

## 2017 PERSONAL INCOME TAX RATES

Updated January 27, 2017

### Federal Rates

|               |            | Income | Capital Gains | Eligible Dividends | Ineligible Dividends |
|---------------|------------|--------|---------------|--------------------|----------------------|
| First         | \$ 45,916  | 15.00% | 7.50%         | -0.03%             | 5.24%                |
| \$ 45,917 to  | \$ 91,831  | 20.50% | 10.25%        | 7.56%              | 11.67%               |
| \$ 91,832 to  | \$ 142,353 | 26.00% | 13.00%        | 15.15%             | 18.11%               |
| \$ 142,354 to | \$ 202,800 | 29.00% | 14.50%        | 19.29%             | 21.62%               |
| Over          | \$ 202,800 | 33.00% | 16.50%        | 24.81%             | 26.30%               |

Basic Personal Exemption      11,635.00

### British Columbia Rates

|              |            | Income | Capital Gains | Eligible Dividends | Ineligible Dividends |
|--------------|------------|--------|---------------|--------------------|----------------------|
| First        | \$ 38,898  | 5.06%  | 2.53%         | -6.82%             | 3.03%                |
| \$ 38,899 to | \$ 77,797  | 7.70%  | 3.85%         | -3.17%             | 6.12%                |
| \$ 77,798 to | \$ 89,320  | 10.50% | 5.25%         | 0.69%              | 9.40%                |
| \$ 89,321 to | \$ 108,460 | 12.29% | 6.15%         | 3.16%              | 11.49%               |
| Over         | \$ 108,460 | 14.70% | 7.35%         | 6.49%              | 14.31%               |

Basic Personal Exemption      10,208.00

### Combined Rates

|               |            | Income | Capital Gains | Eligible Dividends | Ineligible Dividends |
|---------------|------------|--------|---------------|--------------------|----------------------|
| First         | \$ 38,898  | 20.06% | 10.03%        | -6.84%             | 8.27%                |
| \$ 38,899 to  | \$ 45,916  | 22.70% | 11.35%        | -3.20%             | 11.36%               |
| \$ 45,917 to  | \$ 77,797  | 28.20% | 14.10%        | 4.39%              | 17.79%               |
| \$ 77,798 to  | \$ 89,320  | 31.00% | 15.50%        | 8.25%              | 21.07%               |
| \$ 89,321 to  | \$ 91,831  | 32.79% | 16.40%        | 10.72%             | 23.16%               |
| \$ 91,832 to  | \$ 108,460 | 38.29% | 19.15%        | 18.31%             | 29.60%               |
| \$ 108,461 to | \$ 142,353 | 40.70% | 20.35%        | 21.64%             | 32.42%               |
| \$ 142,354 to | \$ 202,800 | 43.70% | 21.85%        | 25.78%             | 35.93%               |
| Over          | \$ 202,800 | 47.70% | 23.85%        | 31.30%             | 40.61%               |

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      17.00%

Federal Dividend Tax Credit for Ineligible Dividends      10.52%

BC Dividend Tax Credit for Ineligible Dividends      2.47%