

## 2019 PERSONAL INCOME TAX RATES

Updated January 23, 2019

### Federal Rates

		Income	Capital Gains	Eligible Dividends	Ineligible Dividends
First	\$ 47,630	15.00%	7.50%	-0.03%	6.87%
\$ 47,631 to	\$ 95,259	20.50%	10.25%	7.56%	13.19%
\$ 95,260 to	\$ 147,667	26.00%	13.00%	15.15%	19.52%
\$ 147,668 to	\$ 210,371	29.00%	14.50%	19.29%	22.97%
Over	\$ 210,371	33.00%	16.50%	24.81%	27.57%

Basic Personal Exemption 12,069.00

### British Columbia Rates

		Income	Capital Gains	Eligible Dividends	Ineligible Dividends
First	\$ 40,707	5.06%	2.53%	-9.58%	3.57%
\$ 40,708 to	\$ 81,416	7.70%	3.85%	-5.93%	6.60%
\$ 81,417 to	\$ 93,476	10.50%	5.25%	-2.07%	9.82%
\$ 93,477 to	\$ 113,506	12.29%	6.15%	0.40%	11.88%
\$ 113,507 to	\$ 153,900	14.70%	7.35%	3.73%	14.65%
Over	\$ 153,900	16.80%	8.40%	6.62%	17.07%

Basic Personal Exemption 10,682.00

### Combined Rates

		Income	Capital Gains	Eligible Dividends	Ineligible Dividends
First	\$ 40,707	20.06%	10.03%	-9.60%	10.43%
\$ 40,708 to	\$ 47,630	22.70%	11.35%	-5.96%	13.47%
\$ 47,631 to	\$ 81,416	28.20%	14.10%	1.63%	19.79%
\$ 81,417 to	\$ 93,476	31.00%	15.50%	5.49%	23.01%
\$ 93,477 to	\$ 95,259	32.79%	16.40%	7.96%	25.07%
\$ 95,260 to	\$ 113,506	38.29%	19.15%	15.55%	31.39%
\$ 113,507 to	\$ 147,667	40.70%	20.35%	18.88%	34.17%
\$ 147,668 to	\$ 153,900	43.70%	21.85%	23.02%	37.62%
\$ 153,901 to	\$ 210,371	45.80%	22.90%	25.92%	40.03%
Over	\$ 210,371	49.80%	24.90%	31.44%	44.63%

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 12.00%

Gross Up For Ineligible Dividends 15.00%

Federal Dividend Tax Credit for Ineligible Dividends 9.03%

BC Dividend Tax Credit for Ineligible Dividends 1.96%