

## 2025 Alberta Combined Federal and Provincial Marginal Tax Rates

Individual Taxable Income	Basic Tax on Salary, Interest, Pensions, and Foreign Income	Rate on Excess	2025 Marginal Tax Rates		
			Capital Gains	Canadian Dividend Income <sup>1</sup>	
				Eligible Dividends	Non-Eligible Dividends
\$ - - \$ 16,129	\$ -	0.00%	0.00%	0.00%	0.00%
\$ 16,129 - \$ 22,323	\$ -	15.00%	7.50%	-0.03%	6.87%
\$ 22,323 - \$ 57,375	\$ 929	23.00%	11.50%	-0.19%	13.56%
\$ 57,375 - \$ 60,000	\$ 8,991	28.50%	14.25%	7.40%	19.88%
\$ 60,000 - \$ 114,750	\$ 9,739	30.50%	15.25%	10.16%	22.18%
\$ 114,750 - \$ 151,234	\$ 26,438	36.00%	18.00%	17.75%	28.51%
\$ 151,234 - \$ 177,882	\$ 39,572	38.00%	19.00%	20.51%	30.81%
\$ 177,882 - \$ 181,481	\$ 49,698	41.32%	20.66%	25.08%	34.62%
\$ 181,481 - \$ 241,974	\$ 51,186	42.32%	21.16%	26.46%	35.77%
\$ 241,974 - \$ 253,414	\$ 76,786	43.32%	21.66%	27.84%	36.92%
\$ 253,414 - \$ 362,961	\$ 81,742	47.00%	23.50%	32.93%	41.16%
Over \$362,961	\$ 133,229	48.00%	24.00%	34.31%	42.31%

<sup>1</sup> Marginal tax rate for taxable dividends, grossed-up at 138% for eligible dividends and 115% for non-eligible dividends.

Corporate Taxable Income	2025 Calendar Year Tax Rates			
	Active Business Income	Investment Income <sup>5</sup>		
		Eligible Dividends <sup>2</sup>	Interest, Rents & Foreign Income <sup>3</sup>	Capital Gains <sup>4</sup>
Federal rate	9.00%	38.33%	38.67%	19.33%
Alberta rate	2.00%	-	8.00%	4.00%
CCPC up to SBD limit <sup>5</sup>	11.00%	38.33%	46.67%	23.33%
Federal rate	15.00%	38.33%	38.67%	19.33%
Alberta rate	8.00%	-	8.00%	4.00%
CCPC over SBD limit	23.00%	38.33%	46.67%	23.33%
Federal rate	15.00%	38.33%	15.00%	7.50%
Alberta rate	8.00%	-	8.00%	4.00%
Non-CCPC income	23.00%	38.33%	23.00%	11.50%

CCPC = Canadian Controlled Private Corporation

<sup>2</sup> All of the tax is refundable at a rate of 38.33% of eligible dividends paid by a private corporation.

<sup>3</sup> A portion of the tax (30.67% of income) is refundable at a rate of 38.33% of non-eligible dividends paid by a CCPC.

<sup>4</sup> A portion of the tax (15.33% of income) is refundable at a rate of 38.33% of non-eligible dividends paid by a CCPC.

<sup>5</sup> The small business deduction limit of \$500,000 is reduced at a rate of \$5 for every \$1 of adjusted aggregate investment income (AII) in excess of \$50,000 in the prior corporate taxation year. The \$50,000 exclusion is shared amongst associated corporations.

Basic Personal Amount	2025	Tax Credit Rate
Alberta	\$22,323	10.00%
Federal maximum, income < \$177,882	\$16,129	15.00%
Federal minimum, income > \$253,414	\$14,538	15.00%

Note: The 2025 tax figures represent rates as of March 2025.

All rates are subject to change pursuant to future legislative announcements.

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