

## Manitoba

### Combined federal and provincial personal income tax rates - 2017<sup>1</sup>

Taxable income			Manitoba				
Lower limit	to	Upper limit	Basic tax <sup>2</sup>	Rate on excess	Marginal rate on		
					Eligible dividend income <sup>3</sup>	Other dividend income <sup>3</sup>	Capital gains <sup>4</sup>
\$ -	to	\$ 9,271	\$ -	0.00%	0.00%	0.00%	0.00%
9,272	to	11,635	-	10.80%	3.86%	11.72%	5.40%
11,636	to	31,465	255	25.80%	3.86%	16.96%	12.90%
31,466	to	45,916	5,371	27.75%	6.56%	19.24%	13.88%
45,917	to	68,005	9,382	33.25%	14.12%	25.68%	16.63%
68,006	to	91,831	16,726	37.90%	20.53%	31.12%	18.95%
91,832	to	142,353	25,756	43.40%	28.12%	37.55%	21.70%
142,354	to	202,800	47,683	46.40%	32.26%	41.06%	23.20%
202,801	and up		75,730	50.40%	37.78%	45.74%	25.20%

1. The tax rates reflect budget proposals and news releases to 19 May 2017. Where the tax is determined under the alternative minimum tax provisions (AMT), the above table is not applicable. AMT may be applicable where the tax otherwise payable is less than the tax determined by applying the relevant AMT rate to the individual's taxable income adjusted for certain preference items.
2. The tax determined by the table should be reduced by the applicable federal and provincial tax credits (see chart below), other than the basic personal tax credits, which have been reflected in the calculations.
3. The rates apply to the actual amount of taxable dividends received from taxable Canadian corporations. Eligible dividends are those paid by public corporations and private companies out of earnings that have been taxed at the general corporate tax rate (the dividend must be designated by the payor corporation as an eligible dividend). Where the dividend tax credit exceeds the federal and provincial tax otherwise payable on the dividends, the rates do not reflect the value of the excess credit that may be used to offset taxes payable from other sources of income. This assumption is consistent with prior year rates.
4. The rates apply to the actual amount of the capital gain. The capital gains exemption on qualified farm and fishing property and small business corporation shares may apply to eliminate the tax on those specific properties.

A chart of the most common non-refundable tax credits is available on the next page

Source: Ernst & Young Electronic Publishing Services Inc.

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### Federal and provincial personal tax credits - 2017<sup>1</sup>

	Federal credit	Provincial credit
Amount of credits:		
Basic personal credit (see note 2 above) <sup>3</sup>	\$ 1,745	\$ 1,001
Spousal credit (reduced when spouse's income over \$0) <sup>3</sup>	1,745	986
Equivalent-to-spouse credit (reduced when dependant's income over \$0) <sup>3</sup>	1,745	986
Infirm dependant aged 18 or over (reduced when dependant's income over \$5,115 (provincial)) <sup>2</sup>	-	389
Caregiver credit (reduced when the particular person's income is over \$16,163 (federal) and \$12,312 (provincial)) <sup>2</sup>	1,032	389
Age credit (65 and over) <sup>4</sup>	1,084	403
Disability credit	1,217	667
Pension income (maximum)	300	108
Education amount - per month	-	43
Canada employment credit	177	-
Child fitness credit <sup>5</sup>	-	54
Credits as a percentage of:		
Tuition fees	15.00%	10.80%
Public transit passes	15.00% <sup>6</sup>	-
Medical expenses <sup>7</sup>	15.00%	10.80%
Charitable donations		
- First \$200	15.00%	10.80%
- Remainder <sup>8</sup>	29% / 33%	17.40%
CPP contributions <sup>9</sup>	15.00%	10.80%
El premiums	15.00%	10.80%

1. This table lists the most common non-refundable tax credits; other non-refundable and refundable credits may be available.
2. Effective for 2017 and subsequent taxation years, the Canada caregiver credit replaces the federal infirm dependant tax credit, the caregiver tax credit and the family caregiver tax credit. The credit is available for an individual who is a caregiver in respect of a related individual who is dependent by reason of an infirmity.
3. A federal caregiver tax credit of \$322 may be available in respect of a spouse, dependant or child who is dependent on the individual by reason of mental or physical infirmity.
4. The maximum federal age credit of \$1,084 occurs at \$36,430 of net income and declines to nil as net income rises to \$84,597. The maximum provincial age credit of \$403 occurs at \$27,749 of net income and declines to nil as net income rises to \$52,602.
5. The child fitness credit may be available for an individual up to 24 years of age.
6. The public transit tax credit is eliminated effective 1 July 2017.
7. The federal credit applies to medical expenses that exceed the lesser of \$2,268 and 3% of net income. The provincial credit applies to medical expenses that exceed the lesser of \$1,728 and 3% of net income.
8. The federal tax credit rate of 33% applies to charitable donations in excess of \$200 to extent the individual has taxable income in excess of \$202,800; otherwise, a federal tax credit rate of 29% applies.
9. One-half of CPP paid by self-employed individuals is deductible in computing taxable income.