

**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 & Manitoba Top Marginal Tax Rates for Individuals

Top Marginal Rates				
Jurisdiction	Salary & Interest (%)	Capital Gains (%)	Regular Dividends (%)	Eligible Dividends (%)
Federal	33.00	16.50	26.64	24.81
Manitoba	17.40	8.70	19.22	12.97
Combined Total Tax Rate	50.40	25.20	45.86	37.78

2018 Federal & Manitoba Tax Rates Brackets for Individuals

Tax Rates and Brackets	
%	\$
Federal	
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
Manitoba	
10.80	9,271 - 31,465
12.75	31,466 - 68,005
17.40	68,006 and higher


REGINA SASKATOON

200 - 2208 Scarth Street Regina, Sk, S4P 2J6
 200 - 157 2nd Avenue North Saskatoon, Sk, S7K 2A9
 Tel: 306.522.6500 Tel: 306.653.6100
 virtus.regina@virtusgroup.ca virtus.saskatoon@virtusgroup.ca

www.virtusgroup.ca
 Toll Free: 1.888.258.7677

Tax Rates are current as of January 1, 2018