



Personal tax rates in Canada by province

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The tables below show the effective marginal tax rates by type of income within the income brackets for each province as of March 2023. These tables assume only the basic personal amount¹ and applicable low-income rate reductions are claimed.

Marginal tax rates (%) for individuals – 2023

Taxable income		Ordinary income, interest	Capital gains	Canadian dividends	
From	To			Non-eligible	Eligible
British Columbia					
\$11,981	\$14,999	-	-	-	-
\$15,000	\$22,277	15.00%	7.50%	6.87%	-
\$22,278	\$23,178	20.06%	10.03%	10.43%	-
\$23,179	\$37,813	23.62%	11.81%	14.52%	-
\$37,814	\$45,653	20.06%	10.03%	10.43%	-
\$45,654	\$53,358	22.70%	11.35%	13.47%	-
\$53,359	\$91,309	28.20%	14.10%	19.79%	1.63%
\$91,310	\$104,834	31.00%	15.50%	23.01%	5.49%
\$104,835	\$106,716	32.79%	16.40%	25.07%	7.96%
\$106,717	\$127,298	38.29%	19.15%	31.39%	15.55%
\$127,299	\$165,429	40.70%	20.35%	34.17%	18.88%
\$165,430	\$172,601	44.02%	22.01%	37.98%	23.45%
\$172,602	\$235,674	46.12%	23.06%	40.39%	26.35%
\$235,675	\$240,715	49.80%	24.90%	44.63%	31.44%
\$240,716	and greater	53.50%	26.75%	48.89%	36.54%
Alberta²					
\$15,000	\$21,002	15.00%	7.50%	6.87%	-
\$21,003	\$53,358	25.00%	12.50%	15.86%	2.57%
\$53,359	\$106,716	30.50%	15.25%	22.18%	10.16%
\$106,717	\$142,291	36.00%	18.00%	28.51%	17.75%
\$142,292	\$165,429	38.00%	19.00%	30.81%	20.51%
\$165,430	\$170,750	41.32%	20.66%	34.62%	25.08%
\$170,751	\$227,667	42.32%	21.16%	35.77%	26.46%
\$227,668	\$235,674	43.32%	21.66%	36.92%	27.84%
\$235,675	\$341,501	47.00%	23.50%	41.16%	32.93%
\$341,502	and greater	48.00%	24.00%	42.31%	34.31%
Saskatchewan					
\$15,000	\$17,660	15.00%	7.50%	6.87%	-
\$17,661	\$49,719	25.50%	12.75%	16.52%	-
\$49,720	\$53,358	27.50%	13.75%	18.82%	2.04%
\$53,359	\$106,716	33.00%	16.50%	25.14%	9.63%
\$106,717	\$142,057	38.50%	19.25%	31.47%	17.22%
\$142,058	\$165,429	40.50%	20.25%	33.77%	19.98%
\$165,430	\$235,674	43.82%	21.91%	37.58%	24.56%
\$235,675	and greater	47.50%	23.75%	41.82%	29.64%
Manitoba³					
\$11,853	\$14,999	-	-	-	-
\$15,000	\$15,655	15.00%	7.50%	6.87%	-
\$15,656	\$22,944	26.77%	13.39%	19.50%	5.18%
\$22,945	\$36,841	25.80%	12.90%	18.38%	3.84%
\$36,842	\$53,358	27.75%	13.88%	20.63%	6.53%
\$53,359	\$79,624	33.25%	16.63%	26.95%	14.12%
\$79,625	\$106,716	37.90%	18.95%	32.30%	20.53%
\$106,717	\$165,429	43.40%	21.70%	38.62%	28.12%
\$165,430	\$235,674	46.72%	23.36%	42.44%	32.70%
\$235,675	and greater	50.40%	25.20%	46.67%	37.78%

