

2023 TAX RATE CARD

British Columbia

| Income | | Earnings | Capital Gains | Dividends | |
|--------------|--------------|----------|---------------|-----------|--------------|
| Lower limit | Upper limit | | | Eligible | Non-Eligible |
| \$0.00 | \$11,981.00 | 0.00% | 0.00% | 0.00% | 0.00% |
| \$11,982.00 | \$15,000.00 | 15.00% | 7.50% | 0.00% | 0.00% |
| \$15,001.00 | \$45,654.00 | 20.06% | 10.03% | -9.60% | 10.43% |
| \$45,655.00 | \$53,359.00 | 22.70% | 11.35% | -5.96% | 13.47% |
| \$53,360.00 | \$91,310.00 | 28.20% | 14.10% | 1.63% | 19.80% |
| \$91,311.00 | \$104,835.00 | 31.00% | 15.50% | 5.49% | 23.02% |
| \$104,836.00 | \$106,717.00 | 32.79% | 16.40% | 7.96% | 25.07% |
| \$106,718.00 | \$127,299.00 | 38.29% | 19.15% | 15.55% | 31.40% |
| \$127,300.00 | \$165,430.00 | 40.70% | 20.35% | 18.88% | 34.17% |
| \$165,431.00 | \$172,602.00 | 44.02% | 22.01% | 23.46% | 37.99% |
| \$172,603.00 | \$235,675.00 | 46.12% | 23.06% | 26.36% | 40.41% |
| \$235,676.00 | \$240,716.00 | 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 | \$15,000.00 | 8.79% | 4.40% | 0.00% | 0.00% |
| \$15,001.00 | \$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 | \$53,359.00 | 30.48% | 15.24% | 9.12% | 21.23% |
| \$53,360.00 | \$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 | \$106,717.00 | 38.00% | 19.00% | 19.50% | 29.88% |
| \$106,718.00 | \$150,000.00 | 43.50% | 21.75% | 27.09% | 36.20% |
| \$150,001.00 | \$165,430.00 | 47.00% | 23.50% | 31.92% | 40.23% |
| \$165,431.00 | \$235,675.00 | 50.32% | 25.16% | 36.50% | 44.05% |
| \$235,676.00 | | 54.00% | 27.00% | 41.58% | 48.28% |

Alberta

| Income | | Earnings | Capital Gains | Dividends | |
|--------------|--------------|----------|---------------|-----------|--------------|
| Lower limit | Upper limit | | | Eligible | Non-Eligible |
| \$0.00 | \$15,000.00 | 0.00% | 0.00% | 0.00% | 0.00% |
| \$15,001.00 | \$21,003.00 | 15.00% | 7.50% | 0.00% | 0.00% |
| \$21,004.00 | \$53,359.00 | 25.00% | 12.50% | 2.57% | 15.86% |
| \$53,360.00 | \$106,717.00 | 30.50% | 15.25% | 10.16% | 22.18% |
| \$106,718.00 | \$142,292.00 | 36.00% | 18.00% | 17.75% | 28.51% |
| \$142,293.00 | \$165,430.00 | 38.00% | 19.00% | 20.51% | 30.81% |
| \$165,431.00 | \$170,751.00 | 41.32% | 20.66% | 25.09% | 34.63% |
| \$170,752.00 | \$227,668.00 | 42.32% | 21.16% | 26.47% | 35.78% |
| \$227,669.00 | \$235,675.00 | 43.32% | 21.66% | 27.85% | 36.93% |
| \$235,676.00 | \$341,502.00 | 47.00% | 23.50% | 32.93% | 41.16% |
| \$341,503.00 | | 48.00% | 24.00% | 34.31% | 42.31% |

