

Personal Federal and Ontario Tax Rates (+Surtaxes)

2009 Marginal Tax Rates

2009 Taxable Income	Other Income	Capital Gains	Canadian Dividends	
			Eligible Dividends	Small Business Dividends
First \$36,848	21.05%	10.53%	-7.71%	3.88%
Over \$36,848 up to \$40,726	24.15%	12.08%	-3.21%	7.11%
Over \$40,726 up to \$64,882	31.15%	15.58%	6.94%	15.86%
Over \$64,882 up to 73,698	32.98%	16.49%	7.44%	16.86%
Over \$73,698 up to \$76,440	35.39%	17.70%	10.94%	19.88%
Over 76,440 up to \$81,452	39.41%	19.70%	12.91%	22.59%
Over \$81,452 up to \$126,264	43.41%	21.70%	18.71%	27.59%
Over \$126,264	46.41%	23.20%	23.06%	31.34%

2010 Marginal Tax Rates

2010 Taxable Income	Other Income	Capital Gains	Canadian Dividends	
			Eligible Dividends	Small Business Dividends
First \$37,106	20.05%	10.03%	-6.23%	3.16%
Over \$37,106 up to \$40,970	24.15%	12.08%	-0.32%	7.90%
Over \$40,970 up to \$65,345	31.15%	15.58%	9.76%	16.65%
Over \$65,345 up to 74,214	32.98%	16.49%	10.55%	17.81%
Over \$74,214 up to \$76,986	35.39%	17.70%	14.02%	20.82%
Over 76,986 up to \$81,941	39.41%	19.70%	16.49%	23.82%
Over \$81,941 up to \$127,021	43.41%	21.70%	22.25%	28.82%
Over \$127,021	46.41%	23.20%	26.57%	32.57%

Basic Personal Amounts and Rates

Federal

2009	Tax Rate	2010	Tax Rate
10,320	15%	10,382	15%

Ontario Basic Personal Amount

2009	Tax Rate	2010	Tax Rate
8,881	6.05%	8,943	5.05%