

2026 personal tax rates

Ontario



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	\$51	0.4%	5.1%	0.0%	2.4%	2.5%
\$16,000	\$152	1.0%	5.1%	0.0%	2.4%	2.5%
\$18,000	\$470	2.6%	19.1%	0.0%	8.1%	9.5%
\$20,000	\$851	4.3%	19.1%	0.0%	8.1%	9.5%
\$22,000	\$1,232	5.6%	19.1%	0.0%	8.1%	9.5%
\$24,000	\$1,613	6.7%	19.1%	0.0%	8.1%	9.5%
\$26,000	\$1,994	7.7%	19.1%	0.0%	8.1%	9.5%
\$28,000	\$2,375	8.5%	19.1%	0.0%	8.1%	9.5%
\$30,000	\$2,756	9.2%	19.1%	0.0%	8.1%	9.5%
\$32,000	\$3,137	9.8%	19.1%	0.0%	8.1%	9.5%
\$34,000	\$3,518	10.3%	19.1%	0.0%	8.1%	9.5%
\$36,000	\$3,899	10.8%	19.1%	0.0%	8.1%	9.5%
\$38,000	\$4,280	11.3%	19.1%	0.0%	8.1%	9.5%
\$40,000	\$4,661	11.7%	19.1%	0.0%	8.1%	9.5%
\$42,000	\$5,042	12.0%	19.1%	0.0%	8.1%	9.5%
\$44,000	\$5,423	12.3%	19.1%	0.0%	8.1%	9.5%
\$46,000	\$5,804	12.6%	19.1%	0.0%	8.1%	9.5%
\$48,000	\$6,185	12.9%	19.1%	0.0%	8.1%	9.5%
\$50,000	\$6,566	13.1%	19.1%	0.0%	8.1%	9.5%
\$52,000	\$6,947	13.4%	19.1%	0.0%	8.1%	9.5%
\$54,000	\$7,332	13.6%	23.2%	0.0%	12.8%	11.6%
\$56,000	\$7,795	13.9%	23.2%	0.0%	12.8%	11.6%
\$58,000	\$8,258	14.2%	23.2%	0.0%	12.8%	11.6%
\$60,000	\$8,817	14.7%	29.7%	7.6%	20.3%	14.8%
\$62,000	\$9,410	15.2%	29.7%	7.6%	20.3%	14.8%
\$64,000	\$10,003	15.6%	29.7%	7.6%	20.3%	14.8%
\$66,000	\$10,596	16.1%	29.7%	7.6%	20.3%	14.8%
\$68,000	\$11,189	16.5%	29.7%	7.6%	20.3%	14.8%

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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\$70,000	\$11,782	16.8%	29.7%	7.6%	20.3%	14.8%
\$72,000	\$12,375	17.2%	29.7%	7.6%	20.3%	14.8%
\$74,000	\$12,968	17.5%	29.7%	7.6%	20.3%	14.8%
\$76,000	\$13,561	17.8%	29.7%	7.6%	20.3%	14.8%
\$78,000	\$14,154	18.1%	29.7%	7.6%	20.3%	14.8%
\$80,000	\$14,747	18.4%	29.7%	7.6%	20.3%	14.8%
\$82,000	\$15,340	18.7%	29.7%	8.7%	20.3%	14.8%
\$84,000	\$15,933	19.0%	29.7%	8.7%	20.3%	14.8%
\$86,000	\$16,526	19.2%	29.7%	8.7%	20.3%	14.8%
\$88,000	\$17,119	19.5%	29.7%	8.7%	20.8%	14.8%
\$90,000	\$17,712	19.7%	29.7%	8.7%	20.8%	14.8%
\$92,000	\$18,305	19.9%	29.7%	8.7%	20.8%	14.8%
\$94,000	\$18,898	20.1%	29.7%	8.7%	20.8%	14.8%
\$96,000	\$19,511	20.3%	31.5%	12.1%	22.4%	15.7%
\$98,000	\$20,141	20.6%	31.5%	12.1%	22.4%	15.7%
\$100,000	\$20,771	20.8%	31.5%	12.1%	22.4%	15.7%
\$110,000	\$23,972	21.8%	33.9%	15.4%	25.9%	16.9%
\$120,000	\$27,853	23.2%	43.4%	25.4%	36.1%	21.7%
\$130,000	\$32,194	24.8%	43.4%	25.4%	36.1%	21.7%
\$140,000	\$36,535	26.1%	43.4%	25.4%	36.1%	21.7%
\$150,000	\$40,876	27.3%	45.0%	27.5%	37.9%	22.5%
\$200,000	\$63,972	32.0%	48.0%	31.7%	41.3%	24.0%
\$250,000	\$88,572	35.4%	49.5%	33.8%	43.1%	24.8%
\$300,000	\$115,023	38.3%	53.5%	39.3%	47.7%	26.8%
\$400,000	\$168,552	42.1%	53.5%	39.3%	47.7%	26.8%
\$500,000	\$222,082	44.4%	53.5%	39.3%	47.7%	26.8%
\$1,000,000	\$489,730	49.0%	53.5%	39.3%	47.7%	26.8%
\$1,250,000	\$623,554	49.9%	53.5%	39.3%	47.7%	26.8%

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