

2025 Personal Tax Rates – Marginal Rates in Alberta

Taxable Income	Salary & Interest	Capital Gains		Canadian Dividends	
		First \$250K	Excess Over \$250K	Eligible Dividends	Non-Eligible Dividends
first \$57,375	25.00%	12.50%	16.67%	2.57%	15.86%
\$57,375 up to \$114,750	30.50%	15.25%	20.33%	10.16%	22.18%
\$114,750 up to \$152,568	36.00%	18.00%	24.00%	17.75%	28.51%
\$152,568 up to \$177,882	38.00%	19.00%	25.33%	20.51%	30.81%
\$177,882 up to \$183,082	41.32%	20.66%	27.55%	25.09%	34.63%
\$183,082 up to \$244,109	42.32%	21.16%	28.21%	26.47%	35.78%
\$244,109 up to \$253,414	43.32%	21.66%	28.88%	27.85%	36.93%
\$253,414 up to \$366,165	47.00%	23.50%	31.33%	32.93%	41.16%
over \$366,165	48.00%	24.00%	32.00%	34.31%	42.31%

Marginal tax rate for dividends is a % of actual dividends received (not grossed-up taxable amount).

Marginal tax rate for capital gains is a % of total capital gains (not taxable capital gains).

Gross-up rate for eligible dividends is 38%, and for non-eligible dividends is 15%.

2025 Corporate Tax Rates – For December 31st Year Ends

Combined Federal & Alberta Tax Rates for Business Income			
Small Business up to \$500K	General Business Rate		
11.0%	23.0%		
Combined Federal & Alberta Tax Rates for Investment Income/Capital Gains			
	<u>CCPC</u>	<u>Non-CCPC</u>	
Interest/Rents/Royalties	*48.7%	36.0%	*30.67% tax is refundable when sufficient dividends are paid
Capital Gains	**24.4%	18.0%	**15.34% tax is refundable when sufficient dividends are paid
Dividends	***38.3%	38.3% ^a	***fully refundable when sufficient dividends are paid

^a Applies to non-CCPC private corporations