Taxable income		Ordinary income, interest	Capital gains	Canadian dividends	
From	To			Non-eligible	Eligible
Ontario⁴					
\$11,865	\$14,999	-	-	-	-
\$15,000	\$17,284	15.00%	7.50%	6.87%	-
\$17,285	\$22,716	25.10%	12.55%	11.61%	-
\$22,717	\$49,230	20.05%	10.03%	9.24%	-
\$49,231	\$53,358	24.15%	12.08%	13.95%	-
\$53,359	\$86,696	29.65%	14.83%	20.28%	6.39%
\$86,697	\$98,462	31.48%	15.74%	22.38%	8.92%
\$98,463	\$102,139	33.89%	16.95%	25.16%	12.24%
\$102,140	\$106,716	37.91%	18.95%	29.78%	17.79%
\$106,717	\$149,999	43.41%	21.70%	36.10%	25.38%
\$150,000	\$165,429	44.97%	22.48%	37.90%	27.53%
\$165,430	\$219,999	48.29%	24.14%	41.71%	32.11%
\$220,000	\$235,674	49.85%	24.92%	43.50%	34.26%
\$235,675	and greater	53.53%	26.76%	47.74%	39.34%
Quebec⁵					
\$15,000	\$16,780	12.53%	6.26%	5.73%	-
\$16,781	\$17,182	13.53%	6.76%	6.73%	0.98%
\$17,183	\$31,780	27.53%	13.76%	18.90%	4.15%
\$31,781	\$49,274	26.53%	13.26%	17.90%	3.15%
\$49,275	\$53,358	31.53%	15.76%	23.65%	10.05%
\$53,359	\$58,349	36.12%	18.06%	28.93%	16.39%
\$58,350	\$98,539	37.12%	18.56%	29.93%	17.39%
\$98,540	\$106,716	42.12%	21.06%	35.68%	24.29%
\$106,717	\$119,909	46.71%	23.36%	40.96%	30.63%
\$119,910	\$143,349	48.46%	24.23%	42.97%	33.04%
\$143,350	\$165,429	47.46%	23.73%	41.97%	32.04%
\$165,430	\$235,674	50.23%	25.11%	45.16%	35.86%
\$235,675	and greater	53.31%	26.65%	48.70%	40.11%
Newfoundland and Labrador					
\$10,382	\$14,999	-	-	-	-
\$15,000	\$21,167	15.00%	7.50%	6.87%	-
\$21,168	\$22,444	23.70%	11.85%	13.19%	3.28%
\$22,445	\$28,311	39.70%	19.85%	31.59%	25.36%
\$28,312	\$41,456	23.70%	11.85%	13.19%	3.28%
\$41,457	\$53,358	29.50%	14.75%	19.86%	11.29%
\$53,359	\$82,912	35.00%	17.50%	26.19%	18.88%
\$82,913	\$106,716	36.30%	18.15%	27.68%	20.67%
\$106,717	\$148,026	41.80%	20.90%	34.01%	28.26%
\$148,027	\$165,429	43.80%	21.90%	36.31%	31.02%
\$165,430	\$207,238	47.12%	23.56%	40.12%	35.60%
\$207,239	\$235,674	49.12%	24.56%	42.42%	38.36%
\$235,675	\$264,749	52.80%	26.40%	46.66%	43.44%
\$264,750	\$529,499	53.80%	26.90%	47.81%	44.82%
\$529,500	\$1,058,999	54.30%	27.15%	48.38%	45.51%
\$1,059,000	and greater	54.80%	27.40%	48.96%	46.20%

Source: Tax Templates Inc.

The tables below show the effective marginal tax rates by type of income within the income brackets for each province as of March 2023. These tables assume only the basic personal amount¹ and applicable low-income rate reductions are claimed.

Marginal tax rates (%) for individuals – 2023

Taxable income		Ordinary income, interest	Capital gains	Canadian dividends	
From	To			Non-eligible	Eligible
Prince Edward Island					
\$12,000	\$14,999	-	-	-	-
\$15,000	\$15,570	15.00%	7.50%	6.87%	-
\$15,571	\$19,999	24.80%	12.40%	16.64%	-
\$20,000	\$26,999	29.80%	14.90%	22.39%	5.91%
\$27,000	\$31,983	24.80%	12.40%	16.64%	-
\$31,984	\$53,358	28.80%	14.40%	21.24%	4.53%
\$53,359	\$63,968	34.30%	17.15%	27.57%	12.12%
\$63,969	\$100,663	37.20%	18.60%	30.90%	16.12%
\$100,664	\$106,716	38.87%	19.44%	32.67%	16.97%
\$106,717	\$165,429	44.37%	22.19%	39.00%	24.56%
\$165,430	\$235,674	47.69%	23.84%	42.81%	29.14%
\$235,675	and greater	51.37%	25.69%	47.05%	34.22%
New Brunswick⁴					
\$12,458	\$14,999	-	-	-	-
\$15,000	\$20,384	15.00%	7.50%	6.87%	-
\$20,385	\$45,223	27.40%	13.70%	17.96%	-
\$45,224	\$47,714	24.40%	12.20%	14.51%	-
\$47,715	\$53,358	29.00%	14.50%	19.80%	-
\$53,359	\$95,430	34.50%	17.25%	26.13%	7.56%
\$95,431	\$106,716	36.50%	18.25%	28.43%	10.32%
\$106,717	\$165,429	42.00%	21.00%	34.75%	17.91%
\$165,430	\$176,755	45.32%	22.66%	38.57%	22.49%
\$176,756	\$235,674	48.82%	24.41%	42.59%	27.32%
\$235,675	and greater	52.50%	26.25%	46.83%	32.40%
Nova Scotia^{7,8}					
\$8,481	\$14,893	-	-	-	-
\$14,894	\$14,999	8.79%	4.40%	6.67%	-
\$15,000	\$20,999	28.79%	14.40%	19.29%	6.79%
\$21,000	\$24,999	23.79%	11.90%	13.54%	-
\$25,000	\$29,589	24.32%	12.16%	14.14%	0.62%
\$29,590	\$53,358	30.48%	15.24%	21.23%	9.12%
\$53,359	\$59,179	35.98%	17.99%	27.55%	16.71%
\$59,180	\$74,999	37.70%	18.85%	29.53%	19.08%
\$75,000	\$92,999	37.17%	18.59%	28.92%	18.35%
\$93,000	\$106,716	38.00%	19.00%	29.88%	19.50%
\$106,717	\$149,999	43.50%	21.75%	36.20%	27.09%
\$150,000	\$165,429	47.00%	23.50%	40.23%	31.92%
\$165,430	\$235,674	50.32%	25.16%	44.04%	36.50%
\$235,675	and greater	54.00%	27.00%	48.28%	41.58%

