

# 2020 TAX RATE CARD

## British Columbia

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$10,949.00	0.00%	0.00%	0.00%	0.00%
\$10,950.00	\$12,298.00	15.00%	7.50%	0.00%	0.00%
\$12,299.00	\$41,725.00	20.06%	10.03%	10.43%	-9.60%
\$41,726.00	\$48,535.00	22.70%	11.35%	13.47%	-5.96%
\$48,536.00	\$83,451.00	28.20%	14.10%	19.80%	1.63%
\$83,452.00	\$95,812.00	31.00%	15.50%	23.02%	5.49%
\$95,813.00	\$97,069.00	32.79%	16.40%	25.05%	7.96%
\$97,070.00	\$116,344.00	38.29%	19.15%	31.40%	15.55%
\$116,345.00	\$150,473.00	40.70%	20.35%	34.17%	18.88%
\$150,474.00	\$157,748.00	43.70%	21.85%	37.62%	23.02%
\$157,749.00	\$214,368.00	45.80%	22.90%	40.04%	25.92%
\$214,369.00		49.80%	24.90%	44.64%	31.44%

## 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	\$12,298.00	8.79%	4.40%	0.00%	0.00%
\$12,299.00	\$25,000.00	23.79%	11.90%	13.54%	-0.11%
\$25,001.00	\$29,590.00	24.32%	12.16%	14.14%	0.62%
\$29,591.00	\$48,535.00	30.48%	15.24%	21.23%	9.12%
\$48,536.00	\$59,180.00	35.98%	17.99%	27.55%	16.71%
\$59,181.00	\$74,999.00	37.70%	18.85%	29.53%	19.09%
\$75,000.00	\$93,000.00	37.17%	18.59%	28.92%	18.35%
\$93,001.00	\$97,069.00	38.00%	19.00%	29.88%	19.50%
\$97,070.00	\$150,000.00	43.50%	21.75%	36.20%	27.09%
\$150,001.00	\$150,473.00	47.00%	23.50%	39.65%	31.23%
\$150,474.00	\$214,368.00	50.00%	25.00%	43.68%	36.06%
\$214,369.00		54.00%	27.00%	48.28%	41.58%

## Alberta

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$12,298.00	0.00%	0.00%	0.00%	0.00%
\$12,299.00	\$19,369.00	15.00%	7.50%	0.00%	0.00%
\$19,370.00	\$48,535.00	25.00%	12.50%	16.02%	-0.03%
\$48,536.00	\$97,069.00	30.50%	15.25%	22.34%	7.56%
\$97,070.00	\$131,220.00	36.00%	18.00%	28.67%	15.15%
\$131,221.00	\$150,473.00	38.00%	19.00%	30.97%	17.91%
\$150,474.00	\$157,464.00	41.00%	20.50%	34.42%	22.05%
\$157,465.00	\$209,952.00	42.00%	21.00%	35.57%	23.43%
\$209,953.00	\$214,368.00	43.00%	21.50%	36.72%	24.81%
\$214,369.00	\$314,928.00	47.00%	23.50%	41.32%	30.33%
\$314,929.00		48.00%	24.00%	42.47%	31.71%

## New Brunswick

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$10,459.00	0.00%	0.00%	0.00%	0.00%
\$10,460.00	\$12,298.00	9.68%	4.84%	0.00%	0.00%
\$12,299.00	\$43,401.00	24.68%	12.34%	14.83%	-5.99%
\$43,402.00	\$48,535.00	29.82%	14.91%	20.75%	1.10%
\$48,536.00	\$86,803.00	35.32%	17.66%	27.07%	8.69%
\$86,804.00	\$97,069.00	37.02%	18.51%	29.03%	11.04%
\$97,070.00	\$141,122.00	42.52%	21.26%	35.35%	18.63%
\$141,123.00	\$150,473.00	43.84%	21.92%	36.87%	20.45%
\$150,474.00	\$160,776.00	46.84%	23.42%	40.32%	24.59%
\$160,777.00	\$214,368.00	49.30%	24.65%	43.15%	27.99%
\$214,369.00		53.30%	26.65%	47.75%	33.51%

