

## 2006 INDIVIDUAL INCOME TAX RATES

	<i>Federal</i>			<i>Ontario</i>			
	<i>Income</i>	<i>Cap. Gains</i>	<i>Dividends*</i>	<i>Income</i>	<i>Cap. Gains</i>	<i>Dividends*</i>	
First \$36,378	15.00	7.50	2.08	First \$34,758	6.05	3.03	1.15
\$36,379 to \$72,756	22.00	11.00	10.83	\$34,759 to \$61,206	9.15	4.58	5.02
\$72,757 to \$118,285	26.00	13.00	15.83	\$61,207 to \$69,516	10.98	5.49	6.03
				\$69,517 to \$72,102	13.39	6.70	9.04
Over \$118,285	29.00	14.50	19.58	Over \$72,102	17.41	8.71	11.76
Basic personal exemption \$9,039				Basic personal exemption \$8,377			

***\* The above dividend rates do not reflect the reduction proposed on November 23, 2005 in respect of dividends from Canadian public companies.***