



**CORPORATE TAX RATES**

<b><u>Year 2016</u></b>	<b><u>Federal</u></b>	<b><u>BC</u></b>	<b><u>Total</u></b>
Small business income < \$500,000	10.50	2.50	13.00
Small business income > \$500,000	15.00	11.00	26.00
Manufacturing and processing	15.00	11.00	26.00
Non-manufacturing and processing	15.00	11.00	26.00
Investment income	38.67	11.00	49.67
CCPC - RDT* (49.67 - 30.67)			19.00

  

<b><u>Year 2015</u></b>	<b><u>Federal</u></b>	<b><u>BC</u></b>	<b><u>Total</u></b>
Small business income < \$500,000	11.00	2.50	13.50
Small business income > \$500,000	15.00	11.00	26.00
Manufacturing and processing	15.00	11.00	26.00
Non-manufacturing and processing	15.00	11.00	26.00
Investment income	34.67	11.00	45.67
CCPC - RDT* (45.67 - 26.67)			19.00

\* For Canadian-controlled private corporations, investment income rate net of refundable dividend tax

**PERSONAL TAX RATES**

**Year 2016**

<b><u>Tax Brackets</u></b>	<b><u>Salary / Interest / Other</u></b>			<b><u>Non-eligible dividend (%)</u></b>	<b><u>Eligible dividend (%)</u></b>	<b><u>Capital gain (%)</u></b>
	<b><u>(Federal)</u></b>	<b><u>(BC)</u></b>	<b><u>(Total)</u></b>			
\$ 0 - \$ 38,210	15.00	5.06	20.06	8.27	-	10.03
\$ 38,211 - \$ 45,282	15.00	7.70	22.70	11.36	-	11.35
\$ 45,283 - \$ 76,421	20.50	7.70	28.20	17.79	4.39	14.10
\$ 76,422 - \$ 87,741	20.50	10.50	31.00	21.07	8.25	15.50
\$ 87,742 - \$ 90,563	20.50	10.50	31.00	21.07	8.25	15.50
\$ 90,564 - \$ 106,543	26.00	12.29	38.29	29.60	18.31	19.15
\$ 106,544 - \$ 140,388	26.00	14.70	40.70	32.42	21.64	20.35
\$ 140,389 - \$ 150,000	29.00	14.70	43.70	35.93	25.78	21.85
\$ 150,001 - \$ 200,000	29.00	14.70	43.70	35.93	25.78	21.85
\$ 200,000 and over	33.00	14.70	47.70	40.61	31.30	23.85

**Year 2015**

<b><u>Tax Brackets</u></b>	<b><u>Salary / Interest / Other</u></b>			<b><u>Non-eligible dividend (%)</u></b>	<b><u>Eligible dividend (%)</u></b>	<b><u>Capital gain (%)</u></b>
	<b><u>(Federal)</u></b>	<b><u>(BC)</u></b>	<b><u>(Total)</u></b>			
\$ 0 - \$ 37,869	15.00	5.06	20.06	7.61	-	10.03
\$ 37,870 - \$ 44,701	15.00	7.70	22.70	10.73	-	11.35
\$ 44,702 - \$ 75,740	22.00	7.70	29.70	18.99	6.46	14.85
\$ 75,741 - \$ 86,958	22.00	10.50	32.50	22.29	10.32	16.25
\$ 86,959 - \$ 89,401	22.00	12.29	34.29	24.40	12.79	17.15
\$ 89,402 - \$ 105,592	26.00	12.29	38.29	29.12	18.31	19.15
\$ 105,593 - \$ 138,586	26.00	14.70	40.70	31.97	21.64	20.35
\$ 138,587 - \$ 150,000	29.00	14.70	43.70	35.51	25.78	21.85
\$ 150,001 and over	29.00	16.80	45.80	37.98	28.68	22.90