

2011 CORPORATE TAX RATES				
	Small Business Income up to \$400,000	Small Bus. Income from \$400,000 to \$500,000	General Active Business Income	Investment Income CCPC
Federal	11.0%	11.0%	16.5%	34.7%
Combined Federal and Provincial				
Ontario	15.5	15.5	28.5 / 28.0	46.7 / 46.2
Alberta	14.0	14.0	26.5	44.7
British Columbia	13.5	13.5	26.5	44.7
Manitoba	0.0	23.0	28.5	46.7
New Brunswick	16.0	16.0	27.5 / 26.5	45.7 / 44.7
Newfoundland & Labrador	16.0 / 15.0	16.0 / 15.0	30.5	48.7
Nova Scotia	15.5	27.0	32.5	50.7
Prince Edward Island	12.0	12.0	32.5	50.7
Quebec	19.0	19.0	28.4	46.6
Saskatchewan	15.5 / 13.0	15.5 / 13.0	28.5	46.7

2011 PAYROLL REMITTANCES							
Year	Maximum Insurable / Pensionable Earnings	Basic Exemption	Employee Premium	Employer Premium	Maximum Annual Employee Premium	Maximum Annual Employer Premium	Maximum Annual Self-Employed Contribution
Employment Insurance	\$44,200	\$0	1.78%	2.49%	\$786.76	\$1,101.46	\$0.00
Canada Pension Plan	48,300	3,500	4.95	4.95	2,217.60	2,217.60	4,435.20

2011 AUTOMOBILE DEDUCTION LIMITS			
Maximum cost for capital cost allowance purposes	\$30,000	Maximum deductible allowances paid to employees:	
Maximum deductible monthly lease payment	\$800	- First 5,000 kilometres	\$0.52
Maximum deductible monthly interest cost on automobile loans	\$300	- Each additional kilometres	\$0.46