

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

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%	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%
	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%	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%
\$10	Person 1	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%
	Person 2	4.9%	4.9%	4.9%	4.9%	4.9%	4.9%	4.9%	4.9%	4.9%	4.9%	4.9%	4.9%	4.9%	4.9%	4.9%	4.9%
	Family	4.9%	8.4%	10.8%	12.4%	13.7%	14.9%	16.5%	17.8%	18.9%	19.9%	20.7%	22.1%	24.0%	25.6%	26.9%	31.9%
\$15	Person 1	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%
	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	8.4%	10.8%	7.8%	9.7%	11.1%	12.4%	14.1%	15.5%	16.7%	17.8%	18.6%	20.3%	22.2%	23.9%	25.3%	30.7%
\$20	Person 1	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%
	Person 2	13.7%	13.7%	13.7%	13.7%	13.7%	13.7%	13.7%	13.7%	13.7%	13.7%	13.7%	13.7%	13.7%	13.7%	13.7%	13.7%
	Family	10.8%	12.4%	13.7%	14.7%	15.5%	16.2%	17.5%	18.5%	19.4%	20.2%	20.9%	22.2%	23.8%	25.3%	26.6%	31.4%
\$25	Person 1	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%
	Person 2	15.5%	15.5%	15.5%	15.5%	15.5%	15.5%	15.5%	15.5%	15.5%	15.5%	15.5%	15.5%	15.5%	15.5%	15.5%	15.5%
	Family	12.4%	13.7%	14.7%	15.5%	16.1%	16.8%	17.9%	18.8%	19.6%	20.4%	21.0%	22.2%	23.8%	25.2%	26.4%	31.1%
\$30	Person 1	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%
	Person 2	16.6%	16.6%	16.6%	16.6%	16.6%	16.6%	16.6%	16.6%	16.6%	16.6%	16.6%	16.6%	16.6%	16.6%	16.6%	16.6%
	Family	13.7%	14.7%	15.5%	16.1%	16.6%	17.2%	18.2%	19.1%	19.8%	20.5%	21.1%	22.2%	23.7%	25.1%	26.3%	30.9%
\$35	Person 1	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%
	Person 2	17.7%	17.7%	17.7%	17.7%	17.7%	17.7%	17.7%	17.7%	17.7%	17.7%	17.7%	17.7%	17.7%	17.7%	17.7%	17.7%
	Family	14.9%	15.6%	16.2%	16.8%	17.2%	17.7%	18.6%	19.4%	20.1%	20.7%	21.2%	22.3%	23.7%	25.0%	26.2%	30.7%
\$40	Person 1	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%
	Person 2	19.4%	19.4%	19.4%	19.4%	19.4%	19.4%	19.4%	19.4%	19.4%	19.4%	19.4%	19.4%	19.4%	19.4%	19.4%	19.4%
	Family	16.5%	17.0%	17.5%	17.9%	18.2%	18.6%	19.4%	20.1%	20.7%	21.2%	21.7%	22.7%	24.1%	25.3%	26.4%	30.7%
\$45	Person 1	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%
	Person 2	20.7%	20.7%	20.7%	20.7%	20.7%	20.7%	20.7%	20.7%	20.7%	20.7%	20.7%	20.7%	20.7%	20.7%	20.7%	20.7%
	Family	17.8%	18.2%	18.5%	18.8%	19.1%	19.4%	20.1%	20.7%	21.2%	21.7%	22.2%	23.1%	24.3%	25.5%	26.5%	30.7%
\$50	Person 1	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%
	Person 2	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%
	Family	18.9%	19.2%	19.4%	19.6%	19.8%	20.1%	20.7%	21.2%	21.7%	22.2%	22.6%	23.4%	24.6%	25.7%	26.7%	30.7%
\$55	Person 1	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%
	Person 2	22.6%	22.6%	22.6%	22.6%	22.6%	22.6%	22.6%	22.6%	22.6%	22.6%	22.6%	22.6%	22.6%	22.6%	22.6%	22.6%
	Family	19.9%	20.1%	20.2%	20.4%	20.5%	20.7%	21.2%	21.7%	22.2%	22.6%	23.0%	23.7%	24.8%	25.9%	26.8%	30.7%
\$60	Person 1	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%
	Person 2	23.3%	23.3%	23.3%	23.3%	23.3%	23.3%	23.3%	23.3%	23.3%	23.3%	23.3%	23.3%	23.3%	23.3%	23.3%	23.3%
	Family	20.7%	20.8%	20.9%	21.0%	21.1%	21.2%	21.7%	22.2%	22.6%	23.0%	23.3%	24.0%	25.1%	26.0%	27.0%	30.7%
\$70	Person 1	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%
	Person 2	24.6%	24.6%	24.6%	24.6%	24.6%	24.6%	24.6%	24.6%	24.6%	24.6%	24.6%	24.6%	24.6%	24.6%	24.6%	24.6%
	Family	22.1%	22.2%	22.2%	22.2%	22.2%	22.3%	22.7%	23.1%	23.4%	23.7%	24.0%	24.6%	25.6%	26.4%	27.3%	30.8%
\$80	Person 1	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%
	Person 2	26.4%	26.4%	26.4%	26.4%	26.4%	26.4%	26.4%	26.4%	26.4%	26.4%	26.4%	26.4%	26.4%	26.4%	26.4%	26.4%
	Family	24.0%	23.9%	23.8%	23.8%	23.7%	23.7%	24.1%	24.3%	24.6%	24.8%	25.1%	25.6%	26.4%	27.2%	27.9%	31.2%
\$90	Person 1	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%
	Person 2	27.9%	27.9%	27.9%	27.9%	27.9%	27.9%	27.9%	27.9%	27.9%	27.9%	27.9%	27.9%	27.9%	27.9%	27.9%	27.9%
	Family	25.6%	25.4%	25.3%	25.2%	25.1%	25.0%	25.3%	25.5%	25.7%	25.9%	26.0%	26.4%	27.2%	27.9%	28.5%	31.5%
\$100	Person 1	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%
	Person 2	29.1%	29.1%	29.1%	29.1%	29.1%	29.1%	29.1%	29.1%	29.1%	29.1%	29.1%	29.1%	29.1%	29.1%	29.1%	29.1%
	Family	26.9%	26.7%	26.6%	26.4%	26.3%	26.2%	26.4%	26.5%	26.7%	26.8%	27.0%	27.3%	27.9%	28.5%	29.1%	31.9%
\$150	Person 1	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%
	Person 2	33.7%	33.7%	33.7%	33.7%	33.7%	33.7%	33.7%	33.7%	33.7%	33.7%	33.7%	33.7%	33.7%	33.7%	33.7%	33.7%
	Family	31.9%	31.6%	31.4%	31.1%	30.9%	30.7%	30.7%	30.7%	30.7%	30.7%	30.7%	30.7%	30.8%	31.2%	31.5%	33.7%