

2021 Alberta Combined Federal and Provincial Marginal Tax Rates

Individual Taxable Income	Basic Tax on Salary, Interest, Pensions, and Foreign Income	Rate on Excess	2021 Marginal Tax Rates		
			Capital Gains	Canadian Dividend Income ¹	
				Eligible Dividends	Non-Eligible Dividends
\$ - - \$ 13,808	\$ -	0.00%	0.00%	0.00%	0.00%
\$ 13,808 - \$ 19,369	\$ -	15.00%	7.50%	0.00%	6.87%
\$ 19,369 - \$ 49,020	\$ 834	25.00%	12.50%	2.57%	15.86%
\$ 49,020 - \$ 98,040	\$ 8,247	30.50%	15.25%	10.16%	22.18%
\$ 98,040 - \$ 131,220	\$ 23,198	36.00%	18.00%	17.75%	28.51%
\$ 131,220 - \$ 151,978	\$ 35,143	38.00%	19.00%	20.51%	30.81%
\$ 151,978 - \$ 157,464	\$ 43,031	41.32%	20.66%	25.09%	34.63%
\$ 157,464 - \$ 209,952	\$ 45,298	42.32%	21.16%	26.47%	35.78%
\$ 209,952 - \$ 216,511	\$ 67,512	43.32%	21.66%	27.85%	36.93%
\$ 216,511 - \$ 314,928	\$ 70,353	47.00%	23.50%	32.93%	41.16%
Over \$314,928	\$ 116,609	48.00%	24.00%	34.31%	42.31%

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

Basic Personal Amount	2021	Tax Credit Rate
Alberta	\$19,369	10.00%
Federal maximum, income < \$151,978	\$13,808	15.00%
Federal minimum, income > \$216,511	\$12,421	15.00%

Corporate Taxable Income	Active Business Income	2021 Calendar Year Tax Rates		
		Investment Income ⁵		
		Eligible Dividends ²	Interest, Rents & Foreign Income ³	Capital Gains ⁴
Federal rate	9.00%	38.33%	38.67%	19.33%
Alberta rate	2.00%	-	8.00%	4.00%
CCPC up to SBD limit ⁵	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

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

³ 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.

⁴ 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.

⁵ 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.

Note: The 2021 tax figures represent known rates as of January 2021.

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

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