

Non-residents

Federal personal income tax rates - 2026¹

| Taxable income | | Non-resident rate of 48% | |
|----------------|----------------|--------------------------|-------------------|
| Lower limit | Upper limit | Basic tax | Rate on excess |
| \$ - | to \$ 58,523 | \$ - | 20.72% |
| 58,524 | to 117,045 | 12,126 | 30.34% |
| 117,046 | to 181,440 | 29,882 | 38.48% |
| 181,441 | to 258,482 | 54,661 | 42.92% |
| 258,483 | and up | 87,727 | 48.84% |

1. The tax rates reflect budget proposals and news releases to January 15, 2026.