

**2003 FEDERAL AND PROVINCIAL TAX RATES AND EI CONTRIBUTIONS AS % OF INCOME**

BC RESIDENTS: BASED ON TWO-PERSON HOUSEHOLDS

PERSON 1:  
GROSS INCOME

PERSON 2:		\$10,000	\$15,000	\$20,000	\$25,000	\$30,000	\$35,000	\$40,000	\$45,000	\$50,000	\$55,000	\$60,000	\$70,000	\$80,000	\$90,000	\$100,000
GROSS INCOME																
\$0	Person 1	2.1%	2.1%	6.6%	9.8%	12.0%	14.3%	16.4%	18.0%	19.4%	20.4%	21.3%	23.3%	25.3%	26.9%	28.3%
	Person 2	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Family	2.1%	2.1%	6.6%	9.8%	12.0%	14.3%	16.4%	18.0%	19.4%	20.4%	21.3%	23.3%	25.3%	26.9%	28.3%
\$10,000	Person 1	5.5%	11.2%	14.1%	15.8%	16.9%	18.5%	20.1%	21.3%	22.3%	23.1%	23.8%	25.4%	27.1%	28.5%	29.8%
	Person 2	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%
	Family	5.5%	9.0%	11.2%	12.9%	14.1%	15.6%	17.2%	18.5%	19.5%	20.4%	21.2%	22.9%	24.7%	26.2%	27.6%
\$15,000	Person 1	5.5%	11.2%	14.1%	15.8%	16.9%	18.5%	20.1%	21.3%	22.3%	23.1%	23.8%	25.4%	27.1%	28.5%	29.8%
	Person 2	11.2%	11.2%	11.2%	11.2%	11.2%	11.2%	11.2%	11.2%	11.2%	11.2%	11.2%	11.2%	11.2%	11.2%	11.2%
	Family	9.0%	11.2%	12.9%	14.1%	15.0%	16.3%	17.7%	18.8%	19.8%	20.6%	21.3%	22.9%	24.6%	26.1%	27.3%
\$20,000	Person 1	5.5%	11.2%	14.1%	15.8%	16.9%	18.5%	20.1%	21.3%	22.3%	23.1%	23.8%	25.4%	27.1%	28.5%	29.8%
	Person 2	14.1%	14.1%	14.1%	14.1%	14.1%	14.1%	14.1%	14.1%	14.1%	14.1%	14.1%	14.1%	14.1%	14.1%	14.1%
	Family	11.2%	12.9%	14.1%	15.0%	15.8%	16.9%	18.1%	19.1%	20.0%	20.7%	21.4%	22.9%	24.5%	25.9%	27.1%
\$25,000	Person 1	5.5%	11.2%	14.1%	15.8%	16.9%	18.5%	20.1%	21.3%	22.3%	23.1%	23.8%	25.4%	27.1%	28.5%	29.8%
	Person 2	15.8%	15.8%	15.8%	15.8%	15.8%	15.8%	15.8%	15.8%	15.8%	15.8%	15.8%	15.8%	15.8%	15.8%	15.8%
	Family	12.9%	14.1%	15.0%	15.8%	16.4%	17.4%	18.4%	19.4%	20.1%	20.8%	21.4%	22.9%	24.4%	25.8%	27.0%
\$30,000	Person 1	5.5%	11.2%	14.1%	15.8%	16.9%	18.5%	20.1%	21.3%	22.3%	23.1%	23.8%	25.4%	27.1%	28.5%	29.8%
	Person 2	16.9%	16.9%	16.9%	16.9%	16.9%	16.9%	16.9%	16.9%	16.9%	16.9%	16.9%	16.9%	16.9%	16.9%	16.9%
	Family	14.1%	15.0%	15.8%	16.4%	16.9%	17.8%	18.7%	19.6%	20.3%	20.9%	21.5%	22.9%	24.3%	25.6%	26.8%
\$35,000	Person 1	5.5%	11.2%	14.1%	15.8%	16.9%	18.5%	20.1%	21.3%	22.3%	23.1%	23.8%	25.4%	27.1%	28.5%	29.8%
	Person 2	18.5%	18.5%	18.5%	18.5%	18.5%	18.5%	18.5%	18.5%	18.5%	18.5%	18.5%	18.5%	18.5%	18.5%	18.5%
	Family	15.6%	16.3%	16.9%	17.4%	17.8%	18.5%	19.4%	20.1%	20.7%	21.3%	21.8%	23.1%	24.5%	25.7%	26.8%
\$40,000	Person 1	5.5%	11.2%	14.1%	15.8%	16.9%	18.5%	20.1%	21.3%	22.3%	23.1%	23.8%	25.4%	27.1%	28.5%	29.8%
