

2011 Marginal Tax Rates

2011 Taxable Income	Other Income	Capital Gains	Canadian Dividends	
			Eligible Dividends	Small Business Dividends
First \$37,774	20.05%	10.03%	-3.93%	2.77%
Over \$37,774 up to \$41,544	24.15%	12.08%	1.85%	7.90%
Over \$41,544 up to \$66,514	31.15%	15.58%	11.72%	16.65%
Over \$66,514 up to \$75,550	32.98%	16.49%	12.50%	17.81%
Over \$75,550 up to \$78,361	35.39%	17.70%	15.90%	20.82%
Over \$78,361 up to \$83,088	39.41%	19.70%	18.32%	23.82%
Over \$83,088 up to \$128,800	43.41%	21.70%	23.96%	28.82%
Over \$128,800	46.41%	23.20%	28.19%	32.57%

2012 Marginal Tax Rates

2012 Taxable Income	Other Income	Capital Gains	Canadian Dividends	
			Eligible Dividends	Small Business Dividends
First \$39,020	20.05%	10.03%	-1.89%	2.77%
Over \$39,020 up to \$42,707	24.15%	12.08%	3.77%	7.90%
Over \$42,707 up to \$68,719	31.15%	15.58%	13.43%	16.65%
Over \$68,719 up to \$78,043	32.98%	16.49%	14.19%	17.81%
Over \$78,043 up to \$80,963	35.39%	17.70%	17.52%	20.82%
Over \$80,963 up to \$85,414	39.41%	19.70%	19.88%	23.82%
Over \$85,414 up to \$132,406	43.41%	21.70%	25.40%	28.82%
Over \$132,406	46.41%	23.20%	29.54%	32.57%

Basic Personal Amounts and Rates

Ontario Basic Personal Amount

2011	\$	9,104
Tax Rate		5.05%
2012	\$	9,405
Tax Rate		5.05%

Federal Basic Personal Amount

2011	\$	10,527
Tax Rate		15.00%
2012	\$	10,822
Tax Rate		15.00%

