

Ontario Personal Income Tax Brackets and Tax Rates

2017 Taxable Income	2017 Tax Rates	2016 Taxable Income	2016 Tax Rates
first \$42,201	5.05%	first \$41,536	5.05%
over \$42,201 up to \$84,404	9.15%	over \$41,536 up to \$83,075	9.15%
over \$84,404 up to \$150,000	11.16%	over \$83,075 up to \$150,000	11.16%
over \$150,000 up to \$220,000	12.16%	over \$150,000 up to \$220,000	12.16%
over \$220,000	13.16%	over \$220,000	13.16%

Combined Federal & Ontario Tax Brackets and Tax Rates Including Surtaxes

2017 Taxable Income	2017 Marginal Tax Rates				2016 Taxable Income	2016 Marginal Tax Rates			
	Other Income	Capital Gains	Canadian Dividends			Other Income	Capital Gains	Canadian Dividends	
			Eligible	Non-Eligible				Eligible	Non-Eligible
first \$42,201	20.05%	10.03%	-6.86%	6.13%	first \$41,536	20.05%	10.03%	-6.86%	6.13%
over \$42,201 up to \$45,916	24.15%	12.08%	-1.20%	10.93%	over \$41,536 up to \$45,282	24.15%	12.08%	-1.20%	10.93%
over \$45,916 up to \$74,313	29.65%	14.83%	6.39%	17.37%	over \$45,282 up to \$73,145	29.65%	14.83%	6.39%	17.37%
over \$74,313 up to \$84,404	31.48%	15.74%	8.92%	19.51%	over \$73,145 up to \$83,075	31.48%	15.74%	8.92%	19.51%
over \$84,404 up to \$87,559	33.89%	16.95%	12.24%	22.33%	over \$83,075 up to \$86,176	33.89%	16.95%	12.24%	22.33%
over \$87,559 up to \$91,831	37.91%	18.95%	17.79%	27.03%	over \$86,176 up to \$90,563	37.91%	18.95%	17.79%	27.03%
over \$91,831 up to \$142,353	43.41%	21.70%	25.38%	33.46%	over \$90,563 up to \$140,388	43.41%	21.70%	25.38%	33.46%
over \$142,353 up to \$150,000	46.41%	23.20%	29.52%	36.97%	over \$140,388 up to \$150,000	46.41%	23.20%	29.52%	36.97%
over \$150,000 up to \$202,800	47.97%	23.98%	31.67%	38.80%	over \$150,000 up to \$200,000	47.97%	23.98%	31.67%	38.80%
over \$202,800 up to \$220,000	51.97%	25.98%	37.19%	43.48%	over \$200,000 up to \$220,000	51.97%	25.98%	37.19%	43.48%
over \$220,000	53.53%	26.76%	39.34%	45.30%	over \$220,000	53.53%	26.76%	39.34%	45.30%

Marginal tax rate for dividends is a % of actual dividends received (not grossed-up amount).

Marginal tax rate for capital gains is a % of total capital gains (not taxable capital gains).

Gross-up rate for eligible dividends is 38%, and for non-eligible dividends is 17%.

The surtax is calculated before deducting dividend tax credits.

For more information see [Ontario dividend tax credits](#).

Marginal tax rates do not include the [Ontario Health Premium](#), which increases the above rates by up to 1.2%

Ontario Surtaxes

2017			2016		
Surtax rate (included in above rates)	20%	36%	Surtax rate (included in above rates)	20%	36%
Surtax is on ON tax greater than	\$4,556	\$5,831	Surtax is on ON tax greater than	\$4,484	\$5,739
Person with only basic personal amount - surtax starts at taxable income of	\$74,313	\$87,559	Person with only basic personal amount - surtax starts at taxable income of	\$73,145	\$86,176

The 36% surtax is in addition to the 20% surtax, for a total surtax of 56%.

The surtax increases the 13.16% tax rate to 20.53% (13.16% x 1.56).

Surtaxes are calculated before deducting dividend tax credits.

Ontario Basic Personal Amount

2017 Personal Amount	2017 Tax Rate	2016 Personal Amount	2016 Tax Rate
\$10,171	5.05%	\$10,011	5.05%

Federal Basic Personal Amount

2017 Personal Amount	2017 Tax Rate	2016 Personal Amount	2016 Tax Rate
\$11,635	15%	\$11,474	15%