2026 tax tables

Personal and corporate tax tables

2026 combined personal tax rates

(effective from January to December 2026)

Province	Eligible Dividend Tax Rate	Eligible Dividend Tax Credit[1]	Non-Eligible Dividend Tax Rate	Non-Eligible Dividend Tax Credit[1]	Top Marginal Tax Rate	Top Capital Gain Tax Rate	Top Donation Rate[2]
Alberta	34.31%	23.14%	42.31%	11.21%	48.00%	24.00%	54.00%
British Columbia	36.54%	27.02%	48.89%	10.99%	53.50%	26.75%	53.50%
Manitoba	37.78%	23.02%	46.67%	9.81%	50.40%	25.20%	50.40%
New Brunswick	32.40%	29.02%	46.83%	11.78%	52.50%	26.25%	50.95%
Newfoundland and Labrador	46.20%	21.32%	48.96%	12.23%	54.80%	27.40%	54.80%
Nova Scotia	41.58%	23.87%	49.99%	10.53%	54.00%	27.00%	54.00%
Nunavut	33.08%	20.53%	37.79%	11.64%	44.50%	22.25%	44.50%
Northwest Territories	28.33%	26.52%	36.82%	15.03%	47.05%	23.53%	47.05%
Ontario	39.34%	25.02%	47.74%	12.02%	53.53%	26.77%	50.41%
Prince Edward Island	36.54%	25.52%	47.92%	10.33%	52.00%	26.00%	52.00%
Quebec	40.11%	26.72%	48.70%	12.45%	53.31%	26.65%	53.31%
Saskatchewan	29.64%	26.02%	41.34%	11.55%	47.50%	23.75%	47.50%
Yukon	28.93%	27.04%	44.04%	9.70%	48.00%	24.00%	45.80%
Federal	**24.81%**	**15.02%**	**27.57%**	**9.03%**	**33.00%**	**16.50%**	

1 On taxable dividend

2 These rates factor in provincial surtax (Ontario). The federal donation tax credit rate is 33% for donations over $200, to the extent that the taxpayer has taxable income which attracts tax at the top marginal tax rate (income that exceeds $258,482). For donations over $200 that do not attract the 33% rate, the federal donation tax credit rate is 29%. BC and Quebec have similar rules for their provincial donation tax credits.

2026 tax tables

Personal and corporate tax tables

2026 combined corporate tax rates

(effective from January to December 2026)

Province	Active Business Income (ABI)			Corporate Investment Tax Rate		
	Small Business Income Limit	Small Business Rate	General Rate	Interest	Top Capital Gain Tax Rate	Canadian Dividend
Alberta	$500,000	11.00%	23.00%	46.67%	23.34%	38.33%
British Columbia	$500,000	11.00%	27.00%	50.67%	25.34%	38.33%
Manitoba	$500,000	9.00%	27.00%	50.67%	25.34%	38.33%
New Brunswick	$500,000	11.50%	29.00%	52.67%	26.34%	38.33%
Newfoundland and Labrador	$500,000	11.50%	30.00%	53.67%	26.84%	38.33%
Nova Scotia	$700,000	10.50%	29.00%	52.67%	26.34%	38.33%
Nunavut	$500,000	12.00%	27.00%	50.67%	25.34%	38.33%
Northwest Territories	$500,000	11.00%	26.50%	50.17%	25.09%	38.33%
Ontario	$500,000	12.20%	26.50%	50.17%	25.09%	38.33%
Prince Edward Island	$600,000	10.00%	30.00%	53.67%	26.84%	38.33%
Quebec	$500,000	12.20%	26.50%	50.17%	25.09%	38.33%
Saskatchewan	$600,000	10.00%	27.00%	50.67%	25.34%	38.33%
Yukon	$500,000	9.00%	27.00%	50.67%	25.34%	38.33%
Federal	**$500,000**	**9.00%**	**15.00%**	**38.67%**		

The small business limit is $500,000 in all provinces & territories except for: Nova Scotia, where it is $700,000; PEI, where it is $600,000; and Saskatchewan, where it is $600,000. Therefore, a tax rate of 16.50% applies in Nova Scotia on active business income between $500,000 and $700,000; a tax rate of 16% applies in PEI on active business income between $500,000 and $600,000; and a tax rate of 16% applies in Saskatchewan on active business income between $500,000 and $600,000. Please note that the small business limit may be reduced if the corporation and any associated corporations earn more than $50,000 passive income.

Sources: *Federal and provincial/territorial income tax legislation and legislative proposals, December 2025. RBC Wealth Management Services. Calculations are done in accordance with federal and provincial/territorial legislation and legislative proposals.*

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