

2010 SELECTED TAX INFORMATION

JANUARY 2010

AVERAGE U.S. DOLLAR EXCHANGE RATES			
2009	1.1420	1989	1.1839
2008	1.0660	1988	1.2146
2007	1.0748	1987	1.3200
2006	1.1341	1986	1.3700
2005	1.2116	1985	1.3475
2004	1.3015	1984	1.2797
2003	1.4015	1983	1.2324
2002	1.5704	1982	1.2341
2001	1.5484	1981	1.1990
2000	1.4852	1980	1.1690
1999	1.4858	1979	1.1715
1998	1.4831	1978	1.1402
1997	1.3844	1977	1.0635
1996	1.3636	1976	0.9861
1995	1.3726	1975	1.0173
1994	1.3659	1974	0.9780
1993	1.2900	1973	1.0001
1992	1.2100	1972	0.9905
1991	1.1500	1971	1.0098
1990	1.1668		

PRESCRIBED INTEREST RATES			
CANADA REVENUE AGENCY – QUARTERLY RATE			
	<u>2010</u>	<u>2009</u>	<u>2008</u>
FIRST	05/03/01*	06/04/02*	08/06/04*
SECOND		05/03/01*	08/06/04*
THIRD		05/03/01*	07/05/03*
FOURTH		05/03/01*	07/05/03*
* (Deficient Tax/Refund Tax/Prescribed Rate On Benefits)			
ONTARIO MINISTRY – QUARTERLY RATE			
FIRST	05/00/02**	07/01/04**	09/03/06**
SECOND		07/01/04**	09/03/06**
THIRD		06/00/03**	08/02/05**
FOURTH		05/00/02**	08/02/05**
** (Deficient Tax/Refund Tax/Appeals)			

CPP CONTRIBUTIONS	2010	2009
MAXIMUM PENSION EARNINGS	47,200.00	46,300.00
BASIC EXEMPTION	3,500.00	3,500.00
EMPLOYEE MAXIMUM CONTRIBUTION RATE	2,163.15 4.95%	2,118.60 4.95%

OLD AGE SECURITY	2010	2009	2008
JANUARY	516.96	516.96	502.31
FEBRUARY	516.96	516.96	502.31
MARCH	516.96	516.96	502.31
APRIL		516.96	502.31
MAY		516.96	502.31
JUNE		516.96	502.31
JULY		516.96	505.83
AUGUST		516.96	505.83
SEPTEMBER		516.96	505.83
OCTOBER		516.96	516.96
NOVEMBER		516.96	516.96
DECEMBER		516.96	516.96
		<u>6,203.52</u>	<u>6,082.23</u>
2010 OAS CLAWBACK RANGE: 66,733 TO 108,090			

CPP PAYMENT RATES	2010	2009
MAX. RETIREMENT	934.17	908.75
MAX. SURVIVOR(+65)	560.50	545.25
MAX. DEATH BENEFIT	2,500.00	2,500.00

EI CONTRIBUTIONS	2010	2009
MAX INS EARNINGS	43,200.00	42,300.00
EMPLOYEE MAXIMUM PREMIUM RATE	747.36 1.73%	731.79 1.73%
EMPLOYER MAXIMUM PREMIUM RATE (1.4 X EMPLOYEE PREMIUM)	1,046.30 2.422%	1,024.51 2.422%

COMBINED 2009 FEDERAL & ONTARIO MARGINAL TAX RATES (%)				
INCOME	\$ 9,600 TO \$ 36,848	\$ 36,849 TO \$ 40,726	\$ 40,727 TO \$ 64,882	\$ 64,883 TO \$ 73,698
Other	21.05	24.15	31.15	32.98
Capital Gains	10.53	12.08	15.58	16.49
Non-Elig Cdn Divs	3.88	7.11	15.86	16.86
Eligible Cdn Divs	(7.71)	(3.21)	6.94	7.44
INCOME	\$ 73,699 TO \$ 76,440	\$ 76,441 TO \$ 81,452	\$ 81,453 TO \$ 126,264	\$ 126,265 AND OVER
Other	35.39	39.41	43.41	46.41
Capital Gains	17.70	19.70	21.70	23.20
Non-Elig Cdn Divs	19.88	22.59	27.59	31.34
Eligible Cdn Divs	10.94	12.91	18.71	23.06