2026 CORPORATE TAX RATES | For December 31st Year Ends

Combined Federal + B.C. Tax Rates for Business Income

Small Business up to $500k	11.00%
General Business Rate	27.00%

Combined Federal + B.C. Tax Rates for Investment Income/Capital Gains

	CCPC	Non-CCPC
Interest/Rents/Royalties	* 50.7%	27.0%
Capital Gains	** 25.3%	13.5%
Dividends	*** 38.3%	*** 38.3%[a]

When sufficient dividends are paid:

- * 30 2/3% refundable
- ** 15 1/3% refundable
- *** fully refundable

[a] Applies to non-CCPC private corporations

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2026 PERSONAL TAX RATES | Marginal Tax Rates in B.C.

Taxable Income *	Salary + Interest	Capital Gains	Canadian Dividends	
			Non-Eligible	Eligible
$13,216 up to 50,363**	19.6%	9.8%	9.9%	0.0%
$50,364 up to 58,523	21.7%	10.9%	12.3%	0.0%
$58,524 up to 100,728	28.2%	14.1%	19.8%	7.6%
$100,729 up to 115,648	31.0%	15.5%	23.0%	7.6%
$115,649 up to 117,045	32.8%	16.4%	25.1%	8.0%
$117,046 up to 140,430	38.3%	19.1%	31.4%	15.6%
$140,431 up to 181,440	40.7%	20.4%	34.2%	18.9%
$181,441 up to 190,405	44.0%	22.0%	38.0%	23.4%
$190,406 up to 258,482	46.1%	23.0%	40.4%	26.3%
$258,483 up to 265,545	49.8%	24.9%	44.6%	31.4%
over $265,545	53.5%	26.8%	48.9%	36.5%

Rates disregard possible application of alternative minimum tax (AMT). Gross-up rate is 38% for eligible dividends, and 15% for non-eligible.
*Additional basic personal amount of $1,623 is phased out on straight-line basis starting at $181,441 and fully eliminated at $258,482
** B.C. portion of tax rate as proposed in Budget 2026