



CHARTERED ACCOUNTANTS LLP

## BC PERSONAL TAX RATE TABLE

### Federal and Provincial Marginal Tax Rates for British Columbia

<b>2011</b>	\$10,527	\$36,147	\$41,545	\$72,294	\$83,002	\$83,089	\$100,788	
	to	to	to	to	to	to	to	over
<b>Taxable Income</b>	\$36,146	\$41,544	\$72,293	\$83,001	\$83,088	\$100,787	\$128,800	\$128,801
<b>Salary</b>	20.1%	22.7%	29.7%	32.5%	34.3%	38.3%	40.7%	43.7%
<b>Interest</b>	20.1%	22.7%	29.7%	32.5%	34.3%	38.3%	40.7%	43.7%
<b>GRIP Div. *</b>	0.0%	0.0%	4.2%	8.1%	10.6%	16.3%	19.7%	23.9%
<b>Reg. Div.**</b>	4.2%	7.5%	16.2%	19.7%	22.0%	27.0%	30.0%	33.7%
<b>Capital Gains</b>	10.0%	11.4%	14.9%	16.3%	17.2%	19.2%	20.4%	21.9%
<b>2010</b>	\$10,382	\$35,860	\$40,971	\$71,720	\$81,942	\$82,343	\$99,988	
	to	to	to	to	to	to	to	over
<b>Taxable Income</b>	\$35,859	\$40,970	\$71,719	\$81,941	\$82,342	\$99,987	\$127,021	\$127,022
<b>Salary</b>	20.1%	22.7%	29.7%	32.5%	36.5%	38.3%	40.7%	43.7%
<b>Interest</b>	20.1%	22.7%	29.7%	32.5%	36.5%	38.3%	40.7%	43.7%
<b>GRIP Div. *</b>	0.0%	0.0%	1.3%	5.3%	11.1%	13.7%	17.1%	21.5%
<b>Reg. Div.**</b>	4.2%	7.5%	16.2%	19.7%	24.7%	27.0%	30.0%	33.7%
<b>Capital Gains</b>	10.0%	11.4%	14.9%	16.3%	18.3%	19.2%	20.4%	21.9%
<b>2009</b>	\$9,373	\$35,717	\$40,727	\$71,434	\$81,453	\$82,015	\$99,589	
	to	to	to	to	to	to	to	over
<b>Taxable Income</b>	\$35,716	\$40,726	\$71,433	\$81,452	\$82,014	\$99,588	\$126,264	\$126,265
<b>Salary</b>	20.1%	22.7%	29.7%	32.5%	36.5%	38.3%	40.7%	43.7%
<b>Interest</b>	20.1%	22.7%	29.7%	32.5%	36.5%	38.3%	40.7%	43.7%
<b>GRIP Div. *</b>	0.0%	0.0%	0.0%	3.7%	9.5%	12.1%	15.6%	19.9%
<b>Reg. Div.**</b>	3.2%	6.5%	15.2%	18.7%	23.7%	26.0%	29.0%	32.7%
<b>Capital Gains</b>	10.0%	11.4%	14.9%	16.3%	18.3%	19.2%	20.4%	21.9%
<b>2008</b>	\$9,189	\$35,017	\$37,886	\$70,034	\$75,770	\$80,407	\$97,637	
	to	to	to	to	to	to	to	over
<b>Taxable Income</b>	\$35,016	\$37,885	\$70,033	\$75,769	\$80,406	\$97,636	\$123,184	\$123,184
<b>Salary</b>	20.2%	23.0%	30.1%	32.5%	36.5%	38.3%	40.7%	43.7%
<b>Interest</b>	20.2%	23.0%	30.1%	32.5%	36.5%	38.3%	40.7%	43.7%
<b>GRIP Div. *</b>	0.0%	0.0%	0.0%	2.2%	8.0%	10.6%	14.1%	18.5%
<b>Reg. Div.**</b>	2.3%	5.8%	14.6%	17.6%	22.6%	24.8%	27.8%	31.6%
<b>Capital Gains</b>	10.1%	11.5%	15.1%	16.2%	18.2%	19.1%	20.3%	21.8%
<b>2007</b>	\$9,027	\$34,398	\$37,179	\$68,795	74,358	\$78,985	\$95,910	
	to	to	to	to	to	to	to	over
<b>Taxable Income</b>	\$34,397	\$37,178	\$68,794	\$74,357	\$78,984	\$95,909	\$120,887	\$120,887
<b>Salary</b>	20.7%	23.7%	30.7%	33.1%	37.1%	39.0%	40.7%	43.7%
<b>Interest</b>	20.7%	23.7%	30.7%	33.1%	37.1%	39.0%	40.7%	43.7%
<b>Dividends**</b>	0.0%	0.0%	0.0%	3.1%	8.9%	11.6%	14.1%	18.4%
<b>Capital Gains</b>	2.83%	6.4%	15.2%	18.3%	23.3%	25.7%	27.8%	31.6%
	10.4%	11.8%	15.3%	16.5%	18.5%	19.5%	20.3%	21.8%

\* The rates indicated apply to dividends received from a taxable Canadian Corporation where the dividends are eligible for the enhanced dividend tax credit. \*\* The rates indicated apply to dividends received from a taxable Canadian Corporation. Last Updated December 2, 2010