

# QUICK FACTS 2021

## Canada Pension Plan (CPP) // Quebec Pension Plan (QPP)

Type of benefit	CPP – Maximum monthly benefit (January 2020)	QPP – Maximum monthly benefit (January 2020)
Retirement pension at age 65	\$1 203,75	\$1,208.26
Post-retirement benefit (CPP) / Retirement pension supplement (QPP)	\$30,09	\$23.00
Disability benefit	\$1 413,66	\$1,416.45
Survivor's benefit under age 45 (QPP, without children / with children)	\$650,72	\$578.42 / \$921.89
Survivor's benefit between 45 and 64	\$650,72	\$958.40
Survivor's benefit at age 65 and older	\$722,25	\$714.78
Children of deceased or disabled contributors benefit	\$257,58	Deceased: \$255.03 Disabled: \$80.97
Death benefit (lump sum)	\$2 500,00	\$2,500.00

<https://www.canada.ca/en/employment-social-development/programs/pensions/pension.html>

### 2021: CPP maximum contribution

- Employee: \$3,166.45 (5.45%)
- Self-employed: \$6,332.90 (10.9%)

<https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/payroll-deductions-contributions/canada-pension-plan-cpp/cpp-contribution-rates-maximums-exemptions.html>

### 2021: QPP maximum contribution

	Base Plan	Additional Plan	Total
Employee	\$3,137.40 (5.4%)	\$290.50 (0.50%)	\$3,427.90 (5.90%)
Self-employed	\$6,274.80 (10.8%)	\$581.00 (1.00%)	\$6,855.80 (11.8%)

[https://www.rrq.gouv.qc.ca/en/programmes/regime\\_rentes/regime\\_chiffres/Pages/regime\\_chiffres.aspx](https://www.rrq.gouv.qc.ca/en/programmes/regime_rentes/regime_chiffres/Pages/regime_chiffres.aspx)

## Employment Insurance

Maximum annual contribution	\$889.54, except Quebec: \$664.34
Maximum benefit (55% of the maximum insurable earnings)	\$595.48 / week
Maximum insurable earnings	\$56,300

<https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/payroll-deductions-contributions/employment-insurance-ei/ei-premium-rate-maximum.html>

## Quebec Parental Insurance Plan

Maximum annual contribution	\$412,49
Maximum insurable earnings	\$83,500

<https://www.rqap.gouv.qc.ca/en/about-the-plan/general-information/premiums-and-maximum-insurable-earnings>

## Old Age Security (OAS)

Maximum monthly payment at age 65 as of January 2021	\$615.37
OAS clawback threshold as of January 2021	\$79,845 - \$129,075

<https://www.canada.ca/en/services/benefits/publicpensions/cpp/old-age-security/payments.html>

The OAS can be deferred for up to 60 months. The monthly pension payment will be increased by 0.6% for every month of delay, up to a maximum of 36%.

### Guaranteed income supplement (GIS)

<https://www.canada.ca/en/services/benefits/publicpensions/cpp/old-age-security/payments.html#tbl1>

### TSFA Contribution Limits

Year	Annual contribution room	Total contribution room
2021	\$6,000	\$75,500
2020	\$6,000	\$69,500
2019	\$6,000	\$63,500

- The contributions are not tax deductible.
- Income earned within a TFSA and amounts withdrawn from a TFSA are not taxable and will not be taken into account when determining eligibility for various government credits and benefits (e.g., OAS and Canada Child Tax Benefit).
- Unused contribution room carries forward indefinitely. The contribution room starts cumulating at the age of 18 or in 2009.
- In British Columbia, New Brunswick, Nova Scotia and Newfoundland, you can only open a TFSA at age 19. However, the contribution rights start cumulating at age 18 and will be added to the following year's contribution rights.
- Amounts withdrawn from a TFSA will be added to an individual's contribution room for the following year.
- Canadian residents with a U.S. citizenship should be referred to a U.S. tax specialist as the income accumulated in a TFSA could be taxable in the U.S.

