

**2005 FEDERAL AND PROVINCIAL TAX RATES AND EI CONTRIBUTIONS AS % OF INCOME  
BC RESIDENTS: BASED ON TWO-PERSON HOUSEHOLDS  
PRELIMINARY ESTIMATES**

		PERSON 1: GROSS INCOME (in thousands)															
PERSON 2: GROSS INCOME (in thousands)		\$10	\$15	\$20	\$25	\$30	\$35	\$40	\$45	\$50	\$55	\$60	\$70	\$80	\$90	\$100	\$150
\$0	Person 1	2.0%	2.0%	5.7%	9.1%	11.3%	13.1%	15.3%	17.0%	18.4%	19.6%	20.5%	22.2%	24.2%	25.9%	27.4%	32.5%
	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%
	Family	2.0%	2.0%	5.7%	9.1%	11.3%	13.1%	15.3%	17.0%	18.4%	19.6%	20.5%	22.2%	24.2%	25.9%	27.4%	32.5%
\$10	Person 1	4.6%	10.5%	13.5%	15.3%	16.5%	17.5%	19.2%	20.5%	21.5%	22.4%	23.1%	24.4%	26.1%	27.6%	28.9%	33.5%
	Person 2	4.6%	4.6%	4.6%	4.6%	4.6%	4.6%	4.6%	4.6%	4.6%	4.6%	4.6%	4.6%	4.6%	4.6%	4.6%	4.6%
	Family	4.6%	8.2%	10.5%	12.2%	13.5%	14.7%	16.2%	17.6%	18.7%	19.7%	20.5%	21.9%	23.7%	25.3%	26.7%	31.7%
\$15	Person 1	4.6%	10.5%	13.5%	15.3%	16.5%	17.5%	19.2%	20.5%	21.5%	22.4%	23.1%	24.4%	26.1%	27.6%	28.9%	33.5%
	Person 2	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%
	Family	8.2%	10.5%	12.2%	13.5%	14.5%	15.4%	16.8%	18.0%	19.0%	19.9%	20.6%	22.0%	23.7%	25.2%	26.5%	31.4%
\$20	Person 1	4.6%	10.5%	13.5%	15.3%	16.5%	17.5%	19.2%	20.5%	21.5%	22.4%	23.1%	24.4%	26.1%	27.6%	28.9%	33.5%
	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%
	Family	10.5%	12.2%	13.5%	14.5%	15.3%	16.1%	17.3%	18.3%	19.2%	20.0%	20.7%	22.0%	23.6%	25.1%	26.4%	31.2%
\$25	Person 1	4.6%	10.5%	13.5%	15.3%	16.5%	17.5%	19.2%	20.5%	21.5%	22.4%	23.1%	24.4%	26.1%	27.6%	28.9%	33.5%
	Person 2	15.3%	15.3%	15.3%	15.3%	15.3%	15.3%	15.3%	15.3%	15.3%	15.3%	15.3%	15.3%	15.3%	15.3%	15.3%	15.3%
	Family	12.2%	13.5%	14.5%	15.3%	16.0%	16.6%	17.7%	18.6%	19.5%	20.2%	20.8%	22.0%	23.6%	25.0%	26.2%	30.9%
\$30	Person 1	4.6%	10.5%	13.5%	15.3%	16.5%	17.5%	19.2%	20.5%	21.5%	22.4%	23.1%	24.4%	26.1%	27.6%	28.9%	33.5%
	Person 2	16.5%	16.5%	16.5%	16.5%	16.5%	16.5%	16.5%	16.5%	16.5%	16.5%	16.5%	16.5%	16.5%	16.5%	16.5%	16.5%
	Family	13.5%	14.5%	15.3%	16.0%	16.5%	17.1%	18.0%	18.9%	19.7%	20.3%	20.9%	22.1%	23.5%	24.9%	26.1%	30.7%
\$35	Person 1	4.6%	10.5%	13.5%	15.3%	16.5%	17.5%	19.2%	20.5%	21.5%	22.4%	23.1%	24.4%	26.1%	27.6%	28.9%	33.5%
	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%
	Family	14.7%	15.4%	16.1%	16.6%	17.1%	17.5%	18.4%	19.2%	19.9%	20.5%	21.1%	22.1%	23.5%	24.8%	26.0%	30.5%
\$40	Person 1	4.6%	10.5%	13.5%	15.3%	16.5%	17.5%	19.2%	20.5%	21.5%	22.4%	23.1%	24.4%	26.1%	27.6%	28.9%	33.5%
	Person 2	19.2%	19.2%	19.2%	19.2%	19.2%	19.2%	19.2%	19.2%	19.2%	19.2%	19.2%	19.2%	19.2%	19.2%	19.2%	19.2%
	Family	16.2%	16.8%	17.3%	17.7%	18.0%	18.4%	19.2%	19.9%	20.5%	21.0%	21.5%	22.5%	23.8%	25.0%	26.1%	30.5%
\$45	Person 1	4.6%	10.5%	13.5%	15.3%	16.5%	17.5%	19.2%	20.5%	21.5%	22.4%	23.1%	24.4%	26.1%	27.6%	28.9%	33.5%
