



2013 Top marginal income tax rates for individuals (updated to July 31, 2013)

	British Columbia	Alberta	Saskatchewan	Manitoba	Ontario ¹	Quebec	New Brunswick	Nova Scotia ²	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Canadian non-resident
Top marginal income tax rates (%)														
Ordinary income	43.70%	39.00%	44.00%	46.40%	46.41/ 49.53%	49.97%	45.07%	46.50/ 50.00%	47.37%	42.30%	42.40%	43.05%	40.50%	42.92%
Non-eligible dividends ***	33.71%	27.71%	33.33%	39.15%	32.57/ 36.47%	38.54%	33.05%	31.83/ 36.21%	38.56%	29.96%	30.41%	29.65%	28.96%	*
Eligible dividends **	25.78%	19.29%	24.81%	32.26%	29.54/ 33.85%	35.22%	24.91%	31.23/ 36.06%	28.70%	22.47%	15.93%	22.81%	27.56%	*
Capital gains	21.85%	19.50%	22.00%	23.20%	23.20/ 24.77%	24.99%	22.54%	23.25/ 25.00%	23.69%	21.15%	21.20%	21.53%	20.25%	21.46%

¹ The lower rate applies on income in excess of \$135,054 but less than \$509,000; the higher rate applies on income in excess of \$509,000.

² The lower rate applies on income in excess of \$135,054 but less than \$150,000; the higher rate applies on income in excess of \$150,000.

* Dividends earned by non-residents are subject to a federal withholding tax of 25% and the rate of such withholding tax may be lowered where a tax treaty applies.

** Generally, eligible dividends are dividends paid from income, which is subject to the general corporate tax rate, excluding investment income.

*** Generally, non-eligible dividends are those paid by CCPCs from income eligible for the SBD or from investment income.