### Yearly Maximum Pensionable Earnings (YMPE)

Year	YMPE	5-Year Average YMPE
2021	\$61,600	\$57,780
2020	\$58,700	\$56,440
2019	\$57,400	\$55,420

### RRSP Contribution Limits

Year	Lesser of	
2021	\$27,830	or 18 % of prior year's earned income
2020	\$27,230	
2019	\$26,500	

### Defined Contribution Pension Plan Contribution Limits

Year	Lesser of	
2021	\$29,210	or 18 % of prior year's earned income
2020	\$27,830	
2019	\$27,230	

MAX limit for a DPSP = Half of the DC plan limit.

Limits for various regimes:

<https://www.canada.ca/en/revenue-agency/services/tax/registered-plans-administrators/pspa/mp-rrsp-dpsp-tfsa-limits-ympe.html>

## Registered Education Savings Plans (RESP)

Contribution Limit	\$50,000 per beneficiary. No annual limit for contributions. Note that there is an annual limit for the grants (see details below).
Contribution Age Limit	<b>Family Plan:</b> Final contribution for a given beneficiary must be made before his/her 31 <sup>st</sup> birthday. <b>Individual Plan:</b> Final contribution must be made by the end of the year of the 31 <sup>st</sup> anniversary of the opening of the plan.
End of Plan	The RESP must be collapsed before December 31 of the 35 <sup>th</sup> year following the plan opening.
Educational Assistance Payments (EAP)	<b>For studies in a qualifying educational program:</b> there is a maximum withdrawal of \$5,000 for the first 13 consecutive weeks of the program as a full-time student and \$2,500 for a part-time student. After this period, there is no maximum limit on the EAP, if the amounts are reasonable (less than \$24,432 in 2020). An EAP consists of grants and income from the RESP (see the 1R1 Bulletin on the RESP). <a href="https://www.canada.ca/en/revenue-agency/services/tax/registered-plans-administrators/bulletins/resp-bulletin-no-1r1.html">https://www.canada.ca/en/revenue-agency/services/tax/registered-plans-administrators/bulletins/resp-bulletin-no-1r1.html</a>

## Canada Education Savings Grant (CESG)

Net Family Income	Grant Basic CESG	Maximum Yearly CESG
<b>All Income</b>	On the first \$2,500 of contribution: Grant of 20%	\$500
<b>Additional CESG</b>		
From \$0 to \$48,535 <sup>1</sup>	On the first \$500: additional grant of 20%	\$100
Between \$48,536 and \$97,069 <sup>1</sup>	On the first \$500: additional grant of 10%	\$50

- CESG lifetime limit: \$7,200. It is possible to reach the DESG lifetime maximum by contributing \$36,000 over the years of the plan, if not admissible for additional grants.
- Unused CESG contribution room can be carried forward and used before the end of the calendar year in which the beneficiary turns 17 years old. A maximum of \$2,500 carried unused contribution can be used per year.
- Beneficiaries aged 16 and 17 years can only receive the CESG if at least one of the following two conditions is met:
  - A minimum of \$2,000 in RESP contributions has been made before the year when the child turns 16, and has not been withdrawn.
  - A minimum of \$100 in annual ERSP contributions were made for the four years before the year the child turns 16, and has not been withdrawn.

This implies that you must have contributed to an RESP before the end of the calendar year in which the beneficiary reaches age 15 to be eligible for a DESG at age 16 and 17.

<https://www.canada.ca/en/employment-social-development/services/student-financial-aid/education-savings/resp/resp-promoters/user-guide/section2.html>

<sup>1</sup> For the calendar year 2021, the additional grant is determined by using the family income of year 2019.

### Quebec Education Savings Incentive (QESI)

Net Family Income	Grant	Maximum yearly QESI
	<b>Basic QESI</b>	
<b>All Income</b>	On the first \$2,500 of contribution: Grant of 10%	\$250
	<b>Additional QESI</b>	
<b>From \$0 to \$44,545<sup>1</sup></b>	On the first \$500: Additional grant of 10%	\$50
<b>Between \$44,546 and \$89,080<sup>1</sup></b>	On the first \$500: Additional grant of 5%	\$25

Lifetime QESI limit: \$3,600.

