

Ministry of Finance

Tax Information Sheet



Information Sheet 2023-002

Issued: January 2023

B.C. Basic Personal Income Tax Credits: 2013 - 2021

Income Tax Act

This information sheet lists the B.C. basic income tax credits from 2013 through 2021. For 2022 and 2023 basic income tax credits, see our [Basic Tax Credits](#) page. For tax credit information prior to 2013, contact the [Canada Revenue Agency](#).

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

Credit	Indexed	2021	2020	2019
Personal Credits				
Basic Personal Amount	yes	\$11,070	\$10,949	\$10,682
Spousal Reduced when spousal income exceeds:	yes	\$9,479 \$948	\$9,376 \$938	\$9,147 \$915
Eligible Dependant Reduced when dependant income exceeds:	yes	\$9,479 \$948	\$9,376 \$938	\$9,147 \$915
B.C. Caregiver Credit Reduced when dependant income exceeds:	yes	\$4,844 \$16,394	\$4,792 \$16,215	\$4,674 \$15,820
Age (65 or older by end of tax year) Reduced when income exceeds:	yes	\$4,964 \$36,954	\$4,910 \$36,552	\$4,791 \$35,660
Pension	no	\$1,000	\$1,000	\$1,000
Adoption Expense Based on federal indexed maximum amount	no	Actual (to a max. of \$16,729)	Actual (to a max. of \$16,563)	Actual (to a max. of \$16,255)
Volunteer Firefighters and Search and Rescue Volunteers	no	\$3,000	\$3,000	\$3,000

Credit	Indexed	2021	2020	2019
Charitable and Other Gifts 2021 and 2020: Lowest tax rate on first \$200; 20.5% on the lesser of the amount in excess of \$200 and the portion of taxable income above \$222,420 (2021) or \$220,000 (2020); and 16.8% on the remaining amount	no	Actual	Actual	Actual (lowest tax rate on first \$200; highest rate on excess)
Medical Expense Reduced by lesser of 3% of net income or threshold noted:	yes	Actual \$2,302	Actual \$2,277	Actual \$2,221
Mental or Physical Impairment	yes	\$8,303	\$8,212	\$8,012
Mental or Physical Impairment for Child under 18 Reduced by attendant care and child care expenses in excess of:	yes	\$4,844 \$2,812	\$4,791 \$2,782	\$4,674 \$2,714
Tuition	no	Actual	Actual	Actual
Student Loan Interest	no	Actual	Actual	Actual
EI and CPP	no	Actual	Actual	Actual

Credit	Indexed	2018	2017	2016
Personal Credits				
Basic Personal Amount	yes	\$10,412	\$10,208	\$10,027
Spousal Reduced when spousal income exceeds:	yes	\$8,915 \$892	\$8,740 \$874	\$8,586 \$859
Eligible Dependant Reduced when dependant income exceeds:	yes	\$8,915 \$892	\$8,740 \$874	\$8,586 \$859
Infirm Dependant Reduced when dependant income exceeds:	yes	n/a	\$4,467 \$7,115	\$4,388 \$6,989
In-home Care of Relative Reduced when relative's income exceeds:	yes	n/a	\$4,467 \$15,117	\$4,387 \$14,850
B.C. Caregiver Credit Reduced when dependant income exceeds:	yes	\$4,556 \$15,419	n/a	n/a
Age (65 or older by end of tax year) Reduced when income exceeds:	yes	\$4,669 \$34,757	\$4,578 \$34,075	\$4,497 \$33,473
Pension	no	\$1,000	\$1,000	\$1,000
Adoption Expense Based on federal indexed maximum amount	no	Actual (to a max. of \$15,905)	Actual (to a max. of \$15,670)	Actual (to a max. of \$15,453)
Child Fitness Credit The maximum is increased to \$1,000 if the child is eligible for the disability tax credit	no	n/a	Actual (to a max. of	Actual (to a max. of

Credit	Indexed	2018	2017	2016
			\$500 per child)	\$500 per child)
Child Fitness Equipment Credit	no	n/a	Child fitness credit claimed x 50%	Child fitness credit claimed x 50%
Child Arts Credit The maximum is increased to \$1,000 if the child is eligible for the disability tax credit	no	n/a	Actual (to a max. of \$500 per child)	Actual (to a max. of \$500 per child)
B.C. Back to School	no	n/a	n/a	\$250 per child
Volunteer Firefighters and Search and Rescue Volunteers	no	\$3,000	\$3,000	n/a
Charitable and Other Gifts Lowest tax rate on first \$200; highest rate on excess	no	Actual	Actual	Actual
Medical Expense Reduced by lesser of 3% of net income or threshold noted:	yes	Actual \$2,165	Actual \$2,122	Actual \$2,085
Mental or Physical Impairment	yes	\$7,809	\$7,656	\$7,521
Mental or Physical Impairment for Child under 18 Reduced by attendant care and child care expenses in excess of:	yes	\$4,556 \$2,645	\$4,467 \$2,593	\$4,388 \$2,547
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	n/a	\$500	\$500

Credit	Indexed	2015	2014	2013
Personal Credits				
Basic Personal Amount	yes	\$9,938	\$9,869	\$10,276
Spousal Reduced when spousal income exceeds:	yes	\$8,509 \$851	\$8,450 \$845	\$8,860 \$886
Eligible Dependant Reduced when dependant income exceeds:	yes	\$8,509 \$851	\$8,450 \$845	\$8,860 \$886
Infirm Dependant Reduced when dependant income exceeds:	yes	\$4,348 \$6,927	\$4,318 \$6,879	\$4,314 \$6,872
In-home Care of Relative Reduced when relative's income exceeds:	yes	\$4,349 \$14,717	\$4,318 \$14,615	\$4,314 \$14,600

Credit	Indexed	2015	2014	2013
Age (65 or older by end of tax year) Reduced when income exceeds:	yes	\$4,457 \$33,174	\$4,426 \$32,943	\$4,421 \$32,911
Pension	no	\$1,000	\$1,000	\$1,000
Adoption Expense Based on federal indexed maximum amount	no	Actual (to a max. of \$15,255)	Actual (to a max. of \$15,000)	Actual (to a max. of \$11,669)
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%	n/a	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)
Charitable and Other Gifts Lowest tax rate on first \$200; highest rate on excess	no	Actual	Actual	Actual
Medical Expense Reduced by lesser of 3% of net income or threshold noted:	yes	Actual \$2,066	Actual \$2,052	Actual \$2,050
Mental or Physical Impairment	yes	\$7,454	\$7,402	\$7,394
Mental or Physical Impairment for Child under 18 Reduced by attendant care and child care expenses in excess of:	yes	\$4,349 \$2,525	\$4,318 \$2,507	\$4,314 \$2,505
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	n/a	n/a



Need more info?

Online: gov.bc.ca/incometaxes

Toll free in Canada: 1-877-387-3332

Email: ITBTaxQuestions@gov.bc.ca

Canada Revenue Agency

Online: canada.ca/en/revenue-agency/corporate/contact-information.html

Toll free in Canada: 1-800-959-8281

The information in this information sheet is for your convenience and guidance and is not a replacement for the legislation.