

2026 investment income tax rates

Tax brackets

The rates below are the combined federal and provincial marginal rates, including all surtaxes. It is assumed that the only credits claimed are the basic personal amount. These rates are correct as at January 1, 2026 and do not reflect changes resulting from federal or provincial announcements after that date.

Taxable income	Marginal tax rates (%)			
	Interest and regular income	Capital gains	Non-eligible Canadian dividends	Eligible Canadian dividends
Alberta 2026				
First \$16,452	–	–	–	–
16,453 – 22,769	14.00	7.00	5.72	-1.41
22,770 – 58,523	22.00	11.00	12.41	-1.57
58,524 – 61,200	28.50	14.25	19.88	7.40
61,201 – 117,045	30.50	15.25	22.18	10.16
117,046 – 154,259	36.00	18.00	28.51	17.75
154,260 – 181,440	38.00	19.00	30.81	20.51
181,441 – 185,111	41.29	20.65	34.59	25.05
185,112 – 246,813	42.29	21.15	35.74	26.43
246,814 – 258,482	43.29	21.65	36.89	27.81
258,483 – 370,220	47.00	23.50	41.16	32.93
\$370,221 and over	48.00	24.00	42.31	34.31
British Columbia 2026				
First \$13,216	–	–	–	–
13,217 – 16,452	5.06	2.53	-6.82	-30.30
16,453 – 50,363	19.06	9.53	9.28	-10.98
50,364 – 58,523	21.70	10.85	12.32	-7.34
58,524 – 100,728	28.20	14.10	19.79	1.63
100,729 – 115,647	31.00	15.50	23.01	5.49
115,648 – 117,045	32.79	16.40	25.07	7.96
117,046 – 140,430	38.29	19.15	31.39	15.55
140,431 – 181,440	40.70	20.35	34.17	18.88
181,441 – 190,404	43.99	22.00	37.95	23.42
190,405 – 258,482	46.09	23.05	40.36	26.32
258,483 – 265,545	49.80	24.90	44.63	31.44
\$265,546 and over	53.50	26.75	48.89	36.54



Taxable income	Marginal tax rates (%)			
	Interest and regular income	Capital gains	Non-eligible Canadian dividends	Eligible Canadian dividends
Ontario 2026				
First \$12,989	–	–	–	–
12,990 - 16,452	5.05	2.53	-8.01	-27.56
16,453 - 53,891	19.05	9.53	8.09	-8.24
53,892 - 58,523	23.15	11.58	12.80	-2.58
58,524 - 94,901	29.65	14.83	20.28	6.39
94,902 - 107,785	31.48	15.74	22.38	8.92
107,786 - 111,810	33.89	16.95	25.16	12.24
111,811 - 117,045	37.91	18.95	29.78	17.79
117,046 - 150,000	43.41	21.70	36.10	25.38
150,001 - 181,440	44.97	22.48	37.90	27.53
181,441 - 220,000	48.26	24.13	41.68	32.07
220,001 - 258,482	49.82	24.91	43.47	34.22
\$258,483 and over	53.53	26.76	47.74	39.34
Saskatchewan 2026				
First \$16,452	–	–	–	–
16,453 – 20,381	14.00	7.00	5.72	-1.41
20,382 – 54,531	24.50	12.25	14.89	-2.10
54,532 – 58,523	26.50	13.25	17.19	0.66
58,524 – 117,045	33.00	16.50	24.67	9.63
117,046 – 155,804	38.50	19.25	30.99	17.22
155,805 – 181,440	40.50	20.25	33.29	19.98
181,441 – 258,482	43.79	21.90	37.08	24.52
\$258,483 and over	47.50	23.75	41.34	29.64
Manitoba 2026				
First \$15,780	–	–	–	–
15,781 – 16,452	10.80	5.40	2.04	-5.82
16,453 – 47,000	24.80	12.40	17.23	2.46
47,001 – 58,523	26.75	13.38	19.48	5.15
58,524 – 100,000	33.25	16.63	26.95	14.12
100,001 – 117,045	37.90	18.95	32.30	20.53
117,046 – 181,440	43.40	21.70	38.62	28.12
181,441 – 200,000	46.69	23.35	42.41	32.66
200,001 – 258,482	47.54	23.77	43.39	33.84
258,483 – 400,000	51.25	25.63	47.65	38.96
\$400,001 and over	50.40	25.20	46.67	37.78
Quebec 2026				
First \$16,452	–	–	–	–
16,453 – 18,952	11.69	5.85	13.44	16.13
18,953 – 54,345	25.69	12.85	25.61	19.31
54,346 – 58,523	30.69	15.35	31.36	26.21
58,524 – 108,680	36.12	18.06	37.60	33.70
108,681 – 117,045	41.12	20.56	43.35	40.60
117,046 – 132,245	45.71	22.86	48.63	46.93
132,246 – 181,440	47.46	23.73	50.65	49.35
181,441 – 258,482	50.21	25.10	53.78	53.08
\$258,483 and over	53.31	26.65	57.37	57.41



