

2021 TAX RATE CARD

British Columbia

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Eligible	Non-Eligible
\$0.00	\$11,070.00	0.00%	0.00%	0.00%	0.00%
\$11,071.00	\$13,808.00	15.00%	7.50%	0.00%	0.00%
\$13,809.00	\$42,184.00	20.06%	10.03%	-9.60%	10.43%
\$42,185.00	\$49,020.00	22.70%	11.35%	-5.96%	13.47%
\$49,021.00	\$84,369.00	28.20%	14.10%	1.63%	19.80%
\$84,370.00	\$96,866.00	31.00%	15.50%	5.49%	23.02%
\$96,867.00	\$98,040.00	32.79%	16.40%	7.96%	25.07%
\$98,041.00	\$117,623.00	38.29%	19.15%	15.55%	31.40%
\$117,624.00	\$151,978.00	40.70%	20.35%	18.88%	34.17%
\$151,979.00	\$159,483.00	44.02%	22.01%	23.46%	37.99%
\$159,484.00	\$216,511.00	46.12%	23.06%	26.36%	40.41%
\$216,512.00	\$222,420.00	49.80%	24.90%	31.44%	44.64%
\$222,420.00		53.50%	26.75%	36.54%	48.89%

Nova Scotia

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Eligible	Non-Eligible
\$0.00	\$8,481.00	0.00%	0.00%	0.00%	0.00%
\$8,482.00	\$13,808.00	8.79%	4.40%	0.00%	0.00%
\$13,809.00	\$25,000.00	23.79%	11.90%	-0.11%	13.54%
\$25,001.00	\$29,590.00	24.32%	12.16%	0.62%	14.14%
\$29,591.00	\$49,020.00	30.48%	15.24%	9.12%	21.23%
\$49,021.00	\$59,180.00	35.98%	17.99%	16.71%	27.55%
\$59,181.00	\$74,999.00	37.70%	18.85%	19.09%	29.53%
\$75,000.00	\$93,000.00	37.17%	18.59%	18.35%	28.92%
\$93,001.00	\$98,040.00	38.00%	19.00%	19.50%	29.88%
\$98,041.00	\$150,000.00	43.50%	21.75%	27.09%	36.20%
\$150,001.00	\$151,978.00	47.00%	23.50%	31.92%	40.23%
\$151,979.00	\$216,511.00	50.32%	25.16%	36.50%	44.05%
\$216,512.00		54.00%	27.00%	41.58%	48.28%

Alberta

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Eligible	Non-Eligible
\$0.00	\$13,808.00	0.00%	0.00%	0.00%	0.00%
\$13,809.00	\$19,369.00	15.00%	7.50%	0.00%	0.00%
\$19,370.00	\$49,020.00	25.00%	12.50%	2.57%	15.86%
\$49,021.00	\$98,040.00	30.50%	15.25%	10.16%	22.18%
\$98,041.00	\$131,220.00	36.00%	18.00%	17.75%	28.51%
\$131,221.00	\$151,978.00	38.00%	19.00%	20.51%	30.81%
\$151,979.00	\$157,464.00	41.32%	20.66%	25.09%	34.63%
\$157,465.00	\$209,952.00	42.32%	21.16%	26.47%	35.78%
\$209,953.00	\$216,511.00	43.32%	21.66%	27.85%	36.93%
\$216,512.00	\$314,928.00	47.00%	23.50%	32.93%	41.16%
\$314,929.00		48.00%	24.00%	34.31%	42.31%

New Brunswick

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Eligible	Non-Eligible
\$0.00	\$10,564.00	0.00%	0.00%	0.00%	0.00%
\$10,565.00	\$13,808.00	9.68%	4.84%	0.00%	0.00%
\$13,809.00	\$43,835.00	24.68%	12.34%	-5.99%	14.83%
\$43,836.00	\$49,020.00	29.82%	14.91%	1.10%	20.75%
\$49,021.00	\$87,671.00	35.32%	17.66%	8.69%	27.07%
\$87,672.00	\$98,040.00	37.02%	18.51%	11.04%	29.03%
\$98,041.00	\$142,534.00	42.52%	21.26%	18.63%	35.35%
\$142,535.00	\$151,978.00	43.84%	21.92%	20.45%	36.87%
\$151,979.00	\$162,383.00	47.16%	23.58%	25.03%	40.69%
\$162,384.00	\$216,511.00	49.62%	24.81%	28.43%	43.52%
\$216,512.00		53.30%	26.65%	33.51%	47.75%

