

# Manitoba & Federal 2026 and 2025 combined tax rates & tax brackets

2026 TAXABLE INCOME	2026 MARGINAL TAX RATES				2025 TAXABLE INCOME	2025 MARGINAL TAX RATES			
	OTHER INCOME	CAPITAL GAINS	CANADIAN DIVIDENDS			OTHER INCOME	CAPITAL GAINS	CANADIAN DIVIDENDS	
			ELIGIBLE	NON ELIGIBLE				ELIGIBLE	NON ELIGIBLE
First \$47,000	24.80%	12.40%	2.46%	17.23%	First \$47,000	25.30%	12.65%	3.15%	17.81%
over \$47,000 up to \$58,523	26.75%	13.38%	5.15%	19.48%	over \$47,000 up to \$57,375	27.25%	13.63%	5.84%	20.05%
over \$58,523 up to \$100,000	33.25%	16.63%	14.12%	26.95%	over \$57,375 up to \$100,000	33.25%	16.63%	14.12%	26.95%
over \$100,000 up to \$117,045	37.90%	18.95%	20.53%	32.30%	over \$100,000 up to \$114,750	37.90%	18.95%	20.53%	32.30%
over \$117,045 up to \$181,440	43.40%	21.70%	28.12%	38.62%	over \$114,750 up to \$177,882	43.40%	21.70%	28.12%	38.62%
over \$181,440 up to \$200,000	46.69%	23.35%	32.67%	42.40%	over \$177,882 up to \$200,000	46.71%	23.36%	32.70%	42.43%
over \$200,000 up to \$258,482	47.54%	23.77%	33.84%	43.38%	over \$200,000 up to \$253,414	47.56%	23.78%	33.87%	43.41%
over \$258,482 up to \$400,000	51.25%	25.63%	38.96%	47.65%	over \$253,414 up to \$400,000	51.25%	25.63%	38.96%	47.65%
over \$400,000	50.40%	25.20%	37.78%	46.67%	over \$400,000	50.40%	25.20%	37.78%	46.67%

## MANITOBA BASIC PERSONAL AMOUNT

2026 PERSONAL AMOUNT	2026 TAX RATE	2025 PERSONAL AMOUNT	2025 TAX RATE
\$15780	10.80%	\$15,780	10.80%

## FEDERAL BASIC PERSONAL AMOUNT

2026 PERSONAL AMOUNT	2026 TAX RATE	2025 PERSONAL AMOUNT	2025 TAX RATE
Minimum \$14,829	14%	Minimum \$14,538	14.5%
Maximum \$16,452		Maximum \$16,129	

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