

Class (2) where the aggregate value does not exceed \$10,000. Where the aggregate value does not exceed \$5,000 the estate will be exempt from duty regardless of what class or classes of persons inherit.

Where any person in Class (3) was in the employ of the deceased for at least five years immediately prior to his death, no duty shall be payable with respect to any benefits which such person derived from the deceased where the total value of such benefits is not in excess of \$1,000. Such benefits however, while exempt, are nevertheless taken in as a factor in fixing the rates applicable to the dutiable portions of the estate.

Bequests for religious, charitable or educational purposes to any religious, charitable or educational organization which carries on its work solely in Ontario are exempt from duty and are altogether ignored in the computation of duty on the portions of the estate which are not exempt. The same rule applies to the Canadian National Institute for the Blind, the Canadian Red Cross Society and other approved patriotic organizations.

14.—The Incidence of Dominion and Ontario Succession Duties on Typical Estates

Class	Aggregate Net Value	Dominion Duty			Provincial Duty			Combined Duties
		Dutiable Value	Rate	Duty	Dutiable Value	Rate	Duty	
	\$	\$	p.c.	\$	\$	p.c.	\$	\$
A. Widow only.....	20,000	Nil	—	—	Nil	—	—	—
	25,000	5,000	2-45	122-50	—	—	—	122-50
	50,000	30,000	4-90	1,470-00	50,000	2-50	1,250-00 ¹	2,720-00 ²
	100,000	80,000	7-35	5,880-00	100,000	7-50	7,500-00 ¹	13,380-00 ²
	300,000	280,000	13-35	37,380-00	300,000	10-00	30,000-00 ¹	67,380-00 ²
	500,000	480,000	16-35	78,480-00	500,000	12-50	62,500-00 ¹	140,980-00 ²
	1,000,000	980,000	19-35	189,630-00	1,000,000	18-00	180,000-00 ¹	369,630-00 ²
B. Only child over 18..	20,000	20,000	2-80	560-00	Nil	—	—	560-00
	25,000	25,000	2-90	725-00	—	—	—	725-00
	50,000	50,000	5-40	2,700-00	50,000	2-50	1,250-00 ¹	3,950-00 ²
	100,000	100,000	8-35	8,350-00	100,000	7-50	7,500-00 ¹	15,850-00 ²
	300,000	300,000	14-35	43,050-00	300,000	10-00	30,000-00 ¹	73,050-00 ²
	500,000	500,000	17-35	86,750-00	500,000	12-50	62,500-00 ¹	149,250-00 ²
	1,000,000	1,000,000	20-35	203,500-00	1,000,000	18-00	180,000-00 ¹	383,500-00 ²
C. Brother or sister....	20,000	20,000	3-30	660-00	20,000	8-60	1,720-00 ³	2,380-00 ²
	25,000	25,000	3-40	850-00	25,000	9-15	2,287-50 ³	3,137-50 ²
	50,000	50,000	6-35	3,175-00	50,000	11-90	5,950-00 ³	9,125-00 ²
	100,000	100,000	9-35	9,350-00	100,000	15-20	15,200-00 ³	24,550-00 ²
	300,000	300,000	15-35	46,050-00	300,000	18-00	54,000-00 ³	100,050-00 ²
	500,000	500,000	18-35	91,750-00	500,000	20-50	102,500-00 ³	194,250-00 ²
	1,000,000	1,000,000	21-35	213,500-00	1,000,000	26-00	260,000-00 ³	473,500-00 ²
D. Stranger.....	20,000	20,000	3-80	760-00	20,000	13-10	2,620-00 ⁴	3,380-00 ²
	25,000	25,000	3-90	975-00	25,000	13-40	3,350-00 ⁴	4,325-00 ²
	50,000	50,000	7-35	3,675-00	50,000	15-00	7,500-00 ⁴	11,175-00 ²
	100,000	100,000	10-35	10,350-00	100,000	17-50	17,500-00 ⁴	27,850-00 ²
	300,000	300,000	16-35	49,050-00	300,000	22-50	67,500-00 ⁴	116,550-00 ²
	500,000	500,000	19-35	96,750-00	500,000	27-50	137,500-00 ⁴	234,250-00 ²
	1,000,000	1,000,000	22-35	223,500-00	1,000,000	35-00	350,000-00 ⁴	573,500-00 ²

¹ Plus a surtax of 15 p.c.

² Plus surtax on provincial duty.

³ Plus a surtax of 20 p.c.

⁴ Plus a surtax of 25 p.c.