

## BC 2024 and 2023 Personal Marginal Income Tax Rates

British Columbia Personal Income Tax Brackets and Tax Rates									
2024 Taxable Income	2024 Tax Rates				2023 Taxable Income	2023 Tax Rates			
first \$47,937	5.06%				first \$45,654	5.06%			
over \$47,937 up to \$95,875	7.70%				over \$45,654 up to \$91,310	7.70%			
over \$95,875 up to \$110,076	10.50%				over \$91,310 up to \$104,835	10.50%			
over \$110,076 up to \$133,664	12.29%				over \$104,835 up to \$127,299	12.29%			
over \$133,664 up to \$181,232	14.70%				over \$127,299 up to \$172,602	14.70%			
over \$181,232 up to \$252,752	16.80%				over \$172,602 up to \$240,716	16.80%			
over \$252,752	20.50%				over \$240,716	20.50%			
Combined Federal & British Columbia Tax Brackets and Tax Rates									
2024 Taxable Income	BC 2024 Marginal Tax Rates				2023 Taxable Income	BC 2023 Marginal Tax Rates			
	Other Income	Capital Gains	Canadian Dividends			Other Income	Capital Gains	Canadian Dividends	
			Eligible	Non- Eligible				Eligible	Non- Eligible
first \$47,937	20.06%	10.03%	-9.60%	10.43%	first \$45,654	20.06%	10.03%	-9.60%	10.43%
over \$47,937 up to \$55,867	22.70%	11.35%	-5.96%	13.47%	over \$45,654 up to \$53,359	22.70%	11.35%	-5.96%	13.47%
over \$55,867 up to \$95,875	28.20%	14.10%	1.63%	19.80%	over \$53,359 up to \$91,310	28.20%	14.10%	1.63%	19.80%
over \$95,875 up to \$110,076	31.00%	15.50%	5.49%	23.02%	over \$91,310 up to \$104,835	31.00%	15.50%	5.49%	23.02%
over \$110,076 up to \$111,733	32.79%	16.40%	7.96%	25.07%	over \$104,835 up to \$106,717	32.79%	16.40%	7.96%	25.07%
over \$111,733 up to \$133,664	38.29%	19.15%	15.55%	31.40%	over \$106,717 up to \$127,299	38.29%	19.15%	15.55%	31.40%
over \$133,664 up to \$173,205	40.70%	20.35%	18.88%	34.17%	over \$127,299 up to \$165,430	40.70%	20.35%	18.88%	34.17%
over \$173,205 up to \$181,232	44.02%	22.01%	23.46%	37.99%	over \$165,430 up to \$172,602	44.02%	22.01%	23.46%	37.99%
over \$181,232 up to \$246,752	46.12%	23.06%	26.36%	40.41%	over \$172,602 up to \$235,675	46.12%	23.06%	26.36%	40.41%
over \$246,752 up to \$252,752	49.80%	24.90%	31.44%	44.64%	over \$235,675 up to \$240,716	49.80%	24.90%	31.44%	44.64%
over \$252,752	53.50%	26.75%	36.54%	48.89%	over \$240,716	53.50%	26.75%	36.54%	48.89%
Marginal tax rate for dividends is a % of actual dividends received (not grossed-up taxable amount).									
Marginal tax rate for capital gains is a % of total capital gains (not taxable capital gains).									
Gross-up rate for eligible dividends is 38%, and for non-eligible dividends is 15%.									
British Columbia Basic Personal Amount									
2024 Personal Amount	2024 Tax Rate				2023 Personal Amount	2023 Tax Rate			
\$12,580	5.06%				\$11,981	5.06%			
Federal Basic Personal Amount									
2024 Personal Amount (1) Minimum / Maximum	2024 Tax Rate				2023 Personal Amount (1) Minimum / Maximum	2023 Tax Rate			
\$1,4156 - \$15,705	15%				\$1,3521 - \$1,5000	15%			