

2018 TAX RATE CARD

British Columbia

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$10,412.00	0.00%	0.00%	0.00%	0.00%
\$10,413.00	\$11,809.00	15.00%	7.50%	0.00%	0.00%
\$11,810.00	\$39,676.00	20.06%	10.03%	9.23%	-6.84%
\$39,677.00	\$46,605.00	22.70%	11.35%	12.30%	-3.20%
\$46,606.00	\$79,353.00	28.20%	14.10%	18.68%	4.39%
\$79,354.00	\$91,107.00	31.00%	15.50%	21.93%	8.25%
\$91,108.00	\$93,208.00	32.79%	16.40%	24.00%	10.72%
\$93,209.00	\$110,630.00	38.29%	19.15%	30.38%	18.31%
\$110,631.00	\$144,489.00	40.70%	20.35%	33.18%	21.64%
\$144,490.00	\$150,000.00	43.70%	21.85%	36.66%	25.78%
\$150,001.00	\$205,842.00	45.80%	22.90%	39.09%	28.68%
\$205,843.00		49.80%	24.90%	43.73%	34.20%

Nova Scotia

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$8,481.00	0.00%	0.00%	0.00%	0.00%
\$8,482.00	\$11,809.00	8.79%	4.40%	0.00%	0.00%
\$11,810.00	\$25,000.00	23.79%	11.90%	12.30%	-0.11%
\$25,001.00	\$29,590.00	24.32%	14.98%	12.91%	0.62%
\$29,591.00	\$46,605.00	30.48%	17.73%	20.06%	9.12%
\$46,606.00	\$59,180.00	35.98%	18.59%	26.44%	16.71%
\$59,181.00	\$74,999.00	37.70%	21.34%	28.43%	19.09%
\$75,000.00	\$93,000.00	37.17%	21.75%	27.82%	18.35%
\$93,001.00	\$93,208.00	38.00%	23.25%	28.78%	19.50%
\$93,209.00	\$144,489.00	43.50%	21.75%	35.16%	27.09%
\$144,490.00	\$150,000.00	46.50%	23.25%	38.64%	31.23%
\$150,001.00	\$205,842.00	50.00%	25.00%	42.70%	36.06%
\$205,843.00		54.00%	27.00%	47.34%	41.58%

Alberta

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$11,809.00	0.00%	0.00%	0.00%	0.00%
\$11,810.00	\$18,915.00	15.00%	7.50%	0.00%	0.00%
\$18,916.00	\$46,605.00	25.00%	12.50%	14.96%	-0.03%
\$46,606.00	\$93,208.00	30.50%	15.25%	21.34%	7.56%
\$93,209.00	\$128,145.00	36.00%	18.00%	27.72%	15.15%
\$128,146.00	\$144,489.00	38.00%	19.00%	30.04%	17.91%
\$144,490.00	\$153,773.00	41.00%	20.50%	33.52%	22.05%
\$153,774.00	\$205,031.00	42.00%	21.00%	34.68%	23.43%
\$205,032.00	\$205,842.00	43.00%	21.50%	35.84%	24.81%
\$205,843.00	\$307,547.00	47.00%	23.50%	40.48%	30.33%
\$307,548.00		48.00%	24.00%	41.64%	31.71%

New Brunswick

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$10,043.00	0.00%	0.00%	0.00%	0.00%
\$10,044.00	\$11,809.00	9.68%	4.84%	0.00%	0.00%
\$11,810.00	\$41,675.00	24.68%	12.34%	13.69%	-5.99%
\$41,676.00	\$46,605.00	29.82%	14.91%	19.65%	1.10%
\$46,606.00	\$83,351.00	35.32%	17.66%	26.03%	8.69%
\$83,352.00	\$93,208.00	37.02%	18.51%	28.00%	11.04%
\$93,209.00	\$135,510.00	42.52%	21.26%	34.38%	18.63%
\$135,511.00	\$144,489.00	43.84%	21.92%	35.91%	20.45%
\$144,490.00	\$154,382.00	46.84%	23.42%	39.39%	24.59%
\$154,383.00	\$205,842.00	49.30%	24.65%	42.24%	27.99%
\$205,843.00		53.30%	26.65%	46.88%	33.51%