<https://www.revenuquebec.ca/en/citizens/tax-credits/quebec-education-savings-incentive/determining-the-qesi-amount/>

<sup>1</sup> For the calendar year 2020, the additional grant is determined by using the family income of year 2019.

### British Columbia Training and Education Savings Grant (BCTESG)

- BCTESG single grant: \$1,200.
- The subscriber may apply for the grant after the child turns 6 years old but before 9 years old.
- To be eligible to the BCTESG the following criteria must be met:
  - The child was born in 2006 or later
  - You and the child must be residents of British Columbia at the time of application
  - The child is the beneficiary of a Registered Education Savings Plan (RESP) with a participating financial institution

<https://www2.gov.bc.ca/gov/content/education-training/k-12/support/bc-training-and-education-savings-grant>

## Registered Disability Savings Plan (RDSP)

Net family income	Grant	Maximum yearly amount
Lifetime limit: \$200,000 (no annual limit).		
<b>Canada Disability Savings Grant (CDSG)</b>		
\$95,259 <sup>1</sup> or less	On the first \$500 contributed: Grant of 300%	\$1,500
	On the next \$1,000 contributed: Grant of 200%	\$2,000
More than \$95,259	On the first \$1,000 contributed: Grant of 100 %	\$1,000

CDSG Lifetime Limit: \$70,000.

## Canada Disability Savings Bond

\$31,120 <sup>1</sup> or less	\$1,000 / year
Between \$31,120 and \$47,630 <sup>1</sup>	A portion of the \$1,000 / year

Lifetime maximum of \$20,000.

<sup>1</sup> For the calendar year 2021, the savings bond and grant are determined by using the family income of the year 2019.

<https://www.canada.ca/en/employment-social-development/programs/disability/savings/issuers/user-guide/section3.html>

## Attribution Rules<sup>2</sup>

	Gift	Loan at 0 interest or lower than prescribed rate	Loan at prescribed or commercial rate
<b>Spouse</b>			
Income	Attributed to the giftor	Attributed to the lender	No attribution
Capital Gain	Attributed to the giftor	Attributed to the lender	No attribution
Second-Generation Income	No attribution	No attribution	No attribution
<b>Child under 18</b>			
Income	Attributed to the giftor	Attributed to the lender	No attribution
Capital Gain	No attribution	No attribution	No attribution
Second-Generation Income	No attribution	No attribution	No attribution
<b>Adult Child</b>			
Income	No attribution	No attribution <sup>3</sup>	No attribution
Capital Gain	No attribution	No attribution <sup>3</sup>	No attribution

<sup>2</sup> Different attribution rules apply for an RRSP or a TFSA contribution.

<sup>3</sup> As long as the purpose of the loan is not to avoid or to lower taxes..

