



Shape the future
with confidence

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.