

2017 PERSONAL INCOME TAX RATES

Updated January 21, 2018

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%	3.37%
\$ 38,899 to	\$ 77,797	7.70%	3.85%	-3.17%	6.46%
\$ 77,798 to	\$ 89,320	10.50%	5.25%	0.69%	9.73%
\$ 89,321 to	\$ 108,460	12.29%	6.15%	3.16%	11.83%
Over	\$ 108,460	14.70%	7.35%	6.49%	14.65%

Basic Personal Exemption 10,208.00

Combined Rates

		Income	Capital Gains	Eligible Dividends	Ineligible Dividends
First	\$ 38,898	20.06%	10.03%	-6.84%	8.61%
\$ 38,899 to	\$ 45,916	22.70%	11.35%	-3.20%	11.70%
\$ 45,917 to	\$ 77,797	28.20%	14.10%	4.39%	18.13%
\$ 77,798 to	\$ 89,320	31.00%	15.50%	8.25%	21.41%
\$ 89,321 to	\$ 91,831	32.79%	16.40%	10.72%	23.50%
\$ 91,832 to	\$ 108,460	38.29%	19.15%	18.31%	29.94%
\$ 108,461 to	\$ 142,353	40.70%	20.35%	21.64%	32.76%
\$ 142,354 to	\$ 202,800	43.70%	21.85%	25.78%	36.27%
Over	\$ 202,800	47.70%	23.85%	31.30%	40.95%

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 2.18%