

**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 & Manitoba 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
Manitoba	17.40	8.70	19.39	12.97
Combined Total Tax Rate	50.40	25.20	45.69	37.78

2016 Federal & Manitoba Tax Rates Brackets for Individuals

Tax Rates and Brackets	
%	\$
Federal	
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
Manitoba	
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, 2016