

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

**MARGINAL PERSONAL TAX RATES FOR 2025 FOR BC**

TYPE OF INCOME	Salary/Interest	Capital Gains*	Eligible dividends*	Ineligible Dividends
first \$49,279	19.56%	9.78%	-10.29%	9.86%
\$49,279 to \$57,375	22.20%	11.10%	-6.65%	12.90%
over \$57,375 to \$98,560	28.20%	14.10%	1.63%	19.80%
over \$98,560 to \$113,158	31.00%	15.50%	5.49%	23.02%
over \$113,158 to \$114,750	32.79%	16.40%	7.96%	25.07%
over \$114,750 to \$137,407	38.29%	19.15%	15.55%	31.40%
over \$137,407 to \$177,882	40.70%	20.35%	18.88%	34.17%
over \$177,882 to \$186,306	44.01%	22.01%	23.45%	37.98%
over \$186,306 to \$253,414	46.11%	23.06%	26.35%	40.40%
over \$253,414 to \$259,829	49.80%	24.90%	31.44%	44.64%
over \$259,829	53.50%	26.75%	36.54%	48.89%

**MARGINAL PERSONAL TAX RATES FOR 2024 FOR BC**

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

**MARGINAL PERSONAL TAX RATES FOR 2023 FOR BC**

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

\*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.