

## Federal Individual Tax Credits for 2009

Dollar amounts on which individual non-refundable federal tax credits for 2009 are based, and the actual tax credit claimable, will be as follows:

	Credit amount	Tax credit
Basic personal amount	10,100	1,515
Spouse or common-law partner amount	10,100*	1,515
Child amount	2,089	313
Eligible dependant amount	10,100*	1,515
Age amount	5,408	811
Net income threshold for erosion of credit	32,312	
Infirm dependant amount (over 18)	4,198	630
Net income threshold for erosion of credit	5,956	
Caregiver amount	4,198	630
Net income threshold for erosion of credit	14,336	
Disability amount	7,196	1,079
Medical expense tax credit threshold amount	2,011	
Maximum refundable medical expense supplement	1,067	
Old Age Security clawback Income threshold	66,335	

\*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% for 2009.