2026 personal tax rates

Manitoba

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	$0	0.0%	0.0%	0.0%	0.0%	0.0%
$14,000	$0	0.0%	0.0%	0.0%	0.0%	0.0%
$16,000	$24	0.1%	10.8%	3.9%	11.5%	5.4%
$18,000	$456	2.5%	24.8%	3.9%	17.2%	12.4%
$20,000	$952	4.8%	24.8%	3.9%	17.2%	12.4%
$22,000	$1,448	6.6%	24.8%	3.9%	17.2%	12.4%
$24,000	$1,944	8.1%	24.8%	3.9%	17.2%	12.4%
$26,000	$2,440	9.4%	24.8%	3.9%	17.2%	12.4%
$28,000	$2,936	10.5%	24.8%	3.9%	17.2%	12.4%
$30,000	$3,432	11.4%	24.8%	3.9%	17.2%	12.4%
$32,000	$3,928	12.3%	24.8%	3.9%	17.2%	12.4%
$34,000	$4,424	13.0%	24.8%	3.9%	17.2%	12.4%
$36,000	$4,920	13.7%	24.8%	3.9%	17.2%	12.4%
$38,000	$5,416	14.3%	24.8%	3.9%	17.2%	12.4%
$40,000	$5,912	14.8%	24.8%	3.9%	17.2%	12.4%
$42,000	$6,408	15.3%	24.8%	3.9%	17.2%	12.4%
$44,000	$6,904	15.7%	24.8%	3.9%	17.2%	12.4%
$46,000	$7,400	16.1%	24.8%	3.9%	17.2%	12.4%
$48,000	$7,916	16.5%	26.8%	6.6%	19.5%	13.4%
$50,000	$8,451	16.9%	26.8%	6.6%	19.5%	13.4%
$52,000	$8,986	17.3%	26.8%	6.6%	19.5%	13.4%
$54,000	$9,521	17.6%	26.8%	6.6%	19.5%	13.4%
$56,000	$10,056	18.0%	26.8%	6.6%	19.5%	13.4%
$58,000	$10,591	18.3%	26.8%	6.6%	19.5%	13.4%
$60,000	$11,222	18.7%	33.3%	14.1%	27.0%	16.6%
$62,000	$11,887	19.2%	33.3%	14.1%	27.0%	16.6%
$64,000	$12,552	19.6%	33.3%	14.1%	27.0%	16.6%
$66,000	$13,217	20.0%	33.3%	14.1%	27.0%	16.6%
$68,000	$13,882	20.4%	33.3%	14.1%	27.0%	16.6%

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

Manitoba

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	$14,547	20.8%	33.3%	14.1%	27.0%	16.6%
$72,000	$15,212	21.1%	33.3%	14.1%	27.0%	16.6%
$74,000	$15,877	21.5%	33.3%	14.1%	27.0%	16.6%
$76,000	$16,542	21.8%	33.3%	14.1%	27.0%	16.6%
$78,000	$17,207	22.1%	33.3%	14.1%	27.0%	16.6%
$80,000	$17,872	22.3%	33.3%	14.1%	27.0%	16.6%
$82,000	$18,537	22.6%	33.3%	14.1%	27.0%	16.6%
$84,000	$19,202	22.9%	33.3%	14.1%	27.0%	16.6%
$86,000	$19,867	23.1%	33.3%	14.1%	27.0%	16.6%
$88,000	$20,532	23.3%	33.3%	14.1%	27.0%	16.6%
$90,000	$21,197	23.6%	33.3%	14.1%	27.0%	16.6%
$92,000	$21,862	23.8%	33.3%	14.1%	27.0%	16.6%
$94,000	$22,527	24.0%	33.3%	14.1%	27.0%	16.6%
$96,000	$23,192	24.2%	33.3%	14.1%	27.0%	16.6%
$98,000	$23,857	24.3%	33.3%	14.1%	27.0%	16.6%
$100,000	$24,522	24.5%	37.9%	20.5%	32.3%	19.0%
$110,000	$28,312	25.7%	37.9%	20.5%	32.3%	19.0%
$120,000	$32,265	26.9%	43.4%	28.1%	38.6%	21.7%
$130,000	$36,605	28.2%	43.4%	28.1%	38.6%	21.7%
$140,000	$40,945	29.2%	43.4%	28.1%	38.6%	21.7%
$150,000	$45,285	30.2%	43.4%	28.1%	38.6%	21.7%
$200,000	$67,596	33.8%	46.4%	32.3%	42.1%	23.2%
$250,000	$91,370	36.5%	46.4%	32.3%	42.1%	23.2%
$300,000	$116,681	38.9%	50.4%	37.8%	46.7%	25.2%
$400,000	$167,933	42.0%	50.4%	37.8%	46.7%	25.2%
$500,000	$218,333	43.7%	50.4%	37.8%	46.7%	25.2%
$1,000,000	$470,333	47.0%	50.4%	37.8%	46.7%	25.2%
$1,250,000	$596,333	47.7%	50.4%	37.8%	46.7%	25.2%

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