

2019 Combined Federal and Ontario Personal Income Tax Rates



Taxable income	Employment and other income	Capital gains	Canadian Dividends	
			Eligible	Non-Eligible
first \$44,740	20.05%	10.03%	-6.86%	8.89%
over \$44,740 up to \$48,535	24.15%	12.08%	-1.20%	13.61%
over \$48,535 up to \$78,783	29.65%	14.83%	6.39%	19.93%
over \$78,783 up to \$89,482	31.48%	15.74%	8.92%	22.04%
over \$89,482 up to \$92,825	33.89%	16.95%	12.24%	24.81%
over \$92,825 up to \$97,069	37.91%	18.95%	17.79%	29.43%
over \$97,069 up to \$150,000	43.41%	21.70%	25.38%	35.76%
over \$150,000 up to \$150,473	46.41%	23.20%	29.52%	39.21%
over \$150,473 up to \$214,368	47.97%	23.98%	31.67%	41.00%
over \$214,368 up to \$220,000	51.97%	25.98%	37.19%	45.60%
over \$220,000	53.53%	26.76%	39.34%	47.40%