



**encompass**  
 CHARTERED PROFESSIONAL ACCOUNTANTS

## 2020 B.C. Personal Tax Rates

| <b>2020 Taxable Income</b>     | <b>Regular/Other Income</b> | <b>Capital Gains</b> | <b>Eligible Dividends</b> | <b>Non-Eligible Dividends</b> |
|--------------------------------|-----------------------------|----------------------|---------------------------|-------------------------------|
| First \$41,725                 | 20.06%                      | 10.03%               | 0%                        | 10.43%                        |
| Over \$41,725 up to \$48,535   | 22.70%                      | 11.35%               | 0%                        | 13.47%                        |
| Over \$48,535 up to \$83,451   | 28.20%                      | 14.10%               | 1.63%                     | 19.80%                        |
| Over \$83,451 up to \$95,812   | 31.00%                      | 15.50%               | 5.49%                     | 23.02%                        |
| Over \$95,812 up to \$97,069   | 32.79%                      | 16.40%               | 7.96%                     | 25.07%                        |
| Over \$97,069 up to \$116,344  | 38.29%                      | 19.15%               | 15.55%                    | 31.40%                        |
| Over \$116,344 up to \$150,473 | 40.70%                      | 20.35%               | 18.88%                    | 34.17%                        |
| Over \$150,473 up to \$157,748 | 43.92%                      | 21.96%               | 23.32%                    | 37.87%                        |
| Over \$157,748 up to \$214,368 | 46.02%                      | 23.01%               | 26.22%                    | 40.29%                        |
| Over \$214,368 up to \$220,000 | 49.80%                      | 24.90%               | 31.44%                    | 44.64%                        |
| Over \$220,000                 | 53.50%                      | 26.75%               | 36.54%                    | 48.89%                        |

Updated February 2021