

Manitoba (MB): 2019 Combined Federal and Provincial Marginal Tax Rates

Individual Taxable Income	Basic Tax on Salary, Interest, Pensions, and Foreign Income	Rate on Excess	2019 Marginal Tax Rates			
			Capital Gains	Canadian Dividend Income ¹		
				Eligible Dividends	Non-Eligible Dividends	
\$0 - \$11,413	- \$	0.00%	0.00%	0.00%	0.00%	
\$11,413 - \$12,069	- \$	12.77%	6.39%	6.59%	13.79%	
\$12,069 - \$19,500	\$ 84	27.77%	13.89%	6.56%	20.65%	
\$19,500 - \$22,945	\$ 2,147	26.77%	13.39%	5.18%	19.50%	
\$22,945 - \$32,670	\$ 3,070	25.80%	12.90%	3.84%	18.38%	
\$32,670 - \$47,630	\$ 5,579	27.75%	13.88%	6.53%	20.63%	
\$47,630 - \$70,610	\$ 9,730	33.25%	16.63%	14.12%	26.95%	
\$70,610 - \$95,259	\$ 17,371	37.90%	18.95%	20.53%	32.30%	
\$95,259 - \$147,667	\$ 26,713	43.40%	21.70%	28.12%	38.62%	
\$147,667 - \$210,371	\$ 49,458	46.40%	23.20%	32.26%	42.07%	
Over \$210,371	\$ 78,553	50.40%	25.20%	37.78%	46.67%	

¹ Marginal tax rate for taxable dividends, grossed-up at 138% for eligible dividends and 115% for non-eligible dividends. The rates above include the Manitoba Family Tax Benefit.

Basic Personal Amount	2019	Tax Credit Rate
Manitoba	\$9,626	10.80%
Federal	\$12,069	15.00%

Corporate Taxable Income	Active Business Income	2019 Tax Rates		
		Investment Income ⁵		
		Eligible Dividends ²	Interest, Rents & Foreign Income ³	Capital Gains ⁴
Federal rate	9.00%	38.33%	38.67%	19.33%
Manitoba rate	-	-	12.00%	6.00%
CCPC up to SBD limit ⁵	9.00%	38.33%	50.67%	25.33%
Federal rate	15.00%	38.33%	38.67%	19.33%
Manitoba rate	12.00%	-	12.00%	6.00%
CCPC over SBD limit	27.00%	38.33%	50.67%	25.33%
Federal rate	15.00%	38.33%	15.00%	7.50%
Manitoba rate	12.00%	-	12.00%	6.00%
Non-CCPC income	27.00%	38.33%	27.00%	13.50%

CCPC = Canadian Controlled Private Corporation

² All of the tax is refundable at a rate of 38.33% eligible dividends paid by a private corporation.

³ A portion of the tax (30.67% of income) is refundable at a rate of 38.33% of non-eligible dividends paid by a CCPC.

⁴ A portion of the tax (15.33% of income) is refundable at a rate of 38.33% of non-eligible dividends paid by a CCPC.

⁵ For tax years beginning in 2019, the small business deduction limit of \$500,000 will be reduced at a rate of \$5 for every \$1 of adjusted aggregate investment income (AII) in excess of \$50,000 in the prior corporate taxation year. The \$50,000 exclusion is shared amongst associated corporations.

Note: The 2019 tax figures represent known rates as of January 2019.

All rates may be subject to change pursuant to future legislative announcements.

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