

2017 TAX RATE CARD

British Columbia

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$11,635.00	0.00%	0.00%	0.00%	0.00%
\$11,636.00	\$38,898.00	20.06%	10.03%	8.27%	-6.84%
\$38,899.00	\$45,916.00	22.70%	11.35%	11.36%	-3.20%
\$45,917.00	\$77,797.00	28.20%	14.10%	17.79%	4.39%
\$77,798.00	\$89,320.00	31.00%	15.50%	21.07%	8.25%
\$89,321.00	\$91,831.00	32.79%	16.40%	23.16%	10.72%
\$91,832.00	\$108,460.00	38.29%	19.15%	29.60%	18.31%
\$108,461.00	\$142,353.00	40.70%	20.35%	32.42%	21.64%
\$142,354.00	\$202,800.00	43.70%	21.85%	35.93%	25.78%
\$202,801.00		47.70%	23.85%	40.61%	31.30%

Nova Scotia

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$8,481.00	0.00%	0.00%	0.00%	0.00%
\$8,482.00	\$11,635.00	8.79%	4.40%	0.00%	0.00%
\$11,636.00	\$29,590.00	23.79%	11.90%	11.62%	-0.11%
\$29,591.00	\$45,916.00	29.95%	14.98%	18.83%	8.39%
\$45,917.00	\$59,180.00	35.45%	17.73%	25.27%	15.98%
\$59,181.00	\$91,831.00	37.17%	18.59%	27.78%	18.35%
\$91,832.00	\$93,000.00	42.67%	21.34%	33.71%	25.94%
\$93,001.00	\$142,353.00	43.50%	21.75%	34.68%	27.09%
\$142,354.00	\$150,000.00	46.50%	23.25%	38.19%	31.23%
\$150,001.00	\$202,800.00	50.00%	25.00%	42.29%	36.06%
\$202,801.00		54.00%	27.00%	46.97%	41.58%

Alberta

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$11,635.00	0.00%	0.00%	0.00%	0.00%
\$11,636.00	\$18,690.00	15.00%	7.50%	0.00%	0.00%
\$18,691.00	\$45,916.00	25.00%	12.50%	14.33%	-0.03%
\$45,917.00	\$91,831.00	30.50%	15.25%	20.77%	7.56%
\$91,832.00	\$126,625.00	36.00%	18.00%	27.20%	15.15%
\$126,626.00	\$142,353.00	38.00%	19.00%	29.54%	17.91%
\$142,354.00	\$151,950.00	41.00%	20.50%	33.05%	22.05%
\$151,951.00	\$202,600.00	42.00%	21.00%	34.22%	23.43%
\$202,601.00	\$202,800.00	43.00%	21.50%	35.39%	24.81%
\$202,801.00	\$303,900.00	47.00%	23.50%	40.07%	30.33%
\$303,901.00		48.00%	24.00%	41.24%	31.71%

New Brunswick

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$9,895.00	0.00%	0.00%	0.00%	0.00%
\$9,896.00	\$11,635.00	9.68%	4.84%	0.00%	0.00%
\$11,636.00	\$41,059.00	24.68%	12.34%	12.47%	-5.99%
\$41,060.00	\$45,916.00	29.82%	14.91%	18.48%	1.10%
\$45,917.00	\$82,119.00	35.32%	17.66%	24.92%	8.69%
\$82,120.00	\$91,831.00	37.02%	18.51%	26.91%	11.04%
\$91,832.00	\$133,507.00	42.52%	21.26%	33.34%	18.63%
\$133,508.00	\$142,353.00	43.84%	21.92%	34.89%	20.45%
\$142,354.00	\$152,100.00	46.84%	23.42%	38.40%	24.59%
\$152,101.00	\$202,800.00	49.30%	24.65%	41.28%	27.99%
\$202,801.00		53.30%	26.65%	45.96%	33.51%

