

## Not indexed

Non-cash gifts or rewards  
Registered education savings plan amounts  
Transfer of education tax credit amount  
Child care expense limits  
Housing loss for employee moved for work  
Simplified method of calculating home office expense  
Volunteer emergency service fees  
Minimum amounts for capital gains calculations  
Pension tax credit  
Home accessibility credit  
Minimum tax basic exemption  
Multigenerational home renovation credit  
Home buyer's credit  
Tax-free first home savings account  
Teacher's school supplies credit  
Canadian news media credit

Small business deduction amount  
Limit on passive income for small business deduction  
Limit on capital for small business deduction  
Refundable scientific research and experimental development amount

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