

Manitoba Personal Income Tax Brackets and Tax Rates

2017 Taxable Income	2017 Tax Rates
first \$31,465	10.80%
over \$31,465 up to \$68,005	12.75%
over \$68,005	17.40%

Combined Federal & Manitoba Tax Brackets and Tax Rates

2017 Taxable Income	2017 Marginal Tax Rates			
	Other Income	Capital Gains	Canadian Dividends	
			Eligible	Non-Eligible
first \$31,465	25.80%	12.90%	3.84%	16.96%
over \$31,465 up to \$45,916	27.75%	13.88%	6.53%	19.24%
over \$45,916 up to \$68,005	33.25%	16.63%	14.12%	25.68%
over \$68,005 up to \$91,831	37.90%	18.95%	20.53%	31.12%
over \$91,831 up to \$142,353	43.40%	21.70%	28.12%	37.55%
over \$142,353 up to \$202,800	46.40%	23.20%	32.26%	41.06%
over \$202,800	50.40%	25.20%	37.78%	45.74%

Marginal tax rate for dividends is a % of actual dividends received (not grossed-up taxable amount).

Marginal tax rate for capital gains is a % of total capital gains (not taxable capital gains).

Gross-up rate for eligible dividends is 38%, and for non-eligible dividends is 17% in 2017, and 16% in 2018.

[For more information see Manitoba dividend tax credits.](#)

Manitoba Basic Personal Amount

2017 Personal Amount	2017 Tax Rate
\$9,271	10.80%

Federal Basic Personal Amount

2017 Personal Amount	2017 Tax Rate
\$11,635	15%