Saskatchewan

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$11,635.00	0.00%	0.00%	0.00%	0.00%
\$11,636.00	\$16,065.00	15.00%	7.50%	0.00%	0.00%
\$16,066.00	\$45,225.00	26.00%	13.00%	14.17%	-0.03%
\$45,226.00	\$45,916.00	28.00%	14.00%	16.51%	2.73%
\$45,917.00	\$91,831.00	33.50%	16.75%	22.95%	10.32%
\$91,832.00	\$129,214.00	39.00%	19.50%	29.38%	17.91%
\$129,215.00	\$142,353.00	41.00%	20.50%	31.72%	20.67%
\$142,354.00	\$202,800.00	44.00%	22.00%	35.23%	24.81%
\$202,801.00		48.00%	24.00%	39.91%	30.33%

Prince Edward Island

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$8,000.00	0.00%	0.00%	0.00%	0.00%
\$8,001.00	\$11,635.00	9.80%	4.90%	0.00%	0.00%
\$11,636.00	\$31,984.00	24.80%	12.40%	13.14%	-0.99%
\$31,985.00	\$45,916.00	28.80%	14.40%	17.82%	4.53%
\$45,917.00	\$63,969.00	34.30%	17.15%	24.25%	12.12%
\$63,970.00	\$91,831.00	37.20%	18.60%	27.64%	16.12%
\$91,832.00	\$98,316.00	42.70%	21.35%	34.08%	23.71%
\$98,317.00	\$142,353.00	44.37%	22.19%	35.68%	24.56%
\$142,354.00	\$202,800.00	47.37%	23.69%	39.19%	28.70%
\$202,801.00		51.37%	25.69%	43.87%	34.22%

2017 TAX RATE CARD

Manitoba

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$9,271.00	0.00%	0.00%	0.00%	0.00%
\$9,272.00	\$11,635.00	10.80%	5.40%	0.00%	0.00%
\$11,636.00	\$31,465.00	25.80%	12.90%	16.96%	3.84%
\$31,466.00	\$45,916.00	27.75%	13.88%	19.24%	6.53%
\$45,917.00	\$68,005.00	33.25%	16.63%	25.68%	14.12%
\$68,006.00	\$91,831.00	37.90%	18.95%	31.12%	20.53%
\$91,832.00	\$142,353.00	43.40%	21.70%	37.55%	28.12%
\$142,354.00	\$202,800.00	46.40%	23.20%	41.06%	32.26%
\$202,801.00		50.40%	25.20%	45.74%	37.78%

Ontario

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$10,171.00	0.00%	0.00%	0.00%	0.00%
\$10,172.00	\$11,635.00	5.05%	2.53%	0.00%	0.00%
\$11,636.00	\$42,201.00	20.05%	10.03%	6.13%	-6.86%
\$42,202.00	\$45,916.00	24.15%	12.08%	10.93%	-1.20%
\$45,917.00	\$74,313.00	29.65%	14.83%	17.37%	6.39%
\$74,314.00	\$84,404.00	31.48%	15.74%	19.51%	8.92%
\$84,405.00	\$87,559.00	33.89%	16.95%	22.33%	12.24%
\$87,560.00	\$91,831.00	37.91%	18.96%	27.03%	17.79%
\$91,832.00	\$142,353.00	43.41%	21.71%	33.46%	25.38%
\$142,354.00	\$150,000.00	46.41%	23.21%	36.97%	29.52%
\$150,001.00	\$202,800.00	47.97%	23.99%	38.80%	31.67%
\$202,801.00	\$220,000.00	51.97%	25.99%	43.48%	37.19%
\$220,001.00		53.53%	26.77%	45.30%	39.34%

Quebec

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$11,635.00	0.00%	0.00%	0.00%	0.00%
\$11,636.00	\$42,705.00	28.53%	14.27%	14.85	5.64%
\$42,706.00	\$45,916.00	32.53%	16.27%	19.53%	11.16%
\$45,917.00	\$85,405.00	37.12%	18.56%	24.90%	17.49%
\$85,406.00	\$91,831.00	41.12%	20.56%	29.58%	23.01%
\$91,832.00	\$103,915.00	45.71%	22.86%	34.95%	29.35%
\$103,916.00	\$142,353.00	47.46%	23.73%	37.00%	31.77%
\$142,354.00	\$202,800.00	49.97%	24.99%	39.93%	35.22%
\$202,801.00		53.31%	26.66%	43.84%	39.83%