## Saskatchewan

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$12,298.00	0.00%	0.00%	0.00%	0.00%
\$12,299.00	\$16,065.00	15.00%	7.50%	0.00%	0.00%
\$16,066.00	\$45,225.00	25.50%	12.75%	15.07%	-0.72%
\$45,226.00	\$48,535.00	27.50%	13.75%	17.37%	2.04%
\$48,536.00	\$97,069.00	33.00%	16.50%	23.70%	9.63%
\$97,070.00	\$129,214.00	38.50%	19.25%	30.02%	17.22%
\$129,215.00	\$150,473.00	40.50%	20.25%	32.32%	19.98%
\$150,474.00	\$214,368.00	43.50%	21.75%	35.77%	24.12%
\$214,369.00		47.50%	24.00%	40.37%	29.64%

## Prince Edward Island

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$10,000.00	0.00%	0.00%	0.00%	0.00%
\$10,001.00	\$12,298.00	9.80%	4.90%	0.00%	0.00%
\$12,299.00	\$31,984.00	24.80%	12.40%	14.98%	-0.99%
\$31,985.00	\$48,535.00	28.80%	14.40%	19.58%	4.53%
\$48,536.00	\$63,969.00	34.30%	17.15%	25.91%	12.12%
\$63,970.00	\$97,069.00	37.20%	18.60%	29.24%	16.12%
\$97,070.00	\$99,490.00	42.70%	21.35%	35.57%	23.71%
\$99,491.00	\$150,473.00	44.37%	22.19%	37.17%	24.56%
\$150,474.00	\$214,368.00	47.37%	23.69%	40.62%	28.70%
\$214,369.00		51.37%	25.69%	45.22%	34.22%

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## Manitoba

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$9,838.00	0.00%	0.00%	0.00%	0.00%
\$9,839.00	\$12,298.00	10.80%	5.40%	0.00%	0.00%
\$12,299.00	\$32,670.00	25.80%	12.90%	18.38%	3.84%
\$32,671.00	\$48,535.00	27.75%	13.88%	20.63%	6.53%
\$48,536.00	\$72,164.00	33.25%	16.63%	26.95%	14.12%
\$72,165.00	\$97,069.00	37.90%	18.95%	32.30%	20.53%
\$97,070.00	\$150,473.00	43.40%	21.70%	38.62%	28.12%
\$150,474.00	\$214,368.00	46.40%	23.20%	42.07%	32.26%
\$214,369.00		50.40%	25.20%	46.67%	37.78%

## Ontario

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$10,783.00	0.00%	0.00%	0.00%	0.00%
\$10,784.00	\$12,298.00	5.05%	2.53%	0.00%	0.00%
\$12,299.00	\$44,740.00	20.05%	10.03%	9.24%	-6.86%
\$44,741.00	\$48,535.00	24.15%	12.08%	13.95%	-1.20%
\$48,536.00	\$78,783.00	29.65%	14.83%	20.28%	6.39%
\$78,784.00	\$89,482.00	31.48%	15.74%	22.38%	8.92%
\$89,483.00	\$92,825.00	33.89%	16.95%	25.16%	12.24%
\$92,826.00	\$97,069.00	37.91%	18.96%	29.78%	17.79%
\$97,070.00	\$150,000.00	43.41%	21.71%	36.10%	25.38%
\$150,001.00	\$150,473.00	44.97%	22.49%	37.90%	27.53%
\$150,474.00	\$214,368.00	47.97%	23.99%	41.35%	31.67%
\$214,369.00	\$220,000.00	51.97%	25.99%	45.95%	37.19%
\$220,001.00		53.53%	26.77%	47.74%	39.34%