### Minimum RRIF/LIF Withdrawals and Maximum LIF Withdrawals for 2021

Age at December 31, 2020	LIF / RRIF Minimum Withdrawal (%)	Federal and Prince Edward Island	Ontario	New Brunswick	Quebec, Manitoba, Nova Scotia	Newfoundland/Labrador	Alberta, British Columbia
40	2.00%	3,6945%	Withdrawals cannot start before the age of 55.	5.98531%	6.10%	Withdrawals cannot start before the age of 55.	Withdrawals cannot start before the age of 50.
41	2.04%	3,7107%		6.00600%	6.10%		
42	2.08%	3,7279%		6.02808%	6.10%		
43	2.13%	3,7464%		6.05167%	6.10%		
44	2.17%	3,7662%		6.07687%	6.10%		
45	2.22%	3,7874%		6.10382%	6.10%		
46	2.27%	3,8101%		6.13265%	6.10%		
47	2.33%	3,8345%		6.16350%	6.10%		
48	2.38%	3,8607%		6.19655%	6.10%		
49	2.44%	3,8889%		6.23197%	6.10%		
50	2.50%	3,9192%		6.26996%	6.10%		
51	2.56%	3,9519%		6.31073%	6.10%		
52	2.63%	3,9871%		6.35454%	6.10%		
53	2.70%	4,0251%		6.40164%	6.10%		
54	2.78%	4,0662%	6.45234%	6.10%			
55	2.86%	4,1107%	6.50697%	6.40%	6.50697%	6.50697%	
56	2.94%	4,1589%	6.56589%	6.56589%	6.50%	6.56589%	6.56589%
57	3.03%	4,2113%	6.62952%	6.62952%	6.50%	6.62952%	6.62952%
58	3.13%	4,2683%	6.69833%	6.69833%	6.60%	6.69833%	6.69833%
59	3.23%	4,3304%	6.77285%	6.77285%	6.70%	6.77285%	6.77285%
60	3.33%	4,3983%	6.85367%	6.85367%	6.70%	6.85367%	6.85367%
61	3.45%	4,4726%	6.94147%	6.94147%	6.80%	6.94147%	6.94147%
62	3.57%	4,5541%	7.03703%	7.03703%	6.90%	7.03703%	7.03703%
63	3.70%	4,6438%	7.14124%	7.14124%	7.00%	7.14124%	7.14124%
64	3.85%	4,7429%	7.25513%	7.25513%	7.10%	7.25513%	7.25513%
65	4.00%	4,8526%	7.37988%	7.37988%	7.20%	7.37988%	7.37988%
66	4.17%	4,9746%	7.51689%	7.51689%	7.30%	7.51689%	7.51689%
67	4.35%	5,1107%	7.66778%	7.66778%	7.40%	7.66778%	7.66778%
68	4.55%	5,2635%	7.83449%	7.83449%	7.60%	7.83449%	7.83449%
69	4.76%	5,4357%	8.01930%	8.01930%	7.70%	8.01930%	8.01930%
70	5.00%	5,6309%	8.22496%	8.22496%	7.90%	8.22496%	8.22496%
71	5.28%	5,8538%	8.45480%	8.45480%	8.10%	8.45480%	8.45480%
72	5.40%	6,1102%	8.71288%	8.71288%	8.30%	8.71288%	8.71288%
73	5.53%	6,4077%	9.00423%	9.00423%	8.50%	9.00423%	9.00423%
74	5.67%	6,7563%	9.33511%	9.33511%	8.80%	9.33511%	9.33511%
75	5.82%	7,1699%	9.71347%	9.71347%	9.10%	9.71347%	9.71347%
76	5.98%	7,6427%	10.14952%	10.14952%	9.40%	10.14952%	10.14952%
77	6.17%	8,1883%	10.65661%	10.65661%	9.80%	10.65661%	10.65661%
78	6.36%	8,8251%	11.25255%	11.25255%	10.30%	11.25255%	11.25255%
79	6.58%	9,5777%	11.96160%	11.96160%	10.80%	11.96160%	11.96160%
80	6.82%	10,4811%	12.81773%	12.81773%	11.50%	The LIF must be converted to a life annuity at age 80.	12.81773%
81	7.08%	11,5855%	13.87002%	13.87002%	12.10%		13.87002%
82	7.38%	12,9661%	15.19207%	15.19207%	12.90%		15.19207%
83	7.71%	14,7416%	16.89953%	16.89953%	13.80%		16.89953%
84	8.08%	17,1091%	19.18515%	19.18515%	14.80%		19.18515%
85	8.51%	20,4240%	22.39589%	22.39589%	16.00%		22.39589%
86	8.99%	25,3968%	27.22561%	27.22561%	17.30%		27.22561%
87	9.55%	33,6854%	35.29338%	35.29338%	18.90%		35.29338%
88	10.21%	50,2636%	51.45631%	51.45631%	100%		51.45631%
89	10.99%	100%	100%	20%			100%
90	11.92%						
91	13.06%						
92	14.49%						
93	16.34%						
94	18.79%						
95 and +	20.00%						

