

| Vancouver |
|------------------|
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| Vancouver, BC |
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Tax Rates

2019 Personal Tax Payable (After Basic Personal Credit)

| Taxable Income | Tax Payable | Taxable Income | Tax Payable |
|-------------------|----------------|-------------------|----------------|
| \$ 10,000 | \$ - | \$ 90,000 | \$ 19,575 |
| \$ 20,000 | \$ 1,661 | \$ 100,000 | \$ 23,053 |
| \$ 30,000 | \$ 3,667 | \$ 120,000 | \$ 30,867 |
| \$ 40,000 | \$ 5,673 | \$ 150,000 | \$ 43,147 |
| \$ 50,000 | \$ 8,055 | \$ 200,000 | \$ 65,965 |
| \$ 60,000 | \$ 10,875 | \$ 300,000 | \$ 115,350 |
| \$ 70,000 | \$ 13,695 | \$ 400,000 | \$ 165,150 |
| \$ 80,000 | \$ 16,515 | \$ 500,000 | \$ 214,950 |

Registered Retirement Savings Plan (RRSP) Contribution Limit Tax-Free Savings Account (TFSA) Contribution Limit

| Year | Maximum | RRSP | TFSA | TFSA |
|------|---------------|--------------------|--------------------|------------------|
| | Earned Income | Contribution Limit | Contribution Limit | Cumulative Limit |
| 2019 | \$147,222 | \$26,500 | \$6,000 | \$63,500 |

2019 Federal & British Columbia Top Marginal Tax Rates for Individuals and Federal & British Columbia Tax Rates and Brackets

| | | Top N | T D-t d | | | | |
|------------------|--------------|----------------------|--------------------------|---------------|---------------------------|--------------------|--|
| | Salary and | Capital Gains (%) | Regular Dividends (%) | Eligible | Tax Rates and Brackets | | |
| Jurisdiction | Interest (%) | | | Dividends (%) | % | \$ | |
| | 33.00 | 16.50 | 27.57 | 24.81 | Federal | | |
| Federal | | | | | 15.00 | 12,070 - 47,630 | |
| | | | | | 20.50 | 47,631 - 95,259 | |
| | 16.80 | 8.40 | 17.07 | 6.62 | 26.00 | 95,260 - 147,667 | |
| | | | | | 29.00 | 147,668 - 210,371 | |
| British Columbia | | | | | 33.00 | 210,372 and higher | |
| | | | | | British Columbia | | |
| | 49.80 | 24.90 | 44.64 | 31.43 | 5.06 | 10,683 - 40,707 | |
| Combined | | | | | 7.70 | 40,708 - 81,416 | |
| Federal and | | | | | 10.50 | 81,417 - 93,476 | |
| British Columbia | | | | | 12.29 | 93,477 - 113,506 | |
| | | | | | 14.70 | 113,507 - 153,900 | |
| | | | | | 16.80 | 153,901 and higher | |