

**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 & Manitoba 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
Manitoba	17.40	8.70	19.55	12.97
<b>Combined Total Tax Rate</b>	<b>46.40</b>	<b>23.20</b>	<b>40.77</b>	<b>32.26</b>

**2014 Federal & Manitoba 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>Manitoba</b>	
10.80	9,134 - 31,000
12.75	31,001 - 67,000
17.40	67,001 and higher


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Tax Rates are current as of February 18, 2014