



2017 / 2018 Basic Personal Tax Facts

Capital gains inclusion rate – 2017 / 2018	50%	
Federal tax brackets & federal tax rates – 2018	\$0 - \$46,605	15%
	\$46,605 - \$93,208	20.5%
	\$93,208 - \$144,489	26%
	\$144,489 - \$205,842	29%
	> \$205,842	33%
Federal tax brackets and federal tax rates 2017	\$ 0 - \$45,916	15%
	\$45,916 - \$91,831	20.5%
	\$91,831 - \$142,353	26%
	\$142,353 - \$202,800	29%
	> \$202,800	33%
	2018	2017
Federal basic personal amount	\$11,809	\$11,635
Federal spouse/equivalent to spouse credit	\$11,809	\$11,635
	2018	2017
Old Age Security Claw-back threshold	\$75,910 ¹	\$74,788 ¹
	¹ 15% of the amount by which net income exceeds limit	
Maximum Canada Pension Plan premiums	\$2,593.80	\$1,564.10
Maximum Employment Insurance premiums	\$858.22	\$836.19
Maximum CPP Pensionable earnings	\$55,900	\$55,300
Maximum Employment Insurance earnings	\$51,700	\$51,300

This information is intended for general purposes only. Care has been taken to ensure the information herein is accurate. However, no representation is made as to its accuracy. This information should be relied upon to replace professional advice relating to your specific circumstances.