## 2021 Effective (Average) Tax Rates

2021	BC	Alberta	SK	MB	Ontario	Quebec	NB	NS	PEI	NFLD	Nunavut	Yukon
\$10,000	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.0%	0.0%
\$20,000	6.9%	5.0%	6.6%	10.1%	6.9%	7.1%	9.2%	8.4%	9.3%	9.2%	5.4%	6.6%
\$30,000	11.3%	11.6%	12.9%	15.3%	11.3%	13.9%	14.4%	13.7%	14.5%	14.0%	9.9%	11.6%
\$40,000	13.5%	15.0%	16.1%	18.2%	13.5%	17.3%	16.9%	17.9%	17.9%	16.7%	12.2%	14.0%
\$50,000	15.3%	17.1%	18.2%	20.3%	15.3%	19.9%	19.2%	20.5%	20.1%	19.4%	13.8%	15.6%
\$60,000	17.5%	19.3%	20.7%	22.4%	17.7%	22.8%	21.9%	23.1%	22.5%	22.0%	16.1%	18.0%
\$70,000	19.0%	20.9%	22.5%	24.0%	19.4%	24.8%	23.8%	25.2%	24.4%	23.8%	17.7%	19.6%
\$80,000	20.1%	22.1%	23.8%	25.5%	20.7%	26.4%	25.3%	26.7%	26.0%	25.3%	19.0%	20.8%
\$90,000	21.2%	23.1%	24.8%	26.9%	21.9%	27.6%	26.4%	27.9%	27.3%	26.5%	19.9%	21.8%
\$100,000	22.4%	23.9%	25.7%	28.1%	23.5%	29.0%	27.6%	29.0%	28.4%	27.6%	20.9%	22.7%
\$110,000	23.8%	25.0%	26.9%	29.5%	25.3%	30.5%	29.0%	30.3%	29.8%	28.9%	22.2%	24.0%
\$120,000	25.1%	25.9%	27.9%	30.7%	26.8%	31.9%	30.1%	31.4%	31.0%	30.0%	23.3%	25.1%
\$130,000	26.3%	26.7%	28.7%	31.6%	28.1%	33.1%	31.0%	32.3%	32.1%	30.9%	24.2%	26.0%
\$140,000	27.3%	27.5%	29.5%	32.5%	29.2%	34.2%	31.9%	33.1%	32.9%	31.7%	24.9%	26.8%
\$150,000	28.2%	28.2%	30.2%	33.2%	30.1%	35.0%	32.6%	33.8%	33.7%	32.5%	25.6%	27.4%
\$150,473	28.4%	28.3%	30.4%	33.3%	30.3%	35.2%	32.8%	34.0%	33.8%	32.6%	25.7%	27.6%
\$160,000	29.1%	29.0%	31.1%	34.0%	31.2%	36.0%	33.5%	34.8%	34.5%	33.3%	26.5%	28.3%
\$170,000	30.1%	29.8%	31.8%	34.8%	32.2%	36.8%	34.4%	35.7%	35.3%	34.1%	27.3%	29.1%
\$180,000	31.0%	30.5%	32.5%	35.4%	33.1%	37.5%	35.3%	36.5%	36.0%	34.8%	28.1%	29.9%
\$190,000	31.8%	31.1%	33.1%	36.0%	33.9%	38.2%	36.0%	37.3%	36.6%	35.4%	28.8%	30.5%
\$200,000	32.5%	31.7%	33.6%	36.6%	34.6%	38.8%	36.7%	37.9%	37.2%	36.0%	29.4%	31.1%
\$210,000	33.2%	32.2%	34.1%	37.0%	35.3%	39.4%	37.3%	38.5%	37.7%	36.6%	29.9%	31.6%
\$220,000	33.9%	32.8%	34.6%	37.6%	36.0%	39.9%	38.0%	39.1%	38.2%	37.2%	30.5%	32.2%
\$230,000	34.7%	33.4%	35.2%	38.1%	36.7%	40.5%	38.6%	39.8%	38.8%	37.8%	31.1%	32.8%
\$240,000	35.5%	33.9%	35.7%	38.6%	37.4%	41.0%	39.2%	40.4%	39.3%	38.4%	31.7%	33.3%
\$250,000	36.2%	34.5%	36.2%	39.1%	38.1%	41.5%	39.8%	40.9%	39.8%	38.9%	32.2%	33.8%
\$500,000	44.8%	41.1%	41.8%	44.8%	45.8%	47.4%	46.6%	47.5%	45.6%	45.1%	38.3%	39.8%
\$600,000	46.3%	42.3%	42.8%	45.7%	47.1%	48.4%	47.7%	48.6%	46.5%	46.1%	39.4%	41.2%
\$750,000	47.7%	43.4%	43.7%	46.6%	48.4%	49.4%	48.8%	49.6%	47.5%	47.2%	40.4%	42.5%
\$1,000,000	49.2%	44.6%	44.7%	47.6%	49.7%	50.4%	49.9%	50.7%	48.5%	48.2%	41.4%	43.9%

