

# Non-residents

## Federal personal income tax rates – 2010<sup>1</sup>

Taxable income		Non-resident 48%	
Lower limit	Upper limit	Basic tax	Rate on excess
\$ -	to \$ 40,970	\$ -	22.20%
40,971	to 81,941	9,095	32.56
81,942	to 127,021	22,435	38.48
127,022	and up	39,782	42.92

1. The tax rates reflect budget proposals and news releases to 15 December 2010.