## Quebec

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$12,298.00	0.00%	0.00%	0.00%	0.00%
\$12,299.00	\$15,532.00	15.00%	7.50%	0.00%	0.00%
\$15,533.00	\$44,545.00	27.53%	13.76%	17.50%	4.53%
\$44,546.00	\$48,535.00	32.53%	16.26%	23.25%	11.43%
\$48,536.00	\$89,080.00	37.12%	18.56%	28.53%	17.76%
\$89,081.00	\$97,069.00	41.12%	20.56%	33.13%	23.28%
\$97,070.00	\$108,390.00	45.71%	22.86%	38.41%	29.62%
\$108,391.00	\$150,473.00	47.46%	23.73%	40.42%	32.04%
\$150,474.00	\$214,368.00	49.97%	24.98%	43.30%	35.49%
\$214,369.00		53.31%	26.65%	47.14%	40.10%

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## Newfoundland & Labrador

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$9,498.00	0.00%	0.00%	0.00%	0.00%
\$9,499.00	\$12,298.00	8.70%	4.35%	0.00%	0.00%
\$12,299.00	\$37,929.00	23.70%	11.85%	12.85%	4.53%
\$37,930.00	\$48,535.00	29.50%	14.75%	19.52%	12.53%
\$48,536.00	\$75,858.00	35.00%	17.50%	25.84%	20.12%
\$75,859.00	\$97,069.00	36.30%	18.15%	27.34%	21.91%
\$97,070.00	\$135,432.00	41.80%	20.90%	33.66%	29.50%
\$135,433.00	\$150,473.00	43.30%	21.65%	35.39%	31.57%
\$150,474.00	\$189,604.00	46.30%	23.15%	38.84%	35.71%
\$189,605.00	\$214,368.00	47.30%	23.65%	39.99%	37.09%
\$214,369.00		51.30%	25.65%	44.59%	42.61%

## Northwest Territories

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$12,298.00	0.00%	0.00%	0.00%	0.00%
\$12,299.00	\$15,093.00	15.00%	7.50%	0.00%	0.00%
\$15,094.00	\$43,957.00	20.90%	10.45%	6.75%	-7.76%
\$43,958.00	\$48,535.00	23.60%	11.80%	986.00%	-4.03%
\$48,536.00	\$87,916.00	29.10%	14.55%	16.18%	3.56%
\$87,917.00	\$97,069.00	32.70%	16.35%	20.32%	8.53%
\$97,070.00	\$142,932.00	38.20%	19.10%	26.65%	16.12%
\$142,933.00	\$150,473.00	40.05%	20.03%	28.77%	18.67%
\$150,474.00	\$214,368.00	43.05%	21.53%	32.22%	22.81%
\$214,369.00		47.05%	23.53%	36.82%	28.33%

## Yukon

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$12,298.00	0.00%	0.00%	0.00%	0.00%
\$12,299.00	\$48,535.00	21.40%	10.70%	11.58%	-7.78%
\$48,536.00	\$97,069.00	29.50%	14.75%	20.90%	3.40%
\$97,070.00	\$150,473.00	36.90%	18.45%	29.41%	13.61%
\$150,474.00	\$214,368.00	41.80%	20.90%	35.04%	20.37%
\$214,369.00	\$500,000.00	45.80%	22.90%	39.64%	25.89%
\$500,001.00		48.00%	24.00%	42.17%	28.93%

## Nunavut

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$12,298.00	0.00%	0.00%	0.00%	0.00%
\$12,299.00	\$16,304.00	19.00%	9.50%	0.00%	-2.11%
\$16,305.00	\$48,535.00	22.00%	11.00%	8.46%	2.03%
\$48,536.00	\$92,555.00	27.50%	13.75%	18.24%	9.62%
\$92,556.00	\$97,069.00	29.50%	14.75%	20.54%	12.38%
\$97,070.00	\$150,473.00	35.00%	17.50%	26.86%	19.97%
\$150,474.00	\$214,368.00	40.50%	20.25%	33.19%	27.56%
\$214,369.00		44.50%	22.25%	37.79%	33.08%