Saskatchewan

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Eligible	Non-Eligible
\$0.00	\$13,808.00	0.00%	0.00%	0.00%	0.00%
\$13,809.00	\$16,225.00	15.00%	7.50%	0.00%	0.00%
\$16,226.00	\$45,677.00	25.50%	12.75%	-0.72%	15.07%
\$45,678.00	\$49,020.00	27.50%	13.75%	2.04%	17.37%
\$49,021.00	\$98,040.00	33.00%	16.50%	9.63%	23.70%
\$98,041.00	\$130,506.00	38.50%	19.25%	17.22%	30.02%
\$130,507.00	\$151,978.00	40.50%	20.25%	19.98%	32.32%
\$151,979.00	\$216,511.00	43.82%	21.91%	24.56%	36.14%
\$216,512.00		47.50%	23.75%	29.64%	40.37%

Prince Edward Island

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Eligible	Non-Eligible
\$0.00	\$10,500.00	0.00%	0.00%	0.00%	0.00%
\$10,501.00	\$13,808.00	9.80%	4.90%	0.00%	0.00%
\$13,809.00	\$31,984.00	24.80%	12.40%	-0.99%	14.98%
\$31,985.00	\$49,020.00	28.80%	14.40%	4.53%	19.58%
\$49,021.00	\$63,969.00	34.30%	17.15%	12.12%	25.91%
\$63,970.00	\$98,040.00	37.20%	18.60%	16.12%	29.24%
\$98,041.00	\$99,490.00	42.70%	21.35%	23.71%	35.57%
\$99,491.00	\$151,978.00	44.37%	22.19%	24.56%	37.17%
\$151,979.00	\$216,511.00	47.69%	23.85%	29.15%	40.99%
\$216,512.00		51.37%	25.69%	34.22%	45.22%

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Manitoba

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Eligible	Non-Eligible
\$0.00	\$9,936.00	0.00%	0.00%	0.00%	0.00%
\$9,937.00	\$13,808.00	10.80%	5.40%	0.00%	0.00%
\$13,809.00	\$33,723.00	25.80%	12.90%	3.84%	18.38%
\$33,724.00	\$49,020.00	27.75%	13.88%	6.53%	20.63%
\$49,021.00	\$72,885.00	33.25%	16.63%	14.12%	26.95%
\$72,886.00	\$98,040.00	37.90%	18.95%	20.53%	32.30%
\$98,041.00	\$151,978.00	43.40%	21.70%	28.12%	38.62%
\$151,979.00	\$216,511.00	46.72%	23.36%	32.71%	42.44%
\$216,512.00		50.40%	25.20%	37.78%	46.67%

Ontario

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Eligible	Non-Eligible
\$0.00	\$10,880.00	0.00%	0.00%	0.00%	0.00%
\$10,881.00	\$13,808.00	5.05%	2.53%	0.00%	0.00%
\$13,809.00	\$45,142.00	20.05%	10.03%	-6.86%	9.24%
\$45,143.00	\$49,020.00	24.15%	12.08%	-1.20%	13.95%
\$49,021.00	\$79,505.00	29.65%	14.83%	6.39%	20.28%
\$79,506.00	\$90,287.00	31.48%	15.74%	8.92%	22.38%
\$90,288.00	\$93,655.00	33.89%	16.95%	12.24%	25.16%
\$93,656.00	\$98,040.00	37.91%	18.96%	17.79%	29.78%
\$98,041.00	\$150,000.00	43.41%	21.71%	25.38%	36.10%
\$150,001.00	\$151,978.00	44.97%	22.49%	27.53%	37.90%
\$151,979.00	\$216,511.00	48.29%	24.15%	32.11%	41.72%
\$216,512.00	\$220,000.00	51.97%	25.99%	37.19%	45.95%
\$220,001.00		53.53%	26.77%	39.34%	47.74%