New Brunswick

| Income | | Earnings | Capital Gains | Dividends | |
|--------------|--------------|----------|---------------|-----------|--------------|
| Lower limit | Upper limit | | | Eligible | Non-Eligible |
| \$0.00 | \$12,458.00 | 0.00% | 0.00% | 0.00% | 0.00% |
| \$12,459.00 | \$15,000.00 | 9.40% | 4.70% | 0.00% | 0.00% |
| \$15,001.00 | \$47,715.00 | 24.40% | 12.20% | -6.38% | 14.51% |
| \$47,716.00 | \$53,359.00 | 29.00% | 14.50% | -0.03% | 19.80% |
| \$53,360.00 | \$95,431.00 | 34.50% | 17.25% | 7.56% | 26.13% |
| \$95,432.00 | \$106,717.00 | 36.50% | 18.25% | 10.32% | 28.43% |
| \$106,718.00 | \$165,430.00 | 42.00% | 21.00% | 17.91% | 34.75% |
| \$165,431.00 | \$176,756.00 | 45.32% | 22.66% | 22.49% | 38.57% |
| \$176,757.00 | \$235,675.00 | 48.82% | 24.41% | 25.03% | 42.60% |
| \$235,676.00 | | 52.50% | 26.25% | 32.40% | 46.83% |
| | | | | | |

Saskatchewan

| Income | | Earnings | Capital Gains | Dividends | |
|--------------|--------------|----------|---------------|-----------|--------------|
| Lower limit | Upper limit | | | Eligible | Non-Eligible |
| \$0.00 | \$15,000.00 | 0.00% | 0.00% | 0.00% | 0.00% |
| \$15,001.00 | \$17,661.00 | 10.50% | 5.25% | 0.00% | 0.00% |
| \$17,662.00 | \$49,720.00 | 25.50% | 12.75% | -0.72% | 16.52% |
| \$49,721.00 | \$53,359.00 | 27.50% | 13.75% | 2.04% | 18.82% |
| \$53,360.00 | \$106,717.00 | 33.00% | 16.50% | 9.63% | 25.14% |
| \$106,718.00 | \$142,058.00 | 38.50% | 19.25% | 17.22% | 31.47% |
| \$142,059.00 | \$165,430.00 | 40.50% | 20.25% | 19.98% | 33.77% |
| \$165,431.00 | \$235,675.00 | 43.82% | 21.91% | 24.56% | 37.59% |
| \$235,676.00 | | 47.50% | 23.75% | 29.64% | 41.82% |

Prince Edward Island

| Income | | Earnings | Capital Gains | Dividends | |
|--------------|--------------|----------|---------------|-----------|--------------|
| Lower limit | Upper limit | | | Eligible | Non-Eligible |
| \$0.00 | \$12,000.00 | 0.00% | 0.00% | 0.00% | 0.00% |
| \$12,001.00 | \$15,000.00 | 9.80% | 4.90% | 0.00% | 0.00% |
| \$15,001.00 | \$31,984.00 | 24.80% | 12.40% | -0.99% | 16.64% |
| \$31,985.00 | \$53,359.00 | 28.80% | 14.40% | 4.53% | 21.24% |
| \$53,360.00 | \$63,969.00 | 34.30% | 17.15% | 12.12% | 27.57% |
| \$63,970.00 | \$100,664.00 | 37.20% | 18.60% | 16.12% | 30.90% |
| \$100,665.00 | \$106,717.00 | 38.87% | 19.44% | 16.97% | 32.67% |
| \$106,718.00 | \$165,430.00 | 44.37% | 22.19% | 24.56% | 39.00% |
| \$165,431.00 | \$235,675.00 | 47.69% | 23.85% | 29.15% | 42.82% |
| \$235,676.00 | | 51.37% | 25.69% | 34.22% | 47.05% |