	Person 2	20.5%	20.5%	20.5%	20.5%	20.5%	20.5%	20.5%	20.5%	20.5%	20.5%	20.5%	20.5%	20.5%	20.5%	20.5%	20.5%
	Family	17.6%	18.0%	18.3%	18.6%	18.9%	19.2%	19.9%	20.5%	21.0%	21.5%	22.0%	22.9%	24.1%	25.2%	26.3%	30.5%
\$50	Person 1	4.6%	10.5%	13.5%	15.3%	16.5%	17.5%	19.2%	20.5%	21.5%	22.4%	23.1%	24.4%	26.1%	27.6%	28.9%	33.5%
	Person 2	21.5%	21.5%	21.5%	21.5%	21.5%	21.5%	21.5%	21.5%	21.5%	21.5%	21.5%	21.5%	21.5%	21.5%	21.5%	21.5%
	Family	18.7%	19.0%	19.2%	19.5%	19.7%	19.9%	20.5%	21.0%	21.5%	22.0%	22.4%	23.2%	24.4%	25.5%	26.5%	30.5%
\$55	Person 1	4.6%	10.5%	13.5%	15.3%	16.5%	17.5%	19.2%	20.5%	21.5%	22.4%	23.1%	24.4%	26.1%	27.6%	28.9%	33.5%
	Person 2	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%
	Family	19.7%	19.9%	20.0%	20.2%	20.3%	20.5%	21.0%	21.5%	22.0%	22.4%	22.8%	23.5%	24.6%	25.7%	26.6%	30.5%
\$60	Person 1	4.6%	10.5%	13.5%	15.3%	16.5%	17.5%	19.2%	20.5%	21.5%	22.4%	23.1%	24.4%	26.1%	27.6%	28.9%	33.5%
	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%	23.1%
	Family	20.5%	20.6%	20.7%	20.8%	20.9%	21.1%	21.5%	22.0%	22.4%	22.8%	23.1%	23.8%	24.8%	25.8%	26.8%	30.6%
\$70	Person 1	4.6%	10.5%	13.5%	15.3%	16.5%	17.5%	19.2%	20.5%	21.5%	22.4%	23.1%	24.4%	26.1%	27.6%	28.9%	33.5%
	Person 2	24.4%	24.4%	24.4%	24.4%	24.4%	24.4%	24.4%	24.4%	24.4%	24.4%	24.4%	24.4%	24.4%	24.4%	24.4%	24.4%
	Family	21.9%	22.0%	22.0%	22.0%	22.1%	22.1%	22.5%	22.9%	23.2%	23.5%	23.8%	24.4%	25.3%	26.2%	27.1%	30.6%
\$80	Person 1	4.6%	10.5%	13.5%	15.3%	16.5%	17.5%	19.2%	20.5%	21.5%	22.4%	23.1%	24.4%	26.1%	27.6%	28.9%	33.5%
	Person 2	26.1%	26.1%	26.1%	26.1%	26.1%	26.1%	26.1%	26.1%	26.1%	26.1%	26.1%	26.1%	26.1%	26.1%	26.1%	26.1%
	Family	23.7%	23.7%	23.6%	23.6%	23.5%	23.5%	23.8%	24.1%	24.4%	24.6%	24.8%	25.3%	26.1%	26.9%	27.7%	31.0%
\$90	Person 1	4.6%	10.5%	13.5%	15.3%	16.5%	17.5%	19.2%	20.5%	21.5%	22.4%	23.1%	24.4%	26.1%	27.6%	28.9%	33.5%
	Person 2	27.6%	27.6%	27.6%	27.6%	27.6%	27.6%	27.6%	27.6%	27.6%	27.6%	27.6%	27.6%	27.6%	27.6%	27.6%	27.6%
	Family	25.3%	25.2%	25.1%	25.0%	24.9%	24.8%	25.0%	25.2%	25.5%	25.7%	25.8%	26.2%	26.9%	27.6%	28.3%	31.3%
\$100	Person 1	4.6%	10.5%	13.5%	15.3%	16.5%	17.5%	19.2%	20.5%	21.5%	22.4%	23.1%	24.4%	26.1%	27.6%	28.9%	33.5%
	Person 2	28.9%	28.9%	28.9%	28.9%	28.9%	28.9%	28.9%	28.9%	28.9%	28.9%	28.9%	28.9%	28.9%	28.9%	28.9%	28.9%
	Family	26.7%	26.5%	26.4%	26.2%	26.1%	26.0%	26.1%	26.3%	26.5%	26.6%	26.8%	27.1%	27.7%	28.3%	28.9%	31.7%
\$150	Person 1	4.6%	10.5%	13.5%	15.3%	16.5%	17.5%	19.2%	20.5%	21.5%	22.4%	23.1%	24.4%	26.1%	27.6%	28.9%	33.5%
	Person 2	33.5%	33.5%	33.5%	33.5%	33.5%	33.5%	33.5%	33.5%	33.5%	33.5%	33.5%	33.5%	33.5%	33.5%	33.5%	33.5%
	Family	31.7%	31.4%	31.2%	30.9%	30.7%	30.5%	30.5%	30.5%	30.5%	30.5%	30.5%	30.6%	30.6%	31.0%	31.3%	31.7%