

Individual Marginal Rates for 2021

(Prepared from information available as of January 8, 2021)

These tables show combined federal and provincial (or federal and territorial) marginal tax rates – the percentage of tax paid on the last dollar of income, or on additional income. They reflect the proposed increase to the federal basic personal amount (see footnote 2 below, and note 6 under **Non-Refundable Personal Tax Credits — 2021**). These tables do not take into account provincial health levies (see **Provincial Health Care Premiums — 2021**).

	Taxable income \$13,808 ⁽²⁾ to \$49,020					Taxable income \$49,020 to \$98,040					
	Brackets	Ordinary income & interest	Capital gains	Canadian dividends		Brackets	Ordinary income & interest	Capital gains	Canadian dividends		
				Eligible ⁽³⁾	Non-eligible ⁽³⁾				Eligible ⁽³⁾	Non-eligible	
Federal only	\$13,808	15.00%	7.50%	(0.03%) to 0%		6.87%	\$49,020	20.50%	10.25%	7.56%	13.19%
Alberta	\$19,369	25.00%	12.50%	2.57% to 2.60%		15.86%	\$49,020	30.50%	15.25%	10.16%	22.18%
	\$13,808	15.00%	7.50%	(0.03%) to 0%		6.87%					
British Columbia⁽¹⁾	\$42,184	22.70%	11.35%	(5.96%) to 0%		13.47%	\$96,866	32.79%	16.40%	7.96%	25.07%
	\$13,808	20.06%	10.03%	(9.60%) to 0%		10.43%	\$84,369	31.00%	15.50%	5.49% to 7.56%	23.01%
							\$49,020	28.20%	14.10%	1.63% to 7.56%	19.79%
Manitoba⁽¹⁾	\$33,723	27.75%	13.88%	6.53% to 6.56%		20.63%	\$72,885	37.90%	18.95%	20.53%	32.30%
	\$13,808	25.80%	12.90%	3.84% to 3.86%		18.38%	\$49,020	33.25%	16.63%	14.12%	26.95%
New Brunswick⁽¹⁾	\$43,835	29.82%	14.91%	1.10% to 1.13%		20.75%	\$87,671	37.02%	18.51%	11.04%	29.03%
	\$13,808	24.68%	12.34%	(5.99%) to 0%		14.83%	\$49,020	35.32%	17.66%	8.69%	27.07%
Newfoundland and Labrador⁽¹⁾	\$38,081	29.50%	14.75%	12.53% to 12.56%		19.52%	\$76,161	36.30%	18.15%	21.91%	27.34%
	\$13,808	23.70%	11.85%	4.53% to 4.55%		12.85%	\$49,020	35.00%	17.50%	20.12%	25.84%
Non-resident⁽⁴⁾	\$13,808	22.20%	11.10%	(0.04%) to 0%		10.16%	\$49,020	30.34%	15.17%	11.19%	19.52%
Northwest Territories	\$44,396	23.60%	11.80%	(4.03%) to 0%		9.86%	\$88,796	32.70%	16.35%	8.53%	20.32%
	\$15,243	20.90%	10.45%	(7.76%) to 0%		6.75% to 6.87%	\$49,020	29.10%	14.55%	3.56% to 7.56%	16.18%
	\$13,808	15.00%	7.50%	(0.03%) to 0%		6.87%					
Nova Scotia⁽¹⁾	\$29,590	30.48%	15.24%	9.12% to 9.15%		21.23%	\$93,000	38.00%	19.00%	19.50%	29.88%
	\$25,000 ⁽⁵⁾	24.32%	12.16%	0.62% to 0.65%		14.14%	\$75,000 ⁽⁵⁾	37.17%	18.59%	18.35%	28.92%
	\$13,808	23.79%	11.90%	(0.11%) to 0%		13.54%	\$59,180	37.70%	18.85%	19.08%	29.53%
							\$49,020	35.98%	17.99%	16.71%	27.55%
Nunavut	\$46,740	22.00%	11.00%	2.03% to 2.06%		11.91%	\$93,480	29.50%	14.75%	12.38%	20.54%
	\$16,467	19.00%	9.50%	(2.11%) to 0%		8.46%	\$49,020	27.50%	13.75%	9.62%	18.24%
	\$13,808	15.00%	7.50%	(0.03%) to 0%		6.87%					
Ontario⁽¹⁾	\$45,142	24.15%	12.08%	(1.20%) to 0%		13.95%	\$93,656 ⁽⁶⁾	37.91%	18.95%	17.79%	29.78%
	\$13,808	20.05%	10.03%	(6.86%) to 0%		9.24%	\$90,287	33.89%	16.95%	12.24%	25.16%
							\$79,500 ⁽⁶⁾	31.48%	15.74%	8.92%	22.38%
							\$49,020	29.65%	14.83%	6.39% to 7.56%	20.28%
Prince Edward Island⁽¹⁾	\$31,984	28.80%	14.40%	4.53% to 4.55%		20.48%	\$63,969	37.20%	18.60%	16.12%	30.14%
	\$13,808	24.80%	12.40%	(0.99%) to 0%		15.88%	\$49,020	34.30%	17.15%	12.12%	26.81%
Québec	\$45,105	32.53%	16.26%	11.43% to 11.45%		24.12%	\$90,200	41.12%	20.56%	23.29%	34.00%
	\$15,728	27.53%	13.76%	4.53% to 4.55%		18.37%	\$49,020	37.12%	18.56%	17.77%	29.40%
	\$13,808	12.53%	6.26%	(0.02%) to 0%		5.73%					
Saskatchewan	\$45,677	27.50%	13.75%	2.04% to 2.07%		19.29%	\$49,020	33.00%	16.50%	9.63%	25.62%
	\$16,225	25.50%	12.75%	(0.72%) to 0%		16.99%					
	\$13,808	15.00%	7.50%	(0.03%) to 0%		6.87%					
Yukon	\$13,808	21.40%	10.70%	(7.78%) to 0%		13.45%	\$49,020	29.50%	14.75%	3.40% to 7.56%	22.77%

