



BUCHANAN BARRY LLP
CHARTERED ACCOUNTANTS

2009 INDIVIDUAL TAX REFERENCE TABLES

The following tables detail certain important tax information for individuals resident in Alberta on December 31, 2009. This information is provided for reference only and should not be relied upon conclusively without confirming same with a professional tax adviser. (Last updated January 31, 2009.)

Marginal Tax Rates & Thresholds

Taxable Income	Federal	Alberta	Combined
\$0 to \$40,726	15%	10%	25%
\$40,727 to \$81,452	22%	10%	32%
\$81,453 to \$126,264	26%	10%	36%
\$126,264 and above	29%	10%	39%

Federal Amounts & Thresholds

Personal & Other Amounts	Federal	Alberta
Basic Personal Amount	\$10,320	\$16,775
Age Amount	\$6,408	\$4,675
Net Income Threshold for Age Amount	\$32,312	\$34,799
Spouse or Common-law Partner Amount	\$10,320	\$16,775
Amount for Eligible Dependent	\$10,320	\$16,775
Amount for Children Under 18 (Max./Child)	\$2,089	
Canada Employment Amount	\$1,044	
Children's Fitness	\$500	
Medical Expense Credit – 3% of Net Income	\$2,011	\$2,167
Disability Amount	\$7,196	\$12,940
OAS Repayment Threshold	\$66,000	

Combined Rates by Income Type (Lowest Bracket Excluded)

Taxable Income	Ord. Income	Eligible Dividend	Non-Eligible Dividend	Capital Gain
\$40,727 to \$81,452	32.00%	4.41%	18.98%	16.00%
\$81,453 to \$126,264	36.00%	10.21%	23.98%	18.00%
\$126,264 and above	39.00%	14.56%	27.73%	19.50%

RRSP Limits & Income Thresholds for Maximum

Year	Maximum RRSP Limit	Required Earned Income
2009	\$21,000	\$116,667
2010	\$22,000	\$122,223
2011	TBD	TBD

Canada Pension Plan & EI Rates

Plan	Assessable Earnings	Employee Rate	Employee Max.	Employer Rate	Employer Max.
CPP ¹	\$46,300	4.95%	\$2,118.60	4.95%	\$2,118.60
EI	\$42,300	1.73%	\$731.79	2.42%	\$1,023.66

¹ First \$3,500 of pensionable earnings is exempt.

Automobile Deduction Limits

Exempt Allowance	CCA Ceiling	Lease Ceiling	Interest Ceiling
\$0.52 ² / \$0.46/km	\$30,000 + GST	\$800 / month	\$300 / month

² First 5,000 kilometres at \$0.52/km. Remainder at \$0.46/km.