

Ontario (ON) combined federal & provincial tax rates including surtaxes									
2010 Taxable Income	2010 Marginal Tax Rates				2009 Taxable Income	2009 Marginal Tax Rates			
	Other Income	Capital Gains	Canadian Dividends			Other Income	Capital Gains	Canadian Dividends	
			Eligible Dividends	Small Business Dividends				Eligible Dividends	Small Business Dividends
first \$37,106	20.05%	10.03%	-6.23%	3.16%	first \$36,848	21.05%	10.53%	-7.71%	3.88%
over \$37,106 up to \$40,970	24.15%	12.08%	-0.32%	7.90%	over \$36,848 up to \$40,726	24.15%	12.08%	-3.21%	7.11%
over \$40,970 up to \$65,345	31.15%	15.58%	9.76%	16.65%	over \$40,726 up to \$64,882	31.15%	15.58%	6.94%	15.86%
over \$65,345 up to \$74,214	32.98%	16.49%	10.55%	17.81%	over \$64,882 up to \$73,698	32.98%	16.49%	7.44%	16.86%
over \$74,214 up to \$76,986	35.39%	17.70%	14.02%	20.82%	over \$73,698 up to \$76,440	35.39%	17.70%	10.94%	19.88%
over \$76,986 up to \$81,941	39.41%	19.70%	16.49%	23.82%	over \$76,440 up to \$81,452	39.41%	19.70%	12.91%	22.59%
over \$81,941 up to \$127,021	43.41%	21.70%	22.25%	28.82%	over \$81,452 up to \$126,264	43.41%	21.70%	18.71%	27.59%
over \$127,021	46.41%	23.20%	26.57%	32.57%	over \$126,264	46.41%	23.20%	23.06%	31.34%
Marginal tax rate for dividends is a % of actual dividends received (not grossed-up amount).									
ON Surtaxes									
2010					2009				
ON surtax rate (included in above rates)			20%	36%	ON surtax rate (included in above rates)			20%	36%
Surtax is on ON tax greater than			\$ 4,006	\$ 5,127	Surtax is on ON tax greater than			\$ 4,257	\$ 5,370
Person with only basic personal amount - surtax starts at taxable income of			\$ 65,345	\$ 76,986	Person with only basic personal amount - surtax starts at taxable income of			\$ 64,882	\$ 76,440
Note that the 36% surtax is in addition to the 20% surtax, for a total surtax of 56%.									
The 2010 surtax thresholds are as per Bill 218, which is subject to legislative approval.									
ON Basic Personal Amount									
2010	Tax Rate				2009	Tax Rate			
\$8,943	5.05%				\$8,881	6.05%			
Federal Basic Personal Amount									
2010	Tax Rate				2009	Tax Rate			
\$10,382	15.00%				\$10,320	15.00%			

Revised: December 08, 2009