

## Tax, Retirement & Estate Planning Services

# Tax rate card for 2026

British Columbia		Marginal tax rates (%)				Ontario		Marginal tax rates (%)				Nova Scotia		Marginal tax rates (%)			
Taxable income (\$)		Interest and regular income	Capital gains	Eligible Canadian dividends	Non-eligible dividends	Taxable income (\$)		Interest and regular income	Capital gains	Eligible Canadian dividends	Non-eligible dividends	Taxable income (\$)		Interest and regular income	Capital gains	Eligible Canadian dividends	Non-eligible dividends
0-13,216		0.00	0.00	-37.29	-12.63	0-12,989		0.00	0.00	-34.53	-13.82	0-11,932		0.00	0.00	-32.94	-12.11
13,217-16,452		5.06	2.53	-30.30	-6.82	12,990-16,452		5.05	2.53	-27.56	-8.01	11,933-16,452		8.79	4.40	-20.81	-2.00
16,453-50,363		19.06	9.53	-10.98	9.28	16,453-53,891		19.05	9.53	-8.24	8.09	16,453-30,995		22.79	11.40	-1.49	14.10
50,364-58,523		21.70	10.85	-7.34	12.32	53,892-58,523		23.15	11.58	-2.58	12.80	30,996-58,523		28.95	14.48	7.01	21.18
58,524-100,728		28.20	14.10	1.63	19.80	58,524-94,901		29.65	14.83	6.39	20.28	58,524-61,991		35.45	17.73	15.98	28.66
100,729-115,648		31.00	15.50	5.49	23.02	94,902-107,785		31.48	15.74	8.92	22.38	61,992-97,417		37.17	18.59	18.35	30.64
115,649-117,045		32.79	16.40	7.96	25.07	107,786-111,810		33.89	16.95	12.24	25.16	97,418-117,045		38.00	19.00	19.50	31.59
117,046-140,430		38.29	19.15	15.55	31.40	111,811-117,045		37.91	18.95	17.79	29.78	117,046-157,124		43.50	21.75	27.09	37.92
140,431-181,440		40.70	20.35	18.88	34.17	117,046-150,000		43.41	21.70	25.38	36.10	157,125-181,440		47.00	23.50	31.92	41.94
181,441-190,405		43.99	22.00	23.43	37.96	150,001-181,440		44.97	22.48	27.53	37.90	181,441-258,482		50.29	25.15	36.47	45.73
190,406-258,482		46.09	23.05	26.32	40.37	181,441-220,000		48.26	24.13	32.08	41.69	258,483 and over		54.00	27.00	41.58	49.99
258,483-265,545		49.80	24.90	31.44	44.64	220,001-258,482		49.82	24.91	34.23	43.48						
265,546 and over		53.50	26.75	36.54	48.89	258,483 and over		53.53	26.76	39.34	47.74						
Alberta		Marginal tax rates (%)				Quebec		Marginal tax rates (%)				Prince Edward Island		Marginal tax rates (%)			
Taxable income (\$)		Interest and regular income	Capital gains	Eligible Canadian dividends	Non-eligible dividends	Taxable income (\$)		Interest and regular income	Capital gains	Eligible Canadian dividends	Non-eligible dividends	Taxable income (\$)		Interest and regular income	Capital gains	Eligible Canadian dividends	Non-eligible dividends
0-16,452		0.00	0.00	-31.93	-12.90	0-16,452		0.00	0.00	-33.45	-12.60	0-15,000		0.00	0.00	-35.22	-11.88
16,453-22,769		14.00	7.00	-12.61	3.20	16,453-18,952		11.69	5.85	-17.32	0.84	15,001-16,452		9.50	4.75	-22.11	-0.95
22,770-58,523		22.00	11.00	-1.57	12.40	18,953-54,345		25.69	12.85	2.00	16.94	16,453-33,928		23.50	11.75	-2.79	15.15
58,524-61,200		28.50	14.25	7.40	19.88	54,346-58,523		30.69	15.35	8.90	22.69	33,929-58,523		27.47	13.74	2.69	19.71
61,201-117,045		30.50	15.25	10.16	22.18	58,524-108,680		36.12	18.06	16.39	28.93	58,524-65,820		33.97	16.99	11.66	27.19
117,046-154,259		36.00	18.00	17.75	28.50	108,681-117,045		41.12	20.56	23.29	34.68	65,821-106,890		37.10	18.55	15.98	30.79
154,260-181,440		38.00	19.00	20.51	30.80	117,046-132,245		45.71	22.86	29.63	39.96	106,891-117,045		38.12	19.06	17.39	31.96
181,441-185,111		41.29	20.65	25.06	34.59	132,246-181,440		47.46	23.73	32.04	41.97	117,046-142,250		43.62	21.81	24.98	38.28
185,112-246,813		42.29	21.15	26.44	35.74	181,441-258,482		50.21	25.11	35.84	45.14	142,251-181,440		45.00	22.50	26.88	39.87
246,814-258,482		43.29	21.65	27.82	36.89	258,483 and over		53.31	26.65	40.11	48.70	181,441-258,482		48.29	24.15	31.43	43.66
258,483-370,220		47.00	23.50	32.93	41.15							258,483 and over		52.00	26.00	36.54	47.92
370,221 and over		48.00	24.00	34.31	42.30												
Saskatchewan		Marginal tax rates (%)				New Brunswick		Marginal tax rates (%)				Newfoundland and Labrador		Marginal tax rates (%)			
