

2023 COMBINED PERSONAL TAX RATES

<u>From</u>	<u>To</u>	Marginal Rate			
		<u>Regular Income</u>	<u>Capital Gains</u>	<u>Eligible Dividends</u>	<u>Non-Eligible Dividends</u>
0	49,231	20.05%	10.03%	-6.86%	9.24%
49,232	53,359	24.15%	12.08%	-1.20%	13.95%
53,360	86,698	29.65%	14.83%	6.39%	20.28%
86,699	98,463	31.48%	15.74%	8.92%	22.38%
98,464	102,135	33.89%	16.95%	12.24%	25.16%
102,136	106,717	37.91%	18.95%	17.79%	29.78%
106,718	150,000	43.41%	21.70%	25.38%	36.10%
150,001	165,430	44.97%	22.48%	27.53%	37.90%
165,431	220,000	48.29%	24.14%	32.11%	41.72%
220,001	235,675	49.85%	24.92%	34.26%	43.51%
Over 235,675		53.53%	26.76%	39.34%	47.74%

Ignores Ontario Health Premium.