

## 2021 PERSONAL INCOME TAX RATES

Updated March 8, 2021

### Federal Rates

		Income	Capital Gains	Eligible Dividends	Ineligible Dividends
First	\$ 49,020	15.00%	7.50%	-0.03%	6.87%
\$ 49,021 to	\$ 98,040	20.50%	10.25%	7.56%	13.19%
\$ 98,041 to	\$ 151,978	26.00%	13.00%	15.15%	19.52%
\$ 151,979 to	\$ 216,511	29.32%	14.66%	19.73%	23.33%
Over	\$ 216,511	33.00%	16.50%	24.81%	27.57%
Basic Personal Exemption		13,808.00			

### British Columbia Rates

		Income	Capital Gains	Eligible Dividends	Ineligible Dividends
First	\$ 42,184	5.06%	2.53%	-9.58%	3.57%
\$ 42,185 to	\$ 84,369	7.70%	3.85%	-5.93%	6.60%
\$ 84,370 to	\$ 96,866	10.50%	5.25%	-2.07%	9.82%
\$ 96,867 to	\$ 117,623	12.29%	6.15%	0.40%	11.88%
\$ 117,624 to	\$ 159,483	14.70%	7.35%	3.73%	14.65%
\$ 159,484 to	\$ 222,420	16.80%	8.40%	6.62%	17.07%
Over	\$ 222,420	20.50%	10.25%	11.73%	21.32%
Basic Personal Exemption		11,070.00			

### Combined Rates

		Income	Capital Gains	Eligible Dividends	Ineligible Dividends
First	\$ 42,184	20.06%	10.03%	-9.60%	10.43%
\$ 42,185 to	\$ 49,020	22.70%	11.35%	-5.96%	13.47%
\$ 49,021 to	\$ 84,369	28.20%	14.10%	1.63%	19.79%
\$ 84,370 to	\$ 96,866	31.00%	15.50%	5.49%	23.01%
\$ 96,867 to	\$ 98,040	32.79%	16.40%	7.96%	25.07%
\$ 98,041 to	\$ 117,623	38.29%	19.15%	15.55%	31.39%
\$ 117,624 to	\$ 151,978	40.70%	20.35%	18.88%	34.17%
\$ 151,979 to	\$ 159,483	44.02%	22.01%	23.46%	37.98%
\$ 159,484 to	\$ 216,511	46.12%	23.06%	26.36%	40.40%
\$ 216,512 to	\$ 222,420	49.80%	24.90%	31.44%	44.63%
Over	\$ 222,420	53.50%	26.75%	36.54%	48.89%
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%