Saskatchewan

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$11,809.00	0.00%	0.00%	0.00%	0.00%
\$11,810.00	\$16,065.00	15.00%	7.50%	0.00%	0.00%
\$16,066.00	\$45,225.00	25.50%	12.75%	14.24%	-0.72%
\$45,226.00	\$46,605.00	27.50%	13.75%	16.56%	2.04%
\$46,606.00	\$93,208.00	33.00%	16.50%	22.94%	9.63%
\$93,209.00	\$129,214.00	38.50%	19.25%	29.32%	17.22%
\$129,215.00	\$144,489.00	40.50%	20.25%	31.64%	19.98%
\$144,490.00	\$205,842.00	43.50%	21.75%	35.12%	24.12%
\$205,843.00		47.50%	24.00%	39.76%	29.64%

Prince Edward Island

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$8,160.00	0.00%	0.00%	0.00%	0.00%
\$8,161.00	\$11,809.00	9.80%	4.90%	0.00%	0.00%
\$11,810.00	\$31,984.00	24.80%	12.40%	13.77%	-0.99%
\$31,985.00	\$46,605.00	28.80%	14.40%	18.41%	4.53%
\$46,606.00	\$63,969.00	34.30%	17.15%	24.79%	12.12%
\$63,970.00	\$93,208.00	37.20%	18.60%	28.15%	16.12%
\$93,209.00	\$98,410.00	42.70%	21.35%	34.53%	23.71%
\$98,411.00	\$144,489.00	44.37%	22.19%	36.13%	24.56%
\$144,490.00	\$205,842.00	47.37%	23.69%	39.61%	28.70%
\$205,843.00		51.37%	25.69%	44.25%	34.22%

Manitoba

2018 TAX RATE CARD

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$9,382.00	0.00%	0.00%	0.00%	0.00%
\$9,383.00	\$11,809.00	10.80%	5.40%	0.00%	0.00%
\$11,810.00	\$31,843.00	25.80%	12.90%	17.38%	3.84%
\$31,844.00	\$46,605.00	27.75%	13.88%	19.65%	6.53%
\$46,606.00	\$68,821.00	33.25%	16.63%	26.03%	14.12%
\$68,822.00	\$93,208.00	37.90%	18.95%	31.42%	20.53%
\$93,209.00	\$144,489.00	43.40%	21.70%	37.80%	28.12%
\$144,490.00	\$205,842.00	46.40%	23.20%	41.28%	32.26%
\$205,843.00		50.40%	25.20%	45.92%	37.78%

Ontario

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$10,354.00	0.00%	0.00%	0.00%	0.00%
\$10,355.00	\$11,809.00	5.05%	2.53%	0.00%	0.00%
\$11,810.00	\$42,960.00	20.05%	10.03%	8.00%	-6.86%
\$42,961.00	\$46,605.00	24.15%	12.08%	12.76%	-1.20%
\$46,606.00	\$75,657.00	29.65%	14.83%	19.14%	6.39%
\$75,658.00	\$85,923.00	31.48%	15.74%	21.26%	8.92%
\$85,924.00	\$89,131.00	33.89%	16.95%	24.06%	12.24%
\$89,132.00	\$93,208.00	37.91%	18.96%	28.72%	17.79%
\$93,209.00	\$144,489.00	43.41%	21.71%	35.10%	25.38%
\$144,490.00	\$150,000.00	46.41%	23.21%	38.58%	29.52%
\$150,001.00	\$205,842.00	47.97%	23.99%	40.39%	31.67%
\$205,843.00	\$220,000.00	51.97%	25.99%	45.03%	37.19%
\$220,001.00		53.53%	26.77%	46.84%	39.34%

