

# Ministry of Finance

## Tax Information Sheet



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Information Sheet 2018-002

[gov.bc.ca/incometaxes](http://gov.bc.ca/incometaxes)

## BC Basic Personal Income Tax Credits: 2008 - 2016

### Income Tax Act

This information sheet lists the BC basic income tax credits from 2008 through 2016. For 2017 and 2018 basic income tax credits, please see our [Basic Tax Credits](#) page. For tax credit information prior to 2008, please contact the [Canada Revenue Agency](#).

**Indexed** means that the tax credit is adjusted each year by the Consumer Price Index for BC for the 12-month period ended on September 30 of the previous year.

Credit	Indexed	2016	2015	2014
Personal Credits				
Basic Personal Amount	yes	\$10,027	\$9,938	\$9,869
Spousal Reduced when spousal income exceeds:	yes	\$8,586 \$859	\$8,509 \$851	\$8,450 \$845
Eligible Dependant Reduced when dependant income exceeds:	yes	\$8,586 \$859	\$8,509 \$851	\$8,450 \$845
Infirm Dependent Reduced when dependant income exceeds:	yes	\$4,388 \$6,989	\$4,348 \$6,927	\$4,318 \$6,879
In-home Care of Relative Reduced when relative's income exceeds:	yes	\$4,387 \$14,850	\$4,349 \$14,717	\$4,318 \$14,615
Age (65 or older by end of tax yr) Reduced when income exceeds:	yes	\$4,497 \$33,473	\$4,457 \$33,174	\$4,426 \$32,943
Pension	no	\$1,000	\$1,000	\$1,000
Adoption Expense Based on federal indexed maximum amount	no	Actual (to a max. of \$15,453)	Actual (to a max. of \$15,255)	Actual (to a max. of \$15,000)
Child Fitness Credit The maximum is increased to \$1,000 if the child is eligible for the disability tax credit	no	Actual (to a max. of \$500 per child)	Actual (to a max. of \$500 per child)	Actual (to a max. of \$500 per child)
Child Fitness Equipment Credit	no	Child fitness credit claimed x 50%	Child fitness credit claimed x 50%	n/a
Child Arts Credit The maximum is increased to \$1,000 if the child is eligible for the disability tax credit	no	Actual (to a max. of \$500 per child)	Actual (to a max. of \$500 per child)	Actual (to a max. of \$500 per child)
B.C. Back-To-School	no	\$250 per child	n/a	n/a

Credit	Indexed	2016	2015	2014
Charitable and Other Gifts Lowest tax rate on first \$200; highest rate on excess	no	Actual	Actual	Actual
Medical Expense Reduced by <i>lesser of</i> 3% of net income or threshold noted:	yes	Actual \$2,085	Actual \$2,066	Actual \$2,052
Mental or Physical Impairment	yes	\$7,521	\$7,454	\$7,402
Mental or Physical Impairment for Child under 18 Reduced by attendant care and child care expenses in excess of:	yes	\$4,388 \$2,547	\$4,349 \$2,525	\$4,318 \$2,507
Tuition	no	Actual	Actual	Actual
Education Full-time Student Part-time Student	no	\$200/month \$60/month	\$200/month \$60/month	\$200/month \$60/month
Student Loan Interest	no	Actual	Actual	Actual
EI and CPP	no	Actual	Actual	Actual
Education Coaching Credit	no	\$500	\$500	n/a

