

**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
2014	\$134,833	\$24,270	\$5,500	\$31,000

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

**2014 Federal & Alberta Top Marginal Tax Rates for Individuals**

Top Marginal Rates				
Jurisdiction	Salary & Interest (%)	Capital Gains (%)	Regular Dividends (%)	Eligible Dividends (%)
Federal	29.00	16.50	21.22	19.29
Alberta	10.00	5.00	8.14	0.00
<b>Combined Total Tax Rate</b>	<b>39.00</b>	<b>19.50</b>	<b>29.36</b>	<b>19.29</b>

**2014 Federal & Alberta Tax Rates Brackets for Individuals**

Tax Rates and Brackets	
%	\$
<b>Federal</b>	
15.00	11,138 - 43,953
20.50	43,954 - 87,907
26.00	87,908 - 136,270
29.00	136,271 and higher
<b>Alberta</b>	
10.00	17,787 and higher


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