



Personal Tax Rates

Combined Top Marginal Tax Rates For Individuals–2026

	Interest and Regular Income	Capital Gains ¹	Eligible Dividends	Non-eligible Dividends
British Columbia	53.50%	26.75%	36.54%	48.89%
Alberta	48.00	24.00	34.31	42.30
Saskatchewan	47.50	23.75	29.64	41.34
Manitoba	50.40	25.20	37.79	46.67
Ontario	53.53	26.76	39.34	47.74
Quebec	53.31	26.65	40.11	48.70
New Brunswick	52.50	26.25	32.40	46.83
Nova Scotia	54.00	27.00	41.58	49.99
Prince Edward Island	52.00	26.00	36.54	47.92
Newfoundland and Labrador	54.80	27.40	46.20	48.96
Yukon	48.00	24.00	28.92	44.05
Northwest Territories	47.05	23.53	28.33	36.82
Nunavut	44.50	22.25	33.08	37.79

Notes

- (1) The rates that apply to capital gains are one-half of the rates that apply to interest and regular income.

The federal government proposed to increase the lifetime capital gains exemption limit for qualified farm property, qualified fishing property and qualified small business corporation shares to \$1.25 million (from \$1,016,836), applicable to dispositions that occur on or after June 25, 2024 (subject to indexation for the 2026 and subsequent taxation years).

The 2025 federal budget announced the cancellation of the proposed Canadian Entrepreneurs' Incentive, which would have allowed an individual taxpayer to use a 1/3 capital gains inclusion rate for the disposition of qualifying shares, subject to a lifetime limit of \$2 million in capital gains per individual.

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