	Taxable income \$98,040 to \$151,978					Taxable income \$151,978 to \$216,511 ⁽²⁾				
	Brackets	Ordinary income & interest	Capital gains	Canadian dividends		Brackets	Ordinary income & interest	Capital gains	Canadian dividends	
				Eligible ⁽³⁾	Non-eligible				Eligible	Non-eligible
Federal only	\$98,040	26.00%	13.00%	15.15%	19.52%	\$151,978	29.32%	14.66%	19.74%	23.34%
Alberta	\$131,220	38.00%	19.00%	20.51%	30.81%	\$209,952	43.32%	21.66%	27.86%	36.93%
	\$98,040	36.00%	18.00%	17.75%	28.51%	\$157,464	42.32%	21.16%	26.48%	35.78%
British Columbia	\$117,623	40.70%	20.35%	18.88%	34.17%	\$159,483	46.12%	23.06%	26.36%	40.40%
	\$98,040	38.29%	19.15%	15.55%	31.39%	\$151,978	44.02%	22.01%	23.46%	37.99%
Manitoba	\$98,040	43.40%	21.70%	28.12%	38.62%	\$151,978	46.72%	23.36%	32.71%	42.45%
New Brunswick	\$142,534	43.84%	21.92%	20.45%	36.87%	\$162,383	49.62%	24.81%	28.43%	43.52%
	\$98,040	42.52%	21.26%	18.63%	35.35%	\$151,978	47.16%	23.58%	25.04%	40.69%
Newfoundland and Labrador	\$135,973	43.30%	21.65%	31.57%	35.39%	\$190,363	47.62%	23.81%	37.54%	40.36%
	\$98,040	41.80%	20.90%	29.50%	33.66%	\$151,978	46.62%	23.31%	36.16%	39.21%
Non-resident⁽⁴⁾	\$98,040	38.48%	19.24%	22.43%	28.88%	\$151,978	42.92%	21.46%	28.55%	33.99%
Northwest Territories	\$144,362	40.05%	20.03%	18.67%	28.77%	\$151,978	43.37%	21.69%	23.26%	32.59%
	\$98,040	38.20%	19.10%	16.12%	26.65%					
Nova Scotia	\$150,000	47.00%	23.50%	31.92%	40.23%	\$151,978	50.32%	25.16%	36.50%	44.05%
	\$98,040	43.50%	21.75%	27.09%	36.20%					
Nunavut	\$98,040	35.00%	17.50%	19.97%	26.86%	\$151,978	40.82%	20.41%	28.00%	33.56%
Ontario	\$150,000	44.97%	22.48%	27.53%	37.90%	\$151,978	48.29%	24.15%	32.12%	41.72%
	\$98,040	43.41%	21.70%	25.38%	36.10%					
Prince Edward Island	\$99,781 ⁽⁶⁾	44.37%	22.19%	24.56%	38.16%	\$151,978	47.69%	23.85%	29.15%	41.98%
	\$98,040	42.70%	21.35%	23.71%	36.47%					
Québec	\$109,755	47.46%	23.73%	32.04%	41.30%	\$151,978	50.23%	25.12%	35.87%	44.49%
	\$98,040	45.71%	22.86%	29.63%	39.28%					
Saskatchewan	\$130,506	40.50%	20.25%	19.98%	34.24%	\$151,978	43.82%	21.91%	24.57%	38.06%
	\$98,040	38.50%	19.25%	17.22%	31.94%					
Yukon	\$98,040	36.90%	18.45%	13.61% to 15.15%	31.28%	\$151,978	42.26%	21.13%	21.00%	37.44%

