

# VEDANG VALUATIONS INC.

Litigation Support For Personal Injury And Family Law

## USEFUL STATISTICS FOR FAMILY LAW PRACTITIONERS

PERSONAL EFFECTIVE TAX RATES - ONTARIO	
2026 Taxable Income	2026/2025
\$1 - \$16,452	0.00%
\$16,453 - \$53,891	19.05
\$53,892 - \$58,523	23.15
\$58,524 - \$94,907	29.65%
\$94,908 - \$107,785	31.48%
\$107,786 - \$111,814	33.89%
\$111,815 - \$117,045	37.91%
\$117,046 - \$150,000	43.41%
\$150,001 - \$181,440	44.97%
\$181,441 - \$220,000	48.26%
\$220,001 - \$258,482	49.82%
Greater than \$258,483	53.53%

TAX RATES ON CORPORATE INCOME			
		2026	2025
CCPC Active Income	< \$500,000	12.20%	12.20%
	> \$500,001	26.50%	26.50%
CCPC Investment Income	Interest	50.17%	50.17%
	Refundable tax	30.67%	30.67%
	Capital Gains	25.08%	25.08%
	Refundable tax	15.34%	15.34%

CAPITAL GAINS ON QUALIFIED SMALL BUSINESS SHARES OR QUALIFIED FARMING & FISHING PROPERTY				
	2026	2025	2024	2023
Lifetime Exemption	\$1,275,000	\$1,250,000	\$1,250,000	\$971,190

TFSA LIMIT		
Lifetime Contribution	Annual Limit	
	2026	2025
\$109,000	\$7,000	\$7,000

RRSP LIMITS		
	2026	2025
RRSP Deduction Limit	\$33,810	\$32,490
Income Required to Maximize RRSP	\$187,833	\$180,500

COURT'S OF JUSTICE ACT, s.127, PRE-JUDGMENT INTEREST RATES				
Year	Jan to Mar	Apr to Jun	Jul to Sep	Oct to Dec
2022	0.5%	0.5%	1.8%	2.8%
2023	4.0%	4.8%	4.8%	5.3%
2024	5.3%	5.3%	5.3%	4.8%
2025	4.0%	3.3%	3.0%	3.0%
2026	2.5%			

COURT'S OF JUSTICE ACT, s.127, POST-JUDGMENT INTEREST RATES				
Year	Jan to Mar	Apr to Jun	Jul to Sep	Oct to Dec
2022	2.0%	2.0%	3.0%	4.0%
2023	5.0%	6.0%	6.0%	7.0%
2024	7.0%	7.0%	7.0%	6.0%
2025	5.0%	5.0%	4.0%	4.0%
2026	4.0%			

While the information provided here is intended for general purposes only, it does not replace professional advice.

Compiled by Vedang Valuations Inc. from sources of information considered reliable. As of January 2026.