



Non-residents

Federal personal income tax rates - 2020¹

Taxable income		Non-resident rate of 48%	
Lower limit	Upper limit	Basic tax	Rate on excess
\$ -	to \$ 48,535	\$ -	22.20%
48,536	to 97,069	10,775	30.34%
97,070	to 150,473	25,500	38.48%
150,474	to 214,368	46,050	42.92%
214,369	and up	73,474	48.84%

1. The tax rates reflect budget proposals and news releases to January 15, 2020.