Quebec

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$11,809.00	0.00%	0.00%	0.00%	0.00%
\$11,810.00	\$15,012.00	15.00%	7.50%	0.00%	0.00%
\$15,013.00	\$43,055.00	27.53%	13.77%	14.04	4.26%
\$43,056.00	\$46,605.00	32.53%	16.27%	19.84%	11.16%
\$46,606.00	\$86,105.00	37.12%	18.56%	25.16%	17.49%
\$86,106.00	\$93,208.00	41.12%	20.56%	29.80%	23.01%
\$93,209.00	\$104,765.00	45.71%	22.86%	35.13%	29.35%
\$104,766.00	\$144,489.00	47.46%	23.73%	37.16%	31.77%
\$144,490.00	\$205,842.00	49.97%	24.99%	40.07%	35.22%
\$205,843.00		53.31%	26.66%	43.94%	39.83%

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Newfoundland & Labrador

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$9,247.00	0.00%	0.00%	0.00%	0.00%
\$9,248.00	\$11,809.00	8.70%	4.35%	0.00%	0.00%
\$11,810.00	\$36,926.00	23.70%	11.85%	11.80%	4.53%
\$36,927.00	\$46,605.00	29.50%	14.75%	18.53%	12.53%
\$46,606.00	\$73,852.00	35.00%	17.50%	24.91%	20.12%
\$73,853.00	\$93,208.00	36.30%	18.15%	26.41%	21.91%
\$93,209.00	\$131,850.00	41.80%	20.90%	32.79%	29.50%
\$131,851.00	\$144,489.00	43.30%	21.65%	34.53%	31.57%
\$144,490.00	\$184,590.00	46.30%	23.15%	38.01%	35.71%
\$184,591.00	\$205,842.00	47.30%	23.65%	39.17%	37.09%
\$205,843.00		51.30%	25.65%	43.81%	42.61%

Northwest Territories

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$11,809.00	0.00%	0.00%	0.00%	0.00%
\$11,810.00	\$14,492.00	15.00%	7.50%	0.00%	0.00%
\$14,493.00	\$42,209.00	20.90%	10.45%	5.65%	-7.76%
\$42,210.00	\$46,605.00	23.60%	11.80%	8.78%	-4.03%
\$46,606.00	\$84,420.00	29.10%	14.55%	15.16%	3.56%
\$84,421.00	\$93,208.00	32.70%	16.35%	19.34%	8.53%
\$93,209.00	\$137,248.00	38.20%	19.10%	25.72%	16.12%
\$137,249.00	\$144,489.00	40.05%	20.03%	27.86%	18.67%
\$144,490.00	\$205,842.00	43.05%	21.53%	31.34%	22.81%
\$205,843.00		47.05%	23.53%	35.98%	28.33%

Yukon

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$11,809.00	0.00%	0.00%	0.00%	0.00%
\$11,810.00	\$46,605.00	21.40%	10.70%	10.57%	-7.78%
\$46,606.00	\$93,208.00	29.50%	14.75%	19.96%	3.40%
\$93,209.00	\$144,489.00	36.90%	18.45%	28.55%	13.61%
\$144,490.00	\$205,842.00	41.80%	20.90%	34.23%	20.37%
\$205,843.00	\$500,000.00	45.80%	22.90%	38.87%	25.89%
\$500,001.00		48.00%	24.00%	41.42%	28.93%

Nunavut

Income		Earnings	Capital Gains	Dividends	
Lower limit	Upper limit			Non-Eligible	Eligible
\$0.00	\$11,809.00	0.00%	0.00%	0.00%	0.00%
\$11,810.00	\$13,325.00	4.00%	2.00%	0.00%	0.00%
\$13,326.00	\$44,437.00	19.00%	9.50%	7.20%	-2.11%
\$44,438.00	\$46,605.00	22.00%	11.00%	10.68%	2.03%
\$46,606.00	\$88,874.00	27.50%	13.75%	17.06%	9.62%
\$88,875.00	\$93,208.00	29.50%	14.75%	19.38%	12.38%
\$93,209.00	\$144,489.00	35.00%	17.50%	25.76%	19.97%
\$144,490.00	\$205,842.00	40.50%	20.25%	32.14%	27.56%
\$202,801.00		44.50%	22.25%	36.78%	33.08%