



**CORPORATE TAX RATES**

<b>Year 2018</b>	<b>Federal</b>	<b>BC</b>	<b>Total</b>
Small business income < \$500,000	10.50	2.00	12.50
Small business income > \$500,000	15.00	12.00	27.00
Manufacturing and processing	15.00	12.00	27.00
Non-manufacturing and processing	15.00	12.00	27.00
Investment income	38.67	12.00	50.67
CCPC - RDT* (50.67 - 30.67)			20.00

  

<b>Year 2017 (Apr 1 onwards)</b>	<b>Federal</b>	<b>BC</b>	<b>Total</b>
Small business income < \$500,000	11.00	2.00	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>Year 2016 to Mar. 31, 2017</b>	<b>Federal</b>	<b>BC</b>	<b>Total</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	38.67	11.00	49.67
CCPC - RDT* (49.67 - 30.67)			19.00

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

**PERSONAL TAX RATES**

**Year 2018 (tax bracket subject to changes)**

Tax Brackets	Salary / Interest / Others (%)			Non-eligible dividend (%)	Eligible dividend (%)	Capital gain (%)
	(Federal)	(BC)	(Total)			
\$ 0 - \$ 38,898	15.00	5.06	20.06	8.61	-	10.03
\$ 38,899 - \$ 45,916	15.00	7.70	22.70	11.70	-	11.35
\$ 45,917 - \$ 77,797	20.50	7.70	28.20	18.13	4.39	14.10
\$ 77,798 - \$ 89,320	20.50	10.50	31.00	21.41	8.25	15.50
\$ 89,321 - \$ 91,831	20.50	12.29	32.79	23.50	10.72	16.40
\$ 91,832 - \$ 108,460	26.00	12.29	38.29	29.94	18.31	19.15
\$ 108,461 - \$ 142,353	26.00	14.70	40.70	32.76	21.64	20.35
\$ 142,354 - \$ 150,000	29.00	14.70	43.70	36.27	25.78	21.85
\$ 150,001 - \$ 202,800	29.00	16.80	45.80	38.73	28.68	22.90
\$ 202,801 and over	33.00	16.80	49.80	43.41	34.20	24.90

**Year 2017**

Tax Brackets	Salary / Interest / Others (%)			Non-eligible dividend (%)	Eligible dividend (%)	Capital gain (%)
	(Federal)	(BC)	(Total)			
\$ 0 - \$ 38,898	15.00	5.06	20.06	8.61	-	10.03
\$ 38,899 - \$ 45,916	15.00	7.70	22.70	11.70	-	11.35
\$ 45,917 - \$ 77,797	20.50	7.70	28.20	18.13	4.39	14.10
\$ 77,798 - \$ 89,320	20.50	10.50	31.00	21.41	8.25	15.50
\$ 89,321 - \$ 91,831	20.50	12.29	32.79	23.50	10.72	16.40
\$ 91,832 - \$ 108,460	26.00	12.29	38.29	29.94	18.31	19.15
\$ 108,461 - \$ 142,353	26.00	14.70	40.70	32.76	21.64	20.35
\$ 142,354 - \$ 202,800	29.00	14.70	43.70	36.27	25.78	21.85
\$ 202,801 and over	33.00	14.70	47.70	40.95	31.30	23.85