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## Federal and Provincial Marginal Tax Rates for British Columbia

2009 Taxable Income	First 35,716	35,716 to 40,726	40,726 to 71,433	71,433 to 81,452	81,452 to 82,014	82,014 to 99,588	99,588 to 126,264	over 126,264
Other Income	20.06%	22.70%	29.70%	32.50%	36.50%	38.29%	40.70%	43.70%
Capital Gains	10.03%	11.35%	14.85%	16.25%	18.25%	19.15%	20.35%	21.85%
Eligible Dividends	0.00%	0.00%	0.00%	3.68%	9.48%	12.07%	15.56%	19.91%
Small Business Dividends	3.16%	6.46%	15.21%	18.71%	23.71%	25.95%	28.96%	32.71%
BC Basic Personal Amount			\$ 9,373.00					
Federal Basic Personal Amount			\$ 10,320.00					

2008 Taxable Income	First 35,016	35,017 to 37,885	37,886 to 70,033	70,034 to 75,769	75,770 to 80,406	80,407 to 97,636	97,637 to 123,184	over 120,887
Other Income	20.35%	23.15%	30.15%	32.50%	36.50%	38.29%	40.70%	43.70%
Capital Gains	10.17%	11.58%	15.08%	16.25%	18.25%	19.15%	20.35%	21.85%
Eligible Dividends	0.00%	0.00%	0.00%	2.22%	8.02%	10.62%	14.12%	18.46%
Small Business Dividends	2.40%	5.90%	14.65%	17.58%	22.58%	24.82%	27.83%	31.58%
BC Basic Personal Amount			\$ 9,189.00					
Federal Basic Personal Amount			\$ 9,600.00					