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146 CHAPTER 18 How Much Should a Firm Borrow? Answers to Practice Questions 1. a.  $T_c$  is the corporate tax rate,  $T_p$  is the personal tax rate on*

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*interest income and  $T_{pE}$  is the effective personal tax rate on equity income. In the U.K.,  $T_c = 30\%$  and  $T_p = 40\%$ .  $T_{pE}$  is less than 40% because the effective capital gains tax rate for the John Peel Group is zero.*

### *CHAPTER 18 How Much Should a Firm Borrow?*

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18. Suppose you buy a call and lend  
the present value of its exercise price.*

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*You could match the payoffs of this strategy by: A) Buying stock and selling a call B) Selling*

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