

INDIVIDUAL TAX RATES

Taxable Income			Marginal Tax Rates			
Lower Limit		Rate on Upper Limit	Eligible Excess Income	Other Dividend Income	Capital Dividend	Gains
\$ ----	to	\$9,626	0.00%	0.00%	0.00%	0.00%
\$9,627	to	\$12,069	10.80%	3.86%	11.52%	5.40%
\$12,070	to	\$32,670	25.80%	3.86%	18.38%	12.90%
\$32,671	to	\$47,630	27.75%	6.56%	20.63%	13.88%
\$47,631	to	\$70,610	33.25%	14.12%	26.95%	16.63%
\$70,611	to	\$95,259	37.90%	20.53%	32.30%	18.95%
\$95,260	to	\$147,667	43.40%	28.12%	38.62%	21.70%
\$147,668	to	\$210,371	46.40%	32.26%	42.07%	23.20%
\$210,372	to	and up	50.40%	37.78%	46.67%	25.20%

IMPORTANT AMOUNTS

Canada Pension Plan	
Maximum/Month (at age 65)	\$1,154.58
Disability Benefit Maximum/Month	\$1,362.30
Survivor's Pension Maximum (under age 65)	\$626.63
Death Benefit	\$2,500.00

Old Age Security	
Maximum/Month (at age 65)	\$601.45
Claw Back Thresholds	\$77,580 - \$125,696

Important Limits	
Maximum RRSP Contribution	\$26,500
2019 TFSA Contribution Amount	\$6,000
Lifetime TFSA Contribution Amount	\$63,500
Yearly Maximum Pensionable Earnings	\$57,400
Employment Insurance Limit	\$53,100
Lifetime Capital Gains Exemption (QSBC)	\$866,912

CORPORATE TAX RATES (CCPC)

Income Type	Tax Rates
Active Business Income (first \$500,000)	9.00%
General Income	27.00%
Investment Income	50.67%

Sources:

[https://www.ey.com/Publication/vwLUAssets/Tax-Rates-Manitoba-2019/\\$FILE/Tax-Rates-Manitoba-2019.pdf](https://www.ey.com/Publication/vwLUAssets/Tax-Rates-Manitoba-2019/$FILE/Tax-Rates-Manitoba-2019.pdf)
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