

2013 PERSONAL INCOME TAX RATES

Updated January 10, 2013

Federal Rates

		Income	Capital Gains	Eligible Dividends	Ineligible Dividends
First	\$ 43,561	15.00%	7.50%	-0.03%	2.09%
\$ 43,562 to	\$ 87,123	22.00%	11.00%	9.63%	10.84%
\$ 87,124 to	\$ 135,054	26.00%	13.00%	15.15%	15.84%
Over	\$ 135,054	29.00%	14.50%	19.29%	19.59%

Basic Personal Exemption 10,822.00

British Columbia Rates

		Income	Capital Gains	Eligible Dividends	Ineligible Dividends
First	\$ 37,568	5.06%	2.53%	-6.82%	2.08%
\$ 37,569 to	\$ 75,138	7.70%	3.85%	-3.17%	5.38%
\$ 75,139 to	\$ 86,268	10.50%	5.25%	0.69%	8.88%
\$ 86,269 to	\$ 104,754	12.29%	6.15%	3.16%	11.11%
Over	\$ 104,754	14.70%	7.35%	6.49%	14.13%

Basic Personal Exemption 11,354.00

Combined Rates

		Income	Capital Gains	Eligible Dividends	Ineligible Dividends
First	\$ 37,568	20.06%	10.03%	-6.84%	4.16%
\$ 37,569 to	\$ 43,561	22.70%	11.35%	-3.20%	7.46%
\$ 43,562 to	\$ 75,138	29.70%	14.85%	6.46%	16.21%
\$ 75,139 to	\$ 86,268	32.50%	16.25%	10.32%	19.71%
\$ 86,269 to	\$ 87,123	34.29%	17.15%	12.79%	21.95%
\$ 87,124 to	\$ 104,754	38.29%	19.15%	18.31%	26.95%
\$ 104,755 to	\$ 135,054	40.70%	20.35%	21.64%	29.96%
Over	\$ 135,054	43.70%	21.85%	25.78%	33.71%

Capital Gains Inclusion Rate 50.00%

Gross Up For Eligible Dividends 38.00%

Federal Dividend Tax Credit for Eligible Dividends 15.02%

BC Dividend Tax Credit for Eligible Dividends 10.00%

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%