## Personal Marginal Tax Rate

[Quebec](#)

[Ontario](#)

[New-Brunswick](#)

## Top Marginal Tax Rate for Corporations 2021

	Income eligible for small business deduction (SBD) generally up to \$500,000	Income not eligible for SBD (non-manufacturing and processing income)	Investment Income
<b>Federal</b>	9.0%	15.0%	38.7%
<b>Combined federal and provincial/territorial rates</b>			
<b>British Columbia</b>	11.0%	27.0%	50.7%
<b>Alberta</b>	11.0%	23.0%	46.7%
<b>Saskatchewan<sup>1</sup></b>	11.0%	27.0% (starting at \$600,000)	50.7%
<b>Manitoba</b>	9.0%	27.0%	50.7%
<b>Ontario</b>	12.2%	26.5%	50.2%
<b>Quebec<sup>2</sup></b>	13.0%	26.5%	50.2%
<b>New Brunswick</b>	11.5%	29.0%	52.7%
<b>Nova Scotia<sup>3</sup></b>	11.5%	29.0%	52.7%
<b>Prince Edward Island</b>	11.0%	31.0%	54.7%
<b>Newfoundland and Labrador</b>	12.0%	30.0%	53.7%
<b>North-West Territories</b>	13.0%	26.5%	50.2%
<b>Nunavut</b>	12.0%	27.0%	50.7%
<b>Yukon</b>	9.0%	27.0%	50.7%

<https://home.kpmg/ca/en/home/services/tax/canadian-corporate-tax-tables.html>

Refundable dividend tax on hand (RDTOH): 30.67%

Dividend refund: 1 per \$2.61 paid

<sup>1</sup> The province of Saskatchewan increased its general provincial tax rate to 12%. The eligible income for the SBD was also increased from \$500,000 to \$600,000, starting January 1, 2018.

<sup>2</sup> The province of Quebec lowered its general tax rate to 11.5%, starting January 1, 2020. The SBD rate, from which small businesses can benefit, will be lowered linearly between 5,500 hours and 5,000 to reach zero at 5,000 hours.

<sup>3</sup> The province of Nova Scotia now offers a tax break during the first 3 years from new Small Businesses.



### Inflation Rate

November 2019 to November 2020	1.00%
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<https://www150.statcan.gc.ca/t1/tbl1/fr/tv.action?pid=1810000413>

### Prescribed Interest Rates

4rt Quarter 2020	1 %
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<https://www.canada.ca/en/revenue-agency/services/tax/prescribed-interest-rates.html>

### Tax Withholding Rate on Funds Withdrawn from Registered Plans

Amount Withdrawn in Excess of Minimum	All Provinces except Quebec	Quebec <sup>1</sup>
Up to \$5,000	10%	20% (15% QC + 5% Fed.)
\$5,001 to \$15,000	20%	25% (15% QC + 10% Fed.)
Over \$15,000	30%	30% (15% QC + 15% Fed.)

Minimum annual withdrawal amounts from RRIFs or LIFs are not subject to withholding tax. However, all funds withdrawn from registered and locked-in plans are fully taxable as income.

Since 2018, the Quebec provincial withholding tax changed from 16% to 15%.

[http://www.finances.gouv.qc.ca/documents/bulletins/fr/BULFR\\_2017-11-f-b.pdf](http://www.finances.gouv.qc.ca/documents/bulletins/fr/BULFR_2017-11-f-b.pdf)

<sup>1</sup> If you receive the RRSP payment through a periodic annuity, this payment will not be subject to QC withholding tax, only federal. If the amount is paid in a lump sum, the QC withholding tax, in addition to the federal tax, will apply to the payment.

