

2010 PERSONAL INCOME TAX RATES

Updated March 4, 2010

Federal Rates

		Income	Capital Gains	Eligible Dividends (45% gross up)	Ineligible Dividends (25% gross up)
First	\$ 40,970	15.00%	7.50%	-4.32%	2.09%
\$ 40,971 to	\$ 81,941	22.00%	11.00%	5.83%	10.84%
\$ 81,942 to	\$ 127,021	26.00%	13.00%	11.63%	15.84%
Over	\$ 127,021	29.00%	14.50%	15.98%	19.59%

Basic Personal Exemption 10,382.00

British Columbia Rates

		Income	Capital Gains	Eligible Dividends (45% gross up)	Ineligible Dividends (25% gross up)
First	\$ 35,859	5.06%	2.53%	-8.37%	2.08%
\$ 35,860 to	\$ 71,719	7.70%	3.85%	-4.54%	5.38%
\$ 71,720 to	\$ 82,342	10.50%	5.25%	-0.48%	8.88%
\$ 82,343 to	\$ 99,987	12.29%	6.15%	2.12%	11.11%
Over	\$ 99,987	14.70%	7.35%	5.61%	14.13%

Basic Personal Exemption 11,000.00

Combined Rates

		Income	Capital Gains	Eligible Dividends (44% gross up)	Ineligible Dividends (25% gross up)
First	\$ 35,859	20.06%	10.03%	-12.60%	4.16%
\$ 35,860 to	\$ 40,970	22.70%	11.35%	-8.80%	7.46%
\$ 40,971 to	\$ 71,719	29.70%	14.85%	1.28%	16.21%
\$ 71,720 to	\$ 81,941	32.50%	16.25%	5.31%	19.71%
\$ 81,942 to	\$ 82,342	36.50%	18.25%	11.07%	24.71%
\$ 82,343 to	\$ 99,987	38.29%	19.15%	13.65%	26.95%
\$ 99,988 to	\$ 127,021	40.70%	20.35%	17.12%	29.96%
Over	\$ 127,021	43.70%	21.85%	21.44%	33.71%

Capital Gains Inclusion Rate	50.00%
Federal Dividend Tax Credit for Eligible Dividends	17.98%
Federal Dividend Tax Credit for Ineligible Dividends	13.33%
BC Dividend Tax Credit for Eligible Dividends	10.83%
BC Dividend Tax Credit for Ineligible Dividends	3.40%