

**Registered Retirement Savings Plan (RRSP)\* Contribution Limit Tax-Free Savings Account (TFSA)  
Contribution Limit**

Year	Registered Retirement Savings Plan (RRSP)		Tax-Free Savings Account (TFSA)	
	Maximum Earned Income	RRSP Contribution Limit	TFSA Contribution Limit	TFSA Cumulative Limit
2014	\$134,833	\$24,270	\$5,500	\$31,000

\*RRSP Limit is equal to 18% of Earned Income.

**2014 Federal & British Columbia Top Marginal Tax Rates for Individuals**

Top Marginal Rates				
Jurisdiction	Salary & Interest (%)	Capital Gains (%)	Regular Dividends (%)	Eligible Dividends (%)
Federal	29.00	16.50	21.22	19.29
British Columbia	16.80	8.40	16.76	9.39
<b>Combined Total Tax Rate</b>	<b>45.80</b>	<b>22.90</b>	<b>37.98</b>	<b>28.68</b>

**2014 Federal & British Columbia Tax Rates Brackets for Individuals**

Tax Rates and Brackets	
%	\$
<b>Federal</b>	
15.00	11,138 - 43,953
20.50	43,954 - 87,907
26.00	87,908 - 136,270
29.00	136,271 and higher
<b>British Columbia</b>	
5.06	9,869 - 37,606
7.70	37,607 - 75,213
10.50	75,214 - 86,354
12.29	86,355 - 104,858
14.70	104,859 - 150,000
16.80	151,001 and higher


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