### Tax Withholding Rates on Dividends and Interest from U.S. Sources

Withholding rate on dividends	15% (No tax withheld if U.S. security is held within a registered plan – TFSAs and RESPs are excluded.)
Withholding rate on interest	0%

### Tax Withholding Rates on Pensions and Annuities Paid to U.S. Residents

Periodic pension payments from a pension plan or RRSP, RRIF, etc.	15%
Lump-sum pension payments from a pension plan or RRSP, RRIF, etc.	25%
Annuity payments	15%

### Tax Withholding Rates on Amounts Paid to Residents of Treaty Countries

Pensions and annuities	<a href="https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/ic76-12r6/applicable-rate-part-xiii-tax-on-amounts-paid-credited-persons-countries-which-canada-a-tax-convention.html">https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/ic76-12r6/applicable-rate-part-xiii-tax-on-amounts-paid-credited-persons-countries-which-canada-a-tax-convention.html</a> See Appendix C – Withholding Tax Rates on Pensions and Annuities Paid to Residents of Countries with which Canada has an Income Tax Convention in Force.
Amounts other than pensions and annuities	<a href="https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/ic76-12r6/applicable-rate-part-xiii-tax-on-amounts-paid-credited-persons-countries-which-canada-a-tax-convention.html">https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/ic76-12r6/applicable-rate-part-xiii-tax-on-amounts-paid-credited-persons-countries-which-canada-a-tax-convention.html</a> See Appendix A – Withholding Tax Rates on Amounts (other than Pensions and Annuities) Paid to Residents of Countries with which Canada has an Income Tax Convention in Force.

### Probate Taxes and Fees in Canada

Province	Estate Value	Fees
<b>Alberta</b>	Less than \$10,000	\$35
	\$10,000 to \$25,000	\$135
	\$25,000 to \$125,000	\$275
	\$125,000 to \$250,000	\$400
	More than \$250,000	\$525
<b>British Columbia</b>	Less than \$25,000	No fee
	\$25,000 to \$50,000	\$200 + \$6 per \$1,000 over \$25,000
	More than \$50,000	\$14 per \$1,000 over \$50,000
<b>Manitoba</b>		No fee
<b>New Brunswick</b>	Less than \$5,000	\$25
	\$5,000 to \$10,000	\$50
	\$10,000 to \$15,000	\$75
	\$15,000 to \$20,000	\$100
	More than \$20,000	\$5 per \$1,000
<b>Newfoundland / Labrador</b>	Less than \$1,000	\$60
	More than \$1,000	\$60 + \$0.60 per \$100 over \$1,000
<b>North-West Territories</b>	Less than \$10,000	\$30
	\$10,000 to \$25,000	\$110
	\$25,000 to \$125,000	\$215
	\$125,000 to \$250,000	\$325
	More than \$250,000	\$435
<b>Nova Scotia</b>	Less than \$10,000	\$85.60
	\$10,000 to \$25,000	\$215.20
	\$25,000 to \$50,000	\$358.15
	50,000 to \$100,000	\$1,002.65
	More than \$100,000	\$1,002.65 + \$16.95 per \$1,000 over \$100,000
<b>Nunavut</b>	Less than \$10,000	\$25
	\$10,000 to \$25,000	\$100
	\$25,000 to \$125,000	\$200
	\$125,000 to \$250,000	\$300
	More than \$250,000	\$400
<b>Ontario (Administration fees)</b>	Less than \$50,000	No fee
	More than \$50,000	\$15 per \$1,000
<b>Prince Edward Island</b>	Less than \$10,000	\$50
	\$10,000 to \$25,000	\$100
	\$25,000 to \$50,000	\$200
	\$50,000 to \$100,000	\$400
	More than \$100,000	\$400 + \$4 per \$1,000 over \$100,000
<b>Saskatchewan</b>	All estates	\$7 per \$1,000
<b>Yukon</b>	Less than \$25,000	No fee
	More than \$25,000	\$140

<http://www.taxtips.ca/willsandestates/probatefees.htm>