

# 2021 personal tax rates

## British Columbia



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%	0.0%	0.0%	0.0%	0.0%
\$2,000	\$0	0.0%	0.0%	0.0%	0.0%	0.0%
\$4,000	\$0	0.0%	0.0%	0.0%	0.0%	0.0%
\$6,000	\$0	0.0%	0.0%	0.0%	0.0%	0.0%
\$8,000	\$0	0.0%	0.0%	0.0%	0.0%	0.0%
\$10,000	\$0	0.0%	0.0%	0.0%	0.0%	0.0%
\$12,000	\$47	0.4%	5.1%	0.0%	3.6%	2.5%
\$14,000	\$385	2.8%	20.1%	0.0%	10.4%	10.0%
\$16,000	\$786	4.9%	20.1%	0.0%	10.4%	10.0%
\$18,000	\$1,188	6.6%	20.1%	0.0%	10.4%	10.0%
\$20,000	\$1,589	7.9%	20.1%	0.0%	10.4%	10.0%
\$22,000	\$1,990	9.0%	20.1%	0.0%	10.4%	10.0%
\$24,000	\$2,391	10.0%	20.1%	0.0%	10.4%	10.0%
\$26,000	\$2,792	10.7%	20.1%	0.0%	10.4%	10.0%
\$28,000	\$3,194	11.4%	20.1%	0.0%	10.4%	10.0%
\$30,000	\$3,595	12.0%	20.1%	0.0%	10.4%	10.0%
\$32,000	\$3,996	12.5%	20.1%	0.0%	10.4%	10.0%
\$34,000	\$4,397	12.9%	20.1%	0.0%	10.4%	10.0%
\$36,000	\$4,798	13.3%	20.1%	0.0%	10.4%	10.0%
\$38,000	\$5,200	13.7%	20.1%	0.0%	10.4%	10.0%
\$40,000	\$5,601	14.0%	20.1%	0.0%	10.4%	10.0%
\$42,000	\$6,002	14.3%	20.1%	0.0%	10.4%	10.0%
\$44,000	\$6,451	14.7%	22.7%	0.0%	13.5%	11.4%
\$46,000	\$6,905	15.0%	22.7%	0.0%	13.5%	11.4%
\$48,000	\$7,359	15.3%	22.7%	0.0%	13.5%	11.4%
\$50,000	\$7,930	15.9%	28.2%	7.6%	13.5%	11.4%
\$52,000	\$8,431	16.2%	28.2%	7.6%	19.8%	14.1%
\$54,000	\$8,995	16.7%	28.2%	7.6%	19.8%	14.1%
\$56,000	\$9,559	17.1%	28.2%	7.6%	19.8%	14.1%
\$58,000	\$10,123	17.5%	28.2%	7.6%	19.8%	14.1%
\$60,000	\$10,687	17.8%	28.2%	7.6%	19.8%	14.1%
\$62,000	\$11,251	18.1%	28.2%	7.6%	19.8%	14.1%
\$64,000	\$11,815	18.5%	28.2%	7.6%	19.8%	14.1%
\$66,000	\$12,379	18.8%	28.2%	7.6%	19.8%	14.1%
\$68,000	\$12,943	19.0%	28.2%	7.6%	19.8%	14.1%

\* 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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# 2021 personal tax rates – British Columbia



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
\$70,000	\$13,507	19.3%	28.2%	7.6%	19.8%	14.1%
\$72,000	\$14,071	19.5%	28.2%	7.6%	19.8%	14.1%
\$74,000	\$14,635	19.8%	28.2%	7.6%	19.8%	14.1%
\$76,000	\$15,199	20.0%	28.2%	7.6%	19.8%	14.1%
\$78,000	\$15,763	20.2%	28.2%	7.6%	19.8%	14.1%
\$80,000	\$16,327	20.4%	28.2%	7.6%	19.8%	14.1%
\$82,000	\$16,891	20.6%	28.2%	7.6%	19.8%	14.1%
\$84,000	\$17,455	20.8%	28.2%	7.6%	19.8%	14.1%
\$86,000	\$18,065	21.0%	31.0%	7.6%	23.0%	15.5%
\$88,000	\$18,685	21.2%	31.0%	7.6%	23.0%	15.5%
\$90,000	\$19,305	21.4%	31.0%	7.6%	23.0%	15.5%
\$92,000	\$19,925	21.7%	31.0%	7.6%	23.0%	15.5%
\$94,000	\$20,545	21.9%	31.0%	7.6%	23.0%	15.5%
\$96,000	\$21,165	22.0%	31.0%	7.6%	23.0%	15.5%
\$98,000	\$21,805	22.2%	32.8%	8.0%	25.1%	16.4%
\$100,000	\$22,569	22.6%	38.3%	15.6%	31.4%	19.1%
\$110,000	\$26,398	24.0%	38.3%	15.6%	31.4%	19.1%
\$120,000	\$30,284	25.2%	40.7%	18.9%	34.2%	20.4%
\$130,000	\$34,354	26.4%	40.7%	18.9%	34.2%	20.4%
\$140,000	\$38,424	27.4%	40.7%	18.9%	34.2%	20.4%
\$150,000	\$42,494	28.3%	40.7%	18.9%	34.2%	20.4%
\$200,000	\$65,135	32.6%	45.8%	25.9%	40.0%	22.9%
\$300,000	\$117,145	39.0%	53.5%	36.5%	48.9%	26.8%
\$400,000	\$170,645	42.7%	53.5%	36.5%	48.9%	26.8%
\$500,000	\$224,145	44.8%	53.5%	36.5%	48.9%	26.8%

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