This content is for general information purposes only and does not constitute advice. The content was provided by TaxTips.ca as of the date of writing; however, we give no assurance or warranty regarding the accuracy, timeliness, or applicability of any of the contents. For prudent tax and financial advice, you should always seek the advice of an appropriately qualified professional. All content and information might be changed or updated without notice.



Newfoundland

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$8,978.00	0.00%	0.00%	0.00%	0.00%
\$8,979.00	\$11,635.00	7.70%	3.85%	0.00%	0.00%
\$11,636.00	\$35,851.00	23.70%	11.85%	11.32%	4.53%
\$35,852.00	\$45,916.00	29.50%	14.75%	18.10%	12.53%
\$45,917.00	\$71,701.00	35.00%	17.50%	24.54%	20.12%
\$71,702.00	\$91,831.00	36.30%	18.15%	26.06%	21.91%
\$91,832.00	\$128,010.00	41.80%	20.90%	32.50%	29.50%
\$128,011.00	\$142,353.00	43.30%	21.65%	34.25%	31.57%
\$142,354.00	\$179,214.00	46.30%	23.15%	37.76%	35.71%
\$179,215.00	\$202,800.00	47.30%	23.65%	38.93%	37.09%
\$202,801.00		51.30%	25.65%	43.61%	42.61%

Northwest Territories

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$11,635.00	0.00%	0.00%	0.00%	0.00%
\$11,636.00	\$14,278.00	15.00%	7.50%	0.00%	0.00%
\$14,279.00	\$41,585.00	20.90%	10.45%	5.12%	-7.76%
\$41,586.00	\$45,916.00	23.60%	11.80%	8.28%	-4.03%
\$45,917.00	\$83,172.00	29.10%	14.55%	14.72%	3.56%
\$83,173.00	\$91,831.00	32.70%	16.35%	18.93%	8.53%
\$91,832.00	\$135,219.00	38.20%	19.10%	25.36%	16.12%
\$135,220.00	\$142,353.00	40.05%	20.03%	27.53%	18.67%
\$142,354.00	\$202,800.00	43.05%	21.53%	31.04%	22.81%
\$202,801.00		47.05%	23.53%	35.72%	28.33%

Yukon

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$11,635.00	0.00%	0.00%	0.00%	0.00%
\$11,636.00	\$45,916.00	21.40%	10.70%	9.05%	-11.89%
\$45,917.00	\$91,831.00	29.50%	14.75%	18.53%	-0.72%
\$91,832.00	\$142,353.00	36.90%	18.45%	27.19%	9.50%
\$142,354.00	\$202,800.00	41.80%	20.90%	32.92%	16.26%
\$202,801.00	\$500,000.00	45.80%	22.90%	37.60%	21.78%
\$500,001.00		48.00%	24.00%	40.18%	24.81%

Nunavut

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$11,635.00	0.00%	0.00%	0.00%	0.00%
\$11,636.00	\$13,128.00	15.00%	7.50%	0.00%	0.00%
\$13,129.00	\$43,780.00	19.00%	9.50%	6.53%	-2.11%
\$43,781.00	\$45,916.00	22.00%	11.00%	10.04%	2.03%
\$45,917.00	\$87,560.00	27.50%	13.75%	16.47%	9.62%
\$87,561.00	\$91,831.00	29.50%	14.75%	18.81%	12.38%
\$91,832.00	\$142,353.00	35.00%	17.50%	25.25%	19.97%
\$142,354.00	\$202,800.00	40.50%	20.25%	31.68%	27.56%
\$202,801.00		44.50%	22.25%	36.36%	33.08%