

**2004 FEDERAL AND PROVINCIAL TAX RATES AS % OF INCOME  
BC RESIDENTS: BASED ON TWO-PERSON HOUSEHOLDS**

**PERSON 1:  
GROSS INCOME  
(in thousands)**

<b>PERSON 2: GROSS INCOME (in thousands)</b>	<b>\$10</b>	<b>\$15</b>	<b>\$20</b>	<b>\$25</b>	<b>\$30</b>	<b>\$35</b>	<b>\$40</b>	<b>\$45</b>	<b>\$50</b>	<b>\$55</b>	<b>\$60</b>	<b>\$70</b>	<b>\$80</b>	<b>\$90</b>	<b>\$100</b>	<b>\$150</b>
\$0 Person 1	0.0%	0.0%	4.1%	7.4%	9.6%	11.3%	13.6%	15.6%	17.1%	18.4%	19.5%	21.3%	23.5%	25.3%	26.8%	32.2%
\$0 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%	0.0%
\$0 Family	0.0%	0.0%	4.1%	7.4%	9.6%	11.3%	13.6%	15.6%	17.1%	18.4%	19.5%	21.3%	23.5%	25.3%	26.8%	32.2%
\$10 Person 1	2.9%	8.8%	11.7%	13.5%	14.7%	15.7%	17.5%	19.0%	20.2%	21.2%	22.0%	23.5%	25.4%	27.0%	28.4%	33.2%
\$10 Person 2	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%
\$10 Family	2.9%	6.4%	8.8%	10.5%	11.7%	12.9%	14.6%	16.1%	17.3%	18.4%	19.3%	20.9%	22.9%	24.6%	26.1%	31.3%
\$15 Person 1	2.9%	8.8%	11.7%	13.5%	14.7%	15.7%	17.5%	19.0%	20.2%	21.2%	22.0%	23.5%	25.4%	27.0%	28.4%	33.2%
\$15 Person 2	8.8%	8.8%	8.8%	8.8%	8.8%	8.8%	8.8%	8.8%	8.8%	8.8%	8.8%	8.8%	8.8%	8.8%	8.8%	8.8%
\$15 Family	6.4%	8.8%	10.5%	11.7%	12.7%	13.6%	15.1%	16.4%	17.6%	18.5%	19.4%	20.9%	22.8%	24.4%	25.8%	31.0%
\$20 Person 1	2.9%	8.8%	11.7%	13.5%	14.7%	15.7%	17.5%	19.0%	20.2%	21.2%	22.0%	23.5%	25.4%	27.0%	28.4%	33.2%
\$20 Person 2	11.7%	11.7%	11.7%	11.7%	11.7%	11.7%	11.7%	11.7%	11.7%	11.7%	11.7%	11.7%	11.7%	11.7%	11.7%	11.7%
\$20 Family	8.8%	10.5%	11.7%	12.7%	13.5%	14.3%	15.6%	16.7%	17.8%	18.7%	19.4%	20.9%	22.7%	24.2%	25.6%	30.7%
\$25 Person 1	2.9%	8.8%	11.7%	13.5%	14.7%	15.7%	17.5%	19.0%	20.2%	21.2%	22.0%	23.5%	25.4%	27.0%	28.4%	33.2%
\$25 Person 2	13.5%	13.5%	13.5%	13.5%	13.5%	13.5%	13.5%	13.5%	13.5%	13.5%	13.5%	13.5%	13.5%	13.5%	13.5%	13.5%
\$25 Family	10.5%	11.7%	12.7%	13.5%	14.1%	14.8%	15.9%	17.0%	18.0%	18.8%	19.5%	20.9%	22.6%	24.1%	25.4%	30.4%
\$30 Person 1	2.9%	8.8%	11.7%	13.5%	14.7%	15.7%	17.5%	19.0%	20.2%	21.2%	22.0%	23.5%	25.4%	27.0%	28.4%	33.2%
\$30 Person 2	14.7%	14.7%	14.7%	14.7%	14.7%	14.7%	14.7%	14.7%	14.7%	14.7%	14.7%	14.7%	14.7%	14.7%	14.7%	14.7%
\$30 Family	11.7%	12.7%	13.5%	14.1%	14.7%	15.2%	16.3%	17.2%	18.1%	18.9%	19.6%	20.9%	22.5%	23.9%	25.2%	30.1%
\$35 Person 1	2.9%	8.8%	11.7%	13.5%	14.7%	15.7%	17.5%	19.0%	20.2%	21.2%	22.0%	23.5%	25.4%	27.0%	28.4%	33.2%
\$35 Person 2	15.7%	15.7%	15.7%	15.7%	15.7%	15.7%	15.7%	15.7%	15.7%	15.7%	15.7%	15.7%	15.7%	15.7%	15.7%	15.7%
\$35 Family	12.9%	13.6%	14.3%	14.8%	15.2%	15.7%	16.7%	17.6%	18.4%	19.1%	19.7%	20.9%	22.5%	23.8%	25.1%	29.9%
\$40 Person 1	2.9%	8.8%	11.7%	13.5%	14.7%	15.7%	17.5%	19.0%	20.2%	21.2%	22.0%	23.5%	25.4%	27.0%	28.4%	33.2%
\$40 Person 2	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%
\$40 Family	14.6%	15.1%	15.6%	15.9%	16.3%	16.7%	17.5%	18.3%	19.0%	19.6%	20.2%	21.3%	22.8%	24.1%	25.3%	29.9%
