

## Non-residents

### Federal personal income tax rates - 2021<sup>1</sup>

Taxable income		Non-resident rate of 48%	
Lower limit	Upper limit	Basic tax	Rate on excess
\$ -	to \$ 49,020	\$ -	22.20%
49,021	to 98,040	10,882	30.34%
98,041	to 151,978	25,755	38.48%
151,979	to 216,511	46,510	42.92%
216,512	and up	74,208	48.84%

1. The tax rates reflect budget proposals and news releases to January 15, 2021.