

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

**CORPORATION INCOME TAX RATES - BC**

	<b>General income</b>	<b>Income eligible for the Small Business Deduction (up to \$500,000)</b>	<b>Investment Income</b>	<b>Dividend Income (Refundable)</b>
<b>2018 - 2023</b>	<b>27.00%</b>	<b>11.00%</b>	<b>50.67%</b>	<b>38.33%</b>
<b>April 1, 2017</b>	<b>26.00%</b>	<b>12.00%</b>	<b>49.67%</b>	<b>38.33%</b>
Jan. 1, 2017 - Mar. 31, 2017	<b>26.00%</b>	<b>12.50%</b>	<b>49.67%</b>	<b>38.33%</b>
<b>2016</b>	<b>26.00%</b>	<b>13.00%</b>	<b>49.67%</b>	<b>38.33%</b>
<b>2015</b>	<b>26.00%</b>	<b>13.50%</b>	<b>45.67%</b>	<b>33.33%</b>
<b>2014</b>	<b>26.00%</b>	<b>13.50%</b>	<b>45.67%</b>	<b>33.33%</b>
<b>April 1, 2013</b>	<b>26.00%</b>	<b>13.50%</b>	<b>45.67%</b>	<b>33.33%</b>
Jan. 1, 2012 - Mar. 31, 2013	<b>25.00%</b>	<b>13.50%</b>	<b>44.67%</b>	<b>33.33%</b>
<b>2011</b>	<b>26.50%</b>	<b>13.50%</b>	<b>44.67%</b>	<b>33.33%</b>
<b>2010</b>	<b>28.50%</b>	<b>13.50%</b>	<b>45.17%</b>	<b>33.33%</b>
<b>2009</b>	<b>30.00%</b>	<b>13.50%</b>	<b>45.67%</b>	<b>33.33%</b>

