

Courtesy of Tax Templates Inc.

2019 Maximum Combined Personal Rates

Jurisdiction	Eligible dividends	Other than eligible dividends	Capital gains	Other income	
AB	31.71%	42.30%	24.00%	48.00%	Note 1
BC	31.44%	44.63%	24.90%	49.80%	
MB	37.78%	46.67%	25.20%	50.40%	
NB	33.51%	47.75%	26.65%	53.30%	
NL	42.61%	44.59%	25.65%	51.30%	
NS	41.58%	48.28%	27.00%	54.00%	
NT	28.33%	36.82%	23.52%	47.05%	
NU	33.08%	37.79%	22.25%	44.50%	
ON	39.34%	47.40%	26.76%	53.53%	
PE	34.22%	45.22%	25.68%	51.37%	
SK	29.64%	40.37%	23.75%	47.50%	
YT	28.93%	42.17%	24.00%	48.00%	
QC	40.00%	46.25%	26.65%	53.31%	

Note 1

AB - Other than eligible dividends rate of 42.30% reflects the Bill 10 increase to the other than eligible dividend tax credit rate under paragraph 21(j.2)(i) of the Alberta Personal Income Tax Act.

2019 Federal and Provincial/Territorial Tax Rates

Jurisdiction	SBD limit	Up to SBD limit	M&P rate	General rate	
Federal	500,000	9.00%	15.00%	15.00%	
AB	500,000	2.00%	11% - 12%	11% - 12%	Note 2
BC	500,000	2.00%	12.00%	12.00%	
MB	500,000 -		12.00%	12.00%	
NB	500,000	2.50%	14.00%	14.00%	
NL	500,000	3.00%	15.00%	15.00%	
NS	500,000	3.00%	16.00%	16.00%	
NT	500,000	4.00%	11.50%	11.50%	
NU	500,000	4.00%	12.00%	12.00%	
ON	500,000	3.50%	10.00%	11.50%	
PE	500,000	3.50%	16.00%	16.00%	
SK	600,000	2.00%	10.00%	12.00%	
YT	500,000	2.00%	1.50%-2.50%	12.00%	
QC	500,000	6.00%	4.00%-11.60%	11.60%	

Note 2

AB - Bill 3 (Job Creation Tax Cut) reduces the Alberta corporate tax rate from 12% to 11% effective July 1, 2019.

The AB corporate tax rates will be further reduced by 1% each year until 2022, ending at a general corporate rate of 8%.