

2025 Tax Information Summary for BC Residents

			2025 Marginal Tax Rate	2025 Marginal Rate on Non- Eligible Divs	2025 Marginal Rate on Eligible Divs	2025 Capital Gains
Personal Tax Brackets						
\$0	-	\$16,129	0.00%	0.00%	0.00%	0.00%
\$16,130	-	\$49,279	20.06%	10.43%	0.00%	10.03%
\$49,280	-	\$57,375	22.70%	13.47%	0.00%	11.35%
\$57,376	-	\$98,560	28.20%	19.80%	1.63%	14.10%
\$98,561	-	\$113,158	31.00%	23.02%	5.49%	15.50%
\$113,159	-	\$114,750	32.79%	25.07%	7.96%	16.40%
\$114,751	-	\$137,407	38.29%	31.40%	15.55%	19.15%
\$137,408	-	\$177,882	40.70%	34.17%	18.88%	20.35%
\$177,883	-	\$186,306	44.02%	37.99%	23.46%	22.01%
\$186,307	-	\$253,414	46.12%	40.41%	26.36%	23.06%
\$253,415	-	\$259,829	49.80%	44.64%	31.44%	24.90%
\$259,830	-	and over	53.50%	48.89%	36.54%	26.75%

	2025 Rate	2024 Rate
Corporate Income Tax Rates for CCPC		
Active Income \$0 - \$500,000	11.00%	11.00%
Active Income over \$500,000	27.00%	27.00%
CCPC Investment Income	50.67%	50.67%
CCPC Dividend Income	38.33%	38.33%

	2025	2024
Automobile Amounts		
First 5,000km	72 cents/km	70 cents/km
After 5,000km	66 cents/km	64 cents/km
Class 10.1 CCA Threshold	38,000.00	37,000.00
Class 54 CCA Threshold	61,000.00	61,000.00
Monthly Interest Expense Limit	350.00	300.00
Monthly Leasing Limit	1,100.00 + tax	1,050.00 + tax
Operating Cost Benefit	34 cents/km	33 cents/km

	2025	2024
RRSP Limits		
Max Deduction Limit	32,490.00	31,560.00
Prior Year Earned Income required to Max RRSP	180,500.00	175,333.00

	2025	2024
First Home Savings Account (FHSA)		
Annual Limit	8,000.00	8,000.00

	2025 Rate	2024 Rate
CPP & EI Limits		
CPP Employer and Employee Limit	4,034.10	3,867.50
Max Enhanced CPP	396.00	188.00
Max Pensionable Earnings	71,300.00	68,500.00
Enhanced Max Pensionable Earnings	81,200.00	73,200.00
EI Employer Limit	1,508.47	1,468.77
EI Employee Limit	1,077.48	1,049.12
Max Insurable Earnings	65,700.00	63,200.00

	2025	2024
Old Age Security Clawback		
Max Annual OAS Benefit	9,605.28	9,416.04
Income Before Full Clawback	154,196.00	148,065.00
Income Clawback Starts	93,454.00	90,997.00

	2025	2024
Workers Compensation Board of BC		
Max WCB Assessable Earnings	121,500.00	116,700.00

	2025	2024
Tax Free Savings Account (TFSA)		
Annual Limit	7,000.00	7,000.00
Max Contribution Room	102,000.00	95,000.00