

# 2022 TAX RATE CARD

## British Columbia

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Eligible	Non-Eligible
\$0.00	\$11,302.00	0.00%	0.00%	0.00%	0.00%
\$11,303.00	\$14,398.00	5.06%	2.53%	0.00%	0.00%
\$14,399.00	\$43,070.00	20.06%	10.03%	-9.60%	10.43%
\$43,071.00	\$50,197.00	22.70%	11.35%	-5.96%	13.47%
\$50,198.00	\$86,141.00	28.20%	14.10%	1.63%	19.80%
\$86,142.00	\$98,901.00	31.00%	15.50%	5.49%	23.02%
\$98,902.00	\$100,392.00	32.79%	16.40%	7.96%	25.07%
\$100,393.00	\$120,094.00	38.29%	19.15%	15.55%	31.40%
\$120,095.00	\$155,625.00	40.70%	20.35%	18.88%	34.17%
\$155,626.00	\$162,832.00	44.08%	22.04%	23.54%	38.06%
\$162,833.00	\$221,708.00	46.18%	23.09%	26.44%	40.48%
\$221,709.00	\$227,091.00	49.80%	24.90%	31.44%	44.64%
\$227,092.00		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	\$14,398.00	8.79%	4.40%	0.00%	0.00%
\$14,399.00	\$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	\$50,197.00	30.48%	15.24%	9.12%	21.23%
\$50,198.00	\$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	\$100,392.00	38.00%	19.00%	19.50%	29.88%
\$100,393.00	\$150,000.00	43.50%	21.75%	27.09%	36.20%
\$150,001.00	\$155,625.00	47.00%	23.50%	31.92%	40.23%
\$155,626.00	\$221,708.00	50.38%	25.19%	36.58%	44.12%
\$221,709.00		54.00%	27.00%	41.58%	48.28%

## Alberta

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Eligible	Non-Eligible
\$0.00	\$14,398.00	0.00%	0.00%	0.00%	0.00%
\$14,399.00	\$19,369.00	10.00%	5.00%	0.00%	0.00%
\$19,370.00	\$50,197.00	25.00%	12.50%	2.57%	15.86%
\$50,198.00	\$100,392.00	30.50%	15.25%	10.16%	22.18%
\$100,393.00	\$131,220.00	36.00%	18.00%	17.75%	28.51%
\$131,221.00	\$155,625.00	38.00%	19.00%	20.51%	30.81%
\$155,626.00	\$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	\$221,708.00	43.32%	21.66%	27.85%	36.93%
\$221,709.00	\$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	\$10,817.00	0.00%	0.00%	0.00%	0.00%
\$10,818.00	\$14,398.00	9.40%	4.70%	0.00%	0.00%
\$14,399.00	\$44,887.00	24.68%	12.34%	-5.99%	14.83%
\$44,888.00	\$50,197.00	29.82%	14.91%	1.10%	20.75%
\$50,198.00	\$89,775.00	35.32%	17.66%	8.69%	27.07%
\$89,776.00	\$100,392.00	37.02%	18.51%	11.04%	29.03%
\$100,393.00	\$145,955.00	42.52%	21.26%	18.63%	35.35%
\$145,956.00	\$155,625.00	43.84%	21.92%	20.45%	36.87%
\$155,626.00	\$166,280.00	47.22%	23.61%	25.11%	40.76%
\$166,281.00	\$221,708.00	49.68%	24.84%	28.51%	43.59%
\$221,709.00		53.30%	26.65%	33.51%	47.75%

## Saskatchewan

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Eligible	Non-Eligible
\$0.00	\$14,398.00	0.00%	0.00%	0.00%	0.00%
\$14,399.00	\$16,615.00	10.50%	5.25%	0.00%	0.00%
\$16,616.00	\$46,773.00	25.50%	12.75%	-0.72%	15.07%
\$46,774.00	\$50,197.00	27.50%	13.75%	2.04%	17.37%
\$50,198.00	\$100,392.00	33.00%	16.50%	9.63%	23.70%
\$100,393.00	\$133,638.00	38.50%	19.25%	17.22%	30.02%
\$133,639.00	\$155,625.00	40.50%	20.25%	19.98%	32.32%
\$155,626.00	\$221,708.00	43.88%	21.94%	24.64%	37.66%
\$221,709.00		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	\$11,250.00	0.00%	0.00%	0.00%	0.00%
\$11,251.00	\$14,398.00	9.80%	4.90%	0.00%	0.00%
\$14,399.00	\$31,984.00	24.80%	12.40%	-0.99%	14.98%
\$31,985.00	\$50,197.00	28.80%	14.40%	4.53%	19.58%
\$50,198.00	\$63,969.00	34.30%	17.15%	12.12%	25.91%
\$63,970.00	\$100,223.00	37.20%	18.60%	16.12%	29.24%
\$100,224.00	\$100,392.00	38.87%	19.44%	16.97%	32.67%
\$100,393.00	\$155,625.00	44.37%	22.19%	24.56%	39.00%
\$155,626.00	\$221,708.00	47.75%	23.88%	29.23%	42.89%
\$221,709.00		51.37%	25.69%	34.22%	47.05%

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## Manitoba

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Eligible	Non-Eligible
\$0.00	\$10,145.00	0.00%	0.00%	0.00%	0.00%
\$10,146.00	\$14,398.00	10.80%	5.40%	0.00%	0.00%
\$14,399.00	\$34,431.00	25.80%	12.90%	3.84%	18.38%
\$34,432.00	\$50,197.00	27.75%	13.88%	6.53%	20.63%
\$50,198.00	\$74,416.00	33.25%	16.63%	14.12%	26.95%
\$74,417.00	\$100,392.00	37.90%	18.95%	20.53%	32.30%
\$100,393.00	\$155,625.00	43.40%	21.70%	28.12%	38.62%
\$155,626.00	\$221,708.00	46.72%	23.36%	32.79%	42.44%
\$221,709.00		50.40%	25.20%	37.78%	46.67%

