



Non-residents

Federal personal income tax rates - 2018¹

| Taxable income | | Non-resident rate of 48% | |
|----------------|--------------|--------------------------|----------------|
| Lower limit | Upper limit | Basic tax | Rate on excess |
| \$ - | to \$ 46,605 | \$ - | 22.20% |
| 46,606 | to 93,208 | 10,346 | 30.34% |
| 93,209 | to 144,489 | 24,486 | 38.48% |
| 144,490 | to 205,842 | 44,219 | 42.92% |
| 205,843 | and up | 70,551 | 48.84% |

1. The tax rates reflect budget proposals and news releases to 15 June 2018.