Taxable income	Marginal tax rates (%)			
	Interest and regular income	Capital gains	Non-eligible Canadian dividends	Eligible Canadian dividends
New Brunswick 2026				
First \$13,664	–	–	–	–
13,665 - 16,452	9.40	4.70	-2.74	-27.08
16,453 - 52,333	23.40	11.70	13.36	-7.76
52,334 - 58,523	28.00	14.00	18.65	-1.41
58,524 - 104,666	34.50	17.25	26.13	7.56
104,667 - 117,045	36.50	18.25	28.43	10.32
117,046 - 181,440	42.00	21.00	34.75	17.91
181,441 - 193,861	45.29	22.65	38.54	22.45
193,862 - 258,482	48.79	24.40	42.56	27.28
\$258,483 and over	52.50	26.25	46.83	32.40
Nova Scotia 2026				
First \$11,932	–	–	–	–
11,933 - 16,452	8.79	4.40	-2.00	-20.81
16,453 - 30,995	22.79	11.40	14.10	-1.49
30,996 - 58,523	28.95	14.48	21.18	7.01
58,524 - 61,991	35.45	17.73	28.66	15.98
61,992 - 97,417	37.17	18.59	30.64	18.35
97,418 - 117,045	38.00	19.00	31.59	19.50
117,046 - 157,124	43.50	21.75	37.92	27.09
157,125 - 181,440	47.00	23.50	41.94	31.92
181,441 - 258,482	50.29	25.15	45.72	36.46
\$258,483 and over	54.00	27.00	49.99	41.58
PEI 2026				
First \$15,000	–	–	–	–
15,001 - 16,452	9.50	4.75	-0.95	-22.11
16,453 - 33,928	23.50	11.75	15.15	-2.79
33,929 - 58,523	27.47	13.74	19.71	2.69
58,524 - 65,820	33.97	16.99	27.19	11.66
65,821 - 106,890	37.10	18.55	30.79	15.98
106,891 - 117,045	38.12	19.06	31.96	17.39
117,046 - 142,520	43.62	21.81	38.28	24.98
142,521 - 181,440	45.00	22.50	39.87	26.88
181,441 - 258,482	48.29	24.15	43.65	31.42
\$258,483 and over	52.00	26.00	47.92	36.54
Newfoundland & Labrador 2026				
First \$11,188	–	–	–	–
11,189 - 16,452	8.70	4.35	-4.06	-17.42
16,453 - 44,678	22.70	11.35	12.04	1.90
44,679 - 58,523	28.50	14.25	18.71	9.91
58,524 - 89,354	35.00	17.50	26.19	18.88
89,355 - 117,045	36.30	18.15	27.68	20.67
117,046 - 159,528	41.80	20.90	34.01	28.26
159,529 - 181,440	43.80	21.90	36.31	31.02
181,441 - 223,340	47.09	23.55	40.09	35.56
223,341 - 258,482	49.09	24.55	42.39	38.32
258,483 - 285,319	52.80	26.40	46.66	43.44
285,320 - 570,638	53.80	26.90	47.81	44.82
570,639 - 1,141,275	54.30	27.15	48.38	45.51
\$1,141,276 and over	54.80	27.40	48.96	46.20



Taxable income	Marginal tax rates (%)			
	Interest and regular income	Capital gains	Non-eligible Canadian dividends	Eligible Canadian dividends
Northwest Territories 2026				
First \$16,452	–	–	–	–
16,453 – 18,198	14.00	7.00	5.72	-1.41
18,199 – 53,003	19.90	9.95	5.60	-9.14
53,004 – 58,523	22.60	11.30	8.71	-5.41
58,524 – 106,009	29.10	14.55	16.18	3.56
106,010 – 117,045	32.70	16.35	20.32	8.53
117,046 – 172,346	38.20	19.10	26.65	16.12
172,347 – 181,440	40.05	20.03	28.77	18.67
181,441 – 258,482	43.34	21.67	32.56	23.21
\$258,483 and over	47.05	23.53	36.82	28.33
Nunavut 2026				
First \$16,452	–	–	–	–
16,453 – 19,659	14.00	7.00	5.72	-1.41
19,660 – 55,801	18.00	9.00	7.31	-3.49
55,802 – 58,523	21.00	10.50	10.76	0.65
58,524 – 111,602	27.50	13.75	18.24	9.62
111,603 – 117,045	29.50	14.75	20.54	12.38
117,046 – 181,439	35.00	17.50	26.86	19.97
181,440 – 258,482	40.79	20.40	33.52	27.96
\$258,483 and over	44.50	22.25	37.79	33.08
Yukon 2026				
First \$16,452	–	–	–	–
16,453 – 58,523	20.40	10.20	12.30	-9.16
58,524 – 117,045	29.50	14.75	22.77	3.40
117,046 – 181,440	36.90	18.45	31.28	13.61
181,441 – 258,482	42.22	21.11	37.40	20.95
258,483 – 500,000	45.80	22.90	41.51	25.89
\$500,001 and over	48.00	24.00	44.04	28.93

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