



2013 Personal Tax Rates

Taxable Income	Taxes payable on Other Income	Average tax rate on Other Income	Marginal tax rate on			
			Other Income	Eligible Canadian Dividends **	Ineligible Canadian Dividends †	Capital Gains
\$0	\$0	0.0%	20.1%	0.0%	4.2%	10.0%
\$2,000	\$0	0.0%	20.1%	0.0%	4.2%	10.0%
\$4,000	\$0	0.0%	20.1%	0.0%	4.2%	10.0%
\$6,000	\$0	0.0%	20.1%	0.0%	4.2%	10.0%
\$8,000	\$0	0.0%	20.1%	0.0%	4.2%	10.0%
\$10,000	\$0	0.0%	20.1%	0.0%	4.2%	10.0%
\$12,000	\$232	1.9%	20.1%	0.0%	4.2%	10.0%
\$14,000	\$633	4.5%	20.1%	0.0%	4.2%	10.0%
\$16,000	\$1,034	6.5%	20.1%	0.0%	4.2%	10.0%
\$18,000	\$1,435	8.0%	20.1%	0.0%	4.2%	10.0%
\$20,000	\$1,836	9.2%	20.1%	0.0%	4.2%	10.0%
\$22,000	\$2,238	10.2%	20.1%	0.0%	4.2%	10.0%
\$24,000	\$2,639	11.0%	20.1%	0.0%	4.2%	10.0%
\$26,000	\$3,040	11.7%	20.1%	0.0%	4.2%	10.0%
\$28,000	\$3,441	12.3%	20.1%	0.0%	4.2%	10.0%
\$30,000	\$3,842	12.8%	20.1%	0.0%	4.2%	10.0%
\$32,000	\$4,244	13.3%	20.1%	0.0%	4.2%	10.0%
\$34,000	\$4,645	13.7%	20.1%	0.0%	4.2%	10.0%
\$36,000	\$5,046	14.0%	20.1%	0.0%	4.2%	10.0%
\$38,000	\$5,459	14.4%	22.7%	0.0%	7.5%	11.4%
\$40,000	\$5,913	14.8%	22.7%	0.0%	7.5%	11.4%
\$42,000	\$6,367	15.2%	22.7%	0.0%	7.5%	11.4%
\$44,000	\$6,851	15.6%	29.7%	9.6%	16.2%	14.9%
\$46,000	\$7,445	16.2%	29.7%	9.6%	16.2%	14.9%
\$48,000	\$8,039	16.7%	29.7%	9.6%	16.2%	14.9%
\$50,000	\$8,633	17.3%	29.7%	9.6%	16.2%	14.9%
\$52,000	\$9,227	17.7%	29.7%	9.6%	16.2%	14.9%
\$54,000	\$9,821	18.2%	29.7%	9.6%	16.2%	14.9%
\$56,000	\$10,415	18.6%	29.7%	9.6%	16.2%	14.9%
\$58,000	\$11,009	19.0%	29.7%	9.6%	16.2%	14.9%

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** Taxes calculated on Canadian dividend amounts assume that the dividends are generated from Canadian public corporations and, as such, are considered as eligible dividends for Canadian tax purposes.

† Ineligible Canadian Dividend amounts are typically dividends that are received from Canadian Controlled Private Corporations (CCPC) on income that is subject to tax at the small business rate.

Rates are subject to change in accordance with federal and provincial budgets.



British Columbia



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			Other Income	Eligible Canadian Dividends **	Ineligible Canadian Dividends †	Capital Gains
\$60,000	\$11,603	19.3%	29.7%	9.6%	16.2%	14.9%
\$62,000	\$12,197	19.7%	29.7%	9.6%	16.2%	14.9%
\$64,000	\$12,791	20.0%	29.7%	9.6%	16.2%	14.9%
\$66,000	\$13,385	20.3%	29.7%	9.6%	16.2%	14.9%
\$68,000	\$13,979	20.6%	29.7%	9.6%	16.2%	14.9%
\$70,000	\$14,573	20.8%	29.7%	9.6%	16.2%	14.9%
\$72,000	\$15,167	21.1%	29.7%	9.6%	16.2%	14.9%
\$74,000	\$15,761	21.3%	29.7%	9.6%	16.2%	14.9%
\$76,000	\$16,379	21.6%	32.5%	10.3%	19.7%	16.3%
\$78,000	\$17,029	21.8%	32.5%	10.3%	19.7%	16.3%
\$80,000	\$17,679	22.1%	32.5%	10.3%	19.7%	16.3%
\$82,000	\$18,329	22.4%	32.5%	10.3%	19.7%	16.3%
\$84,000	\$18,979	22.6%	32.5%	10.3%	19.7%	16.3%
\$86,000	\$19,629	22.8%	32.5%	10.3%	19.7%	16.3%
\$88,000	\$20,345	23.1%	38.3%	18.3%	26.9%	19.1%
\$90,000	\$21,111	23.5%	38.3%	18.3%	26.9%	19.1%
\$92,000	\$21,877	23.8%	38.3%	18.3%	26.9%	19.1%
\$94,000	\$22,643	24.1%	38.3%	18.3%	26.9%	19.1%
\$96,000	\$23,409	24.4%	38.3%	18.3%	26.9%	19.1%
\$98,000	\$24,174	24.7%	38.3%	18.3%	26.9%	19.1%
\$100,000	\$24,940	24.9%	38.3%	18.3%	26.9%	19.1%
\$110,000	\$28,896	26.3%	40.7%	21.6%	30.0%	20.4%
\$120,000	\$32,966	27.5%	40.7%	21.6%	30.0%	20.4%
\$130,000	\$37,036	28.5%	40.7%	21.6%	30.0%	20.4%
\$140,000	\$41,254	29.5%	43.7%	25.8%	33.7%	21.9%
\$150,000	\$45,624	30.4%	43.7%	25.8%	33.7%	21.9%
\$200,000	\$67,474	33.7%	43.7%	25.8%	33.7%	21.9%
\$300,000	\$111,174	37.1%	43.7%	25.8%	33.7%	21.9%
\$400,000	\$154,874	38.7%	43.7%	25.8%	33.7%	21.9%
\$500,000	\$198,574	39.7%	43.7%	25.8%	33.7%	21.9%
\$510,000	\$202,944	39.8%	43.7%	25.8%	33.7%	21.9%

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