

Deductions from Past Incomes for Income Taxes and EI Premiums

The tables below contain percentage deductions that can be used to approximate past incomes net of federal and provincial income taxes and employee contributions to Employment Insurance. The following example illustrates how these tables may be used. For example, assume that an individual is single or married with a spouse who earns at least \$10,000 per year. Further assume that he or she would have earned \$55,000 in 2005, but for the effects of the accident. Using the percentage shown in bold in Table A2, his or her net income on 2005 is estimated at approximately $\$55,000 \times (1 - 0.218) = \$43,010$.

FEDERAL AND PROVINCIAL TAX RATES AND EI CONTRIBUTIONS AS % OF INCOME FOR BC RESIDENTS

TABLE A1 - TO BE USED WHEN THERE IS ONE ADULT DEPENDENT WHO HAS NO INCOME

YEAR	GROSS INCOME OF PERSON ONE (in thousands)															
	\$10	\$15	\$20	\$25	\$30	\$35	\$40	\$45	\$50	\$55	\$60	\$70	\$80	\$90	\$100	\$150
1996	3.0%	7.2%	12.3%	15.4%	17.7%	21.1%	23.7%	25.6%	27.0%	28.2%	29.3%	32.3%	34.6%	36.7%	38.4%	n.a.
1997	2.9%	7.1%	12.2%	15.3%	17.5%	20.9%	23.5%	25.3%	26.8%	28.0%	29.1%	32.0%	34.4%	36.5%	38.2%	n.a.
1998	2.7%	6.0%	11.4%	14.6%	16.9%	20.4%	23.0%	24.8%	26.3%	27.6%	28.8%	31.8%	34.1%	36.2%	38.0%	n.a.
1999	2.6%	4.6%	10.2%	13.5%	16.0%	19.4%	22.1%	23.9%	25.4%	26.7%	27.9%	30.8%	33.1%	35.1%	36.9%	n.a.
2000	2.4%	3.5%	9.1%	12.6%	14.8%	18.2%	20.7%	22.5%	24.0%	25.2%	26.3%	29.1%	31.4%	33.5%	35.3%	n.a.
2001	2.3%	2.7%	7.8%	11.1%	13.2%	15.9%	18.1%	19.7%	21.0%	22.0%	22.9%	25.2%	27.2%	28.9%	30.3%	35.4%
2002	2.2%	2.2%	7.0%	10.2%	12.3%	14.7%	16.8%	18.4%	19.7%	20.7%	21.6%	23.6%	25.6%	27.2%	28.5%	33.5%
2003	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%	33.3%
2004	2.0%	2.0%	6.1%	9.3%	11.5%	13.3%	15.6%	17.3%	18.7%	19.8%	20.8%	22.4%	24.5%	26.2%	27.6%	32.7%
2005	2.0%	2.0%	4.1%	8.1%	10.4%	12.2%	14.5%	16.3%	17.8%	19.0%	20.0%	21.7%	23.8%	25.6%	27.0%	32.3%
2006	1.9%	1.9%	3.6%	7.5%	10.1%	11.9%	14.1%	15.9%	17.4%	18.7%	19.7%	21.4%	23.4%	25.2%	26.7%	32.0%
2007	1.8%	1.8%	1.8%	4.9%	7.9%	9.9%	12.1%	14.1%	15.8%	17.1%	18.2%	20.1%	22.0%	23.9%	25.5%	31.1%
2008	1.7%	1.7%	1.7%	4.5%	7.6%	9.4%	11.5%	13.4%	15.1%	16.4%	17.5%	19.2%	21.1%	23.0%	24.6%	30.5%
2009	1.7%	1.7%	1.7%	3.5%	6.8%	8.7%	10.5%	12.5%	14.2%	15.6%	16.8%	18.6%	20.3%	22.2%	23.8%	29.9%

n.a. = not available

TABLE A2 - TO BE USED FOR SINGLE PERSONS, OR FOR TWO-PERSON HOUSEHOLDS WHEN GROSS INCOME OF PERSON TWO IS \$10,000 OR MORE

YEAR	GROSS INCOME (in thousands)															
	\$10	\$15	\$20	\$25	\$30	\$35	\$40	\$45	\$50	\$55	\$60	\$70	\$80	\$90	\$100	\$150
1996	11.0%	16.6%	19.4%	21.1%	22.4%	25.2%	27.3%	28.7%	29.9%	30.8%	32.0%	34.6%	36.7%	38.6%	40.2%	n.a.
1997	10.9%	16.5%	19.2%	20.9%	22.2%	24.9%	27.0%	28.5%	29.6%	30.6%	31.7%	34.3%	36.4%	38.4%	39.9%	n.a.
1998	10.1%	15.9%	18.8%	20.5%	21.7%	24.4%	26.5%	27.9%	29.1%	30.2%	31.4%	34.1%	36.1%	38.1%	39.7%	n.a.
1999	9.0%	15.0%	17.9%	19.6%	21.0%	23.7%	25.7%	27.2%	28.4%	29.4%	30.6%	33.2%	35.3%	37.1%	38.7%	n.a.
2000	7.9%	14.0%	17.1%	18.9%	20.1%	22.7%	24.6%	26.1%	27.2%	28.1%	29.0%	31.6%	33.7%	35.6%	37.2%	n.a.
2001	6.7%	12.5%	15.3%	17.1%	18.2%	20.2%	21.8%	23.0%	24.0%	24.7%	25.4%	27.3%	29.1%	30.6%	31.8%	36.4%
2002	5.9%	11.5%	14.3%	16.0%	17.1%	18.8%	20.4%	21.6%	22.6%	23.4%	24.0%	25.7%	27.4%	28.8%	30.0%	34.5%
2003	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%	34.3%
2004	4.9%	10.8%	13.7%	15.5%	16.6%	17.7%	19.4%	20.7%	21.7%	22.6%	23.3%	24.6%	26.4%	27.9%	29.1%	33.7%
2005	3.2%	7.4%	11.5%	14.3%	15.6%	16.6%	18.4%	19.7%	20.9%	21.8%	22.6%	24.0%	25.7%	27.3%	28.6%	33.3%
2006	2.5%	7.0%	11.1%	14.0%	15.4%	16.4%	18.1%	19.5%	20.6%	21.6%	22.4%	23.7%	25.4%	27.0%	28.3%	33.1%
2007	1.8%	5.4%	9.5%	12.5%	14.2%	15.2%	16.8%	18.3%	19.5%	20.5%	21.4%	22.7%	24.3%	26.0%	27.3%	32.4%
2008	1.7%	5.3%	8.9%	11.9%	13.7%	14.7%	16.1%	17.5%	18.7%	19.7%	20.6%	21.9%	23.4%	25.1%	26.4%	31.7%
2009	1.7%	4.5%	8.2%	11.3%	13.3%	14.3%	15.4%	16.8%	18.1%	19.1%	20.0%	21.4%	22.7%	24.4%	25.8%	31.2%

n.a. = not available