Credit	Indexed	2013	2012	2011
Personal Credits				
Basic Personal Amount	yes	\$10,276	\$11,354	\$11,088
Spousal Reduced when spousal income exceeds:	yes	\$8,860 \$886	\$9,964 \$996	\$9,730 \$973
Eligible Dependant Reduced when dependant income exceeds:	yes	\$8,860 \$886	\$9,964 \$996	\$9,730 \$973
Infirm Dependent Reduced when dependant income exceeds:	yes	\$4,314 \$6,872	\$4,250 \$6,770	\$4,151 \$6,611
In-home Care of Relative Reduced when relative's income exceeds:	yes	\$4,314 \$14,600	\$4,250 \$14,385	\$4,150 \$14,048
Age (65 or older by end of tax yr) Reduced when income exceeds:	yes	\$4,421 \$32,911	\$4,356 \$32,424	\$4,254 \$31,664
Pension	no	\$1,000	\$1,000	\$1,000
Adoption Expense Based on federal indexed maximum amount	no	Actual (to a max. of \$11,669)	Actual (to a max. of \$11,440)	Actual (to a max. of \$11,128)
Child Fitness Credit The maximum is increased to \$1,000 if the child is eligible for the disability tax credit	no	Actual (to a max. of \$500 per child)	Actual (to a max. of \$500 per child)	n/a
Child Arts Credit The maximum is increased to \$1,000 if the child is eligible for the disability tax credit	no	Actual (to a max. of \$500 per child)	Actual (to a max. of \$500 per child)	n/a
Charitable and Other Gifts Lowest tax rate on first \$200; highest rate on excess	no	Actual	Actual	Actual
Medical Expense Reduced by <i>lesser of</i> 3% of net income or threshold noted:	yes	Actual \$2,050	Actual \$2,020	Actual \$1,972

Credit	Indexed	2013	2012	2011
Mental or Physical Impairment	yes	\$7,394	\$7,285	\$7,114
Mental or Physical Impairment for Child under 18 Reduced by attendant care and child care expenses in excess of:	yes	\$4,314 \$2,505	\$4,250 \$2,468	\$4,151 \$2,410
Tuition	no	Actual	Actual	Actual
Education Full-time Student Part-time Student	no	\$200/month \$60/month	\$200/month \$60/month	\$200/month \$60/month
Student Loan Interest	no	Actual	Actual	Actual
EI and CPP	no	Actual	Actual	Actual

Credit	Indexed	2010	2009	2008
<b>Personal Credits</b>				
Basic Personal Amount	yes	\$11,000	\$9,373	\$9,189
Spousal Reduced when spousal income exceeds:	yes	\$9,653 \$965	\$8,026 \$803	\$7,868 \$787
Eligible Dependant Reduced when dependant income exceeds:	yes	\$9,653 \$965	\$8,026 \$803	\$7,868 \$787
Infirm Dependent Reduced when dependant income exceeds:	yes	\$4,118 \$6,559	\$4,101 \$6,533	\$4,021 \$6,405
In-home Care of Relative Reduced when relative's income exceeds:	yes	\$4,118 \$13,936	\$4,101 \$13,881	\$4,021 \$13,608
Age (65 or older by end of tax yr) Reduced when income exceeds:	yes	\$4,220 \$31,413	\$4,203 \$31,288	\$4,203 \$31,288
Pension	no	\$1,000	\$1,000	\$1,000
Adoption Expense Based on federal indexed maximum amount	no	Actual (to a max. of \$10,975)	Actual (to a max. of \$10,909)	Actual (to a max. of \$10,909)
Charitable and Other Gifts Lowest tax rate on first \$200; highest rate on excess	no	Actual	Actual	Actual
Medical Expense Reduced by <i>lesser of</i> 3% of net income or threshold noted:	yes	Actual \$1,957	Actual \$1,949	Actual \$1,911
Mental or Physical Impairment	yes	\$7,058	\$7,030	\$6,892
Mental or Physical Impairment for Child under 18 Reduced by attendant care and child care expenses in excess of:	yes	\$4,118 \$2,391	\$4,101 \$2,381	\$4,021 \$2,334
Tuition	no	Actual	Actual	Actual
Education Full-time Student Part-time Student	no	\$200/month \$60/month	\$200/month \$60/month	\$200/month \$60/month
Student Loan Interest	no	Actual	Actual	Actual
EI and CPP	no	Actual	Actual	Actual

## **Further Information**

Online: [gov.bc.ca/incometaxes](http://gov.bc.ca/incometaxes)

Toll free in Canada: 1 877 387-3332

Email: [ITBTaxQuestions@gov.bc.ca](mailto:ITBTaxQuestions@gov.bc.ca)

## **Canada Revenue Agency**

Online: <https://www.canada.ca/en/revenue-agency/corporate/contact-information.html>

Toll free in Canada: 1 800 959-8281

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