

Non-residents

Federal personal income tax rates - 2025¹

Taxable income		Non-resident rate of 48%	
Lower limit	Upper limit	Basic tax	Rate on excess
\$ -	to \$ 57,375	\$ -	22.20%
57,376	to 114,750	12,737	30.34%
114,751	to 177,882	30,145	38.48%
177,883	to 253,414	54,438	42.92%
253,415	and up	86,856	48.84%

1. The tax rates reflect budget proposals and news releases to January 15, 2025.