

What tax rates will apply to an individual resident in BC in 2023?

2023 Personal Combined Federal and BC Marginal Income Tax Rates

Income		Marginal Rates			
\$		Other Income	Taxable Capital gains	Dividends	Eligible dividends
From:	To:			(1)	(1)
-	45,654	20.06%	10.03%	10.43%	-9.60%
45,655	53,359	22.70%	11.35%	13.47%	-5.96%
53,360	91,310	28.20%	14.100%	19.80%	1.63%
91,311	104,835	31.00%	15.50%	23.02%	5.49%
104,836	106,717	32.79%	16.40%	25.07%	7.96%
106,718	127,299	38.29%	19.15%	31.40%	15.55%
127,300	165,430	40.70%	20.35%	34.17%	18.88%
165,431	172,602	43.70%	21.85%	37.62%	23.02%
172,603	235,675	45.80%	22.90%	40.04%	25.92%
235,676	240,716	49.80%	24.90%	44.64%	31.44%
240,717	+	53.50%	26.75%	48.89%	36.54%

(1) Rates apply to actual dividends paid (not grossed up taxable dividends)

Last updated: March 2023