2023 TAX RATE CARD

Manitoba

| Income | | Earnings | Capital Gains | Dividends | |
|--------------|--------------|----------|---------------|-----------|--------------|
| Lower limit | Upper limit | | | Eligible | Non-Eligible |
| \$0.00 | \$10,855.00 | 0.00% | 0.00% | 0.00% | 0.00% |
| \$10,856.00 | \$15,000.00 | 10.80% | 5.40% | 0.00% | 0.00% |
| \$15,001.00 | \$36,842.00 | 25.80% | 12.90% | 3.84% | 18.38% |
| \$36,843.00 | \$53,359.00 | 27.75% | 13.88% | 6.53% | 20.63% |
| \$53,360.00 | \$79,625.00 | 33.25% | 16.63% | 14.12% | 26.95% |
| \$79,626.00 | \$106,717.00 | 37.90% | 18.95% | 20.53% | 32.30% |
| \$106,718.00 | \$165,430.00 | 43.40% | 21.70% | 28.12% | 38.62% |
| \$165,431.00 | \$235,675.00 | 46.72% | 23.36% | 32.71% | 42.44% |
| \$235,676.00 | | 50.40% | 25.20% | 37.78% | 46.67% |

Ontario

| Income | | Earnings | Capital Gains | Dividends | |
|--------------|--------------|----------|---------------|-----------|--------------|
| Lower limit | Upper limit | | | Eligible | Non-Eligible |
| \$0.00 | \$11,865.00 | 0.00% | 0.00% | 0.00% | 0.00% |
| \$11,866.00 | \$15,000.00 | 5.05% | 2.53% | 0.00% | 0.00% |
| \$15,001.00 | \$49,231.00 | 20.05% | 10.03% | -6.86% | 9.24% |
| \$49,232.00 | \$53,359.00 | 24.15% | 12.08% | -1.20% | 13.95% |
| \$53,360.00 | \$86,698.00 | 29.65% | 14.83% | 6.39% | 20.28% |
| \$86,699.00 | \$98,463.00 | 31.48% | 15.74% | 8.92% | 22.38% |
| \$98,464.00 | \$102,135.00 | 33.89% | 16.95% | 12.24% | 25.16% |
| \$102,136.00 | \$106,717.00 | 37.91% | 18.96% | 17.79% | 29.78% |
| \$106,718.00 | \$150,000.00 | 43.41% | 21.71% | 25.38% | 36.10% |
| \$150,001.00 | \$165,430.00 | 44.97% | 22.49% | 27.53% | 37.90% |
| \$165,431.00 | \$220,000.00 | 48.29% | 24.15% | 32.11% | 41.72% |
| \$220,001.00 | \$235,675.00 | 49.85% | 24.93% | 34.26% | 43.51% |
| \$235,676.00 | | 53.53% | 26.77% | 39.34% | 47.74% |

Quebec

| Income | | Earnings | Capital Gains | Dividends | |
|--------------|--------------|----------|---------------|-----------|--------------|
| Lower limit | Upper limit | | | Eligible | Non-Eligible |
| \$0.00 | \$15,000.00 | 0.00% | 0.00% | 0.00% | 0.00% |
| \$15,001.00 | \$17,183.00 | 15.00% | 7.50% | 0.00% | 0.00% |
| \$17,184.00 | \$49,275.00 | 27.53% | 13.77% | 4.53% | 19.05% |
| \$49,276.00 | \$53,359.00 | 32.53% | 16.27% | 11.43% | 24.80% |
| \$53,360.00 | \$98,540.00 | 37.12% | 18.56% | 17.77% | 30.08% |
| \$98,541.00 | \$106,717.00 | 41.12% | 20.56% | 23.29% | 34.68% |
| \$106,718.00 | \$119,910.00 | 45.71% | 22.86% | 29.63% | 39.96% |
| \$119,911.00 | \$165,430.00 | 47.46% | 23.73% | 32.04% | 41.97% |
| \$165,431.00 | \$235,675.00 | 50.23% | 25.12% | 35.87% | 45.16% |
| \$235,676.00 | | 53.31% | 26.66% | 40.10% | 48.70% |

