

2024 TAX RATE CARD

British Columbia

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Eligible	Non-Eligible
\$0.00	\$12,580.00	0.00%	0.00%	0.00%	0.00%
\$12,581.00	\$15,705.00	15.00%	7.50%	0.00%	0.00%
\$15,706.00	\$47,937.00	20.06%	10.03%	-9.60%	10.43%
\$47,938.00	\$55,867.00	22.70%	11.35%	-5.96%	13.47%
\$55,868.00	\$95,875.00	28.20%	14.10%	1.63%	19.80%
\$95,876.00	\$110,076.00	31.00%	15.50%	5.49%	23.02%
\$110,077.00	\$111,733.00	32.79%	16.40%	7.96%	25.07%
\$111,734.00	\$133,664.00	38.29%	19.15%	15.55%	31.40%
\$133,665.00	\$173,205.00	40.70%	20.35%	18.88%	34.17%
\$173,206.00	\$181,232.00	44.02%	22.01%	23.46%	37.99%
\$181,233.00	\$246,752.00	46.12%	23.06%	26.36%	40.41%
\$246,753.00	\$252,752.00	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	\$15,705.00	8.79%	4.40%	0.00%	0.00%
\$15,706.00	\$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	\$55,867.00	30.48%	15.24%	9.12%	21.23%
\$55,868.00	\$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	\$111,733.00	38.00%	19.00%	19.50%	29.88%
\$111,734.00	\$150,000.00	43.50%	21.75%	27.09%	36.20%
\$150,001.00	\$173,205.00	47.00%	23.50%	31.92%	40.23%
\$173,206.00	\$246,752.00	50.32%	25.16%	36.50%	44.05%
\$246,753.00		54.00%	27.00%	41.58%	48.28%

Alberta

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Eligible	Non-Eligible
\$0.00	\$15,705.00	0.00%	0.00%	0.00%	0.00%
\$15,706.00	\$21,003.00	15.00%	7.50%	0.00%	0.00%
\$21,004.00	\$55,867.00	25.00%	12.50%	2.57%	15.86%
\$55,868.00	\$111,733.00	30.50%	15.25%	10.16%	22.18%
\$111,734.00	\$148,269.00	36.00%	18.00%	17.75%	28.51%
\$148,270.00	\$173,205.00	38.00%	19.00%	20.51%	30.81%
\$173,206.00	\$177,922.00	41.32%	20.66%	25.09%	34.63%
\$177,923.00	\$237,230.00	42.32%	21.16%	26.47%	35.78%
\$237,231.00	\$246,752.00	43.32%	21.66%	27.85%	36.93%
\$246,753.00	\$355,845.00	47.00%	23.50%	32.93%	41.16%
\$355,846.00		48.00%	24.00%	34.31%	42.31%

New Brunswick

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Eligible	Non-Eligible
\$0.00	\$13,044.00	0.00%	0.00%	0.00%	0.00%
\$13,045.00	\$15,705.00	9.40%	4.70%	0.00%	0.00%
\$15,706.00	\$49,958.00	24.40%	12.20%	-6.38%	14.51%
\$49,959.00	\$55,867.00	29.00%	14.50%	-0.03%	19.80%
\$55,868.00	\$99,916.00	34.50%	17.25%	7.56%	26.13%
\$99,917.00	\$111,733.00	36.50%	18.25%	10.32%	28.43%
\$111,734.00	\$173,205.00	42.00%	21.00%	17.91%	34.75%
\$173,206.00	\$185,064.00	45.32%	22.66%	22.49%	38.57%
\$185,065.00	\$246,752.00	48.82%	24.41%	25.03%	42.60%
\$246,753.00		52.50%	26.25%	32.40%	46.83%

Saskatchewan

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Eligible	Non-Eligible
\$0.00	\$15,705.00	0.00%	0.00%	0.00%	0.00%
\$15,706.00	\$18,491.00	10.50%	5.25%	0.00%	0.00%
\$18,492.00	\$52,057.00	25.50%	12.75%	-0.72%	16.52%
\$52,058.00	\$55,867.00	27.50%	13.75%	2.04%	18.82%
\$55,868.00	\$111,733.00	33.00%	16.50%	9.63%	25.14%
\$111,734.00	\$148,734.00	38.50%	19.25%	17.22%	31.47%
\$148,735.00	\$173,205.00	40.50%	20.25%	19.98%	33.77%
\$173,206.00	\$246,752.00	43.82%	21.91%	24.56%	37.59%
\$246,753.00		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	\$12,750.00	0.00%	0.00%	0.00%	0.00%
\$12,751.00	\$15,705.00	9.80%	4.90%	0.00%	0.00%
\$15,706.00	\$32,656.00	24.80%	12.40%	-0.99%	16.64%
\$32,657.00	\$55,867.00	28.80%	14.40%	4.53%	21.24%
\$55,868.00	\$64,313.00	34.30%	17.15%	12.12%	27.57%
\$64,314.00	\$105,000.00	37.20%	18.60%	16.12%	30.90%
\$105,001.00	\$111,733.00	38.87%	19.44%	16.97%	32.67%
\$111,734.00	\$140,000.00	44.37%	22.19%	24.56%	39.00%
\$140,001.00	\$173,205.00	47.69%	23.85%	29.15%	42.82%
\$173,206.00	\$246,752.00	48.07%	24.04%	31.12%	43.40%
\$246,753.00		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	\$15,705.00	0.00%	0.00%	0.00%	0.00%
\$15,706.00	\$15,780.00	10.80%	5.40%	0.00%	0.00%
\$15,781.00	\$55,867.00	27.75%	13.88%	6.53%	20.63%
\$55,868.00	\$100,000.00	33.25%	16.63%	14.12%	26.95%
\$100,001.00	\$111,733.00	37.90%	18.95%	20.53%	32.30%
\$111,734.00	\$173,205.00	43.40%	21.70%	28.12%	38.62%
\$173,206.00	\$246,752.00	46.72%	23.36%	32.71%	42.44%
\$246,753.00		50.40%	25.20%	37.78%	46.67%

