

Table 1 – effective tax rates	2009/2010	2010/2011	2011/2012
Company			
<i>Dividend</i>			
Small company	40.75%	49.53%	49.53%
Marginal rate company	47.31%	55.12%	55.12%
Large company	46.00%	54.00%	54.00%
<i>Salary</i>			
All companies	47.70%	56.56%	57.83%
Sole Trader/Partnership	41.00%	51.00%	52.00%