

Federal and Provincial Non-Refundable Tax Credit Rates and Amounts for 2014¹

	Federal ²	B.C.	Alta. ²	Sask.	Man? - ³
Tax rate applied to credits	" 5.00%	5.06%	10.00%	11.00%	10.80%
Indexation factors	0.90%	0.10%	" .10%	0.90%	n/a
Basic personal	\$11,138	\$9,869	\$11,187	\$5,318	\$9,134
Spousal/partner and wholly dependent person ^{5,14} <i>Net income threshold</i>	11,138 -	8,450 845	17,787 -	15,378 538	9,134 -
Dependants ⁴ ; 18 and over and infirm <i>Net income threshold</i>	6,589 6,607	4,318 6,829	10,296 6,802	9,060 6,428	3,605 5,115
Child ⁶ (max)	2,255	-	-	5,834	-
Adoption ⁹	11,114	11,114	12,165		10,000
Disability ^o	1,166	1,402	13,120	9,060	6,180
Disability supplement	4,530	4,357	10,296	9,060	3,605
Pension ^g (max)	2,000	1,000	1,370	1,000	1,000
Age 65 and over ^{10,12} <i>Net income threshold</i>	6,916 34,873	4,426 32,943	4,957 36,898	4,684 34,873	3,728 27,749
Medical expense threshold ³	2,171	2,071	2,298	2,111	1,728
Caregiver ¹⁴ <i>Net income threshold</i>	4,530 15,472	4,318 14,615	10,296 16,311	9,060 15,473	3,605 2,312
Employment ⁵	1,127		Ref.	-	
Canada Pension Plan ¹⁶ (max)	2,426	2,426	2,426	2,426	2,426
Employment Insurance ¹⁶ (max)	914	914	914	914	914
Public transit pass costs ^{li}	Ref.				
Children's fitness ^{ui} (max) and arts ¹⁹	500	500		Ref.	500
Home buyers ²⁰ (max)	5,000			10,000	
Tuition fees and interest paid on student loans ²¹					
Education and textbook ²¹ Full time-per month Part time-per month	465 40	200 60	691 207	400 120	400 20
Charitable donations ²² Credit rate on first \$200 Credit rate on balance	5.00% 29.00%	5.06% 14.10%	10.00% 21.00%	11.00% 15.00%	" 0.80% " 1.40%

Refer to notes on the following pages.

Ref. = indicates refundable credit - see applicable note.

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