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BC PERSONAL TAX RATE TABLE

Federal and Provincial Marginal Tax Rates for British Columbia

2026 Taxable Income	**$ 16,453 to $ 50,363**	**$ 50,364 to $ 58,523**	**$ 58,524 to $ 100,728**	**$ 100,729 to $ 115,648**	**$ 115,649 to $ 117,045**	**$ 117,046 to $ 140,430**	**$ 140,431 to $ 181,440**	**$ 181,441 to $ 190,405**	**$ 190,406 to $ 258,482**	**$ 258,483 to $ 265,545**	**$ 265,546 and over**
Salary	19.6%	21.7%	28.2%	31.0%	32.8%	38.3%	40.7%	44.0%	46.1%	49.8%	53.5%
Interest	19.6%	21.7%	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%	23.4%	26.3%	31.4%	36.5%
Non-eligible Div**	9.9%	12.3%	19.8%	23.0%	25.1%	31.4%	34.2%	38.0%	40.4%	44.6%	48.9%
Capital Gains	9.8%	10.9%	14.1%	15.5%	16.4%	19.2%	20.4%	22.0%	23.1%	24.9%	26.8%

2025 Taxable Income	**$ 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 $ 253,414**	**$ 253,415 to $ 259,829**	**$ 259,830 and over**
Salary	19.6%	22.2%	28.2%	31.0%	32.8%	38.3%	40.7%	44.0%	46.1%	49.8%	53.5%
Interest	19.6%	22.2%	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**	9.9%	12.9%	19.8%	23.0%	25.1%	31.4%	34.2%	38.0%	40.4%	44.6%	48.9%
Capital Gains	9.8%	11.1%	14.1%	15.5%	16.4%	19.2%	20.4%	22.0%	23.1%	24.9%	26.8%

2024 Taxable Income	**$ 15,705 to $ 47,937**	**$ 47,938 to $ 55,867**	**$ 55,868 to $ 95,875**	**$ 95,876 to $ 110,076**	**$ 110,077 to $ 111,733**	**$ 111,734 to $ 133,664**	**$ 133,665 to $ 173,205**	**$ 173,206 to $ 181,232**	**$ 181,233 to $ 246,752**	**$ 246,753 to $ 252,752**	**$ 252,753 and 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%	16.4%	19.2%	20.4%	22.0%	23.1%	24.9%	26.8%

2023 Taxable Income	**$ 15,000 to $ 45,654**	**$ 45,655 to $ 53,359**	**$ 53,360 to $ 91,310**	**$ 91,311 to $ 104,835**	**$ 104,836 to $ 106,717**	**$ 106,718 to $ 127,299**	**$ 127,300 to $ 165,430**	**$ 165,431 to $ 172,602**	**$ 172,603 to $ 235,675**	**$ 235,676 to $ 240,716**	**$ 240,717 and 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%	16.4%	19.2%	20.4%	22.0%	23.1%	24.9%	26.8%

2022 Taxable Income	**$ 14,398 to $ 43,070**	**$ 43,071 to $ 50,197**	**$ 50,198 to $ 86,141**	**$ 86,142 to $ 98,901**	**$ 98,902 to $ 100,392**	**$ 100,393 to $ 120,094**	**$ 120,095 to $ 155,625**	**$ 155,626 to $ 162,832**	**$ 162,833 to $ 221,708**	**$ 221,709 to $ 227,091**	**$ 227,092 and over**
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%	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
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