

## Non-residents

### Federal personal income tax rates - 2024<sup>1</sup>

Taxable income		Non-resident rate of 48%	
Lower limit	Upper limit	Basic tax	Rate on excess
\$ -	to \$ 55,867	\$ -	22.20%
55,868	to 111,733	12,402	30.34%
111,734	to 173,205	29,352	38.48%
173,206	to 246,752	53,007	42.92%
246,753	and up	84,573	48.84%

1. The tax rates reflect budget proposals and news releases to January 15, 2024.