

**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
2016	\$140,944	\$25,370	\$5,500	\$46,500

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

**2016 Federal & British Columbia Top Marginal Tax Rates for Individuals**

Top Marginal Rates				
Jurisdiction	Salary & Interest (%)	Capital Gains (%)	Regular Dividends (%)	Eligible Dividends (%)
Federal	33.00	16.50	26.30	24.81
British Columbia	14.70	7.35	14.31	6.49
<b>Combined Total Tax Rate</b>	<b>47.70</b>	<b>23.85</b>	<b>40.61</b>	<b>31.30</b>

**2016 Federal & British Columbia Tax Rates Brackets for Individuals**

Tax Rates and Brackets	
%	\$
<b>Federal</b>	
15.00	11,474 - 45,282
20.50	45,283 - 90,563
26.00	90,564 - 140,388
29.00	140,389 - 200,000
33.00	200,001 and higher
<b>British Columbia</b>	
5.06	10,027 - 38,210
7.70	38,211 - 76,421
10.50	76,422 - 87,741
12.29	87,742 - 106,543
14.70	106,544 and higher


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Tax Rates are current as of February 18, 2016