

2019 MARGINAL TAX RATES

(for B.C. residents)

Taxable Income	0 \$10,682	\$10,412 \$12,069	\$12,069 \$40,707	\$40,707 \$47,630	\$47,630 \$81,416	\$81,416 \$93,473	\$93,473 \$95,259	\$95,259 \$113,506	\$113,506 \$147,667	\$147,667 \$153,900	\$153,900 \$210,371	over \$210,371
Other income												
Salary	Nil	5.06%	20.06%	22.70%	28.20%	31.00%	32.79%	38.29%	40.70%	43.70%	45.80%	49.80%
Eligible Dividends	Nil	-9.60%	-9.60%	-5.96%	1.63%	5.49%	7.96%	15.55%	18.88%	23.02%	2.59%	31.44%
Small bus Dividends	Nil	10.43%	10.43%	13.47%	19.80%	23.0%	25.07%	31.40%	34.17%	37.62%	40.04%	44.64%
Capital Gains	Nil	2.80%	10.03%	11.35%	14.10%	15.50%	16.40%	19.15%	20.35%	21.85%	22.90%	24.90%

All the above tax rates take into account federal tax and B.C. provincial tax and basic personal exemption only.

Errors and Omissions Excepted

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