

## Non-residents

### Federal personal income tax rates - 2023<sup>1</sup>

Taxable income		Non-resident rate of 48%	
Lower limit	Upper limit	Basic tax	Rate on excess
\$ -	to \$ 53,359	\$ -	22.20%
53,360	to 106,717	11,846	30.34%
106,718	to 165,430	28,035	38.48%
165,431	to 235,675	50,627	42.92%
235,676	and up	80,776	48.84%

1. The tax rates reflect budget proposals and news releases to June 1, 2023.