

**McLEAN, LIZOTTE, WHEADON AND COMPANY
CHARTERED PROFESSIONAL ACCOUNTANTS**

MARGINAL PERSONAL TAX RATES FOR 2017 FOR BC

TYPE OF INCOME	Salary/Interest	Capital Gains*	Ineligible Dividends	Eligible dividends*
\$0 to \$10,208	-	-	-	-
\$10,209 to \$11,635	5.06%			
\$11,636 to \$38,898	20.06%	10.03%	8.27%	-6.84%
\$38,899 to \$45,916	22.70%	11.35%	11.36%	-3.20%
\$45,917 to \$77,797	28.20%	14.10%	17.79%	4.39%
\$77,798 to \$89,320	31.00%	15.50%	21.07%	8.25%
\$89,321 to \$91,831	32.79%	16.40%	23.16%	10.72%
\$91,832 to \$108,460	38.29%	19.15%	29.60%	18.31%
\$108,461 to \$142,353	40.70%	20.35%	32.42%	21.64%
\$142,354 to \$202,800	43.70%	21.85%	35.93%	25.78%
over \$202,800	47.70%	23.85%	40.61%	31.30%

MARGINAL PERSONAL TAX RATES FOR 2016 FOR BC

TYPE OF INCOME	Salary/Interest	Capital Gains*	Ineligible Dividends	Eligible dividends*
\$0 to \$10,027	-	-	-	-
\$10,028 to \$11,474	5.06%			
\$11,475 to \$38,210	20.06%	10.03%	8.13%	-6.84%
\$38,211 to \$45,282	22.70%	11.35%	11.22%	-3.20%
\$45,283 to \$76,421	28.20%	14.10%	17.66%	4.39%
\$76,422 to \$87,741	31.00%	15.50%	20.93%	8.25%
\$87,742 to \$90,563	32.79%	16.40%	23.03%	10.72%
\$90,564 to \$106,543	38.29%	19.15%	29.46%	18.31%
\$106,544 to \$140,388	40.70%	20.35%	32.28%	21.64%
\$140,389 to \$200,000	43.70%	21.85%	35.79%	25.78%
over \$200,000	47.70%	23.85%	40.47%	31.30%

MARGINAL PERSONAL TAX RATES FOR 2015 FOR BC

TYPE OF INCOME	Salary/Interest	Capital Gains*	Ineligible Dividends	Eligible dividends*
\$0 to \$9,938	-	-	-	-
\$9,939 to \$11,327	5.06%			
\$11,328 to \$37,869	20.06%	10.03%	7.61%	-6.84%
\$37,870 to \$44,701	22.70%	11.35%	10.73%	-3.20%
\$44,702 to \$75,740	29.70%	14.85%	18.99%	6.46%
\$75,741 to \$86,958	32.50%	16.25%	22.29%	10.32%
\$86,959 to \$89,401	34.29%	17.15%	24.40%	12.79%
\$89,402 to \$105,592	38.29%	19.15%	29.12%	18.31%
\$105,593 to \$138,586	40.70%	20.35%	31.97%	21.64%
\$138,587 to \$151,050	43.70%	21.85%	35.51%	25.78%
over \$151,050	45.80%	22.90%	37.98%	28.68%

*A negative percentage under eligible dividends denotes unused tax credits that may be applied against other incomes.

*Alternate minimum tax may apply if a substantial portion of your income is from capital gains or eligible dividends.

This information has been provided for information purposes only. Before proceeding with the use of this information, your tax plan should be reviewed by a qualified professional.