80%	20.90%	28.26%	34.01%	\$165,430	47.12%	23.56%	35.60%	40.12%
Non-resident⁽⁴⁾	\$106,717	38.48%	19.24%	22.43%	28.88%	\$165,430	42.92%	21.46%	28.55%	33.99%
Northwest Territories	\$157,139	40.05%	20.03%	18.67%	28.77%	\$165,430	43.37%	21.68%	23.25%	32.59%
	\$106,717	38.20%	19.10%	16.12%	26.65%					
Nova Scotia	\$150,000	47.00%	23.50%	31.92%	40.23%	\$165,430	50.32%	25.16%	36.50%	44.04%
	\$106,717	43.50%	21.75%	27.09%	36.20%					
Nunavut	\$165,429	37.50%	18.75%	23.42%	29.74%	\$165,430	40.82%	20.41%	27.99%	33.55%
	\$106,717	35.00%	17.50%	19.97%	26.86%					
Ontario	\$150,000	44.97%	22.48%	27.53%	37.90%	\$220,000	49.85%	24.92%	34.26%	43.50%
	\$106,717	43.41%	21.70%	25.38%	36.10%	\$165,430	48.29%	24.14%	32.11%	41.71%
Prince Edward Island	\$106,717	44.37%	22.19%	24.56%	39.00%	\$165,430	47.69%	23.84%	29.14%	42.81%
Quebec	\$119,910	47.46%	23.73%	32.04%	41.97%	\$165,430	50.23%	25.11%	35.86%	45.16%
	\$106,717	45.71%	22.86%	29.63%	39.96%					
Saskatchewan	\$142,058	40.50%	20.25%	19.98%	33.77%	\$165,430	43.82%	21.91%	24.56%	37.58%
	\$106,717	38.50%	19.25%	17.22%	31.47%					
Yukon	\$106,717	36.90%	18.45%	13.61% to 15.15%	31.28%	\$165,430	42.25%	21.13%	20.99%	37.43%

	Taxable income over \$235,675				
	Brackets	Ordinary income & interest	Capital gains	Canadian dividends	
				Eligible	Non-eligible
Federal only	\$235,675	33.00%	16.50%	24.81%	27.57%
Alberta	\$341,502	48.00%	24.00%	34.31%	42.31%
	\$235,675	47.00%	23.50%	32.93%	41.16%
British Columbia	\$240,716	53.50%	26.75%	36.54%	48.89%
	\$235,675	49.80%	24.90%	31.44%	44.63%
Manitoba	\$235,675	50.40%	25.20%	37.78%	46.67%
New Brunswick	\$235,675	52.50%	26.25%	32.40%	46.83%
Newfoundland and Labrador	\$1,059,000	54.80%	27.40%	46.20%	48.96%
	\$529,500	54.30%	27.15%	45.51%	48.38%
	\$264,750	53.80%	26.90%	44.82%	47.81%
	\$235,675	52.80%	26.40%	43.44%	46.66%
Non-resident⁽⁴⁾	\$235,675	48.84%	24.42%	36.72%	40.80%
Northwest Territories	\$235,675	47.05%	23.53%	28.33%	36.82%
Nova Scotia	\$235,675	54.00%	27.00%	41.58%	48.28%
Nunavut	\$235,675	44.50%	22.25%	33.08%	37.79%
Ontario	\$235,675	53.53%	26.76%	39.34%	47.74%
Prince Edward Island	\$235,675	51.37%	25.69%	34.22%	47.05%
Quebec	\$235,675	53.31%	26.65%	40.11%	48.70%
Saskatchewan	\$235,675	47.50%	23.75%	29.64%	41.82%
Yukon	\$500,000	48.00%	24.00%	28.93%	44.04%
	\$235,675	45.80%	22.90%	25.89%	41.51%

- (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) The table reflects the enhanced federal basic personal amount (BPA). For 2023, the additional benefit of \$1,479 is gradually clawed back when taxable income (TI) exceeds \$165,430, and eliminated when TI reaches \$235,675. The marginal rates for TI between \$165,430 and \$235,675 reflect this claw-back (except for the non-resident rates, see note 4 below). Yukon has paralleled this federal enhancement.
- (3) 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.
- (4) A non-resident can claim the BPA only if all or substantially all (i.e., 90% or more) of the non-resident's worldwide income is included in his or her TI 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.
- (5) The bracket relates to Nova Scotia's enhanced BPA, which is gradually clawed back when TI exceeds \$25,000 and eliminated when TI reaches \$75,000. The marginal rates for TI between \$25,000 and \$75,000 reflect this claw-back.
- (6) The bracket relates to surtaxes levied by Ontario or Prince Edward Island, and assumes that only the BPA is available.