

## 2011 PERSONAL INCOME TAX RATES

Updated August 26, 2011

### Federal Rates

		Income	Capital Gains	Eligible Dividends	Ineligible Dividends
First	\$ 41,544	15.00%	7.50%	-2.03%	2.09%
\$ 41,544 to	\$ 83,088	22.00%	11.00%	7.84%	10.84%
\$ 83,088 to	\$ 128,800	26.00%	13.00%	13.48%	15.84%
Over	\$ 128,800	29.00%	14.50%	17.71%	19.59%

Basic Personal Exemption      10,527.00

### British Columbia Rates

		Income	Capital Gains	Eligible Dividends	Ineligible Dividends
First	\$ 36,146	5.06%	2.53%	-7.40%	2.08%
\$ 36,146 to	\$ 72,293	7.70%	3.85%	-3.68%	5.38%
\$ 72,293 to	\$ 83,001	10.50%	5.25%	0.27%	8.88%
\$ 83,001 to	\$ 100,787	12.29%	6.15%	2.79%	11.11%
Over	\$ 100,787	14.70%	7.35%	6.19%	14.13%

Basic Personal Exemption      11,088.00

### Combined Rates

		Income	Capital Gains	Eligible Dividends	Ineligible Dividends
First	\$ 36,146	20.06%	10.03%	-9.43%	4.16%
\$ 36,146 to	\$ 41,544	22.70%	11.35%	-5.71%	7.46%
\$ 41,544 to	\$ 72,293	29.70%	14.85%	4.16%	16.21%
\$ 72,293 to	\$ 83,001	32.50%	16.25%	8.11%	19.71%
\$ 83,001 to	\$ 83,088	34.29%	17.15%	10.63%	21.95%
\$ 83,088 to	\$ 100,787	38.29%	19.15%	16.27%	26.95%
\$ 100,788 to	\$ 128,800	40.70%	20.35%	19.67%	29.96%
Over	\$ 128,800	43.70%	21.85%	23.90%	33.71%

Capital Gains Inclusion Rate      50.00%

Gross Up For Eligible Dividends      41.00%

Federal Dividend Tax Credit for Eligible Dividends      16.44%

BC Dividend Tax Credit for Eligible Dividends      10.31%

Gross Up For Ineligible Dividends      25.00%

Federal Dividend Tax Credit for Ineligible Dividends      13.33%

BC Dividend Tax Credit for Ineligible Dividends      3.40%