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2026 Tax Information Summary for BC Residents

Personal Tax Brackets			2026 Marginal Tax Rate	2026 Marginal Rate on Non-Eligible Divs	2026 Marginal Rate on Eligible Divs	2026 Capital Gains
$0	-	$16,452	0.00%	0.00%	0.00%	0.00%
$16,453	-	$50,363	19.60%	9.91%	0.00%	9.80%
$50,364	-	$58,523	21.70%	12.32%	0.00%	10.85%
$58,524	-	$100,728	28.20%	19.80%	1.63%	14.10%
$100,729	-	$115,648	31.00%	23.02%	5.49%	15.50%
$115,649	-	$117,045	32.79%	25.07%	7.96%	16.40%
$117,046	-	$140,430	38.29%	31.40%	15.55%	19.15%
$140,431	-	$181,440	40.70%	34.17%	18.88%	20.35%
$181,441	-	$190,405	43.99%	37.95%	23.42%	22.00%
$190,406	-	$258,482	46.09%	40.37%	26.32%	23.05%
$258,483	-	$265,545	49.80%	44.64%	31.44%	24.90%
$265,546	-	and over	53.50%	48.89%	36.54%	26.75%

	2026 Rate	2025 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%
Automobile Amounts		
First 5,000km	73 cents/km	72 cents/km
After 5,000km	67 cents/km	66 cents/km
Class 10.1 CCA Threshold	39,000.00	38,000.00
Class 54 CCA Threshold	61,000.00	61,000.00
Monthly Interest Expense Limit	350.00	350.00
Monthly Leasing Limit	1,100.00 + tax	1,100.00 + tax
Operating Cost Benefit	34 cents/km	34 cents/km
RRSP Limits		
Max Deduction Limit	33,810.00	32,490.00
Prior Year Earned Income required to Max RRSP	187,833.33	180,500.00
First Home Savings Account (FHSA)		
Annual Limit	8,000.00	8,000.00

	2026 Rate	2025 Rate
CPP & EI Limits		
CPP Employer and Employee Limit	4,230.45	4,034.10
Max Enhanced CPP	416.00	396.00
Max Pensionable Earnings	74,600.00	71,300.00
Enhanced Max Pensionable Earnings	85,000.00	81,200.00
EI Employer Limit	1,572.30	1,508.47
EI Employee Limit	1,123.07	1,077.48
Max Insurable Earnings	68,900.00	65,700.00
Old Age Security Clawback		
Max Annual OAS Benefit	9,798.48	9,605.28
Income Before Full Clawback (Age 65 - 74)	154,708.00	151,959.00
Income Before Full Clawback (Age 75+)	160,647.00	157,810.00
Income Clawback Starts	95,323.00	93,454.00
Workers Compensation Board of BC		
Max WCB Assessable Earnings	127,500.00	121,500.00
Tax Free Savings Account (TFSA)		
Annual Limit	7,000.00	7,000.00
Max Contribution Room	109,000.00	102,000.00