

Ontario & 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 \$53,891	19.05%	9.53%	0%	8.09%	First \$52,886	19.55%	9.78%	0%	8.66%
\$53,892 up to \$58,523	23.15%	11.58%	0%	12.80%	\$52,887 up to \$57,375	23.65%	11.83%	0%	13.38%
\$58,524 up to \$94,901	29.65%	14.83%	7.56%	20.28%	\$57,376 up to \$93,137	29.65%	14.83%	7.56%	20.28%
\$94,902 up to \$107,785	31.48%	15.74%	8.92%	22.38%	\$93,138 up to \$105,775	31.48%	15.74%	8.92%	22.38%
\$107,786 up to \$111,810	33.89%	16.95%	12.24%	25.16%	\$105,776 up to \$109,723	33.89%	16.95%	12.24%	25.16%
\$111,811 up to \$117,045	37.91%	18.95%	17.79%	29.78%	\$109,724 up to \$114,750	37.91%	18.95%	17.79%	29.78%
\$117,046 up to \$150,000	43.41%	21.70%	25.38%	36.10%	\$114,751 up to \$150,000	43.41%	21.70%	25.38%	36.10%
\$150,001 up to \$181,440	44.97%	22.48%	27.53%	37.90%	\$150,001 up to \$177,882	44.97%	22.48%	27.53%	37.90%
\$181,441 up to \$220,000	48.26%	24.13%	32.08%	41.69%	\$177,883 up to \$220,000	48.28%	24.14%	32.09%	41.71%
\$220,001 up to \$258,482	49.82%	24.91%	34.23%	43.48%	\$220,001 up to \$253,414	49.84%	24.92%	34.25%	43.49%
over \$258,482	53.53%	26.76%	39.34%	47.74%	over \$253,415	53.53%	26.76%	39.34%	47.74%

ONTARIO SURTAXES (Applies to the provincial income tax before surtax)		2026	2025
No Surtax	for basic provincial tax payable	less than \$5,818	less than \$5,710
20%	for basic provincial tax payable	greater than \$5,818	greater than \$5,710
36%	for basic provincial tax payable	greater than \$7,446	greater than \$7,307

ONTARIO BASIC PERSONAL AMOUNT			
2026 PERSONAL AMOUNT	2026 TAX RATE	2025 PERSONAL AMOUNT	2025 TAX RATE
\$12,989	5.05%	\$12,747	5.05%

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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