2026 personal tax rates

British Columbia

Taxable income	Taxes payable on other income	Average tax rate on other income	Marginal tax rate on			
			Other income	Eligible Canadian dividends[1]	Ineligible Canadian dividends[2]	Capital gains
$0	$0	0.0%	0.0%	0.0%	0.0%	0.0%
$2,000	$0	0.0%	0.0%	0.0%	0.0%	0.0%
$4,000	$0	0.0%	0.0%	0.0%	0.0%	0.0%
$6,000	$0	0.0%	0.0%	0.0%	0.0%	0.0%
$8,000	$0	0.0%	0.0%	0.0%	0.0%	0.0%
$10,000	$0	0.0%	0.0%	0.0%	0.0%	0.0%
$12,000	$0	0.0%	0.0%	0.0%	0.0%	0.0%
$14,000	$40	0.3%	5.1%	0.0%	3.6%	2.5%
$16,000	$141	0.9%	5.1%	0.0%	3.6%	2.5%
$18,000	$459	2.5%	19.1%	0.0%	9.3%	9.5%
$20,000	$840	4.2%	19.1%	0.0%	9.3%	9.5%
$22,000	$1,221	5.6%	19.1%	0.0%	9.3%	9.5%
$24,000	$1,602	6.7%	19.1%	0.0%	9.3%	9.5%
$26,000	$1,984	7.6%	19.1%	0.0%	9.3%	9.5%
$28,000	$2,365	8.4%	19.1%	0.0%	9.3%	9.5%
$30,000	$2,746	9.2%	19.1%	0.0%	9.3%	9.5%
$32,000	$3,127	9.8%	19.1%	0.0%	9.3%	9.5%
$34,000	$3,508	10.3%	19.1%	0.0%	9.3%	9.5%
$36,000	$3,890	10.8%	19.1%	0.0%	9.3%	9.5%
$38,000	$4,271	11.2%	19.1%	0.0%	9.3%	9.5%
$40,000	$4,652	11.6%	19.1%	0.0%	9.3%	9.5%
$42,000	$5,033	12.0%	19.1%	0.0%	9.3%	9.5%
$44,000	$5,414	12.3%	19.1%	0.0%	9.3%	9.5%
$46,000	$5,796	12.6%	19.1%	0.0%	9.3%	9.5%
$48,000	$6,177	12.9%	19.1%	0.0%	9.3%	9.5%
$50,000	$6,558	13.1%	19.1%	0.0%	9.3%	9.5%
$52,000	$6,982	13.4%	21.7%	0.0%	12.3%	10.9%
$54,000	$7,416	13.7%	21.7%	0.0%	12.3%	10.9%
$56,000	$7,850	14.0%	21.7%	0.0%	12.3%	10.9%
$58,000	$8,284	14.3%	21.7%	0.0%	12.3%	10.9%
$60,000	$8,814	14.7%	28.2%	7.6%	19.8%	14.1%
$62,000	$9,378	15.1%	28.2%	7.6%	19.8%	14.1%
$64,000	$9,942	15.5%	28.2%	7.6%	19.8%	14.1%
$66,000	$10,506	15.9%	28.2%	7.6%	19.8%	14.1%
$68,000	$11,070	16.3%	28.2%	7.6%	19.8%	14.1%

1 Taxes calculated on Canadian dividend amounts assume that the dividends are generated from Canadian public corporations and, as such, are considered as eligible dividends for Canadian tax purposes.

2 Ineligible Canadian Dividend amounts are typically dividends that are received from Canadian Controlled Private Corporations (CCPC) on income that is subject to tax at the small business rate.

Rates are subject to change in accordance with federal and provincial budgets.

2026 personal tax rates

British Columbia

Taxable income	Taxes payable on other income	Average tax rate on other income	Marginal tax rate on			
			Other income	Eligible Canadian dividends[1]	Ineligible Canadian dividends[2]	Capital gains
$70,000	$11,634	16.6%	28.2%	7.6%	19.8%	14.1%
$72,000	$12,198	16.9%	28.2%	7.6%	19.8%	14.1%
$74,000	$12,762	17.2%	28.2%	7.6%	19.8%	14.1%
$76,000	$13,326	17.5%	28.2%	7.6%	19.8%	14.1%
$78,000	$13,890	17.8%	28.2%	7.6%	19.8%	14.1%
$80,000	$14,454	18.1%	28.2%	7.6%	19.8%	14.1%
$82,000	$15,018	18.3%	28.2%	7.6%	19.8%	14.1%
$84,000	$15,582	18.6%	28.2%	7.6%	19.8%	14.1%
$86,000	$16,146	18.8%	28.2%	7.6%	19.8%	14.1%
$88,000	$16,710	19.0%	28.2%	7.6%	19.8%	14.1%
$90,000	$17,274	19.2%	28.2%	7.6%	19.8%	14.1%
$92,000	$17,838	19.4%	28.2%	7.6%	19.8%	14.1%
$94,000	$18,402	19.6%	28.2%	7.6%	19.8%	14.1%
$96,000	$18,966	19.8%	28.2%	7.6%	19.8%	14.1%
$98,000	$19,530	19.9%	28.2%	7.6%	19.8%	14.1%
$100,000	$20,094	20.1%	28.2%	7.6%	19.8%	14.1%
$110,000	$23,174	21.1%	31.0%	7.6%	23.0%	15.5%
$120,000	$26,514	22.1%	38.3%	15.6%	31.4%	19.1%
$130,000	$30,343	23.3%	38.3%	15.6%	31.4%	19.1%
$140,000	$34,172	24.4%	38.3%	15.6%	31.4%	19.1%
$150,000	$38,232	25.5%	40.7%	18.9%	34.2%	20.4%
$200,000	$59,395	29.7%	45.8%	25.9%	40.0%	22.9%
$250,000	$82,443	33.0%	45.8%	25.9%	40.0%	22.9%
$300,000	$108,303	36.1%	53.5%	36.5%	48.9%	26.8%
$400,000	$161,803	40.5%	53.5%	36.5%	48.9%	26.8%
$500,000	$215,303	43.1%	53.5%	36.5%	48.9%	26.8%
$1,000,000	$482,803	48.3%	53.5%	36.5%	48.9%	26.8%
$1,250,000	$616,553	49.3%	53.5%	36.5%	48.9%	26.8%

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