

## Saskatchewan

### Combined federal and provincial personal income tax rates - 2025<sup>1</sup>

Taxable income			Saskatchewan				
Lower limit	to	Upper limit	Basic tax <sup>2</sup>	Rate on excess	Marginal rate on		
					Eligible dividend income <sup>3</sup>	Other dividend income <sup>3</sup>	Capital gains <sup>4</sup>
\$ -	to	\$ 16,129	\$ -	0.00%	0.00%	0.00%	0.00%
16,130	to	19,491	-	15.00%	0.00%	6.87%	7.50%
19,492	to	53,463	504	25.50%	0.00%	16.04%	12.75%
53,464	to	57,375	9,167	27.50%	2.07%	18.34%	13.75%
57,376	to	114,750	10,243	33.00%	9.63%	24.67%	16.50%
114,751	to	152,750	29,177	38.50%	17.22%	30.99%	19.25%
152,751	to	177,882	43,807	40.50%	19.98%	33.29%	20.25%
177,883	to	253,414 <sup>5</sup>	53,985	43.82%	24.56%	37.11%	21.91%
253,415	and up		87,080	47.50%	29.64%	41.34%	23.75%

1. The tax rates reflect budget proposals and news releases to January 15, 2025. Where the tax is determined under the alternative minimum tax provisions (AMT), the above table is not applicable. AMT may be applicable where the tax otherwise payable is less than the tax determined by applying the relevant AMT rate to the individual's taxable income adjusted for certain preference items.
2. The tax determined by the table should be reduced by the applicable federal and provincial tax credits (see chart below), other than the basic personal tax credits, which have been reflected in the calculations (see Note 5 below).
3. The rates apply to the actual amount of taxable dividends received from taxable Canadian corporations. Eligible dividends are those paid by public corporations and private companies out of earnings that have been taxed at the general corporate tax rate (the dividend must be designated by the payor corporation as an eligible dividend). Where the dividend tax credit exceeds the federal and provincial tax otherwise payable on the dividends, the rates do not reflect the value of the excess credit that may be used to offset taxes payable from other sources of income. This assumption is consistent with prior year rates.
4. The rates apply to the actual amount of the capital gain. The 2024 federal budget proposes to increase the capital gains inclusion rate for individuals from one-half to two-thirds on the portion of capital gains realized in the year exceeding \$250,000, for capital gains realized on or after June 25, 2024. For purposes of this table, it is assumed that the net capital gains realized in the year do not exceed \$250,000 and the one-half inclusion rate applies. A capital gains exemption may be available to reduce or eliminate the tax on capital gains from certain qualifying property and qualifying business transfers. Individuals resident in Saskatchewan on December 31, 2025 who reported a capital gain from the disposition of qualified farm property or small business corporation shares may be eligible for an additional capital gains credit of up to 2%.
5. The federal basic personal amount comprises two elements: the base amount (\$14,538 for 2025) and an additional amount (\$1,591 for 2025). The additional amount is reduced for individuals with net income in excess of \$177,882 and is fully eliminated for individuals with net income in excess of \$253,414. Consequently, the additional amount is clawed back on net income in excess of \$177,882 until the additional tax credit of \$239 is eliminated; this results in additional federal income tax (e.g., 0.32% on ordinary income) on net income between \$177,883 and \$253,414.

A chart of the most common non-refundable tax credits is available on the next page

## Saskatchewan

### Federal and provincial personal tax credits - 2025<sup>1</sup>

	Federal credit	Provincial credit
Amount of credits:		
Basic personal credit (see notes 2 and 5 above) <sup>2,3</sup>	\$ 2,181	\$ 2,047
Spousal credit (reduced when spouse's income over \$0 (federal) and \$1,949 (provincial)) <sup>2,3</sup>	2,181	2,047
Equivalent-to-spouse credit (reduced when dependant's income over \$0 (federal) and \$1,949 (provincial)) <sup>2,3</sup>	2,181	2,047
Infirm dependant aged 18 or over (reduced when dependant's income exceeds \$7,938 (provincial))	-	1,469
Caregiver credit (reduced when the particular person's income exceeds \$20,197 (federal) and \$19,108 (provincial))	1,290	1,469
Age credit/senior supplement (65 and over) <sup>4</sup>	1,354	607
Disability credit <sup>5</sup>	1,521	1,469
Pension income (maximum)	300	105
Canada employment credit	221	-
Child tax credit – per child under 18 <sup>3</sup>	-	809
Credits as a percentage of:		
Tuition fees	15.00%	-
Medical expenses <sup>6</sup>	15.00%	10.50%
Charitable donations		
– First \$200	15.00%	10.50%
– Remainder <sup>7</sup>	29% / 33%	14.50%
CPP contributions <sup>8</sup>	15.00%	10.50%
EI premiums	15.00%	10.50%

1. This table lists the most common non-refundable tax credits; other non-refundable and refundable credits may be available.
2. The federal tax value of the basic personal credit, the spousal credit and the equivalent-to-spouse credit represents the amount available to taxpayers in the highest tax bracket. An additional amount may be available for individuals with net income below \$253,414 (see Note 5 to the chart above).
3. A federal caregiver tax credit of \$403 may be available in respect of a spouse, dependant or child who is dependent on the individual by reason of mental or physical infirmity.
4. The maximum federal age credit of \$1,354 occurs at \$45,522 of net income and declines to nil as net income rises to \$105,709. The maximum basic provincial age credit of \$607 occurs at \$43,066 of net income and declines to nil as net income rises to \$81,633. A \$213 senior's supplement applies to all individuals age 65 and older.
5. A federal supplement of \$887 is available for an individual who is under 18 years of age, reduced by the total child care and attendant care expenses claimed for the individual in excess of \$3,464. A provincial supplement of \$1,469 is available for an individual who is under 18 years of age, reduced for the total child care and attendant care expenses claimed for the individual in excess of \$3,277.
6. The federal credit applies to eligible medical expenses that exceed the lesser of \$2,834 and 3% of net income. The provincial credit applies to eligible medical expenses that exceed the lesser of \$2,680 and 3% of net income.
7. The federal tax credit rate of 33% applies to charitable donations in excess of \$200 to the extent the individual has taxable income in excess of \$253,414; otherwise, a federal tax credit rate of 29% applies.
8. One-half of CPP paid by self-employed individuals is deductible in computing taxable income.