

British Columbia Personal Income Tax Brackets and Tax Rates

2016 Taxable Income	2016 Tax Rates	2015 Taxable Income	2015 Tax Rates
first \$38,210	5.06%	first \$37,869	5.06%
over \$38,210 up to \$76,421	7.70%	over \$37,869 up to \$75,740	7.70%
over \$76,421 up to \$87,741	10.50%	over \$75,740 up to \$86,958	10.50%
over \$87,741 up to \$106,543	12.29%	over \$86,958 up to \$105,592	12.29%
over \$106,543	14.70%	over \$105,592 up to \$151,050	14.70%
		over \$151,050	16.80%

The BC \$150,000 tax bracket was temporary for 2014 and 2015, according to the BC 2013 Budget.

Combined Federal & British Columbia Tax Brackets and Tax Rates

2016 Taxable Income	2016 Marginal Tax Rates				2015 Taxable Income	2015 Marginal Tax Rates			
	Other Income	Capital Gains	Canadian Dividends			Other Income	Capital Gains	Canadian Dividends	
			Eligible	Non-Eligible				Eligible	Non-Eligible
first \$38,210	20.06%	10.03%	-6.84%	8.27%	first \$37,869	20.06%	10.03%	-6.84%	7.61%
over \$38,210 up to \$45,282	22.70%	11.35%	-3.20%	11.36%	over \$37,869 up to \$44,701	22.70%	11.35%	-3.20%	10.73%
over \$45,282 up to \$76,421	28.20%	14.10%	4.39%	17.79%	over \$44,701 up to \$75,740	29.70%	14.85%	6.46%	18.99%
over \$76,421 up to \$87,741	31.00%	15.50%	8.25%	21.07%	over \$75,740 up to \$86,958	32.50%	16.25%	10.32%	22.29%
over \$87,741 up to \$90,563	32.79%	16.40%	10.72%	23.16%	over \$86,958 up to \$89,401	34.29%	17.15%	12.79%	24.40%
over \$90,563 up to \$106,543	38.29%	19.15%	18.31%	29.60%	over \$89,401 up to \$105,592	38.29%	19.15%	18.31%	29.12%
over \$106,543 up to \$140,388	40.70%	20.35%	21.64%	32.42%	over \$105,592 up to \$138,586	40.70%	20.35%	21.64%	31.97%
over \$140,388 up to \$200,000	43.70%	21.85%	25.78%	35.93%	over \$138,586 up to \$151,050	43.70%	21.85%	25.78%	35.51%
over \$200,000	47.70%	23.85%	31.30%	40.61%	over \$151,050	45.80%	22.90%	28.68%	37.98%

Marginal tax rate for dividends is a % of actual dividends received (not grossed-up amount).

Marginal tax rate for capital gains is a % of total capital gains (not taxable capital gains).

Gross-up rate for eligible dividends is 38%, and for non-eligible dividends is 17% for 2016, 18% for 2015.

British Columbia Basic Personal Amount

2016 Personal Amount	2016 Tax Rate	2015 Personal Amount	2015 Tax Rate
\$10,027	5.06%	\$9,938	5.06%

Federal Basic Personal Amount

2016 Personal Amount	2016 Tax Rate	2015 Personal Amount	2015 Tax Rate
\$11,474	15%	\$11,327	15%