

## 2011 Income Tax Rates and Information BC Personal Rates

<b>Bracket</b>	<b>Salary/Interest</b>	<b>Ineligible Dividends</b>	<b>Eligible Dividends</b>	<b>Capital Gains</b>
\$0 – \$10,526	0.0%	0.0%	0.0%	0.0%
10,527 – 36,146	20.1%	3.2%	0.0%	10.0%
36,147 – 41,544	22.7%	6.5%	0.0%	11.4%
41,545 – 72,293	29.7%	15.2%	1.3%	14.9%
72,294 – 83,001	32.5%	18.7%	5.3%	16.3%
83,002 – 83,088	34.3%	23.7%	11.1%	18.3%
83,089 – 100,787	38.3%	26.0%	13.7%	19.2%
100,788 – 128,800	40.7%	29.0%	17.1%	20.4%
Over \$128,801	43.7%	32.7%	21.5%	21.9%

### BC Corporate Rates (December 31, 2010 Year Ends)

<b>Type of Income</b>	<b>Rate</b>	<b>Details</b>
General	26.50%	No SBD*, No Manufacturing
Manufacturing	26.50%	Not relevant for companies that claim SBD*
SBD* up to \$500,000	13.50%	Dec.31, 2009 and subsequent year ends.
CCPC** Investment income	44.67%	Refundable portion is 25.5%
Dividend income	33.33%	Part IV - refundable
Dividend refund	$\frac{1}{3}$	\$1 for every \$3 in dividends

\* The Small Business Deduction (SBD) is \$500,000 - \*\* Canadian Controlled Private Corporation (CCPC)  
The above tax rates vary depending on the fiscal year end of the corporation  
The General and Manufacturing tax rates are forecast to reduce to 25% by 2012

### Canada Pension Plan and Employment Insurance Rates

	<b>CPP Max.</b>	<b>Exemption</b>	<b>Rate</b>	<b>Amount</b>	<b>EI Max.</b>	<b>Rate</b>	<b>Amount</b>
2011	\$48,300	\$3,500	4.95%	\$2,217.60	\$44,200	1.78%	\$786.76
2010	\$47,200	\$3,500	4.95%	\$2,163.15	\$43,200	1.73%	\$747.36

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