

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 December 1, 2022.