

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
2015	\$138,500	\$24,930	\$5,500	\$36,500

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

2015 Federal & Manitoba Top Marginal Tax Rates for Individuals

Top Marginal Rates				
Jurisdiction	Salary & Interest (%)	Capital Gains (%)	Regular Dividends (%)	Eligible Dividends (%)
Federal	29.00	14.50	21.22	19.29
Manitoba	17.40	8.70	19.55	12.97
Combined Total Tax Rate	46.40	23.20	40.77	32.26

2015 Federal & Manitoba Tax Rates Brackets for Individuals

Tax Rates and Brackets	
%	\$
Federal	
15.00	11,327 - 44,701
22.00	44,702 - 89,401
26.00	89,402 - 138,586
29.00	136,270 and higher
Manitoba	
10.80	9,134 - 31,000
12.75	31,001 - 67,000
17.40	67,001 and higher


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