

BC PERSONAL TAX RATE TABLE

Federal and Provincial Marginal Tax Rates for British Columbia

	\$ 12,298 to	\$ 41,726 to	\$ 48,536 to	\$ 83,452 to	\$ 95,813 to	\$ 97,070 to	\$ 116,345 to	\$ 150,474 to	\$ 157,749 to	\$ 214,368 to	\$ 220,001 and over
2020											
Taxable Income	\$ 41,725	\$ 48,535	\$ 83,451	\$ 95,812	\$ 97,069	\$ 116,344	\$ 150,473	\$ 157,748	\$ 214,368	\$ 220,000	
Salary	20.1%	22.7%	28.2%	31.0%	32.8%	38.3%	40.7%	43.7%	45.8%	49.8%	53.5%
Interest	20.1%	22.7%	28.2%	31.0%	32.8%	38.3%	40.7%	43.7%	45.8%	49.8%	53.5%
GRIP Div*	0.0%	0.0%	1.6%	5.5%	8.0%	15.6%	18.9%	23.0%	25.9%	31.4%	36.5%
Non-eligible Div**	10.4%	13.5%	19.8%	23.0%	25.1%	31.4%	34.2%	37.6%	40.0%	44.6%	48.9%
Capital Gains	10.0%	11.4%	14.1%	15.5%	16.4%	19.2%	20.4%	21.9%	22.9%	24.9%	26.8%
2019											
Taxable Income	\$ 40,707	\$ 47,630	\$ 81,416	\$ 93,476	\$ 95,259	\$ 113,506	\$ 147,667	\$ 153,900	\$ 210,371	\$ 210,371	
Salary	20.1%	22.7%	28.2%	31.0%	32.8%	38.3%	40.7%	43.7%	45.8%	49.8%	
Interest	20.1%	22.7%	28.2%	31.0%	32.8%	38.3%	40.7%	43.7%	45.8%	49.8%	
GRIP Div*	0.0%	0.0%	1.6%	5.5%	8.0%	15.6%	18.9%	23.0%	25.9%	31.4%	
Non-eligible Div**	10.4%	13.5%	19.8%	23.0%	25.1%	31.4%	34.2%	37.6%	40.0%	44.6%	
Capital Gains	10.0%	11.4%	14.1%	15.5%	16.4%	19.2%	20.4%	21.9%	22.9%	24.9%	
2018											
Taxable Income	\$ 39,676	\$ 46,605	\$ 79,353	\$ 91,107	\$ 93,208	\$ 110,630	\$ 144,489	\$ 150,000	\$ 205,842	\$ 205,842	
Salary	20.1%	22.7%	28.2%	31.0%	32.8%	38.3%	40.7%	43.7%	45.8%	49.8%	
Interest	20.1%	22.7%	28.2%	31.0%	32.8%	38.3%	40.7%	43.7%	45.8%	49.8%	
GRIP Div*	0.0%	0.0%	4.4%	8.3%	10.7%	18.3%	21.6%	25.8%	28.7%	34.2%	
Non-eligible Div**	9.2%	12.3%	18.7%	21.9%	24.0%	30.4%	33.2%	36.7%	39.1%	43.7%	
Capital Gains	10.0%	11.4%	14.1%	15.5%	16.4%	19.2%	20.4%	21.9%	22.9%	24.9%	
2017											
Taxable Income	\$ 38,898	\$ 45,916	\$ 77,797	\$ 89,320	\$ 91,831	\$ 108,460	\$ 142,353	\$ 202,800	\$ 202,800	\$ 202,801	
Salary	20.1%	22.7%	28.2%	31.0%	32.8%	38.3%	40.7%	43.7%	47.7%		
Interest	20.1%	22.7%	28.2%	31.0%	32.8%	38.3%	40.7%	43.7%	47.7%		
GRIP Div*	0.0%	0.0%	4.4%	8.3%	10.7%	18.3%	21.6%	25.8%	31.3%		
Non-eligible Div**	8.3%	11.4%	17.8%	21.1%	23.2%	29.6%	32.4%	35.9%	40.6%		
Capital Gains	10.0%	11.4%	14.1%	15.5%	16.4%	19.2%	20.4%	21.9%	23.9%		
2016											
Taxable Income	\$ 38,210	\$ 45,282	\$ 76,421	\$ 87,741	\$ 90,563	\$ 106,543	\$ 140,388	\$ 200,000	\$ 200,000	\$ 200,001	
Salary	20.1%	22.7%	28.2%	31.0%	32.8%	38.3%	40.7%	43.7%	47.7%		
Interest	20.1%	22.7%	28.2%	31.0%	32.8%	38.3%	40.7%	43.7%	47.7%		
GRIP Div*	0.0%	0.0%	4.4%	8.3%	10.7%	18.3%	21.6%	25.8%	31.3%		
Non-eligible Div**	8.3%	11.4%	17.8%	21.1%	23.2%	29.6%	32.4%	35.9%	40.6%		
Capital Gains	10.0%	11.4%	14.1%	15.5%	16.4%	19.2%	20.4%	21.9%	23.9%		

* 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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