

2009 Ontario Personal Tax Rates

Ontario (ON) combined federal & provincial tax rates including surtaxes

2009 Taxable Income	2009 Marginal Tax Rates			
			Canadian Dividends	
	Other Income	Capital Gains	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%