\$45 Person 1	2.9%	8.8%	11.7%	13.5%	14.7%	15.7%	17.5%	19.0%	20.2%	21.2%	22.0%	23.5%	25.4%	27.0%	28.4%	33.2%
\$45 Person 2	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%
\$45 Family	16.1%	16.4%	16.7%	17.0%	17.2%	17.6%	18.3%	19.0%	19.6%	20.2%	20.7%	21.7%	23.1%	24.3%	25.5%	29.9%
\$50 Person 1	2.9%	8.8%	11.7%	13.5%	14.7%	15.7%	17.5%	19.0%	20.2%	21.2%	22.0%	23.5%	25.4%	27.0%	28.4%	33.2%
\$50 Person 2	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%
\$50 Family	17.3%	17.6%	17.8%	18.0%	18.1%	18.4%	19.0%	19.6%	20.2%	20.7%	21.2%	22.1%	23.4%	24.6%	25.6%	30.0%
\$55 Person 1	2.9%	8.8%	11.7%	13.5%	14.7%	15.7%	17.5%	19.0%	20.2%	21.2%	22.0%	23.5%	25.4%	27.0%	28.4%	33.2%
\$55 Person 2	21.2%	21.2%	21.2%	21.2%	21.2%	21.2%	21.2%	21.2%	21.2%	21.2%	21.2%	21.2%	21.2%	21.2%	21.2%	21.2%
\$55 Family	18.4%	18.5%	18.7%	18.8%	18.9%	19.1%	19.6%	20.2%	20.7%	21.2%	21.6%	22.5%	23.7%	24.8%	25.8%	30.0%
\$60 Person 1	2.9%	8.8%	11.7%	13.5%	14.7%	15.7%	17.5%	19.0%	20.2%	21.2%	22.0%	23.5%	25.4%	27.0%	28.4%	33.2%
\$60 Person 2	22.0%	22.0%	22.0%	22.0%	22.0%	22.0%	22.0%	22.0%	22.0%	22.0%	22.0%	22.0%	22.0%	22.0%	22.0%	22.0%
\$60 Family	19.3%	19.4%	19.4%	19.5%	19.6%	19.7%	20.2%	20.7%	21.2%	21.6%	22.0%	22.8%	24.0%	25.0%	26.0%	30.0%
\$70 Person 1	2.9%	8.8%	11.7%	13.5%	14.7%	15.7%	17.5%	19.0%	20.2%	21.2%	22.0%	23.5%	25.4%	27.0%	28.4%	33.2%
\$70 Person 2	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%	23.5%
\$70 Family	20.9%	20.9%	20.9%	20.9%	20.9%	20.9%	21.3%	21.7%	22.1%	22.5%	22.8%	23.5%	24.5%	25.5%	26.4%	30.1%
\$80 Person 1	2.9%	8.8%	11.7%	13.5%	14.7%	15.7%	17.5%	19.0%	20.2%	21.2%	22.0%	23.5%	25.4%	27.0%	28.4%	33.2%
\$80 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%	25.4%
\$80 Family	22.9%	22.8%	22.7%	22.6%	22.5%	22.5%	22.8%	23.1%	23.4%	23.7%	24.0%	24.5%	25.4%	26.3%	27.1%	30.5%
\$90 Person 1	2.9%	8.8%	11.7%	13.5%	14.7%	15.7%	17.5%	19.0%	20.2%	21.2%	22.0%	23.5%	25.4%	27.0%	28.4%	33.2%
\$90 Person 2	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%	27.0%
\$90 Family	24.6%	24.4%	24.2%	24.1%	23.9%	23.8%	24.1%	24.3%	24.6%	24.8%	25.0%	25.5%	26.3%	27.0%	27.7%	30.9%
\$100 Person 1	2.9%	8.8%	11.7%	13.5%	14.7%	15.7%	17.5%	19.0%	20.2%	21.2%	22.0%	23.5%	25.4%	27.0%	28.4%	33.2%
\$100 Person 2	28.4%	28.4%	28.4%	28.4%	28.4%	28.4%	28.4%	28.4%	28.4%	28.4%	28.4%	28.4%	28.4%	28.4%	28.4%	28.4%
\$100 Family	26.1%	25.8%	25.6%	25.4%	25.2%	25.1%	25.3%	25.5%	25.6%	25.8%	26.0%	26.4%	27.1%	27.7%	28.4%	31.3%
\$150 Person 1	2.9%	8.8%	11.7%	13.5%	14.7%	15.7%	17.5%	19.0%	20.2%	21.2%	22.0%	23.5%	25.4%	27.0%	28.4%	33.2%
\$150 Person 2	33.2%	33.2%	33.2%	33.2%	33.2%	33.2%	33.2%	33.2%	33.2%	33.2%	33.2%	33.2%	33.2%	33.2%	33.2%	33.2%
\$150 Family	31.3%	31.0%	30.7%	30.4%	30.1%	29.9%	29.9%	29.9%	30.0%	30.0%	30.0%	30.1%	30.5%	30.9%	31.3%	33.2%