

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

MARGINAL PERSONAL TAX RATES FOR 2024 FOR BC

TYPE OF INCOME	Salary/Interest	Capital Gains*	Ineligible Dividends	Eligible dividends*
first \$47,937	20.06%	10.03%	10.43%	-9.60%
\$47,938 to \$55,867	22.70%	11.35%	13.47%	-5.96%
\$55,868 to \$95,875	28.20%	14.10%	19.80%	1.63%
\$95,876 to \$110,076	31.00%	15.50%	23.02%	5.49%
\$110,077 to \$111,733	32.79%	16.40%	25.07%	7.96%
\$111,734 to \$133,664	38.29%	19.15%	31.40%	15.55%
\$133,665 to \$173,205	40.70%	20.35%	34.17%	18.88%
\$173,206 to \$181,232	44.02%	22.01%	37.99%	23.46%
\$181,233 to \$246,752	46.12%	23.06%	40.41%	26.36%
\$246,753 to \$252,752	49.80%	24.90%	44.64%	31.44%
over \$252,752	53.50%	26.75%	48.89%	36.54%

MARGINAL PERSONAL TAX RATES FOR 2023 FOR BC

TYPE OF INCOME	Salary/Interest	Capital Gains*	Ineligible Dividends	Eligible dividends*
first \$45,654	20.06%	10.03%	10.43%	-9.60%
\$45,655 to \$53,359	22.70%	11.35%	13.47%	-5.96%
\$53,360 to \$91,310	28.20%	14.10%	19.80%	1.63%
\$91,311 to \$104,835	31.00%	15.50%	23.02%	5.49%
\$104,836 to \$106,717	32.79%	16.40%	25.07%	7.96%
\$106,718 to \$127,299	38.29%	19.15%	31.40%	15.55%
\$127,300 to \$165,430	40.70%	20.35%	34.17%	18.88%
\$165,431 to \$172,602	44.02%	22.01%	37.99%	23.46%
\$172,603 to \$235,675	46.12%	23.06%	40.41%	26.36%
\$235,676 to \$240,716	49.80%	24.90%	44.64%	31.44%
over \$240,716	53.50%	26.75%	48.89%	36.54%

MARGINAL PERSONAL TAX RATES FOR 2022 FOR BC

TYPE OF INCOME	Salary/Interest	Capital Gains*	Ineligible Dividends	Eligible dividends*
first \$43,070	20.06%	10.03%	10.43%	-9.60%
\$43,070 to \$50,197	22.70%	11.35%	13.47%	-5.96%
\$50,198 to \$86,141	28.20%	14.10%	19.80%	1.63%
\$86,142 to \$98,901	31.00%	15.50%	23.02%	5.49%
\$98,902 to \$100,392	32.79%	16.40%	25.07%	7.96%
\$100,393 to \$120,094	38.29%	19.15%	31.40%	15.55%
\$120,095 to \$155,625	40.70%	20.35%	34.17%	18.88%
\$155,626 to \$162,832	44.08%	22.04%	38.06%	23.54%
\$162,833 to \$221,708	46.18%	23.09%	40.48%	26.44%
\$221,709 to \$227,091	49.80%	24.90%	44.64%	31.44%
over \$227,091	53.50%	26.75%	48.89%	36.54%

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%
\$49,021 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%

*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.