## Ontario

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Eligible	Non-Eligible
\$0.00	\$11,141.00	0.00%	0.00%	0.00%	0.00%
\$11,142.00	\$14,398.00	5.05%	2.53%	0.00%	0.00%
\$14,399.00	\$46,226.00	20.05%	10.03%	-6.86%	9.24%
\$46,227.00	\$50,197.00	24.15%	12.08%	-1.20%	13.95%
\$50,198.00	\$81,411.00	29.65%	14.83%	6.39%	20.28%
\$81,412.00	\$92,454.00	31.48%	15.74%	8.92%	22.38%
\$92,455.00	\$95,906.00	33.89%	16.95%	12.24%	25.16%
\$95,907.00	\$100,392.00	37.91%	18.96%	17.79%	29.78%
\$100,393.00	\$150,000.00	43.41%	21.71%	25.38%	36.10%
\$150,001.00	\$155,625.00	44.97%	22.49%	27.53%	37.90%
\$155,626.00	\$220,000.00	48.35%	24.18%	32.19%	41.72%
\$220,001.00	\$221,708.00	49.91%	24.96%	34.34%	45.95%
\$221,709.00		53.53%	26.77%	39.34%	47.74%

## Quebec

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Eligible	Non-Eligible
\$0.00	\$14,398.00	0.00%	0.00%	0.00%	0.00%
\$14,399.00	\$16,143.00	15.00%	7.50%	0.00%	0.00%
\$16,144.00	\$46,295.00	27.53%	13.77%	4.53%	18.37%
\$46,296.00	\$50,197.00	32.53%	16.27%	11.43%	24.12%
\$50,198.00	\$92,580.00	37.12%	18.56%	17.77%	29.40%
\$92,581.00	\$100,392.00	41.12%	20.56%	23.29%	34.00%
\$100,393.00	\$112,655.00	45.71%	22.86%	29.62%	39.28%
\$112,656.00	\$155,625.00	47.46%	23.73%	32.04%	41.30%
\$155,626.00	\$221,708.00	50.28%	25.14%	35.93%	44.48%
\$221,709.00		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	\$9,804.00	0.00%	0.00%	0.00%	0.00%
\$9,805.00	\$14,398.00	8.70%	4.35%	0.00%	0.00%
\$14,399.00	\$39,147.00	23.70%	11.85%	3.28%	13.19%
\$39,148.00	\$50,197.00	29.50%	14.75%	11.29%	19.86%
\$50,198.00	\$78,294.00	35.00%	17.50%	18.88%	26.19%
\$78,295.00	\$100,392.00	36.30%	18.15%	20.67%	27.68%
\$100,393.00	\$139,780.00	41.80%	20.90%	28.26%	34.01%
\$139,781.00	\$155,625.00	43.80%	21.90%	31.02%	36.31%
\$155,626.00	\$195,693.00	47.18%	23.59%	35.68%	40.20%
\$195,694.00	\$221,708.00	49.18%	24.59%	38.44%	42.50%
\$221,709.00	\$250,000.00	52.80%	26.40%	43.44%	46.66%

## Northwest Territories

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Eligible	Non-Eligible
\$0.00	\$14,398.00	0.00%	0.00%	0.00%	0.00%
\$14,399.00	\$15,609.00	15.00%	7.50%	0.00%	0.00%
\$15,610.00	\$45,462.00	20.90%	10.45%	-7.76%	6.75%
\$45,463.00	\$50,197.00	23.60%	11.80%	-4.03%	9.86%
\$50,198.00	\$90,927.00	29.10%	14.55%	3.56%	16.18%
\$90,928.00	\$100,392.00	32.70%	16.35%	8.53%	20.32%
\$100,393.00	\$147,826.00	38.20%	19.10%	16.12%	26.65%
\$147,827.00	\$155,625.00	40.05%	20.03%	18.67%	28.77%
\$155,626.00	\$221,708.00	43.43%	21.72%	23.33%	32.66%
\$221,709.00		47.05%	23.53%	28.33%	36.82%

## Yukon

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Eligible	Non-Eligible
\$0.00	\$14,398.00	0.00%	0.00%	0.00%	0.00%
\$14,399.00	\$50,197.00	21.40%	10.70%	-7.78%	13.45%
\$50,198.00	\$100,392.00	29.50%	14.75%	3.40%	22.77%
\$100,393.00	\$155,625.00	36.90%	18.45%	13.61%	31.28%
\$155,626.00	\$221,708.00	42.34%	21.17%	21.11%	37.53%
\$221,709.00	\$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	\$14,398.00	0.00%	0.00%	0.00%	0.00%
\$14,399.00	\$16,862.00	19.00%	9.50%	-2.11%	8.46%
\$16,863.00	\$47,862.00	22.00%	11.00%	2.03%	11.91%
\$47,863.00	\$50,197.00	27.50%	13.75%	9.62%	18.24%
\$50,198.00	\$95,724.00	29.50%	14.75%	12.38%	20.54%
\$95,725.00	\$155,625.00	35.00%	17.50%	19.97%	26.86%
\$155,626.00	\$221,708.00	40.82%	20.41%	28.08%	33.63%
\$221,709.00		44.50%	22.25%	33.08%	37.79%