

## 2018 PERSONAL INCOME TAX RATES

Updated January 21, 2018

### Federal Rates

		Income	Capital Gains	Eligible Dividends	Ineligible Dividends
First	\$ 46,605	15.00%	7.50%	-0.03%	5.76%
\$ 46,606 to	\$ 93,208	20.50%	10.25%	7.56%	12.14%
\$ 93,209 to	\$ 144,489	26.00%	13.00%	15.15%	18.52%
\$ 144,490 to	\$ 205,842	29.00%	14.50%	19.29%	22.00%
Over	\$ 205,842	33.00%	16.50%	24.81%	26.64%

Basic Personal Exemption      11,809.00

### British Columbia Rates

		Income	Capital Gains	Eligible Dividends	Ineligible Dividends
First	\$ 39,676	5.06%	2.53%	-6.82%	3.47%
\$ 39,677 to	\$ 79,353	7.70%	3.85%	-3.17%	6.53%
\$ 79,354 to	\$ 91,107	10.50%	5.25%	0.69%	9.78%
\$ 91,108 to	\$ 110,630	12.29%	6.15%	3.16%	11.86%
\$ 110,631 to	\$ 150,000	14.70%	7.35%	6.49%	14.65%
Over	\$ 150,000	16.80%	8.40%	9.38%	17.09%

Basic Personal Exemption      10,412.00

### Combined Rates

		Income	Capital Gains	Eligible Dividends	Ineligible Dividends
First	\$ 39,676	20.06%	10.03%	-6.84%	9.23%
\$ 39,677 to	\$ 46,605	22.70%	11.35%	-3.20%	12.29%
\$ 46,606 to	\$ 79,353	28.20%	14.10%	4.39%	18.67%
\$ 79,354 to	\$ 91,107	31.00%	15.50%	8.25%	21.92%
\$ 91,108 to	\$ 93,208	32.79%	16.40%	10.72%	24.00%
\$ 93,209 to	\$ 110,630	38.29%	19.15%	18.31%	30.38%
\$ 110,631 to	\$ 144,489	40.70%	20.35%	21.64%	33.17%
\$ 144,490 to	\$ 150,000	43.70%	21.85%	25.78%	36.65%
\$ 150,001 to	\$ 205,842	45.80%	22.90%	28.68%	39.09%
Over	\$ 205,842	49.80%	24.90%	34.20%	43.73%

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      16.00%

Federal Dividend Tax Credit for Ineligible Dividends      10.03%

BC Dividend Tax Credit for Ineligible Dividends      2.07%