	Person 2	20.1%	20.1%	20.1%	20.1%	20.1%	20.1%	20.1%	20.1%	20.1%	20.1%	20.1%	20.1%	20.1%	20.1%	20.1%
	Family	17.2%	17.7%	18.1%	18.4%	18.7%	19.4%	20.1%	20.8%	21.3%	21.9%	22.3%	23.5%	24.8%	26.0%	27.0%
\$45,000	Person 1	5.5%	11.2%	14.1%	15.8%	16.9%	18.5%	20.1%	21.3%	22.3%	23.1%	23.8%	25.4%	27.1%	28.5%	29.8%
	Person 2	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%
	Family	18.5%	18.8%	19.1%	19.4%	19.6%	20.1%	20.8%	21.3%	21.9%	22.3%	22.7%	23.8%	25.0%	26.1%	27.1%
\$50,000	Person 1	5.5%	11.2%	14.1%	15.8%	16.9%	18.5%	20.1%	21.3%	22.3%	23.1%	23.8%	25.4%	27.1%	28.5%	29.8%
	Person 2	22.3%	22.3%	22.3%	22.3%	22.3%	22.3%	22.3%	22.3%	22.3%	22.3%	22.3%	22.3%	22.3%	22.3%	22.3%
	Family	19.5%	19.8%	20.0%	20.1%	20.3%	20.7%	21.3%	21.9%	22.3%	22.7%	23.1%	24.1%	25.3%	26.3%	27.3%
\$55,000	Person 1	5.5%	11.2%	14.1%	15.8%	16.9%	18.5%	20.1%	21.3%	22.3%	23.1%	23.8%	25.4%	27.1%	28.5%	29.8%
	Person 2	23.1%	23.1%	23.1%	23.1%	23.1%	23.1%	23.1%	23.1%	23.1%	23.1%	23.1%	23.1%	23.1%	23.1%	23.1%
	Family	20.4%	20.6%	20.7%	20.8%	20.9%	21.3%	21.9%	22.3%	22.7%	23.1%	23.5%	24.4%	25.5%	26.5%	27.4%
\$60,000	Person 1	5.5%	11.2%	14.1%	15.8%	16.9%	18.5%	20.1%	21.3%	22.3%	23.1%	23.8%	25.4%	27.1%	28.5%	29.8%
	Person 2	23.8%	23.8%	23.8%	23.8%	23.8%	23.8%	23.8%	23.8%	23.8%	23.8%	23.8%	23.8%	23.8%	23.8%	23.8%
	Family	21.2%	21.3%	21.4%	21.4%	21.5%	21.8%	22.3%	22.7%	23.1%	23.5%	23.8%	24.7%	25.7%	26.6%	27.5%
\$70,000	Person 1	5.5%	11.2%	14.1%	15.8%	16.9%	18.5%	20.1%	21.3%	22.3%	23.1%	23.8%	25.4%	27.1%	28.5%	29.8%
	Person 2	25.4%	25.4%	25.4%	25.4%	25.4%	25.4%	25.4%	25.4%	25.4%	25.4%	25.4%	25.4%	25.4%	25.4%	25.4%
	Family	22.9%	22.9%	22.9%	22.9%	22.9%	23.1%	23.5%	23.8%	24.1%	24.4%	24.7%	25.4%	26.3%	27.2%	28.0%
\$80,000	Person 1	5.5%	11.2%	14.1%	15.8%	16.9%	18.5%	20.1%	21.3%	22.3%	23.1%	23.8%	25.4%	27.1%	28.5%	29.8%
	Person 2	27.1%	27.1%	27.1%	27.1%	27.1%	27.1%	27.1%	27.1%	27.1%	27.1%	27.1%	27.1%	27.1%	27.1%	27.1%
	Family	24.7%	24.6%	24.5%	24.4%	24.3%	24.5%	24.8%	25.0%	25.3%	25.5%	25.7%	26.3%	27.1%	27.9%	28.6%
\$90,000	Person 1	5.5%	11.2%	14.1%	15.8%	16.9%	18.5%	20.1%	21.3%	22.3%	23.1%	23.8%	25.4%	27.1%	28.5%	29.8%
	Person 2	28.5%	28.5%	28.5%	28.5%	28.5%	28.5%	28.5%	28.5%	28.5%	28.5%	28.5%	28.5%	28.5%	28.5%	28.5%
	Family	26.2%	26.1%	25.9%	25.8%	25.6%	25.7%	26.0%	26.1%	26.3%	26.5%	26.6%	27.2%	27.9%	28.5%	29.2%
\$100,000	Person 1	5.5%	11.2%	14.1%	15.8%	16.9%	18.5%	20.1%	21.3%	22.3%	23.1%	23.8%	25.4%	27.1%	28.5%	29.8%
	Person 2	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%
	Family	27.6%	27.3%	27.1%	27.0%	26.8%	26.8%	27.0%	27.1%	27.3%	27.4%	27.5%	28.0%	28.6%	29.2%	29.8%