

Federal and Provincial/Territorial Income Taxes Payable by Individuals at Various Levels of Taxable Income — 2017

(Prepared from information available as of June 8, 2017)

This table shows the combined federal and provincial (or territorial) income taxes payable, including surtaxes, assuming only the basic personal tax credit is claimed (except for non-residents — see footnote 2, below), and that all income is either interest or ordinary income (such as salary). When income includes at least \$1,178 of salary, the Canada Employment Credit, described under **Non-Refundable Personal Tax Credits — 2017** (see table), will reduce the results shown by \$177 (\$148 in Quebec). The amounts do not take into account employee payroll taxes, provincial health levies or other personal tax levies (see **Provincial Health Care Premiums and Personal Tax Levies — 2017**). Depending on the types of income and deductions, the alternative minimum tax (AMT) may apply.

2017	Alberta	British Columbia ¹	Manitoba ¹	New Brunswick ¹	Newfoundland and Labrador ¹	Non-resident ²	Northwest Territories	Nova Scotia ¹	Nunavut	Ontario ¹	Prince Edward Island ¹	Quebec ⁵	Saskatchewan	Yukon
\$1,000,000	\$447,310	\$447,362	\$477,519	\$501,328	\$483,791	\$458,861	\$441,335	\$508,688	\$416,148	\$498,663	\$486,419	\$505,602	\$450,580	\$440,908
\$500,000	\$207,310	\$208,862	\$225,519	\$234,828	\$227,291	\$214,661	\$206,085	\$238,688	\$193,648	\$231,015	\$229,569	\$239,077	\$211,830	\$200,908
\$400,000	\$159,310	\$161,162	\$175,119	\$181,528	\$175,991	\$165,821	\$159,035	\$184,688	\$149,148	\$177,485	\$178,199	\$185,772	\$164,080	\$155,108
\$300,000	\$111,349	\$113,462	\$124,719	\$128,228	\$124,691	\$116,981	\$111,985	\$130,688	\$104,648	\$123,955	\$126,829	\$132,467	\$116,330	\$109,308
\$250,000	\$87,849	\$89,612	\$99,519	\$101,578	\$99,041	\$92,561	\$88,460	\$103,688	\$82,398	\$97,191	\$101,144	\$105,814	\$92,455	\$86,408
\$200,000	\$64,487	\$65,874	\$74,431	\$75,040	\$73,503	\$68,307	\$65,047	\$76,800	\$60,260	\$70,850	\$75,571	\$79,255	\$68,692	\$63,620
\$150,000	\$43,507	\$44,024	\$51,231	\$50,441	\$50,145	\$46,847	\$43,522	\$51,800	\$40,010	\$46,865	\$51,886	\$54,273	\$46,817	\$42,720
\$100,000	\$24,810	\$23,648	\$29,302	\$28,734	\$28,686	\$27,267	\$23,919	\$29,821	\$22,089	\$24,931	\$29,471	\$30,420	\$26,797	\$23,895
\$90,000	\$21,310	\$19,920	\$25,062	\$24,583	\$24,607	\$23,568	\$20,200	\$25,596	\$18,690	\$20,691	\$25,275	\$25,933	\$23,023	\$20,341
\$80,000	\$18,260	\$16,808	\$21,272	\$20,917	\$20,977	\$20,534	\$17,044	\$21,879	\$15,891	\$17,310	\$21,555	\$22,037	\$19,698	\$17,391
\$70,000	\$15,210	\$13,926	\$17,482	\$17,385	\$17,369	\$17,500	\$14,134	\$18,162	\$13,141	\$14,240	\$17,835	\$18,326	\$16,373	\$14,441
\$60,000	\$12,160	\$11,106	\$14,065	\$13,853	\$13,869	\$14,466	\$11,224	\$14,445	\$10,391	\$11,275	\$14,230	\$14,614	\$13,048	\$11,491
\$50,000	\$9,110	\$8,286	\$10,740	\$10,321	\$10,369	\$11,432	\$8,314	\$10,886	\$7,641	\$8,310	\$10,800	\$10,902	\$9,723	\$8,541
\$40,000	\$6,386	\$5,791	\$7,740	\$7,169	\$7,194	\$8,880	\$5,772	\$7,667	\$5,330	\$5,761	\$7,696	\$7,570	\$6,828	\$6,070
\$30,000	\$3,886	\$3,756	\$4,993	\$4,701	\$4,584	\$6,660	\$3,682	\$4,672	\$3,430	\$3,756	\$4,895	\$4,718	\$4,253	\$3,930
\$20,000	\$1,386	\$1,750	\$2,413	\$2,233	\$2,214	\$4,440	\$1,592	\$2,267	\$1,530	\$1,751	\$2,415	\$1,865	\$1,678	\$1,790
Top marginal rates:														
Canadian dividends														
(eligible)	31.71%	31.30%	37.78%	33.51%	42.61%	36.72% ³	28.33%	41.58%	33.08%	39.34%	34.22%	39.83%	30.33%	24.81%
(non-eligible)	41.29%	40.95% ⁶	45.74%	46.25%	43.62%	38.92% ³	35.72%	46.97%	36.35%	45.30%	43.87%	43.84%	39.62%	40.18%
Capital gains	24.00%	23.85%	25.20%	26.65%	25.65%	24.42%	23.53%	27.00%	22.25%	26.76%	25.69%	26.65%	23.88%	24.00%
Other income	48.00%	47.70%	50.40%	53.30%	51.30%	48.84% ³	47.05%	54.00%	44.50%	53.53%	51.37%	53.31%	47.75%	48.00%
Maximum value:⁴														
Dividend tax credit:														
(eligible)	25.02%	25.02%	23.02%	29.02%	20.42%	22.23%	26.52%	23.87%	20.53%	25.02%	26.57%	24.44%	25.77%	30.02%
(non-eligible)	12.71%	12.70% ⁶	11.31%	13.77%	14.02%	15.57%	16.52%	13.85%	13.43%	14.81%	13.88%	15.84%	13.89%	13.66%
Other tax credits	25.00%	20.06%	25.80%	24.68%	23.70%	22.20%	20.90%	23.79%	19.00%	22.88%	25.78%	28.53%	25.75%	21.40%

1 These provinces have low-income tax reductions, which may decrease some amounts shown.

2 This table assumes the non-resident will not qualify for the federal basic personal tax credit of \$11,635. Non-residents can claim this 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. The non-resident amounts apply to income taxable in Canada that is not earned in a province or territory.

3 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 When personal tax credits in addition to the basic personal tax credit are available, the results in this table are too high. The maximum value of the dividend tax credit is determined by multiplying the dividend tax credit rate by the amount of eligible dividends (grossed up by 38%) or of non-eligible dividends (grossed up by 17%). The maximum value of other personal tax credits is determined by multiplying the other tax credit rate by the amount of those other personal tax credits. The maximum values reflect the surtax rates levied by Ontario (except for dividend tax credit rates, which are calculated before surtaxes in Ontario) and Prince Edward Island. Charitable donations over \$200 have a higher maximum value, as do those that benefit from the First-time Donor's Super Credit.

5 Taxable income may differ for federal and Quebec purposes, in which case the amounts shown in the table may require adjustment.

6 The non-eligible dividend rates in the table reflect British Columbia's February 21, 2017 budget proposal that decreases the province's non-eligible dividend tax credit rate from 2.47% to 2.18%, starting 2017. Because of British Columbia's May 9, 2017 election results, it is uncertain if this will proceed. If it does not, the top marginal rate will be 40.61% and the maximum tax credit value will be 12.99%.