

2009 Income Tax Rates and Information Personal Rates

Bracket	Salary/Interest	Ineligible Dividends	Eligible Dividends	Capital Gains
\$0 – \$9,373	0.0%	0.0%	0.0%	0.0%
9,374 – 35,716	20.1%	3.2%	0.0%	10.0%
35,717 – 38,832	22.7%	6.5%	0.0%	11.4%
38,833 – 71,433	29.7%	15.2%	0.0%	14.9%
71,434 – 77,664	32.5%	18.7%	3.7%	16.3%
77,665 – 82,014	36.5%	23.7%	9.5%	18.3%
82,015 – 99,588	38.3%	26.0%	12.1%	19.2%
99,589 – 126,264	40.7%	29.0%	15.6%	20.4%
Over \$126,264	43.7%	32.7%	19.9%	21.9%

Corporate Rates (December 31, 2009 Year Ends)

Type of Income	Rate	Details
General	30.00%	No SBD*, No Manufacturing
Manufacturing	30.00%	Not relevant for companies that claim SBD*
SBD* up to \$500,000	13.50%	Dec.31, 2009 and subsequent year ends.
CCPC** Investment income	45.67%	Refundable portion is 25.5%
Dividend income	33.33%	Part IV - refundable
Dividend refund	$\frac{1}{3}$	\$1 for every \$3 in dividends

* The Small Business Deduction (SBD) is \$500,000 - ** Canadian Controlled Private Corporation
 The above tax rates vary depending on the fiscal year end of the corporation
 The above corporate tax rates are forecast to reduce to 25% for general income by 2012

Canada Pension Plan and Employment Insurance Rates

	CPP Max.	Exemption	Rate	Amount	EI Max.	Rate	Amount
2009	\$46,300	\$3,500	4.95%	\$2,118.00	\$42,300	1.73%	\$732.00
2008	\$44,900	\$3,500	4.95%	\$2,049.30	\$41,100	1.73%	\$711.03

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