

2025 COMBINED PERSONAL TAX RATES

<u>From</u>	<u>To</u>	Marginal Rate			
		<u>Regular Income</u>	<u>Capital Gains</u>	<u>Eligible Dividends</u>	<u>Non-Eligible Dividends</u>
0	52,887	19.55%	9.78%	-7.55%	8.66%
52,888	57,375	23.65%	11.83%	-1.89%	13.38%
57,376	93,137	29.65%	14.83%	6.39%	20.28%
93,138	105,775	31.48%	15.74%	8.92%	22.38%
105,776	109,723	33.89%	16.95%	12.24%	25.16%
109,724	114,750	37.91%	18.95%	17.79%	29.78%
114,751	150,000	43.41%	21.70%	25.38%	36.10%
150,001	177,882	44.97%	22.48%	27.53%	37.90%
177,883	220,000	48.29%	24.14%	32.11%	41.71%
220,001	253,414	49.85%	24.92%	34.26%	43.50%
Over 253,415		53.53%	26.76%	39.34%	47.74%

These rates do not provide for

Ontario Health Premium
 Clawbacks of OAS - threshold \$93,454
 Clawbacks of EI
 Alternative Minimum Tax