

2014 / 2015 COMBINED FEDERAL AND ONTARIO PERSONAL TAX RATES

----- 2015 Marginal Tax Rates and Tax Brackets -----					----- 2014 Marginal Tax Rates and Tax Brackets -----				
2015 Taxable Income	Other Income	Capital Gains	Canadian Dividends		2014 Taxable Income	Other Income	Capital Gains	Eligible Dividends	In-Eligible Dividends
			Eligible Dividends	In-Eligible Dividends					
First \$40,922	20.05%	10.03%	-6.86%	5.35%	First \$40,120	20.05%	10.03%	-6.86%	5.35%
\$40,922 to \$44,701	24.15%	12.08%	-1.2%	10.19%	\$40,120 to \$43,953	24.15%	12.08%	-1.20%	10.19%
\$44,701 to \$72,064	31.15%	15.58%	8.46%	18.45%	\$43,953 to \$70,651	31.15%	15.58%	8.46%	18.45 %
\$72,064 to \$81,847	32.98%	16.49%	10.99%	20.61%	\$70,651 to \$80,242	32.98%	16.49%	10.99%	20.61%
\$81,847 to \$84,902	35.39%	17.70%	14.31%	23.45%	\$80,242 to \$83,237	35.39%	17.70%	14.31%	23.45%
\$84,902 to \$89,401	39.41%	19.70%	19.86%	28.19%	\$83,237 to \$87,907	39.41%	19.70%	19.86%	28.19%
\$89,401 to \$138,586	43.41%	21.70%	25.38%	32.91%	\$87,907 to \$136,270	43.41%	21.70%	25.38%	32.91%
\$138,506 to \$150,000	46.41%	23.20%	29.52%	36.45%	\$136,270 to \$150,000	46.41%	23.20%	29.52%	36.45%
\$150,000 to \$220,000	47.97%	23.98%	31.67%	38.29%	\$150,000 to \$200,000	47.97%	23.98%	31.67%	38.29%
Over \$220,000	49.53%	24.76%	33.82%	40.13%	Over \$200,000	49.53%	24.76%	33.82%	40.13%

Canada Pension Plan (2015)		Employment Insurance (2015)		Canada Pension Plan (2014)		Employment Insurance (2014)	
Max Pens Earnings	\$53,600	Max Insurable Earnings	\$49,500	Max Pens Earnings	\$52,500	Max Insurable Earnings	\$48,600
Exemption	\$3,500	Employee Rate	1.88%	Exemption	\$3,500	Employee Rate	1.88%
Max Contribution	\$2,479.95	Employee Maximum	\$930.60	Max Contribution	\$2,425.50	Employee Maximum	\$913.68

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