

2015 PERSONAL INCOME TAX RATES

Updated February 26, 2015

Federal Rates

		Income	Capital Gains	Eligible Dividends	Ineligible Dividends
First	\$ 44,701	15.00%	7.50%	-0.03%	3.93%
\$ 44,702 to	\$ 89,401	22.00%	11.00%	9.63%	12.19%
\$ 89,402 to	\$ 138,586	26.00%	13.00%	15.15%	16.91%
Over	\$ 138,586	29.00%	14.50%	19.29%	20.45%
Basic Personal Exemption		11,327.00			

British Columbia Rates

		Income	Capital Gains	Eligible Dividends	Ineligible Dividends
First	\$ 37,869	5.06%	2.53%	-6.82%	2.91%
\$ 37,870 to	\$ 75,740	7.70%	3.85%	-3.17%	6.03%
\$ 75,741 to	\$ 86,958	10.50%	5.25%	0.69%	9.33%
\$ 86,959 to	\$ 105,592	12.29%	6.15%	3.16%	11.44%
\$ 105,593 to	\$ 151,050	14.70%	7.35%	6.49%	14.29%
Over	\$ 151,050	16.80%	8.40%	9.38%	16.76%
Basic Personal Exemption		9,938.00			

Combined Rates

		Income	Capital Gains	Eligible Dividends	Ineligible Dividends
First	\$ 37,869	20.06%	10.03%	-6.84%	7.61%
\$ 37,870 to	\$ 44,701	22.70%	11.35%	-3.20%	10.73%
\$ 44,702 to	\$ 75,740	29.70%	14.85%	6.46%	18.99%
\$ 75,741 to	\$ 86,958	32.50%	16.25%	10.32%	22.29%
\$ 86,959 to	\$ 89,401	34.29%	17.15%	12.79%	24.40%
\$ 89,402 to	\$ 105,592	38.29%	19.15%	18.31%	29.12%
\$ 105,593 to	\$ 138,586	40.70%	20.35%	21.64%	31.97%
\$ 138,587 to	\$ 151,050	43.70%	21.85%	25.78%	35.51%
Over	\$ 151,050	45.80%	22.90%	28.68%	37.98%

Capital Gains Inclusion Rate 50.00%

Gross Up For Eligible Dividends 38.00%

Federal Dividend Tax Credit for Eligible Dividends 15.02%

BC Dividend Tax Credit for Eligible Dividends 10.00%

Gross Up For Ineligible Dividends 18.00%

Federal Dividend Tax Credit for Ineligible Dividends 11.02%

BC Dividend Tax Credit for Ineligible Dividends 2.59%