	Taxable income over \$216,511				
	Brackets	Ordinary income & interest	Capital gains	Canadian dividends	
				Eligible	Non-eligible
Federal only	\$216,511	33.00%	16.50%	24.81%	27.57%
Alberta	\$314,928	48.00%	24.00%	34.31%	42.31%
	\$216,511	47.00%	23.50%	32.93%	41.16%
British Columbia	\$222,420	53.50%	26.75%	36.54%	48.89%
	\$216,511	49.80%	24.90%	31.44%	44.63%
Manitoba	\$216,511	50.40%	25.20%	37.78%	46.67%
New Brunswick	\$216,511	53.30%	26.65%	33.51%	47.75%
Newfoundland and Labrador	\$216,511	51.30%	25.65%	42.61%	44.59%
Non-resident⁽⁴⁾	\$216,511	48.84%	24.42%	36.72%	40.80%
Northwest Territories	\$216,511	47.05%	23.53%	28.33%	36.82%
Nova Scotia	\$216,511	54.00%	27.00%	41.58%	48.28%
Nunavut	\$216,511	44.50%	22.25%	33.08%	37.79%
	\$220,000	53.53%	26.76%	39.34%	47.74%
Ontario	\$216,511	51.97%	25.98%	37.19%	45.95%
	\$216,511	51.37%	25.69%	34.22%	46.21%
Québec	\$216,511	53.31%	26.65%	40.11%	48.02%
Saskatchewan	\$216,511	47.50%	23.75%	29.64%	42.29%
Yukon	\$500,000	48.00%	24.00%	28.93%	44.04%
	\$216,511	45.80%	22.90%	25.89%	41.51%

- (1) The table does not take into account the low-income tax reductions in British Columbia, New Brunswick, Newfoundland and Labrador, Nova Scotia, Ontario and Prince Edward Island, or the Manitoba Family Tax Benefit (for low-income taxpayers), which may affect the rates shown.
- (2) The table reflects the proposed enhanced federal basic personal amount (BPA). For 2021, the proposed additional benefit of \$1,387 is gradually clawed back when taxable income (TI) exceeds \$151,978, and eliminated when TI reaches \$216,511. The marginal rates for TI between \$151,978 and \$216,511 reflect this claw-back (except for the non-resident rates, see note 4 below). Yukon has paralleled this federal proposal.
- (3) When two dividend rates are indicated, the lower rate has a negative federal and/or provincial/territorial component. A negative federal component shelters other income from federal tax and a negative provincial/territorial component shelters other income from provincial/territorial tax. As a result, the combined federal and provincial/territorial rate that applies depends on the level of the taxpayer's other income, with the higher rate applying if the taxpayer has no other income.
- (4) A non-resident can claim the BPA only if all or substantially all (i.e., 90% or more) of the non-resident's worldwide income is included in his or her TI earned in Canada for the year. Non-resident rates for interest and dividends apply only in limited circumstances. Generally, interest (other than most interest paid to arm's length non-residents) and dividends paid to non-residents are subject to Part XIII withholding tax.
- (5) The bracket relates to Nova Scotia's enhanced BPA, which is gradually clawed back when TI exceeds \$25,000 and eliminated when TI reaches \$75,000. The marginal rates for TI between \$25,000 and \$75,000 reflect this claw-back.
- (6) The bracket relates to surtaxes levied by Ontario or Prince Edward Island, and assumes that only the BPA is available.