

## 2006 PERSONAL INCOME TAX RATES

Updated October 1, 2006

### Federal Rates

	Income	Capital Gains	Dividends (45% gross up)	Dividends (25% gross up)
First \$36,378	15.25%	7.63%	-5.44%	2.40%
\$36,379 to \$72,756	22.00%	11.00%	4.35%	10.84%
\$72,757 to \$118,285	26.00%	13.00%	10.15%	15.84%
Over \$118,285	29.00%	14.50%	14.50%	19.59%
Basic Personal Exemption	8,639.00			

### British Columbia Rates

	Income	Capital Gains	Dividends (45% gross up)	Dividends (25% gross up)
First \$33,755	6.05%	3.03%	-8.63%	1.19%
\$33,756 to \$67,511	9.15%	4.58%	-4.13%	5.06%
\$67,512 to \$77,511	11.70%	5.85%	-0.43%	8.25%
\$77,512 to \$94,121	13.70%	6.85%	2.47%	10.75%
Over \$94,121	14.70%	7.35%	3.92%	12.00%
Basic Personal Exemption	8,858.00			

### Combined Rates

	Income	Capital Gains	Dividends (45% gross up)	Dividends (25% gross up)
First \$33,755	21.30%	10.65%	-14.07%	3.59%
\$33,756 to \$36,378	24.40%	12.20%	-9.57%	7.46%
\$36,379 to \$67,511	31.15%	15.58%	0.22%	15.90%
\$67,512 to \$72,756	33.70%	16.85%	3.92%	19.09%
\$72,757 to \$77,511	37.70%	18.85%	9.72%	24.09%
\$77,512 to \$94,121	39.70%	19.85%	12.62%	26.59%
\$94,122 to \$118,185	40.70%	20.35%	14.07%	27.84%
Over \$118,285	43.70%	21.85%	18.42%	31.59%
Capital Gains Inclusion Rate				50.00%
Federal Dividend Tax Credit for Eligible Dividends				19.00%
Federal Dividend Tax Credit for Ineligible Dividends				13.33%
BC Dividend Tax Credit for Eligible Dividends				12.00%
BC Dividend Tax Credit for Ineligible Dividends				5.10%