

Alberta (AB): 2019 Combined Federal and Provincial Marginal Tax Rates

Individual Taxable Income	Basic Tax on Salary, Interest, Pensions, and Foreign Income	Rate on Excess	2019 Marginal Tax Rates		
			Capital Gains	Canadian Dividend Income ¹	
				Eligible Dividends	Non-Eligible Dividends
\$ - - \$ 12,069	\$ -	0.00%	0.00%	0.00%	0.00%
\$ 12,069 - \$ 19,369	\$ -	15.00%	7.50%	0.00%	6.87%
\$ 19,369 - \$ 47,630	\$ 1,095	25.00%	12.50%	0.00%	16.02%
\$ 47,630 - \$ 95,259	\$ 8,160	30.50%	15.25%	7.56%	22.34%
\$ 95,259 - \$ 131,220	\$ 22,687	36.00%	18.00%	15.15%	28.67%
\$ 131,220 - \$ 147,667	\$ 35,633	38.00%	19.00%	17.91%	30.97%
\$ 147,667 - \$ 157,464	\$ 41,883	41.00%	20.50%	22.05%	34.42%
\$ 157,464 - \$ 209,952	\$ 45,900	42.00%	21.00%	23.43%	35.57%
\$ 209,952 - \$ 210,371	\$ 67,945	43.00%	21.50%	24.81%	36.72%
\$ 210,371 - \$ 314,928	\$ 68,125	47.00%	23.50%	30.33%	41.32%
Over \$314,928	\$ 117,267	48.00%	24.00%	31.71%	42.47%

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

Basic Personal Amount	2019	Tax Credit Rate
Alberta	\$19,369	10.00%
Federal	\$12,069	15.00%

Corporate Taxable Income	2019 Calendar Year Tax Rates			
	Active Business Income	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%	-	12.00%	6.00%
CCPC up to SBD limit ⁵	11.00%	38.33%	50.67%	25.33%
Federal rate	15.00%	38.33%	38.67%	19.33%
Alberta rate	12.00%	-	12.00%	6.00%
CCPC over SBD limit	27.00%	38.33%	50.67%	25.33%
Federal rate	15.00%	38.33%	15.00%	7.50%
Alberta rate	12.00%	-	12.00%	6.00%
Non-CCPC income	27.00%	38.33%	27.00%	13.50%

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 For tax years beginning in 2019, the small business deduction limit of \$500,000 will be reduced at a rate of \$5 for every \$1 of adjusted aggregate investment income (AAII) in excess of \$50,000 in the prior corporate taxation year. The \$50,000 exclusion is shared amongst associated corporations.

Note: The 2019 tax figures represent known rates as of January 2019.

All rates may be subject to change pursuant to future legislative announcements.

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