



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 April 2024. These tables assume only the basic personal amount¹ and applicable low-income rate reductions are claimed.

Marginal tax rates (%) for individuals – 2024

Taxable income		Ordinary income, interest	Capital gains	Canadian dividends	
From	To			Non-eligible	Eligible
British Columbia					
\$12,580	\$15,704	-	-	-	-
\$15,705	\$23,390	15.00%	7.50%	6.87%	-
\$23,391	\$24,338	20.06%	10.03%	10.43%	-
\$24,339	\$39,704	23.62%	11.81%	14.52%	-
\$39,705	\$47,936	20.06%	10.03%	10.43%	-
\$47,937	\$55,866	22.70%	11.35%	13.47%	-
\$55,867	\$95,874	28.20%	14.10%	19.79%	1.63%
\$95,875	\$110,075	31.00%	15.50%	23.01%	5.49%
\$110,076	\$111,732	32.79%	16.40%	25.07%	7.96%
\$111,733	\$133,663	38.29%	19.15%	31.39%	15.55%
\$133,664	\$173,204	40.70%	20.35%	34.17%	18.88%
\$173,205	\$181,231	44.02%	22.01%	37.98%	23.45%
\$181,232	\$246,751	46.12%	23.06%	40.39%	26.35%
\$246,752	\$252,751	49.80%	24.90%	44.63%	31.44%
\$252,752	and greater	53.50%	26.75%	48.89%	36.54%
Alberta					
\$15,705	\$21,884	15.00%	7.50%	6.87%	-
\$21,885	\$55,866	25.00%	12.50%	15.86%	2.57%
\$55,867	\$111,732	30.50%	15.25%	22.18%	10.16%
\$111,733	\$148,268	36.00%	18.00%	28.51%	17.75%
\$148,269	\$173,204	38.00%	19.00%	30.81%	20.51%
\$173,205	\$177,922	41.32%	20.66%	34.62%	25.08%
\$177,923	\$237,229	42.32%	21.16%	35.77%	26.46%
\$237,230	\$246,751	43.32%	21.66%	36.92%	27.84%
\$246,752	\$355,844	47.00%	23.50%	41.16%	32.93%
\$355,845	and greater	48.00%	24.00%	42.31%	34.31%
Saskatchewan					
\$15,705	\$18,490	15.00%	7.50%	6.87%	-
\$18,491	\$52,056	25.50%	12.75%	15.56%	-
\$52,057	\$55,866	27.50%	13.75%	17.86%	2.04%
\$55,867	\$111,732	33.00%	16.50%	24.19%	9.63%
\$111,733	\$148,733	38.50%	19.25%	30.51%	17.22%
\$148,734	\$173,204	40.50%	20.25%	32.81%	19.98%
\$173,205	\$246,751	43.82%	21.91%	36.63%	24.56%
\$246,752	and greater	47.50%	23.75%	40.86%	29.64%
Manitoba²					
\$15,705	\$15,779	15.00%	7.50%	6.87%	-
\$15,780	\$16,371	15.00%	7.50%	6.87%	-
\$16,372	\$22,943	26.77%	13.39%	19.50%	5.18%
\$22,944	\$46,999	25.80%	12.90%	18.38%	3.84%
\$47,000	\$55,866	27.75%	13.88%	20.63%	6.53%
\$55,867	\$99,999	33.25%	16.63%	26.95%	14.12%
\$100,000	\$111,732	37.90%	18.95%	32.30%	20.53%
\$111,733	\$173,204	43.40%	21.70%	38.62%	28.12%
\$173,205	\$246,751	46.72%	23.36%	42.44%	32.70%
\$246,752	and greater	50.40%	25.20%	46.67%	37.78%

