2026 personal tax rates

Nova Scotia

Taxable income	Taxes payable on other income	Average tax rate on other income	Marginal tax rate on			
			Other income	Eligible Canadian dividends[1]	Ineligible Canadian dividends[2]	Capital gains
$0	$0	0.0%	0.0%	0.0%	0.0%	0.0%
$2,000	$0	0.0%	0.0%	0.0%	0.0%	0.0%
$4,000	$0	0.0%	0.0%	0.0%	0.0%	0.0%
$6,000	$0	0.0%	0.0%	0.0%	0.0%	0.0%
$8,000	$0	0.0%	0.0%	0.0%	0.0%	0.0%
$10,000	$0	0.0%	0.0%	0.0%	0.0%	0.0%
$12,000	$6	0.0%	8.8%	0.0%	8.4%	4.4%
$14,000	$182	1.3%	8.8%	0.0%	8.4%	4.4%
$16,000	$358	2.2%	8.8%	0.0%	8.4%	4.4%
$18,000	$750	4.2%	22.8%	0.0%	14.1%	11.4%
$20,000	$1,206	6.0%	22.8%	0.0%	14.1%	11.4%
$22,000	$1,662	7.6%	22.8%	0.0%	14.1%	11.4%
$24,000	$2,117	8.8%	22.8%	0.0%	14.1%	11.4%
$26,000	$2,573	9.9%	22.8%	0.0%	14.1%	11.4%
$28,000	$3,029	10.8%	22.8%	0.0%	14.1%	11.4%
$30,000	$3,485	11.6%	22.8%	0.0%	14.1%	11.4%
$32,000	$4,003	12.5%	29.0%	8.4%	21.2%	14.5%
$34,000	$4,582	13.5%	29.0%	8.4%	21.2%	14.5%
$36,000	$5,161	14.3%	29.0%	8.4%	21.2%	14.5%
$38,000	$5,740	15.1%	29.0%	8.4%	21.2%	14.5%
$40,000	$6,319	15.8%	29.0%	8.4%	21.2%	14.5%
$42,000	$6,898	16.4%	29.0%	8.4%	21.2%	14.5%
$44,000	$7,477	17.0%	29.0%	8.4%	21.2%	14.5%
$46,000	$8,056	17.5%	29.0%	8.4%	21.2%	14.5%
$48,000	$8,635	18.0%	29.0%	8.4%	21.2%	14.5%
$50,000	$9,214	18.4%	29.0%	8.4%	21.2%	14.5%
$52,000	$9,793	18.8%	29.0%	8.4%	21.2%	14.5%
$54,000	$10,372	19.2%	29.0%	8.4%	21.2%	14.5%
$56,000	$10,951	19.6%	29.0%	8.4%	21.2%	14.5%
$58,000	$11,530	19.9%	29.0%	8.4%	21.2%	14.5%
$60,000	$12,205	20.3%	35.5%	16.0%	28.7%	17.7%
$62,000	$12,914	20.8%	37.2%	18.4%	30.6%	18.6%
$64,000	$13,657	21.3%	37.2%	18.4%	30.6%	18.6%
$66,000	$14,401	21.8%	37.2%	18.4%	30.6%	18.6%
$68,000	$15,144	22.3%	37.2%	18.4%	30.6%	18.6%

1 Taxes calculated on Canadian dividend amounts assume that the dividends are generated from Canadian public corporations and, as such, are considered as eligible dividends for Canadian tax purposes.

2 Ineligible Canadian Dividend amounts are typically dividends that are received from Canadian Controlled Private Corporations (CCPC) on income that is subject to tax at the small business rate.

Rates are subject to change in accordance with federal and provincial budgets.

2026 personal tax rates

Nova Scotia

Taxable income	Taxes payable on other income	Average tax rate on other income	Marginal tax rate on			
			Other income	Eligible Canadian dividends[1]	Ineligible Canadian dividends[2]	Capital gains
$70,000	$15,887	22.7%	37.2%	18.4%	30.6%	18.6%
$72,000	$16,631	23.1%	37.2%	18.4%	30.6%	18.6%
$74,000	$17,374	23.5%	37.2%	18.4%	30.6%	18.6%
$76,000	$18,118	23.8%	37.2%	18.4%	30.6%	18.6%
$78,000	$18,861	24.2%	37.2%	18.4%	30.6%	18.6%
$80,000	$19,604	24.5%	37.2%	18.4%	30.6%	18.6%
$82,000	$20,348	24.8%	37.2%	18.4%	30.6%	18.6%
$84,000	$21,091	25.1%	37.2%	18.4%	30.6%	18.6%
$86,000	$21,835	25.4%	37.2%	18.4%	30.6%	18.6%
$88,000	$22,578	25.7%	37.2%	18.4%	30.6%	18.6%
$90,000	$23,321	25.9%	37.2%	18.4%	30.6%	18.6%
$92,000	$24,065	26.2%	37.2%	18.4%	30.6%	18.6%
$94,000	$24,808	26.4%	37.2%	18.4%	30.6%	18.6%
$96,000	$25,552	26.6%	37.2%	18.4%	30.6%	18.6%
$98,000	$26,300	26.8%	38.0%	19.5%	31.6%	19.0%
$100,000	$27,060	27.1%	38.0%	19.5%	31.6%	19.0%
$110,000	$30,860	28.1%	38.0%	19.5%	31.6%	19.0%
$120,000	$34,822	29.0%	43.5%	27.1%	37.9%	21.8%
$130,000	$39,172	30.1%	43.5%	27.1%	37.9%	21.8%
$140,000	$43,522	31.1%	43.5%	27.1%	37.9%	21.8%
$150,000	$47,872	31.9%	43.5%	27.1%	37.9%	21.8%
$200,000	$71,735	35.9%	50.0%	36.1%	45.4%	25.0%
$250,000	$96,882	38.8%	50.0%	36.1%	45.4%	25.0%
$300,000	$123,568	41.2%	54.0%	41.6%	50.0%	27.0%
$400,000	$177,568	44.4%	54.0%	41.6%	50.0%	27.0%
$500,000	$231,568	46.3%	54.0%	41.6%	50.0%	27.0%
$1,000,000	$501,568	50.2%	54.0%	41.6%	50.0%	27.0%
$1,250,000	$636,568	50.9%	54.0%	41.6%	50.0%	27.0%

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