

BC PERSONAL TAX RATE TABLE

Federal and Provincial Marginal Tax Rates for British Columbia

	\$ 16,130 to \$ 49,279	\$ 49,280 to \$ 57,375	\$ 57,376 to \$ 98,560	\$ 98,561 to \$ 113,158	\$ 113,159 to \$ 114,750	\$ 114,751 to \$ 137,407	\$ 137,408 to \$ 177,882	\$ 177,883 to \$ 186,306	\$ 186,307 to \$ 253,415	\$ 253,416 to \$ 259,829	\$ 259,830 and over
2025 Taxable Income											
Salary	20.1%	22.7%	28.2%	31.0%	32.8%	38.3%	40.7%	44.0%	46.1%	49.8%	53.5%
Interest	20.1%	22.7%	28.2%	31.0%	32.8%	38.3%	40.7%	44.0%	46.1%	49.8%	53.5%
Eligible Div*	0.0%	0.0%	1.6%	5.5%	8.0%	15.6%	18.9%	23.5%	26.4%	31.4%	36.5%
Non-eligible Div**	10.4%	13.5%	19.8%	23.0%	25.1%	31.4%	34.2%	38.0%	40.4%	44.6%	48.9%
Capital Gains	10.0%	11.4%	14.1%	15.5%	16.4%	19.2%	20.4%	22.0%	23.1%	24.9%	26.8%
2024 Taxable Income											
Salary	20.1%	22.7%	28.2%	31.0%	32.8%	38.3%	40.7%	44.0%	46.1%	49.8%	53.5%
Interest	20.1%	22.7%	28.2%	31.0%	32.8%	38.3%	40.7%	44.0%	46.1%	49.8%	53.5%
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2021 Taxable Income											
Salary	20.1%	22.7%	28.2%	31.0%	32.8%	38.3%	40.7%	44.0%	46.1%	49.8%	53.5%
Interest	20.1%	22.7%	28.2%	31.0%	32.8%	38.3%	40.7%	44.0%	46.1%	49.8%	53.5%
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* The rates indicated apply to dividends received from a taxable Canadian Corporation where the dividends are eligible for the enhanced dividend tax credit

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