



## 2026 Personal Tax Rates – Marginal Rates in Alberta

2026 Taxable Income	Other Income	Capital Gains	Canadian Dividends	
			Eligible Dividends	Non-Eligible Dividends
first \$58,523	22.00%	11.00%	-1.57%	12.41%
over \$58,523 up to \$61,200	28.50%	14.25%	7.40%	19.88%
over \$61,200 up to \$117,045	30.50%	15.25%	10.16%	22.18%
over \$117,045 up to \$154,259	36.00%	18.00%	17.75%	28.51%
over \$154,259 up to \$181,440	38.00%	19.00%	20.51%	30.81%
over \$181,440 up to \$185,111	41.29%	20.65%	25.05%	34.59%
over \$185,111 up to \$246,813	42.29%	21.15%	26.43%	35.74%
over \$246,813 up to \$258,482	43.29%	21.65%	27.81%	36.89%
over \$258,482 up to \$370,220	47.00%	23.50%	32.93%	41.16%
over \$370,220	48.00%	24.00%	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%.

## 2026 Corporate Tax Rates – For December 31st Year Ends

<b>Combined Federal &amp; Alberta Tax Rates for Business Income</b>			
Small Business up to \$500K	General Business Rate		
11.0%	23.0%		
<b>Combined Federal &amp; Alberta Tax Rates for Investment Income/Capital Gains</b>			
	<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% <sup>a</sup>	***fully refundable when sufficient dividends are paid

<sup>a</sup> Applies to non-CCPC private corporations