



PIT Structures

Federal & NWT Personal Income Tax Rates, Tax Brackets & Non-Refundable Tax Credits

	2022		2021	
	Federal	NWT	Federal	NWT
Tax Brackets & Rates				
1 st	\$50,197 or less 15%	\$45,462 or less 5.90%	\$49,020 or less 15%	\$44,396 or less 5.90%
2 nd	\$50,197.01 to \$100,392 20.5%	\$45,462.01 to \$90,926 8.60%	\$49,020.01 to \$98,040 20.5%	\$44,396.01 to \$88,796 8.60%
3 rd	\$100,392.01 to \$155,625 26%	\$90,927.01 to \$147,826 12.20%	\$98,040.01 to \$151,978 26%	\$88,796.01 to \$144,362 12.20%
4 th	\$155,625.01 to \$221,708 29%	Over \$147,826 14.05%	\$151,978.01 to \$216,511 29%	Over \$144,362 14.05%
5 th	Over \$221,708 33%		Over \$216,511 33%	
Non-Refundable Tax Credits				
Basic personal amount	\$14,398	\$15,609	\$13,808 ¹	\$15,243
Spouse or common-law partner amount	\$14,398	\$15,609	\$13,808 ²	\$15,243
Age amount	\$7,898	\$7,635	\$7,713	\$7,456
Disability amount	\$8,870	\$12,658	\$8,662	\$12,362
Caregiver amount	N/A	\$5,174	N/A	\$5,052
Infirm dependent amount	N/A	\$5,174	N/A	\$5,053
Canada caregiver amount	\$7,252 ⁵	N/A	\$7,348	N/A
Pension income amount	\$2,000	\$1,000	\$2,000	\$1,000
Tuition & education transfer amount	\$5,000	\$5,000	\$5,000	\$5,000
Charitable Donations				
- first \$200	15%	5.90%	15%	5.90%
- over \$200	29%/33% ³	14.05%	29%/33% ³	14.05%
Education amounts in addition to tuition				
- part time (per month)	-	\$120	-	\$120
- full time (per month)	-	\$400	-	\$400
Dividend Tax Credit (percentage of grossed-up dividends)				
Large corporations (Eligible)	15.0198	11.5	15.0198	11.5
Small corporations (Non-Eligible)	9.0301	6	9.0301	6

Notes:

1. The basic personal amount for individuals whose net income for the year is less than or equal to the amount at which the 29 per cent tax bracket begins.
2. Spouse or common-law partner amount (maximum) for individuals whose net income for the year is less than or equal to the amount at which the 29 per cent tax bracket begins.
3. The federal 33 per cent tax rate on taxable income above the highest federal income tax bracket applies to charitable donations over \$200 to the extent that a tax filer's taxable income is subject to the 33 per cent rate.