Taxable income		Ordinary income, interest	Capital gains	Canadian dividends	
From	To			Non-eligible	Eligible
Ontario³					
\$12,399	\$15,704	-	-	-	-
\$15,705	\$18,068	15.00%	7.50%	6.87%	-
\$18,069	\$23,738	25.10%	12.55%	11.61%	-
\$23,739	\$51,445	20.05%	10.03%	9.24%	-
\$51,446	\$55,866	24.15%	12.08%	13.95%	-
\$55,867	\$90,597	29.65%	14.83%	20.28%	6.39%
\$90,598	\$102,893	31.48%	15.74%	22.38%	8.92%
\$102,894	\$106,730	33.89%	16.95%	25.16%	12.24%
\$106,731	\$111,732	37.91%	18.95%	29.78%	17.79%
\$111,733	\$149,999	43.41%	21.70%	36.10%	25.38%
\$150,000	\$173,204	44.97%	22.48%	37.90%	27.53%
\$173,205	\$219,999	48.29%	24.14%	41.71%	32.11%
\$220,000	\$246,751	49.85%	24.92%	43.50%	34.26%
\$246,752	and greater	53.53%	26.76%	47.74%	39.34%
Quebec⁴					
\$15,705	\$17,631	12.53%	6.26%	5.73%	-
\$17,632	\$18,055	13.53%	6.76%	6.73%	0.98%
\$18,056	\$32,631	27.53%	13.76%	18.90%	4.15%
\$32,632	\$51,779	26.53%	13.26%	17.90%	3.15%
\$51,780	\$55,866	31.53%	15.76%	23.65%	10.05%
\$55,867	\$61,313	36.12%	18.06%	28.93%	16.39%
\$61,314	\$103,544	37.12%	18.56%	29.93%	17.39%
\$103,545	\$111,732	42.12%	21.06%	35.68%	24.29%
\$111,733	\$125,999	46.71%	23.36%	40.96%	30.63%
\$126,000	\$146,313	48.46%	24.23%	42.97%	33.04%
\$146,314	\$173,204	47.46%	23.73%	41.97%	32.04%
\$173,205	\$246,751	50.23%	25.11%	45.16%	35.86%
\$246,752	and greater	53.31%	26.65%	48.70%	40.11%
Newfoundland and Labrador					
\$10,818	\$15,704	-	-	-	-
\$15,705	\$22,028	15.00%	7.50%	6.87%	-
\$22,029	\$23,389	23.70%	11.85%	13.19%	3.28%
\$23,390	\$29,485	39.70%	19.85%	31.59%	25.36%
\$29,486	\$43,197	23.70%	11.85%	13.19%	3.28%
\$43,198	\$55,866	29.50%	14.75%	19.86%	11.29%
\$55,867	\$86,394	35.00%	17.50%	26.19%	18.88%
\$86,395	\$111,732	36.30%	18.15%	27.68%	20.67%
\$111,733	\$154,243	41.80%	20.90%	34.01%	28.26%
\$154,244	\$173,204	43.80%	21.90%	36.31%	31.02%
\$173,205	\$215,942	47.12%	23.56%	40.12%	35.60%
\$215,943	\$246,751	49.12%	24.56%	42.42%	38.36%
\$246,752	\$275,869	52.80%	26.40%	46.66%	43.44%
\$275,870	\$551,738	53.80%	26.90%	47.81%	44.82%
\$551,739	\$1,103,477	54.30%	27.15%	48.38%	45.51%
\$1,103,478	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 April 2024. These tables assume only the basic personal amount¹ and applicable low-income rate reductions are claimed.