Quebec

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Eligible	Non-Eligible
\$0.00	\$13,808.00	0.00%	0.00%	0.00%	0.00%
\$13,809.00	\$15,728.00	15.00%	7.50%	0.00%	0.00%
\$15,729.00	\$45,105.00	27.53%	13.77%	4.53%	18.37%
\$45,106.00	\$49,020.00	32.53%	16.27%	11.43%	24.12%
\$49,021.00	\$90,200.00	37.12%	18.56%	17.77%	29.40%
\$90,201.00	\$98,040.00	41.12%	20.56%	23.29%	34.00%
\$98,041.00	\$109,755.00	45.71%	22.86%	29.62%	39.28%
\$109,756.00	\$151,978.00	47.46%	23.73%	32.04%	41.30%
\$151,979.00	\$216,511.00	50.23%	25.12%	35.86%	44.48%
\$216,512.00		53.31%	26.66%	40.10%	48.02%

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Newfoundland & Labrador

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Eligible	Non-Eligible
\$0.00	\$9,536.00	0.00%	0.00%	0.00%	0.00%
\$9,537.00	\$13,808.00	8.70%	4.35%	0.00%	0.00%
\$13,809.00	\$38,081.00	23.70%	11.85%	4.53%	12.85%
\$38,082.00	\$49,020.00	29.50%	14.75%	12.53%	19.52%
\$49,021.00	\$76,161.00	35.00%	17.50%	20.12%	25.84%
\$76,162.00	\$98,040.00	36.30%	18.15%	21.91%	27.34%
\$98,041.00	\$135,973.00	41.80%	20.90%	29.50%	33.66%
\$135,974.00	\$151,978.00	43.30%	21.65%	31.57%	35.39%
\$151,979.00	\$190,363.00	46.62%	23.31%	36.16%	39.21%
\$190,364.00	\$216,511.00	47.62%	23.81%	37.54%	40.36%
\$216,512.00		51.30%	25.65%	42.61%	44.59%

Northwest Territories

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Eligible	Non-Eligible
\$0.00	\$13,808.00	0.00%	0.00%	0.00%	0.00%
\$13,809.00	\$15,243.00	15.00%	7.50%	0.00%	0.00%
\$15,244.00	\$44,396.00	20.90%	10.45%	-7.76%	6.75%
\$44,397.00	\$49,020.00	23.60%	11.80%	-4.03%	9.86%
\$49,021.00	\$88,796.00	29.10%	14.55%	3.56%	16.18%
\$88,797.00	\$98,040.00	32.70%	16.35%	8.53%	20.32%
\$98,041.00	\$144,362.00	38.20%	19.10%	16.12%	26.65%
\$144,363.00	\$151,978.00	40.05%	20.03%	18.67%	28.77%
\$151,979.00	\$216,511.00	43.37%	21.69%	23.11%	32.47%
\$216,512.00		47.05%	23.53%	28.33%	36.82%

Yukon

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Eligible	Non-Eligible
\$0.00	\$13,808.00	0.00%	0.00%	0.00%	0.00%
\$13,809.00	\$49,020.00	21.40%	10.70%	-7.78%	13.45%
\$49,021.00	\$98,040.00	29.50%	14.75%	3.40%	22.77%
\$98,041.00	\$151,978.00	36.90%	18.45%	13.61%	31.28%
\$151,979.00	\$216,511.00	42.26%	21.13%	21.00%	37.44%
\$216,512.00	\$500,000.00	45.80%	22.90%	25.89%	41.51%
\$500,001.00		48.00%	24.00%	28.93%	44.04%

Nunavut

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Eligible	Non-Eligible
\$0.00	\$13,808.00	0.00%	0.00%	0.00%	0.00%
\$13,809.00	\$16,467.00	19.00%	9.50%	-2.11%	8.46%
\$16,468.00	\$46,740.00	22.00%	11.00%	2.03%	11.91%
\$46,741.00	\$49,020.00	27.50%	13.75%	9.62%	18.24%
\$49,021.00	\$93,480.00	29.50%	14.75%	12.38%	20.54%
\$93,481.00	\$151,978.00	35.00%	17.50%	19.97%	26.86%
\$151,979.00	\$216,511.00	40.82%	20.41%	28.00%	33.56%
\$216,512.00		44.50%	22.25%	33.08%	37.79%