Taxable income		Ordinary income, interest	Capital gains	Canadian dividends	
From	To			Non-eligible	Eligible
Nunavut					
\$15,000	\$17,924	15.00%	7.50%	6.87%	-
\$17,925	\$50,876	19.00%	9.50%	8.46%	-
\$50,877	\$53,358	22.00%	11.00%	11.91%	2.03%
\$53,359	\$101,753	27.50%	13.75%	18.24%	9.62%
\$101,754	\$106,716	29.50%	14.75%	20.54%	12.38%
\$106,717	\$165,428	35.00%	17.50%	26.86%	19.97%
\$165,429	\$235,674	40.82%	20.41%	33.55%	27.99%
\$235,675	and greater	44.50%	22.25%	37.79%	33.08%
Northwest Territories					
\$15,000	\$16,592	15.00%	7.50%	6.87%	-
\$16,593	\$48,325	20.90%	10.45%	6.75%	-
\$48,326	\$53,358	23.60%	11.80%	9.86%	-
\$53,359	\$96,654	29.10%	14.55%	16.18%	3.56%
\$96,655	\$106,716	32.70%	16.35%	20.32%	8.53%
\$106,717	\$157,138	38.20%	19.10%	26.65%	16.12%
\$157,139	\$165,429	40.05%	20.03%	28.77%	18.67%
\$165,430	\$235,674	43.37%	21.68%	32.59%	23.25%
\$235,675	and greater	47.05%	23.53%	36.82%	28.33%
Yukon					
\$13,521	\$14,999	-	-	-	-
\$15,000	\$53,358	21.40%	10.70%	13.45%	-
\$53,359	\$106,716	29.50%	14.75%	22.77%	3.40%
\$106,717	\$165,429	36.90%	18.45%	31.28%	13.61%
\$165,430	\$235,674	42.25%	21.13%	37.43%	20.99%
\$235,675	\$499,999	45.80%	22.90%	41.51%	25.89%
\$500,000	and greater	48.00%	24.00%	44.04%	28.93%

¹ In 2023, the maximum federal basic personal amount is increased from \$13,521 to an enhanced amount of \$15,000 for individuals with a net income of \$165,430 or less. This increase is gradually reduced for individuals with net income between \$165,431 and \$235,675. The resulting additional tax is included in the effective tax rates for income above \$165,431.

² Alberta announced that indexation of the personal tax system would be restored retroactive to Jan. 1, 2022. Legislation is still pending.

³ Manitoba amounts include the Family Tax Benefit.

⁴ Ontario: The tax rates include the provincial surtaxes; however, they do not include the Ontario Health Premium.

⁵ Quebec includes contributions to the Health Services Fund.

⁶ New Brunswick announced personal income tax rates will be reduced for 2023 with one bracket being eliminated. Legislation is still pending.

⁷ Nova Scotia: Enhanced basic personal amount up to \$3,000 for taxable incomes up to \$75,000.

⁸ Nova Scotia: The low-income tax reduction is reduced for income in excess of \$15,000 until the reduction is eliminated.

This information is provided for broad illustrative purposes only and is not warranted for accuracy or applicability to any particular situation. Individual circumstances may vary from the assumptions made. Please review the latest legislation and/or engage a qualified professional to determine exact results. The rates and information are current as of the published date, but they may change in the future. Rates and/or brackets shown in these tables reflect announcements made in federal and provincial budgets, which may not be currently legislated and are subject to change.

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