Taxable income (\$)		Interest and regular income	Capital gains	Eligible Canadian dividends	Non-eligible dividends	Taxable income (\$)		Interest and regular income	Capital gains	Eligible Canadian dividends	Non-eligible dividends	Taxable income (\$)		Interest and regular income	Capital gains	Eligible Canadian dividends	Non-eligible dividends
0-16,452		0.00	0.00	-35.91	-13.28	0-13,664		0.00	0.00	-40.05	-13.55	0-11,188		0.00	0.00	-29.42	-14.06
16,453-20,381		14.00	7.00	-16.59	2.82	13,665-16,452		9.40	4.70	-27.08	-2.74	11,189-16,452		8.70	4.35	-17.42	-4.06
20,382-54,532		24.50	12.25	-2.10	14.89	16,453-52,333		23.40	11.70	-7.76	13.36	16,453-44,678		22.70	11.35	1.90	12.04
54,533-58,523		26.50	13.25	0.66	17.19	52,334-58,523		28.00	14.00	-1.41	18.65	44,679-58,523		28.50	14.25	9.91	18.71
58,524-117,045		33.00	16.50	9.63	24.67	58,524-104,666		34.50	17.25	7.56	26.13	58,524-89,354		35.00	17.50	18.88	26.19
117,046-155,805		38.50	19.25	17.22	30.99	104,667-117,045		36.50	18.25	10.32	28.43	89,355-117,045		36.30	18.15	20.67	27.68
155,806-181,440		40.50	20.25	19.98	33.29	117,046-181,440		42.00	21.00	17.91	34.75	117,046-159,528		41.80	20.90	28.26	34.01
181,441-258,482		43.79	21.90	24.53	37.08	181,441-193,861		45.29	22.65	22.46	38.54	159,529-181,440		43.80	21.90	31.02	36.31
258,483 and over		47.50	23.75	29.64	41.34	193,862-258,482		48.79	24.40	27.29	42.57	181,441-223,340		47.09	23.55	35.57	40.09
						258,483 and over		52.50	26.25	32.40	46.83	223,341-258,482		49.09	24.55	38.33	42.39
Manitoba		Marginal tax rates (%)				Manitoba		Marginal tax rates (%)				Manitoba		Marginal tax rates (%)			
Taxable income (\$)		Interest and regular income	Capital gains	Eligible Canadian dividends	Non-eligible dividends	Taxable income (\$)		Interest and regular income	Capital gains	Eligible Canadian dividends	Non-eligible dividends	Taxable income (\$)		Interest and regular income	Capital gains	Eligible Canadian dividends	Non-eligible dividends
0-15,780		0.00	0.00	-31.77	-11.29	0-15,780		0.00	0.00	-31.77	-11.29	0-11,188		0.00	0.00	-29.42	-14.06
15,781-16,452		10.80	5.40	-16.86	1.13	16,453-47,000		24.80	12.40	2.46	17.23	11,189-16,452		8.70	4.35	-17.42	-4.06
16,453-47,000		24.80	12.40	2.46	17.23	47,001-58,523		26.75	13.38	5.15	19.48	16,453-44,678		22.70	11.35	1.90	12.04
47,001-58,523		26.75	13.38	5.15	19.48	58,524-100,000		33.25	16.63	14.12	26.95	58,524-89,354		35.00	17.50	18.88	26.19
58,524-100,000		33.25	16.63	14.12	26.95	100,001-117,045		37.90	18.95	20.53	32.30	89,355-117,045		36.30	18.15	20.67	27.68
117,046-181,440		43.40	21.70	28.12	38.62	181,441-200,000		46.69	23.35	32.67	42.41	117,046-159,528		41.80	20.90	28.26	34.01
200,001-258,482		47.55	23.77	33.85	43.39	258,483-400,000		51.25	25.63	38.96	47.65	159,529-181,440		43.80	21.90	31.02	36.31
400,001 and over		50.40	25.20	37.78	46.67							181,441-223,340		47.09	23.55	35.57	40.09
												223,341-258,482		49.09	24.55	38.33	42.39
												258,483-285,319		52.80	26.40	43.44	46.66
												285,320-570,638		53.80	26.90	44.82	47.81
												570,639-1,141,275		54.30	27.15	45.51	48.38
												1,141,276 and over		54.80	27.40	46.20	48.96

Updated January 2026

The above rates are the combined federal and provincial marginal rates, including all surtaxes, that apply to the actual amount of interest and regular income, capital gains, and dividends received. It is assumed that the only credit claimed is the basic personal amount. These rates are based on federal and provincial budget proposals and news released as of January 2026. Eligible dividends: Dividends paid by corporations resident in Canada from income that has been subject to the general federal corporate tax rate (public corporations, CCPCs from eligible dividends received from public corporations, and other Canadian resident corporations subject to the general corporate rate). Non-eligible dividends: Dividends paid by Canadian-controlled private corporations (CCPC) that is from income that is eligible for the small business deduction (SBD) or from investment income other than income from eligible dividends from public corporations. The marginal rates for dividend income reflects the maximum amount of the non-refundable dividend tax credit.

