

**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
2018	\$144,500	\$26,010	\$5,500	\$52,000

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

**2018 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	26.64	24.81
British Columbia	14.70	7.35	14.52	6.49
<b>Combined Total Tax Rate</b>	<b>47.70</b>	<b>23.85</b>	<b>41.17</b>	<b>31.30</b>

**2018 Federal & British Columbia 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>British Columbia</b>	
5.06	10,208 - 38,898
7.70	38,899 - 77,797
10.50	77,798 - 89,320
12.29	89,321 - 108,460
14.70	108,461 and higher


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Tax Rates are current as of January 1, 2018