2026 personal tax rates

New Brunswick

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	$32	0.2%	9.4%	0.0%	7.6%	4.7%
$16,000	$220	1.4%	9.4%	0.0%	7.6%	4.7%
$18,000	$624	3.5%	23.4%	0.0%	13.4%	11.7%
$20,000	$1,092	5.5%	23.4%	0.0%	13.4%	11.7%
$22,000	$1,560	7.1%	23.4%	0.0%	13.4%	11.7%
$24,000	$2,028	8.5%	23.4%	0.0%	13.4%	11.7%
$26,000	$2,496	9.6%	23.4%	0.0%	13.4%	11.7%
$28,000	$2,964	10.6%	23.4%	0.0%	13.4%	11.7%
$30,000	$3,432	11.4%	23.4%	0.0%	13.4%	11.7%
$32,000	$3,900	12.2%	23.4%	0.0%	13.4%	11.7%
$34,000	$4,368	12.8%	23.4%	0.0%	13.4%	11.7%
$36,000	$4,836	13.4%	23.4%	0.0%	13.4%	11.7%
$38,000	$5,304	14.0%	23.4%	0.0%	13.4%	11.7%
$40,000	$5,772	14.4%	23.4%	0.0%	13.4%	11.7%
$42,000	$6,240	14.9%	23.4%	0.0%	13.4%	11.7%
$44,000	$6,708	15.2%	23.4%	0.0%	13.4%	11.7%
$46,000	$7,176	15.6%	23.4%	0.0%	13.4%	11.7%
$48,000	$7,644	15.9%	23.4%	0.0%	13.4%	11.7%
$50,000	$8,112	16.2%	23.4%	0.0%	13.4%	11.7%
$52,000	$8,580	16.5%	23.4%	0.0%	13.4%	11.7%
$54,000	$9,125	16.9%	28.0%	0.0%	18.7%	14.0%
$56,000	$9,685	17.3%	28.0%	0.0%	18.7%	14.0%
$58,000	$10,245	17.7%	28.0%	0.0%	18.7%	14.0%
$60,000	$10,901	18.2%	34.5%	7.6%	26.1%	17.3%
$62,000	$11,591	18.7%	34.5%	7.6%	26.1%	17.3%
$64,000	$12,281	19.2%	34.5%	7.6%	26.1%	17.3%
$66,000	$12,971	19.7%	34.5%	7.6%	26.1%	17.3%
$68,000	$13,661	20.1%	34.5%	7.6%	26.1%	17.3%

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

New Brunswick

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	$14,351	20.5%	34.5%	7.6%	26.1%	17.3%
$72,000	$15,041	20.9%	34.5%	7.6%	26.1%	17.3%
$74,000	$15,731	21.3%	34.5%	7.6%	26.1%	17.3%
$76,000	$16,421	21.6%	34.5%	7.6%	26.1%	17.3%
$78,000	$17,111	21.9%	34.5%	7.6%	26.1%	17.3%
$80,000	$17,801	22.3%	34.5%	7.6%	26.1%	17.3%
$82,000	$18,491	22.5%	34.5%	7.6%	26.1%	17.3%
$84,000	$19,181	22.8%	34.5%	7.6%	26.1%	17.3%
$86,000	$19,871	23.1%	34.5%	7.6%	26.1%	17.3%
$88,000	$20,561	23.4%	34.5%	7.6%	26.1%	17.3%
$90,000	$21,251	23.6%	34.5%	7.6%	26.1%	17.3%
$92,000	$21,941	23.8%	34.5%	7.6%	26.1%	17.3%
$94,000	$22,631	24.1%	34.5%	7.6%	26.1%	17.3%
$96,000	$23,321	24.3%	34.5%	7.6%	26.1%	17.3%
$98,000	$24,011	24.5%	34.5%	7.6%	26.1%	17.3%
$100,000	$24,701	24.7%	34.5%	7.6%	26.1%	17.3%
$110,000	$28,258	25.7%	36.5%	10.3%	28.4%	18.3%
$120,000	$32,070	26.7%	42.0%	17.9%	34.8%	21.0%
$130,000	$36,270	27.9%	42.0%	17.9%	34.8%	21.0%
$140,000	$40,470	28.9%	42.0%	17.9%	34.8%	21.0%
$150,000	$44,670	29.8%	42.0%	17.9%	34.8%	21.0%
$200,000	$66,497	33.2%	48.5%	26.9%	42.2%	24.3%
$250,000	$90,894	36.4%	48.5%	26.9%	42.2%	24.3%
$300,000	$116,830	38.9%	52.5%	32.4%	46.8%	26.3%
$400,000	$169,330	42.3%	52.5%	32.4%	46.8%	26.3%
$500,000	$221,830	44.4%	52.5%	32.4%	46.8%	26.3%
$1,000,000	$484,330	48.4%	52.5%	32.4%	46.8%	26.3%
$1,250,000	$615,580	49.2%	52.5%	32.4%	46.8%	26.3%

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