



BUCHANAN BARRY LLP
CHARTERED ACCOUNTANTS

2011 INDIVIDUAL TAX REFERENCE TABLES

The following tables detail certain important tax information for individuals resident in Alberta on December 31, 2011. This information is provided for reference only and should not be relied upon conclusively without confirming same with a professional tax adviser. (Last updated May 20, 2011.)

Marginal Tax Rates & Thresholds

Taxable Income	Federal	Alberta	Combined
\$0 to \$41,544	15%	10%	25%
\$41,544 to \$83,088	22%	10%	32%
\$83,088 to \$128,800	26%	10%	36%
\$128,800 and above	29%	10%	39%

Federal Amounts & Thresholds

Personal & Other Amounts	Federal	Alberta
Basic Personal Amount	\$10,527	\$16,977
Age Amount	\$6,537	\$4,731
Net Income Threshold for Age Amount	\$32,961	\$35,217
Spouse or Common-law Partner Amount	\$10,527	\$16,977
Amount for Eligible Dependent	\$10,527	\$16,977
Amount for Children Under 18 (Max./Child)	\$2,131	
Canada Employment Amount	\$1,065	
Children's Fitness/Art	\$500	
Medical Expense Credit – 3% of Net Income	\$2,052	\$2,195
Disability Amount	\$7,341	\$13,095
OAS Repayment Threshold	\$67,668	

Combined Rates by Income Type (Lowest Bracket Excluded)

Taxable Income	Ord. Income	Eligible Dividend	Non-Eligible Dividend	Capital Gain
\$41,544 to \$83,088	32.00%	7.85%	18.96%	16.00%
\$83,089 to \$128,800	36.00%	13.49%	23.96%	18.00%
\$128,801 and above	39.00%	17.72%	27.71%	19.50%

RRSP Limits & Income Thresholds

Year	Maximum RRSP Limit	Required Earned Income
2011	\$22,450	\$124,722
2012	\$22,970	\$127,611

Tax-free Savings Account

Year	Maximum Contribution Limit
2011	\$5,000
2012	\$5,000

Canada Pension Plan & EI Rates

Plan	Assessable Earnings	Employee Rate	Employee Max.	Employer Rate	Employer Max.
CPP ¹	\$48,300	4.95%	\$2,217.60	4.95%	\$2,217.60
EI	\$44,200	1.78%	\$786.76	2.49%	\$1,101.46

¹ First \$3,500 of pensionable earnings is exempt.

Automobile Deduction Limits

Exempt Allowance	CCA Ceiling	Lease Ceiling	Interest Ceiling
\$0.52 ² / \$0.46/km	\$30,000 + GST	\$800 / month	\$300 / month

First 5,000 kilometres at \$0.52/km. Remainder at \$0.46/km.