



2015 Personal Tax Rates

Taxable Income	Taxes payable on Other Income	Average tax rate on Other Income	Marginal tax rate on			
			Other Income	Eligible Canadian Dividends **	Ineligible Canadian Dividends †	Capital Gains
\$0	\$0	0.0%	20.1%	0.0%	7.6%	10.0%
\$2,000	\$0	0.0%	20.1%	0.0%	7.6%	10.0%
\$4,000	\$0	0.0%	20.1%	0.0%	7.6%	10.0%
\$6,000	\$0	0.0%	20.1%	0.0%	7.6%	10.0%
\$8,000	\$0	0.0%	20.1%	0.0%	7.6%	10.0%
\$10,000	\$4	0.0%	20.1%	0.0%	7.6%	10.0%
\$12,000	\$206	1.7%	20.1%	0.0%	7.6%	10.0%
\$14,000	\$607	4.3%	20.1%	0.0%	7.6%	10.0%
\$16,000	\$1,008	6.3%	20.1%	0.0%	7.6%	10.0%
\$18,000	\$1,409	7.8%	20.1%	0.0%	7.6%	10.0%
\$20,000	\$1,811	9.1%	20.1%	0.0%	7.6%	10.0%
\$22,000	\$2,212	10.1%	20.1%	0.0%	7.6%	10.0%
\$24,000	\$2,613	10.9%	20.1%	0.0%	7.6%	10.0%
\$26,000	\$3,014	11.6%	20.1%	0.0%	7.6%	10.0%
\$28,000	\$3,415	12.2%	20.1%	0.0%	7.6%	10.0%
\$30,000	\$3,817	12.7%	20.1%	0.0%	7.6%	10.0%
\$32,000	\$4,218	13.2%	20.1%	0.0%	7.6%	10.0%
\$34,000	\$4,619	13.6%	20.1%	0.0%	7.6%	10.0%
\$36,000	\$5,020	13.9%	20.1%	0.0%	7.6%	10.0%
\$38,000	\$5,425	14.3%	22.7%	0.0%	10.7%	11.4%
\$40,000	\$5,879	14.7%	22.7%	0.0%	10.7%	11.4%
\$42,000	\$6,333	15.1%	22.7%	0.0%	10.7%	11.4%
\$44,000	\$6,787	15.4%	22.7%	0.0%	10.7%	11.4%
\$46,000	\$7,332	15.9%	29.7%	9.6%	19.0%	14.9%
\$48,000	\$7,926	16.5%	29.7%	9.6%	19.0%	14.9%
\$50,000	\$8,520	17.0%	29.7%	9.6%	19.0%	14.9%
\$52,000	\$9,114	17.5%	29.7%	9.6%	19.0%	14.9%
\$54,000	\$9,708	18.0%	29.7%	9.6%	19.0%	14.9%
\$56,000	\$10,302	18.4%	29.7%	9.6%	19.0%	14.9%
\$58,000	\$10,896	18.8%	29.7%	9.6%	19.0%	14.9%

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British Columbia

** Taxes calculated on Canadian dividend amounts assume that the dividends are generated from Canadian public corporations and, as such, are considered as eligible dividends for Canadian tax purposes.

† Ineligible Canadian Dividend amounts are typically dividends that are received from Canadian Controlled Private Corporations (CCPC) on income that is subject to tax at the small business rate.

Rates are subject to change in accordance with federal and provincial budgets.



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\$60,000	\$11,490	19.1%	29.7%	9.6%	19.0%	14.9%
\$62,000	\$12,084	19.5%	29.7%	9.6%	19.0%	14.9%
\$64,000	\$12,678	19.8%	29.7%	9.6%	19.0%	14.9%
\$66,000	\$13,272	20.1%	29.7%	9.6%	19.0%	14.9%
\$68,000	\$13,866	20.4%	29.7%	9.6%	19.0%	14.9%
\$70,000	\$14,460	20.7%	29.7%	9.6%	19.0%	14.9%
\$72,000	\$15,054	20.9%	29.7%	9.6%	19.0%	14.9%
\$74,000	\$15,648	21.1%	29.7%	9.6%	19.0%	14.9%
\$76,000	\$16,249	21.4%	32.5%	10.3%	22.3%	16.3%
\$78,000	\$16,899	21.7%	32.5%	10.3%	22.3%	16.3%
\$80,000	\$17,549	21.9%	32.5%	10.3%	22.3%	16.3%
\$82,000	\$18,199	22.2%	32.5%	10.3%	22.3%	16.3%
\$84,000	\$18,849	22.4%	32.5%	10.3%	22.3%	16.3%
\$86,000	\$19,499	22.7%	32.5%	10.3%	22.3%	16.3%
\$88,000	\$20,168	22.9%	34.3%	12.8%	24.4%	17.1%
\$90,000	\$20,878	23.2%	38.3%	18.3%	29.1%	19.1%
\$92,000	\$21,643	23.5%	38.3%	18.3%	29.1%	19.1%
\$94,000	\$22,409	23.8%	38.3%	18.3%	29.1%	19.1%
\$96,000	\$23,175	24.1%	38.3%	18.3%	29.1%	19.1%
\$98,000	\$23,941	24.4%	38.3%	18.3%	29.1%	19.1%
\$100,000	\$24,707	24.7%	38.3%	18.3%	29.1%	19.1%
\$110,000	\$28,642	26.0%	40.7%	21.6%	32.0%	20.4%
\$120,000	\$32,712	27.3%	40.7%	21.6%	32.0%	20.4%
\$130,000	\$36,782	28.3%	40.7%	21.6%	32.0%	20.4%
\$140,000	\$40,894	29.2%	43.7%	25.8%	35.5%	21.9%
\$150,000	\$45,264	30.2%	43.7%	25.8%	35.5%	21.9%
\$200,000	\$68,142	34.1%	45.8%	28.7%	38.0%	22.9%
\$300,000	\$113,942	38.0%	45.8%	28.7%	38.0%	22.9%
\$400,000	\$159,742	39.9%	45.8%	28.7%	38.0%	22.9%
\$500,000	\$205,542	41.1%	45.8%	28.7%	38.0%	22.9%
\$516,000	\$212,870	41.3%	45.8%	28.7%	38.0%	22.9%



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