

Combined Federal & BC Tax Brackets and Tax Rates											
2025 Taxable Income	BC 2025 Marginal Tax Rates					2024 Taxable Income	BC 2024 Marginal Tax Rates				
	Other Income	Capital Gains		Canadian Dividends			Other Income	Capital Gains		Canadian Dividends	
		First \$250K	Excess Over \$250K	Eligible	Non-Eligible			All Pre-25-Jun	>\$250K Post-24-Jun	Eligible	Non-Eligible
first \$49,279	20.06%	10.03%	13.37%	-9.60%	10.43%	first \$47,937	20.06%	10.03%	13.37%	-9.60%	10.43%
over \$49,279 up to \$57,375	22.70%	11.35%	15.13%	-5.96%	13.47%	over \$47,937 up to \$55,867	22.70%	11.35%	15.13%	-5.96%	13.47%
over \$57,375 up to \$98,560	28.20%	14.10%	18.80%	1.63%	19.80%	over \$55,867 up to \$95,875	28.20%	14.10%	18.80%	1.63%	19.80%
over \$98,560 up to \$113,158	31.00%	15.50%	20.67%	5.49%	23.02%	over \$95,875 up to \$110,076	31.00%	15.50%	20.67%	5.49%	23.02%
over \$113,158 up to \$114,750	32.79%	16.40%	21.86%	7.96%	25.07%	over \$110,076 up to \$111,733	32.79%	16.40%	21.86%	7.96%	25.07%
over \$114,750 up to \$137,407	38.29%	19.15%	25.53%	15.55%	31.40%	over \$111,733 up to \$133,664	38.29%	19.15%	25.53%	15.55%	31.40%
over \$137,407 up to \$177,882	40.70%	20.35%	27.13%	18.88%	34.17%	over \$133,664 up to \$173,205	40.70%	20.35%	27.13%	18.88%	34.17%
over \$177,882 up to \$186,306	44.02%	22.01%	29.35%	23.46%	37.99%	over \$173,205 up to \$181,232	44.02%	22.01%	29.35%	23.46%	37.99%
over \$186,306 up to \$253,414	46.12%	23.06%	30.75%	26.36%	40.41%	over \$181,232 up to \$246,752	46.12%	23.06%	30.75%	26.36%	40.41%
over \$253,414 up to \$259,829	49.80%	24.90%	33.20%	31.44%	44.64%	over \$246,752 up to \$252,752	49.80%	24.90%	33.20%	31.44%	44.64%
over \$259,829	53.50%	26.75%	35.67%	36.54%	48.89%	over \$252,752	53.50%	26.75%	35.67%	36.54%	48.89%

BC Tax Rates			
2025 Taxable Income	2025 Tax Rates	2024 Taxable Income	2024 Tax Rates
first \$49,279	5.06%	first \$47,937	5.06%
over \$49,279 up to \$98,560	7.70%	over \$47,937 up to \$95,875	7.70%
over \$98,560 up to \$113,158	10.50%	over \$95,875 up to \$110,076	10.50%
over \$113,158 up to \$137,407	12.29%	over \$110,076 up to \$133,664	12.29%
over \$137,407 up to \$186,306	14.70%	over \$133,664 up to \$181,232	14.70%
over \$186,306 up to \$259,829	16.80%	over \$181,232 up to \$252,752	16.80%
over \$259,829	20.50%	over \$252,752	20.50%

British Columbia Basic Personal Amount			
2025 Personal Amount	2025 Tax Rate	2024 Personal Amount	2024 Tax Rate
\$12,932	5.06%	\$12,580	5.06%

Federal Basic Personal Amount				
2025 Personal Amount Minimum / Maximum		2025 Tax Rate	2024 Personal Amount Minimum / Maximum	2024 Tax Rate
\$14,538	\$16,129	15%	\$14,156	\$15,705

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%.

2024 Corporate Income Tax Rates				
	Active Business Income			Investment Income
	General	Small Business (CCPC)	Business Limit	CCPC
Federal	15%	9%	\$500,000	38.70%
Alberta	8%	2%	\$500,000	8%
BC	12%	2%	\$500,000	12%
Manitoba	12%	zero%	\$500,000	12%
New Brunswick	14%	2.50%	\$500,000	14%
Newfoundland & Labrador	15%	2.50%	\$500,000	15%
Nova Scotia	14%	2.50%	\$500,000	14%
Northwest Territories	11.50%	2%	\$500,000	11.50%
Nunavut	12%	3%	\$500,000	12%
Ontario	11.50%	3.20%	\$500,000	11.50%
Prince Edward Island	16%	1%	\$500,000	16%
Quebec	11.50%	3.20%	\$500,000	11.50%
Saskatchewan	12%	1%	\$600,000	12%
Yukon	12%	zero%	\$500,000	12%