

<b>2009 CORPORATE TAX RATES</b>				
	<b>Small Business Income up to \$400,000</b>	<b>General Active Business Income</b>	<b>General M&amp;P Income</b>	<b>Investment Income CCPC</b>
<b>Federal</b>	11.00%	19.00%	19.00%	34.67%
<b>Combined Federal and Provincial</b>				
<b>Ontario</b>	<b>16.50</b>	<b>33.00</b>	<b>31.00</b>	<b>48.67</b>
Alberta	14.00	29.00	29.00	44.67
British Columbia	13.50	30.00	30.00	45.67
Manitoba	12.00	32.00 / 31.00	32.00 / 31.00	48.67 / 47.67
New Brunswick	16.00	32.00	32.00	47.67
Newfoundland & Labrador	16.00	33.00	24.00	48.67
Nova Scotia	16.00	35.00	35.00	50.67
Prince Edward Island	14.2 / 13.1	35.00	35.00	50.67
Quebec	19.00	30.90	30.90	46.57
Saskatchewan	15.50	31.00	29.00	46.67

<b>2009 PAYROLL REMITTANCES</b>							
<b>Year</b>	<b>Maximum Insurable / Pensionable Earnings</b>	<b>Basic Exemption</b>	<b>Employee Premium</b>	<b>Employer Premium</b>	<b>Maximum Annual Employee Premium</b>	<b>Maximum Annual Employer Premium</b>	<b>Maximum Annual Self-Employed Contribution</b>
Employment Insurance	\$42,300	\$0	1.73%	2.42%	\$732	\$1,025	\$0
Canada Pension Plan	44,900	3,500	4.95	4.95	2,119	2,119	4,237

<b>2009 AUTOMOBILE DEDUCTION LIMITS</b>			
<b>Maximum cost for capital cost allowance purposes</b>	\$30,000	<b>Maximum deductible allowances paid to employees:</b>	
<b>Maximum deductible monthly lease payment</b>	\$800	- First 5,000 kilometres	\$0.52
		- Each additional kilometres	\$0.46
<b>Maximum deductible monthly interest cost on automobile loans</b>	\$300		