Marginal tax rates (%) for individuals – 2024

Taxable income		Ordinary income, interest	Capital gains	Canadian dividends	
From	To			Non-eligible	Eligible
Prince Edward Island					
\$13,500	\$15,704	-	-	-	-
\$15,705	\$17,129	15.00%	7.50%	6.87%	-
\$17,130	\$21,499	24.65%	12.33%	16.47%	-
\$21,500	\$28,499	29.65%	14.83%	22.22%	5.70%
\$28,500	\$32,655	24.65%	12.33%	16.47%	-
\$32,656	\$55,866	28.63%	14.32%	21.04%	4.29%
\$55,867	\$64,312	34.13%	17.07%	27.37%	11.88%
\$64,313	\$104,999	37.15%	18.58%	30.84%	16.05%
\$105,000	\$111,732	38.50%	19.25%	32.40%	17.91%
\$111,733	\$139,999	44.00%	22.00%	38.72%	25.50%
\$140,000	\$173,204	44.75%	22.38%	39.58%	26.54%
\$173,205	\$246,751	48.07%	24.03%	43.40%	31.11%
\$246,752	and greater	51.75%	25.88%	47.63%	36.20%
New Brunswick					
\$13,044	\$15,704	-	-	-	-
\$15,705	\$21,342	15.00%	7.50%	6.87%	-
\$21,343	\$47,377	27.40%	13.70%	17.96%	-
\$47,378	\$49,957	24.40%	12.20%	14.51%	-
\$49,958	\$55,866	29.00%	14.50%	19.80%	-
\$55,867	\$99,915	34.50%	17.25%	26.13%	7.56%
\$99,916	\$111,732	36.50%	18.25%	28.43%	10.32%
\$111,733	\$173,204	42.00%	21.00%	34.75%	17.91%
\$173,205	\$185,063	45.32%	22.66%	38.57%	22.49%
\$185,064	\$246,751	48.82%	24.41%	42.59%	27.32%
\$246,752	and greater	52.50%	26.25%	46.83%	32.40%
Nova Scotia ^{4,6}					
\$8,481	\$14,893	-	-	-	-
\$14,894	\$14,999	8.79%	4.40%	6.67%	-
\$15,000	\$15,704	13.79%	6.90%	12.42%	6.82%
\$15,705	\$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	\$55,866	30.48%	15.24%	21.23%	9.12%
\$55,867	\$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	\$111,732	38.00%	19.00%	29.88%	19.50%
\$111,733	\$149,999	43.50%	21.75%	36.20%	27.09%
\$150,000	\$173,204	47.00%	23.50%	40.23%	31.92%
\$173,205	\$246,751	50.32%	25.16%	44.04%	36.50%
\$246,752	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					
\$15,705	\$18,766	15.00%	7.50%	6.87%	-
\$18,767	\$53,267	19.00%	9.50%	8.46%	-
\$53,268	\$55,866	22.00%	11.00%	11.91%	2.03%
\$55,867	\$106,536	27.50%	13.75%	18.24%	9.62%
\$106,537	\$111,732	29.50%	14.75%	20.54%	12.38%
\$111,733	\$173,204	35.00%	17.50%	26.86%	19.97%
\$173,205	\$246,751	40.82%	20.41%	33.55%	27.99%
\$246,752	and greater	44.50%	22.25%	37.79%	33.08%
Northwest Territories					
\$15,705	\$17,372	15.00%	7.50%	6.87%	-
\$17,373	\$50,596	20.90%	10.45%	6.75%	-
\$50,597	\$55,866	23.60%	11.80%	9.86%	-
\$55,867	\$101,197	29.10%	14.55%	16.18%	3.56%
\$101,198	\$111,732	32.70%	16.35%	20.32%	8.53%
\$111,733	\$164,524	38.20%	19.10%	26.65%	16.12%
\$164,525	\$173,204	40.05%	20.03%	28.77%	18.67%
\$173,205	\$246,751	43.37%	21.68%	32.59%	23.25%
\$246,752	and greater	47.05%	23.53%	36.82%	28.33%
Yukon					
\$14,156	\$15,704	-	-	-	-
\$15,705	\$55,866	21.40%	10.70%	13.45%	-
\$55,867	\$111,732	29.50%	14.75%	22.77%	3.40%
\$111,733	\$173,204	36.90%	18.45%	31.28%	13.61%
\$173,205	\$246,751	42.25%	21.13%	37.43%	20.99%
\$246,752	\$499,999	45.80%	22.90%	41.51%	25.89%
\$500,000	and greater	48.00%	24.00%	44.04%	28.93%

¹ In 2024, the maximum federal basic personal amount is increased from \$14,156 to an enhanced amount of \$15,705 for individuals with a net income of \$173,205 or less. For incomes above \$173,205, the additional amount of \$1,549 is reduced until it becomes 0 at net income of \$246,752.

² Manitoba amounts include the Family Tax Benefit.

³ Ontario: The tax rates include the provincial surtaxes; however, they do not include the Ontario Health Premium.

⁴ Quebec includes contributions to the Health Services Fund.

⁵ Nova Scotia: Enhanced basic personal amount up to \$3,000 for taxable incomes up to \$75,000.

⁶ 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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