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Newfoundland & Labrador

| Income | | Earnings | Capital Gains | Dividends | |
|----------------|----------------|----------|---------------|-----------|--------------|
| Lower limit | Upper limit | | | Eligible | Non-Eligible |
| \$0.00 | \$10,382.00 | 0.00% | 0.00% | 0.00% | 0.00% |
| \$10,383.00 | \$15,000.00 | 8.70% | 4.35% | 0.00% | 0.00% |
| \$15,001.00 | \$41,457.00 | 23.70% | 11.85% | 3.28% | 13.19% |
| \$41,458.00 | \$53,359.00 | 29.50% | 14.75% | 11.29% | 19.86% |
| \$53,360.00 | \$82,913.00 | 35.00% | 17.50% | 18.88% | 26.19% |
| \$82,914.00 | \$106,717.00 | 36.30% | 18.15% | 20.67% | 27.68% |
| \$106,718.00 | \$148,027.00 | 41.80% | 20.90% | 28.26% | 34.01% |
| \$148,028.00 | \$165,430.00 | 43.80% | 21.90% | 31.02% | 36.31% |
| \$165,431.00 | \$207,239.00 | 47.12% | 23.56% | 35.60% | 40.13% |
| \$207,240.00 | \$235,675.00 | 49.12% | 24.56% | 38.36% | 42.43% |
| \$235,676.00 | \$264,750.00 | 52.80% | 26.40% | 43.44% | 46.66% |
| \$264,751.00 | \$529,500.00 | 53.80% | 26.90% | 44.82% | 47.81% |
| \$529,501.00 | \$1,059,000.00 | 54.30% | 27.15% | 45.51% | 48.38% |
| \$1,059,001.00 | | 54.80% | 27.40% | 46.20% | 48.96% |

Northwest Territories

| Income | | Earnings | Capital Gains | Dividends | |
|--------------|--------------|----------|---------------|-----------|--------------|
| Lower limit | Upper limit | | | Eligible | Non-Eligible |
| \$0.00 | \$15,000.00 | 0.00% | 0.00% | 0.00% | 0.00% |
| \$15,001.00 | \$16,593.00 | 15.00% | 7.50% | 0.00% | 0.00% |
| \$16,594.00 | \$48,326.00 | 20.90% | 10.45% | -7.76% | 6.75% |
| \$48,327.00 | \$53,359.00 | 23.60% | 11.80% | -4.03% | 9.86% |
| \$53,360.00 | \$96,665.00 | 29.10% | 14.55% | 3.56% | 16.18% |
| \$96,666.00 | \$106,717.00 | 32.70% | 16.35% | 8.53% | 20.32% |
| \$106,718.00 | \$157,139.00 | 38.20% | 19.10% | 16.12% | 26.65% |
| \$157,140.00 | \$165,430.00 | 40.05% | 20.03% | 18.67% | 28.77% |
| \$165,431.00 | \$235,675.00 | 43.37% | 21.69% | 23.11% | 32.59% |
| \$235,676.00 | | 47.05% | 23.53% | 28.33% | 36.82% |

Yukon

| Income | | Earnings | Capital Gains | Dividends | |
|--------------|--------------|----------|---------------|-----------|--------------|
| Lower limit | Upper limit | | | Eligible | Non-Eligible |
| \$0.00 | \$15,000.00 | 0.00% | 0.00% | 0.00% | 0.00% |
| \$15,001.00 | \$53,359.00 | 21.40% | 10.70% | -7.78% | 13.45% |
| \$53,360.00 | \$106,717.00 | 29.50% | 14.75% | 3.40% | 22.77% |
| \$106,718.00 | \$165,430.00 | 36.90% | 18.45% | 13.61% | 31.28% |
| \$165,431.00 | \$235,675.00 | 42.26% | 21.13% | 20.99% | 37.43% |
| \$235,676.00 | \$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 | \$15,000.00 | 0.00% | 0.00% | 0.00% | 0.00% |
| \$15,001.00 | \$17,295.00 | 15.00% | 7.50% | 0.00% | 0.00% |
| \$17,296.00 | \$50,877.00 | 19.00% | 9.50% | -2.11% | 8.46% |
| \$50,878.00 | \$53,359.00 | 22.00% | 11.00% | 2.03% | 11.91% |
| \$53,360.00 | \$101,754.00 | 27.50% | 13.75% | 9.62% | 18.24% |
| \$101,755.00 | \$106,717.00 | 29.50% | 14.75% | 12.38% | 20.54% |