

**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
2017	\$144,500	\$26,010	\$5,500	\$52,000

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

**2017 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
<b>Combined Total Tax Rate</b>	<b>50.40</b>	<b>25.20</b>	<b>45.69</b>	<b>37.78</b>

**2017 Federal & Manitoba Tax Rates Brackets for Individuals**

Tax Rates and Brackets	
%	\$
<b>Federal</b>	
15.00	11,635 - 45,916
20.50	45,917 - 91,831
26.00	91,832 - 142,353
29.00	142,354 - 202,800
33.00	202,801 and higher
<b>Manitoba</b>	
10.80	9,271 - 31,465
12.75	31,466 - 68,005
17.40	68,006 and higher


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Tax Rates are current as of February 18, 2017