

11.—The Incidence of Federal and Ontario Succession Duties on Typical Estates

Class	Aggregate Net Value	Federal Duty ¹			Provincial Duty			Combined Duties ^{1,3}
		Dutiable Value	Rate	Duty	Dutiable Value	Rate	Duty	
	\$	\$	p. c.	\$	\$	p. c.	\$	\$
A. Widow only.....	20,000	-	-	-	Nil	-	-	-
	25,000	-	-	-	"	-	-	-
	50,000	-	-	-	50,000	2.50	1,438 ²	1,438
	60,000	40,000	10.60	4,240	60,000	4.60	3,174 ²	5,294
	100,000	80,000	14.70	11,760	100,000	7.50	8,625 ²	14,505
	300,000	280,000	26.70	74,760	300,000	10.00	34,500 ²	74,760
	500,000	480,000	32.70	156,960	500,000	12.50	71,875 ²	156,960
1,000,000	980,000	38.70	379,260	1,000,000	18.00	207,000 ²	396,630	
B. Only child over 18 years.....	20,000	-	-	-	Nil	-	-	-
	25,000	-	-	-	"	-	-	-
	50,000	-	-	-	50,000	2.50	11,438 ²	1,438
	60,000	60,000	11.90	7,140	60,000	4.60	3,174 ²	7,140
	100,000	100,000	16.70	16,700	100,000	7.50	8,625 ²	16,975
	300,000	300,000	28.70	86,100	300,000	10.00	34,500 ²	86,100
	500,000	500,000	34.70	173,500	500,000	12.50	71,875 ²	173,500
1,000,000	1,000,000	40.70	407,000	1,000,000	18.00	207,000 ²	410,500	
C. Brother or sister...	20,000	-	-	-	20,000	8.60	2,064 ⁴	2,064
	25,000	-	-	-	25,000	9.15	2,744 ⁴	2,744
	50,000	-	-	-	50,000	11.90	7,140 ⁴	7,140
	60,000	60,000	13.90	8,340	60,000	13.00	9,360 ⁴	13,530
	100,000	100,000	18.70	18,700	100,000	15.20	18,240 ⁴	27,590
	300,000	300,000	30.70	92,100	300,000	18.00	64,800 ⁴	110,850
	500,000	500,000	36.70	183,500	500,000	20.50	123,000 ⁴	214,750
1,000,000	1,000,000	42.70	427,000	1,000,000	26.00	312,000 ⁴	525,500	
D. Stranger.....	20,000	-	-	-	20,000	13.10	3,275 ⁵	3,275
	25,000	-	-	-	25,000	13.40	4,187 ⁵	4,187
	50,000	-	-	-	50,000	15.00	9,375 ⁵	9,375
	60,000	60,000	15.90	9,540	60,000	15.50	11,625 ⁵	16,395
	100,000	100,000	20.70	20,700	100,000	17.50	21,875 ⁵	32,225
	300,000	300,000	32.70	98,100	300,000	22.50	84,375 ⁵	133,425
	500,000	500,000	38.70	193,500	500,000	27.50	171,875 ⁵	268,625
1,000,000	1,000,000	44.70	447,000	1,000,000	35.00	437,500 ⁵	661,000	

¹ The rates of Federal duty shown are those actually applied but a credit may be made to the taxpayer up to one-half of this amount on account of duty paid to the provinces, see p. 1016. ² Includes a surtax of 15 p.c. ³ Includes surtax on provincial duty. ⁴ Includes a surtax of 20 p.c. ⁵ Includes a surtax of 25 p.c.