

**2022 PERSONAL INCOME TAX RATES**

Updated June 30, 2022

**Federal Rates**

		Income	Capital Gains	Eligible Dividends	Ineligible Dividends
First	\$ 50,197	15.00%	7.50%	-0.03%	6.87%
\$ 50,198 to	\$ 100,392	20.50%	10.25%	7.56%	13.19%
\$ 100,393 to	\$ 155,625	26.00%	13.00%	15.15%	19.52%
\$ 155,626 to	\$ 221,708	29.32%	14.66%	19.73%	23.33%
Over	\$ 221,708	33.00%	16.50%	24.81%	27.57%
Basic Personal Exemption		14,398.00			

**British Columbia Rates**

		Income	Capital Gains	Eligible Dividends	Ineligible Dividends
First	\$ 43,070	5.06%	2.53%	-9.58%	3.57%
\$ 43,071 to	\$ 86,141	7.70%	3.85%	-5.93%	6.60%
\$ 86,142 to	\$ 98,901	10.50%	5.25%	-2.07%	9.82%
\$ 98,902 to	\$ 120,094	12.29%	6.15%	0.40%	11.88%
\$ 120,095 to	\$ 162,832	14.70%	7.35%	3.73%	14.65%
\$ 162,833 to	\$ 227,091	16.80%	8.40%	6.62%	17.07%
Over	\$ 227,091	20.50%	10.25%	11.73%	21.32%
Basic Personal Exemption		11,302.00			

**Combined Rates**

		Income	Capital Gains	Eligible Dividends	Ineligible Dividends
First	\$ 43,070	20.06%	10.03%	-9.60%	10.43%
\$ 43,071 to	\$ 50,197	22.70%	11.35%	-5.96%	13.47%
\$ 50,198 to	\$ 86,141	28.20%	14.10%	1.63%	19.79%
\$ 86,142 to	\$ 98,901	31.00%	15.50%	5.49%	23.01%
\$ 98,902 to	\$ 100,392	32.79%	16.40%	7.96%	25.07%
\$ 100,393 to	\$ 120,094	38.29%	19.15%	15.55%	31.39%
\$ 120,095 to	\$ 155,625	40.70%	20.35%	18.88%	34.17%
\$ 155,626 to	\$ 162,832	44.02%	22.01%	23.46%	37.98%
\$ 162,833 to	\$ 221,708	46.12%	23.06%	26.36%	40.40%
\$ 221,709 to	\$ 227,091	49.80%	24.90%	31.44%	44.63%
Over	\$ 227,091	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%			