

<b>2011 CORPORATE TAX RATES</b>				
	<b>Small Business Income up to \$400,000</b>	<b>Small Bus. Income from \$400,000 to \$500,000</b>	<b>General Active Business Income</b>	<b>Investment Income CCPC</b>
<b>Federal</b>	11.0%	11.0%	16.5%	34.7%
<b>Combined Federal and Provincial</b>				
<b>Ontario</b>	<b>15.5</b>	<b>15.5</b>	<b>28.5 / 28.0</b>	<b>46.7 / 46.2</b>
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

<b>2011 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	\$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

<b>2011 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
<b>Maximum deductible monthly interest cost on automobile loans</b>	\$300	- Each additional kilometres	\$0.46