Ontario

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Eligible	Non-Eligible
\$0.00	\$12,399.00	0.00%	0.00%	0.00%	0.00%
\$12,400.00	\$15,705.00	5.05%	2.53%	0.00%	0.00%
\$15,706.00	\$51,446.00	20.05%	10.03%	-6.86%	9.24%
\$51,447.00	\$55,867.00	24.15%	12.08%	-1.20%	13.95%
\$55,868.00	\$90,599.00	29.65%	14.83%	6.39%	20.28%
\$90,600.00	\$102,894.00	31.48%	15.74%	8.92%	22.38%
\$102,895.00	\$106,732.00	33.89%	16.95%	12.24%	25.16%
\$106,733.00	\$111,733.00	37.91%	18.96%	17.79%	29.78%
\$111,734.00	\$150,000.00	43.41%	21.71%	25.38%	36.10%
\$150,001.00	\$173,205.00	44.97%	22.49%	27.53%	37.90%
\$173,206.00	\$220,000.00	48.29%	24.15%	32.11%	41.72%
\$220,001.00	\$246,752.00	49.85%	24.93%	34.26%	43.51%
\$246,753.00		53.53%	26.77%	39.34%	47.74%

Quebec

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Eligible	Non-Eligible
\$0.00	\$15,705.00	0.00%	0.00%	0.00%	0.00%
\$15,706.00	\$18,056.00	15.00%	7.50%	0.00%	0.00%
\$18,057.00	\$51,780.00	27.53%	13.77%	4.53%	19.05%
\$51,781.00	\$55,867.00	32.53%	16.27%	11.43%	24.80%
\$55,868.00	\$103,545.00	37.12%	18.56%	17.77%	30.08%
\$103,546.00	\$111,733.00	41.12%	20.56%	23.29%	34.68%
\$111,734.00	\$126,000.00	45.71%	22.86%	29.63%	39.96%
\$126,001.00	\$173,205.00	47.46%	23.73%	32.04%	41.97%
\$173,206.00	\$246,752.00	50.23%	25.12%	35.87%	45.16%
\$246,753.00		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	\$10,818.00	0.00%	0.00%	0.00%	0.00%
\$10,819.00	\$15,705.00	8.70%	4.35%	0.00%	0.00%
\$15,706.00	\$43,198.00	23.70%	11.85%	3.28%	13.19%
\$43,199.00	\$55,867.00	29.50%	14.75%	11.29%	19.86%
\$55,868.00	\$86,395.00	35.00%	17.50%	18.88%	26.19%
\$86,396.00	\$111,733.00	36.30%	18.15%	20.67%	27.68%
\$111,734.00	\$154,244.00	41.80%	20.90%	28.26%	34.01%
\$154,245.00	\$173,205.00	43.80%	21.90%	31.02%	36.31%
\$173,206.00	\$215,943.00	47.12%	23.56%	35.60%	40.13%
\$215,944.00	\$246,752.00	49.12%	24.56%	38.36%	42.43%
\$246,753.00	\$275,870.00	52.80%	26.40%	43.44%	46.66%
\$275,871.00	\$551,739.00	53.80%	26.90%	44.82%	47.81%
\$551,740.00	\$1,103,478.00	54.30%	27.15%	45.51%	48.38%
\$1,103,479.00		54.80%	27.40%	46.20%	48.96%

Northwest Territories

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Eligible	Non-Eligible
\$0.00	\$15,705.00	0.00%	0.00%	0.00%	0.00%
\$15,706.00	\$17,373.00	15.00%	7.50%	0.00%	0.00%
\$17,374.00	\$50,597.00	20.90%	10.45%	-7.76%	6.75%
\$50,598.00	\$55,867.00	23.60%	11.80%	-4.03%	9.86%
\$55,868.00	\$101,198.00	29.10%	14.55%	3.56%	16.18%
\$101,199.00	\$111,733.00	32.70%	16.35%	8.53%	20.32%
\$111,734.00	\$164,525.00	38.20%	19.10%	16.12%	26.65%
\$164,526.00	\$173,205.00	40.05%	20.03%	18.67%	28.77%
\$173,206.00	\$246,752.00	43.37%	21.69%	23.11%	32.59%
\$246,753.00		47.05%	23.53%	28.33%	36.82%

Yukon

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Eligible	Non-Eligible
\$0.00	\$15,705.00	0.00%	0.00%	0.00%	0.00%
\$15,706.00	\$55,867.00	21.40%	10.70%	-7.78%	13.45%
\$55,868.00	\$111,733.00	29.50%	14.75%	3.40%	22.77%
\$111,734.00	\$173,205.00	36.90%	18.45%	13.61%	31.28%
\$173,206.00	\$246,752.00	42.26%	21.13%	20.99%	37.43%
\$246,753.00	\$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	\$15,705.00	0.00%	0.00%	0.00%	0.00%
\$15,706.00	\$18,767.00	15.00%	7.50%	0.00%	0.00%
\$18,768.00	\$53,268.00	19.00%	9.50%	-2.11%	8.46%
\$53,269.00	\$55,867.00	22.00%	11.00%	2.03%	11.91%
\$55,868.00	\$106,537.00	27.50%	13.75%	9.62%	18.24%