

Taxable Income				Ontario			
						Marginal Rate On	
Lower Limit (\$)		Upper Limit (\$)	Basic Tax (\$)	Rate on Excess (%)	Eligible Dividend Income (%)	Other Dividend Income (%)	Capital Gains (%)
-	to	11,327	-	0.00%	0.00%	0.00%	0.00%
11,328	to	14,378	-	15.00%	0.00%	4.70%	7.50%
14,379	to	18,893	458	25.10%	0.00%	6.00%	12.55%
18,894	to	40,922	1,591	20.05%	0.00%	5.35%	10.03%
40,923	to	44,701	6,008	24.15%	0.00%	10.19%	12.08%
44,702	to	72,064	6,920	31.15%	9.63%	18.45%	15.58%
72,065	to	81,847	15,444	32.98%	10.99%	20.61%	16.49%
81,848	to	84,902	18,670	35.39%	14.31%	23.45%	17.70%
84,903	to	89,401	19,751	39.41%	19.86%	28.19%	19.70%
89,402	to	138,586	21,525	43.41%	25.38%	32.91%	21.70%
138,587	to	150,000	42,876	46.41%	29.52%	36.45%	23.20%
150,001	to	220,000	48,173	47.97%	31.67%	38.29%	23.98%
220,001	and up		81,752	49.53%	33.82%	40.13%	24.76%

Maximum dividend income before incurring income tax for 2015				
	Eligible Dividends		Non-eligible dividends	
	Actual	Taxable	Actual	Taxable
	\$	\$	\$	\$
Federal	50,120	69,166	36,150	42,657
Ontario	50,120	69,166	36,150	42,657

Corporate income tax rates for active business income			
	Income eligible for small-business deduction (SBD)(%) (\leq \$500,000)	Manufacturing and processing (M&P) income not eligible for federal SBD (%) ($>$\$500,000)	General Income not eligible for SBD (%) (non-M&P income)
Federal rates	11.00%	15.00%	15.00%
Ontario rates	4.50%	10.00%	11.50%
Combined federal and provincial rates	15.50%	25.00%	26.50%

Corporate investment income tax rates		
	Investment income earned by CCPCs (%)	Investment income earned by other corporations (%)
Federal	34.67%	15.00%
Ontario	11.50%	11.50%
Combined federal and provincial	46.17%	26.50%