

2023 Non-Resident Income Tax Reference

(Prepared from information available as of July 19, 2023)

Net Rental Income	Tax Payable	Average Tax Rate (%)	Marginal Tax Rate (%)
\$5,000	\$1,110.00	22.20%	22.20%
\$10,000	\$2,220.00	22.20%	22.20%
\$50,000	\$11,100.00	22.20%	22.20%
\$100,000	\$25,996.58	26.00%	30.34%
\$150,000	\$44,689.81	29.79%	38.48%
\$200,000	\$65,464.72	32.73%	42.92%
\$500,000	\$209,872.76	41.97%	48.84%
\$1,000,000	\$454,072.76	45.41%	48.84%

Gross Capital Gain (100%)	Tax Payable	Average Tax Rate (%)	Marginal Tax Rate (%)
\$5,000	\$555.00	11.10%	11.10%
\$10,000	\$1,110.00	11.10%	11.10%
\$50,000	\$5,550.00	11.10%	11.10%
\$100,000	\$11,100.00	11.10%	11.10%
\$150,000	\$18,411.58	12.27%	15.17%
\$200,000	\$26,640.00	13.32%	17.76%
\$500,000	\$87,772.76	17.55%	24.42%
\$1,000,000	\$209,872.76	20.99%	24.42%
\$2,000,000	\$454,072.76	22.70%	24.42%
\$5,000,000	\$1,186,672.76	23.73%	24.42%