

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

**MARGINAL PERSONAL TAX RATES FOR 2021 FOR BC**

TYPE OF INCOME	Salary/Interest	Capital Gains*	Ineligible Dividends	Eligible dividends*
first \$42,184	20.06%	10.03%	10.43%	-9.60%
\$42,185 to \$49,020	22.70%	11.35%	13.47%	-5.96%
\$49,201 to \$84,369	28.20%	14.10%	19.80%	1.63%
\$84,370 to \$96,866	31.00%	15.50%	23.02%	5.49%
\$96,867 to \$98,040	32.79%	16.40%	25.07%	7.96%
\$98,041 to \$117,623	38.29%	19.15%	31.40%	15.55%
\$117,624 to \$151,978	40.70%	20.35%	34.17%	18.88%
\$151,979 to \$159,483	44.02%	22.01%	37.99%	23.46%
\$159,484 to \$216,511	46.12%	23.06%	40.41%	26.36%
\$216,512 to \$222,420	49.80%	24.90%	44.64%	31.44%
over \$222,420	53.50%	26.75%	48.89%	36.54%

**MARGINAL PERSONAL TAX RATES FOR 2020 FOR BC**

TYPE OF INCOME	Salary/Interest	Capital Gains*	Ineligible Dividends	Eligible dividends*
first \$41,725	20.06%	10.03%	10.43%	-9.60%
\$41,726 to \$48,535	22.70%	11.35%	13.47%	-5.96%
\$48,536 to \$83,451	28.20%	14.10%	19.80%	1.63%
\$83,452 to \$95,812	31.00%	15.50%	23.02%	5.49%
\$95,813 to \$97,069	32.79%	16.40%	25.07%	7.96%
\$97,070 to \$116,344	38.29%	19.15%	31.40%	15.55%
\$116,345 to \$150,473	40.70%	20.35%	34.17%	18.88%
\$150,474 to \$157,748	43.92%	21.96%	37.87%	23.32%
\$157,749 to \$214,368	46.02%	23.01%	40.29%	26.22%
\$214,369 to \$220,000	49.80%	24.90%	44.64%	31.44%
over \$220,000	53.50%	26.75%	48.89%	36.54%

**MARGINAL PERSONAL TAX RATES FOR 2019 FOR BC**

TYPE OF INCOME	Salary/Interest	Capital Gains*	Ineligible Dividends	Eligible dividends*
\$0 to \$10,682	-	-	-	-
\$10,683 to \$12,069	5.06%	-	-	-
\$12,070 to \$40,707	20.06%	10.03%	10.43%	-9.60%
\$40,708 to \$47,630	22.70%	11.35%	13.47%	-5.96%
\$47,631 to \$81,416	28.20%	14.10%	19.80%	1.63%
\$81,417 to \$93,476	31.00%	15.50%	23.02%	5.49%
\$93,477 to \$95,259	32.79%	16.40%	25.07%	7.96%
\$95,260 to \$113,506	38.29%	19.15%	31.40%	15.55%
\$113,507 to \$147,667	40.70%	20.35%	34.17%	18.88%
\$147,668 to \$153,900	43.70%	21.85%	37.62%	23.02%
\$153,901 to \$210,371	45.80%	22.90%	40.04%	25.92%
over \$210,372	49.80%	24.90%	44.64%	31.44%

**MARGINAL PERSONAL TAX RATES FOR 2018 FOR BC**

TYPE OF INCOME	Salary/Interest	Capital Gains*	Ineligible Dividends	Eligible dividends*
\$0 to \$10,411	-	-	-	-
\$10,412 to \$11,809	5.06%	-	-	-
\$11,810 to \$39,676	20.06%	10.03%	9.23%	-6.84%
\$39,677 to \$46,605	22.70%	11.35%	12.30%	-3.20%
\$46,606 to \$79,353	28.20%	14.10%	18.68%	4.39%
\$79,354 to \$91,107	31.00%	15.50%	21.92%	8.25%
\$91,108 to \$93,208	32.79%	16.40%	24.00%	10.72%
\$93,209 to \$110,630	38.29%	19.15%	30.38%	18.31%
\$110,631 to \$144,489	40.70%	20.35%	33.18%	21.64%
\$144,490 to \$150,000	43.70%	21.85%	36.66%	25.78%
\$150,001 to \$205,842	45.80%	22.90%	39.09%	28.68%
over \$205,842	49.80%	24.90%	43.73%	34.20%

**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%

\*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.