- Kaushal & CO

Kaushal & Company Chartered Professional Accountants Inc.

Suite 400 – 713 Columbia Street New Westminster, BC, V3M 1B2

t. 604 566 8484 f. 604 544 5131

www.kaushal.ca

BC PERSONAL TAX RATE TABLE

	Federal and Provincial Marginal Tax Rates for British Columbia																					
	\$	16,130	\$	49,280	\$	57,376	\$	98,561	\$	113,159	\$	114,751	\$	137,408	\$	177,883	\$	186,307	\$	253,415	\$	259,830
2025		to		to		to		to		to		to		to		to		to		to		and
Taxable Income	\$	49,279	Ş	57,375	Ş	98,560	Ş	113,158	Ş	114,750	Ş	137,407	Ş	177,882	Ş	186,306	Ş	253,414	Ş	259,829		over
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%		4 <i>3.8%</i> 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		10.4%		13.5%		19.8%		15.5%		16.4%		19.2%		20.4%		22.0%		23.1%		24.9%		26.8%
Capital Gallis		10.0%	11.476		1112/0		13.370		-	10.470		15.270		20.470		22.076		20.170		2.1.570		20.070
	\$	15,705	\$	47,938	\$	55,868	\$	95,876	\$	110,077	\$	111,734	\$	133,665	\$	173,206	\$	181,233	\$	246,753	\$	252,753
2024		to		to		to		to		to		to		to		to		to		to		and
Taxable Income	\$	47,937	\$	55,867	\$	95,875	\$	110,076	\$	111,733	\$	133,664	\$	173,205	\$	181,232	\$	246,752	\$	252,752		over
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% 44.0%		46.1%		49.8%		53.5%
				0.0%				5.5%		52.8% 8.0%												
Eligible Div*		0.0%				1.6% 19.8%		23.0%		8.0% 25.1%		15.6% 31.4%		18.9%		23.5% 38.0%		26.4% 40.4%		31.4% 44.6%		36.5%
Non-eligible Div**		10.4%		13.5%				25.0% 15.5%		25.1% 16.4%				34.2%								48.9%
Capital Gains		10.0%		11.4%		14.1%		13.3%	-	10.4%		19.2%		20.4%		22.0%		23.1%		24.9%		26.8%
	\$	15,000	Ś	45.655	Ś	53.360	Ś	91.311	\$	104,836	Ś	106,718	Ś	127,300	Ś	165,431	Ś	172,603	Ś	235,676	Ś	240,717
2023		to	·	to		to	Ċ	to	Ċ	to	Ċ	to	·	to		to		to	·	to	Ċ	and
Taxable Income	\$	45,654	\$	53,359	\$	91,310	\$	104,835	\$	106,717	\$	127,299	\$	165,430	\$	172,602	\$	235,675	\$	240,716		over
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%	1	16.4%		19.2%		20.4%		22.0%		23.1%		24.9%		26.8%
	\$	14,398	Ś	43,071	Ś	50,198	\$	86,142	\$	98,902	Ś	100,393	Ś	120,095	Ś	155,626	Ś	162,833	Ś	221,709	Ś	227,092
2022	•	to	•	to		to	*	to	*	to		to	*	to	•	to		to	Ť	to		and
Taxable Income	\$	43,070	\$	50,197	\$	86,141	\$	98,901	\$	100,392	\$	120,094	\$	155,625	\$	162,832	\$	221,708	\$	227,091		over
								24.00/		22.00/												
Salary		20.1%		22.7%		28.2%		31.0%		32.8%		38.3%		40.7%		44.1%		46.2%		49.8%		53.5%
Interest		20.1%		22.7%		28.2%		31.0%		32.8%		38.3%		40.7%		44.1%		46.2%		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%		38.1%		40.5%		44.6%		48.9%
Capital Gains		10.0%		11.4%		14.1%		15.5%	1	16.4%		19.2%		20.4%		22.0%		23.1%		24.9%		26.8%
	\$	13.229	¢	42.185	¢	49.021	¢	84,370	s	96,867	Ś	98,041	¢	117.624	¢	151,979	s	159.484	Ś	216,512	¢	222,421
2021	Ŷ	to	Ŷ	to	Ŷ	to	Ŷ	to	Ť	to	Ŷ	to	Ŷ	to	Ť	to	Ť	to	Ŷ	to	Ŷ	and
Taxable Income	\$	42,184	\$	49,020	\$	84,369	\$	96,866	\$	98,040	\$	117,623	\$	151,978	\$	159,483	\$	216,511	\$	222,420		over
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%	1	16.4%		19.2%		20.4%		22.0%		23.1%		24.9%		26.8%

* The rates indicated apply to dividends received from a taxable Canadian Corporation where the dividends are eligible for the enhanced dividend tax credit

 $\ast\ast$ The rates indicated apply to dividends received from a taxable Canadian Corporation