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BC PERSONAL INCOME TAX RATES

Combined Federal and Provincial Marginal Tax Rates

Tax Brackets	Employment, Business or Interest	Capital Gains	Regular Dividends	Eligible Dividends
2015 Tax Year				
\$11,328 to \$37,869	20.1%	10.0%	7.6%	0.0%
\$37,870 to \$44,701	22.7%	11.4%	10.7%	0.0%
\$44,702 to \$75,740	29.7%	14.9%	19.0%	6.5%
\$75,741 to \$86,958	32.5%	16.3%	22.3%	10.3%
\$86,959 to \$89,401	34.3%	17.2%	24.4%	12.8%
\$89,402 to \$105,592	38.3%	19.2%	29.1%	18.3%
\$105,593 to \$138,586	40.7%	20.4%	32.0%	21.6%
\$138,587 to \$151,050	43.7%	21.9%	35.5%	25.8%
\$151,051 and over	45.8%	22.9%	38.0%	28.7%
2014 Tax Year				
\$11,138 to \$37,606	20.1%	10.0%	7.6%	0.0%
\$36,607 to \$43,953	22.7%	11.4%	10.7%	0.0%
\$43,954 to \$75,213	29.7%	14.9%	19.0%	6.5%
\$75,214 to \$86,354	32.5%	16.3%	22.3%	10.3%
\$86,355 to \$87,907	34.3%	17.2%	24.4%	12.8%
\$87,908 to \$104,858	38.3%	19.2%	29.1%	18.3%
\$104,859 to \$136,270	40.7%	20.4%	32.0%	21.6%
\$136,271 to \$150,000	43.7%	21.9%	35.5%	25.8%
\$150,001 and over	45.8%	22.9%	38.0%	28.7%
2013 Tax Year				
\$11,038 to \$37,568	20.1%	10.0%	4.2%	0.0%
\$37,569 to \$43,561	22.7%	11.4%	7.5%	0.0%
\$43,562 to \$75,138	29.7%	14.9%	16.2%	6.5%
\$75,139 to \$86,268	32.5%	16.3%	19.7%	10.3%
\$86,269 to \$87,123	34.3%	17.2%	22.0%	12.8%
\$87,124 to \$104,754	38.3%	19.2%	27.0%	18.3%
\$104,755 to \$135,054	40.7%	20.4%	30.0%	21.6%
\$135,055 and over	43.7%	21.9%	33.7%	25.8%

2012 Tax Year

first \$35,716	20.1%	10.0%	3.2%	0.0%
\$35,717 to \$40,726	22.7%	11.4%	6.5%	0.0%
\$40,727 to \$71,433	29.7%	14.9%	15.2%	0.0%
\$71,434 to \$81,452	32.5%	16.3%	18.7%	3.7%
\$81,453 to \$82,014	36.5%	18.3%	23.7%	9.5%
\$82,015 to \$99,588	38.3%	19.2%	26.0%	12.1%
\$99,589 to \$126,264	40.7%	20.4%	29.0%	15.6%
\$126,265 and over	43.7%	21.9%	32.7%	19.9%

The marginal tax rate is the tax paid on \$1 of additional income.

BC PERSONAL INCOME TAX RATES

Taxes Payable At Certain Taxable Income Levels

Taxable Income	Income Tax	Taxable Income	Income Tax
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2014 Tax Year

20,000	1,842	90,000	21,053
30,000	3,848	100,000	24,882
40,000	5,917	120,000	32,905
50,000	8,610	150,000	45,527
60,000	11,580	200,000	68,427
70,000	14,550	300,000	114,227
80,000	17,654	400,000	160,027
		500,000	205,827

Income in excess of \$150,000 is taxed at the highest rate of 45.8%.

These calculations include only the basic personal tax credit.

This table does not apply to dividend income.

2013 Tax Year

20,000	1,836	90,000	21,111
30,000	3,842	100,000	24,940
40,000	5,913	120,000	32,966
50,000	8,633	150,000	45,624
60,000	11,603	200,000	67,474
70,000	14,573	300,000	111,174
80,000	17,679	400,000	154,874
		500,000	198,574

Income in excess of \$135,054 is taxed at the highest rate of 43.7%.
These calculations include only the basic personal tax credit.
This table does not apply to dividend income.

2012 Tax Year

20,000	1,814	90,000	21,286
30,000	3,820	100,000	25,115
40,000	5,905	120,000	33,178
50,000	8,686	150,000	45,915
60,000	11,656	200,000	67,765
70,000	14,626	300,000	111,465
80,000	17,763	400,000	155,165
		500,000	198,865

Income in excess of \$132,047 is taxed at the highest rate of 43.7%.
These calculations include only the basic personal tax credit.
This table does not apply to dividend income.

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