

Federal individual tax credits for 2011 (January 2011)

Dollar amounts on which individual non-refundable federal tax credits for 2011 are based, and the actual tax credit claimable, will be as follows:

	Credit Amount	Tax Credit
Basic personal amount	10,527	1,579
Spouse or common-law partner amount	10,527*	1,579
Child amount	2,131	320
Eligible dependant amount	10,527*	1,579
Age amount	6,537	981
Net income threshold for erosion of credit	32,961	
Infirm dependant amount (over 18)	4,282	642
Net income threshold for erosion of credit	6,076	
Caregiver amount	4,282	642
Net income threshold for erosion of credit	14,624	
Disability amount	7,341	1,101
Adoption expenses credit	11,128	1,669
Medical expense tax credit threshold amount	2,052	
Maximum refundable medical expense supplement	1,089	
Old Age Security clawback Income threshold	67,668	

*The spousal and eligible dependant amounts are reduced by any net income for the year of the spouse or eligible dependant.

Credit amounts are converted to a non-refundable credit by multiplying the amount by the federal rate applicable to the lowest income bracket, which is 15.0% for 2011.