

Manitoba Personal Income Tax Brackets and Tax Rates

| 2018 Taxable Income | 2018 Tax Rates |
|------------------------------|----------------|
| first \$31,843 | 10.80% |
| over \$31,843 up to \$68,821 | 12.75% |
| over \$68,821 | 17.40% |

Combined Federal & Manitoba Tax Brackets and Tax Rates

| 2018 Taxable Income | 2018 Marginal Tax Rates | | | |
|--------------------------------|-------------------------|------------------|--------------------|--------------|
| | Other Income | Capital Gains | Canadian Dividends | |
| | | | Eligible | Non-Eligible |
| first \$31,843 | 25.80% | 12.90% | 3.84% | 17.38% |
| over \$31,843 up to \$46,605 | 27.75% | 13.88% | 6.53% | 19.65% |
| over \$46,605 up to \$68,821 | 33.25% | 16.63% | 14.12% | 26.03% |
| over \$68,821 up to \$93,208 | 37.90% | 18.95% | 20.53% | 31.42% |
| over \$93,208 up to \$144,489 | 43.40% | 21.70% | 28.12% | 37.80% |
| over \$144,489 up to \$205,842 | 46.40% | 23.20% | 32.26% | 41.28% |
| over \$205,842 | 50.40% | 25.20% | 37.78% | 45.92% |

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

| 2018 Personal Amount | 2018 Tax Rate |
|----------------------|---------------|
| \$9,382 | 10.80% |

Federal Basic Personal Amount

| 2018 Personal Amount | 2018 Tax Rate |
|----------------------|---------------|
| \$11,810 | 15% |