

Non-residents

Federal personal income tax rates - 2022¹

| Taxable income | | Non-resident rate of 48% | |
|----------------|--------------|--------------------------|----------------|
| Lower limit | Upper limit | Basic tax | Rate on excess |
| \$ - | to \$ 50,197 | \$ - | 22.20% |
| 50,198 | to 100,392 | 11,144 | 30.34% |
| 100,393 | to 155,625 | 26,373 | 38.48% |
| 155,626 | to 221,708 | 47,627 | 42.92% |
| 221,709 | and up | 75,989 | 48.84% |

1. The tax rates reflect budget proposals and news releases to January 15, 2022.