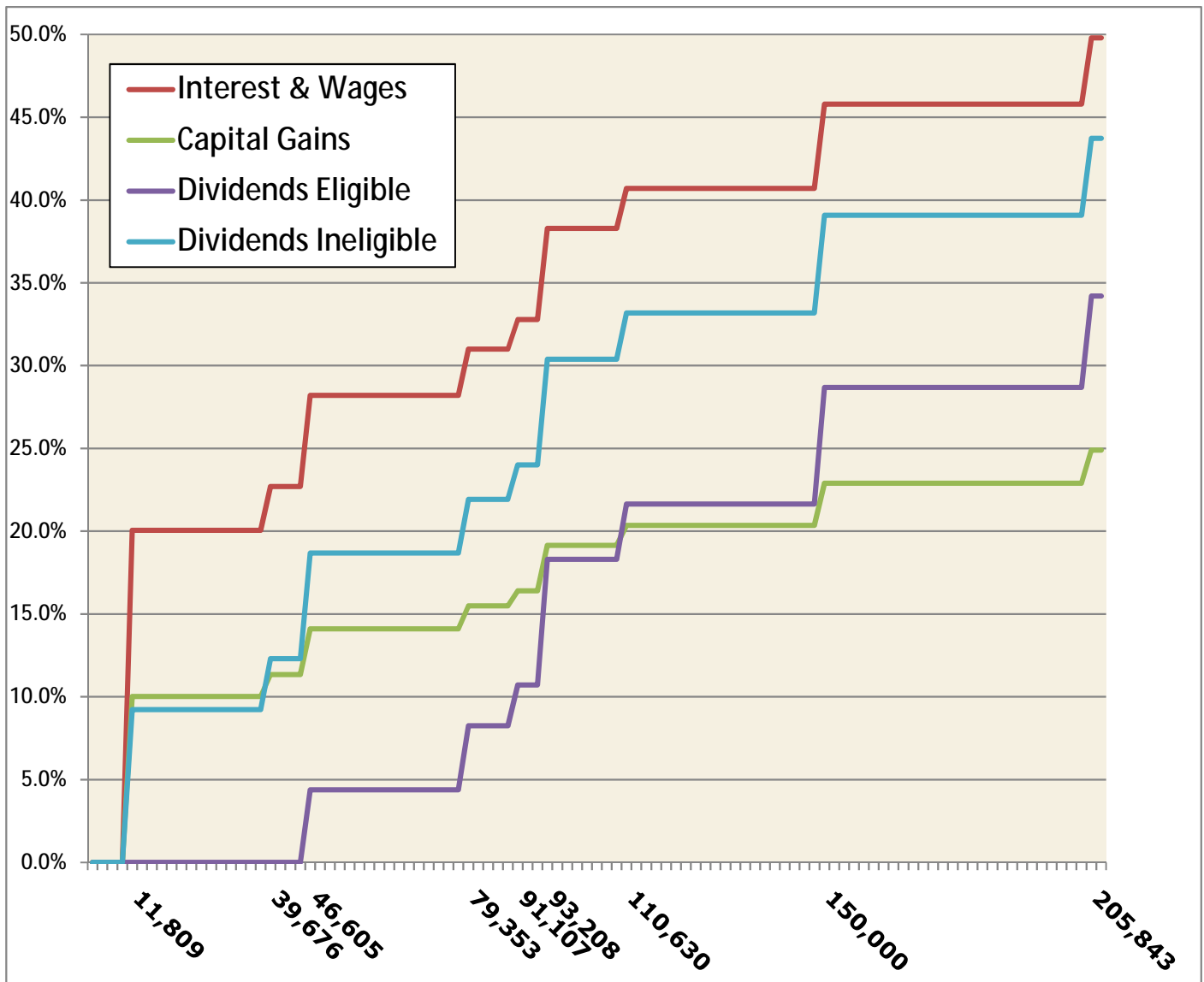


2018 BC Personal Income Tax Rates



Taxable Income	Wages & Interest	Capital Gains	Dividends Eligible	Dividends Ineligible
11,809	20.1%	10.0%	0.0%	9.2%
39,676	22.7%	11.4%	0.0%	12.3%
46,605	28.2%	14.1%	4.4%	18.7%
79,353	31.0%	15.5%	8.3%	21.9%
91,107	32.8%	16.4%	10.7%	24.0%
93,208	38.3%	19.1%	18.3%	30.4%
110,630	40.7%	20.4%	21.6%	33.2%
144,489	43.7%	21.9%	25.8%	36.7%
150,000	45.8%	22.9%	28.7%	39.1%
205,843	49.8%	24.9%	34.2%	43.7%

Eligible dividends are paid out of company profits that have been taxed at the high rate.

Ineligible dividends are paid out of company profits that have been taxed at the small business rate.



ACCOUNTANTS AND BUSINESS ADVISORS