

**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 & Ontario 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
Ontario	20.53	10.265	19.00	14.53
<b>Combined Total Tax Rate</b>	<b>53.53</b>	<b>26.765</b>	<b>45.30</b>	<b>39.34</b>

**2017 Federal & Ontario 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>Ontario</b>	
5.05	10,171 - 42,201
9.15	42,202 - 84,404
11.16	84,405 - 150,000
12.16	150,000 - 220,000
13.13	220,001 and higher

Tax Rates are current as of February 18, 2017

Ontario tax rates have an additional surtax.

Ontario taxes that exceed \$5,831 have a surtax of 56%

Ontario taxes that are between \$4,556 and \$5,831 have a surtax of 20%.

Top marginal tax rates include max surtax.


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