2026 personal tax rates

Average Canadian marginal tax rates

Taxable 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%
$2,000	0.0%	0.0%	0.0%	0.0%
$4,000	0.0%	0.0%	0.0%	0.0%
$6,000	0.0%	0.0%	0.0%	0.0%
$8,000	0.0%	0.0%	0.0%	0.0%
$10,000	0.0%	0.0%	0.0%	0.0%
$12,000	1.3%	0.3%	1.1%	0.7%
$14,000	2.8%	0.3%	2.2%	1.4%
$16,000	4.4%	0.6%	3.8%	2.2%
$18,000	18.7%	0.6%	9.9%	9.4%
$20,000	20.6%	0.8%	11.0%	10.3%
$22,000	21.4%	0.8%	11.7%	10.7%
$24,000	22.0%	0.8%	12.2%	11.0%
$26,000	22.0%	0.8%	12.2%	11.0%
$28,000	22.0%	0.8%	12.2%	11.0%
$30,000	22.0%	0.8%	12.2%	11.0%
$32,000	22.5%	1.4%	12.8%	11.2%
$34,000	22.8%	1.8%	13.1%	11.4%
$36,000	22.8%	1.8%	13.1%	11.4%
$38,000	22.8%	1.8%	13.1%	11.4%
$40,000	22.8%	1.8%	13.1%	11.4%
$42,000	22.8%	1.8%	13.1%	11.4%
$44,000	22.8%	1.8%	13.1%	11.4%
$46,000	23.2%	2.4%	13.6%	11.6%
$48,000	23.4%	2.6%	13.8%	11.7%
$50,000	23.4%	2.6%	13.8%	11.7%
$52,000	23.6%	2.6%	14.0%	11.8%
$54,000	24.4%	2.6%	15.0%	12.2%
$56,000	25.2%	3.4%	15.9%	12.6%
$58,000	25.2%	3.4%	15.9%	12.6%
$60,000	31.8%	10.9%	23.5%	15.9%
$62,000	32.1%	11.3%	23.9%	16.1%
$64,000	32.1%	11.3%	23.9%	16.1%
$66,000	32.4%	11.6%	24.1%	16.2%
$68,000	32.4%	11.6%	24.1%	16.2%

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

Average Canadian marginal tax rates

Taxable income	Marginal tax rate on			
	Other income	Eligible Canadian dividends[1]	Ineligible Canadian dividends[2]	Capital gains
$70,000	32.4%	11.6%	24.1%	16.2%
$72,000	32.4%	11.6%	24.1%	16.2%
$74,000	32.4%	11.6%	24.1%	16.2%
$76,000	32.4%	11.6%	24.1%	16.2%
$78,000	32.4%	11.6%	24.1%	16.2%
$80,000	32.4%	11.6%	24.1%	16.2%
$82,000	32.4%	11.7%	24.1%	16.2%
$84,000	32.4%	11.7%	24.1%	16.2%
$86,000	32.4%	11.7%	24.1%	16.2%
$88,000	32.4%	11.7%	24.2%	16.2%
$90,000	32.5%	11.8%	24.3%	16.2%
$92,000	32.5%	11.8%	24.3%	16.2%
$94,000	32.5%	11.8%	24.3%	16.2%
$96,000	32.6%	12.1%	24.4%	16.3%
$98,000	32.7%	12.2%	24.5%	16.3%
$100,000	33.0%	12.7%	24.9%	16.5%
$110,000	34.3%	13.9%	26.4%	17.2%
$120,000	40.5%	21.8%	33.5%	20.2%
$130,000	40.5%	21.8%	33.5%	20.2%
$140,000	40.6%	22.0%	33.6%	20.3%
$150,000	41.0%	22.5%	34.1%	20.5%
$200,000	45.7%	28.9%	39.5%	22.9%
$250,000	46.1%	29.4%	39.9%	23.0%
$300,000	50.4%	35.3%	44.9%	25.2%
$400,000	50.5%	35.4%	44.9%	25.2%
$500,000	50.6%	35.6%	45.1%	25.3%
$1,000,000	50.7%	35.7%	45.2%	25.3%
$1,250,000	50.7%	35.8%	45.2%	25.3%

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.

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