

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%

2022 TAX RATE CARD

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%

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 notice.



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%