

**COMBINED - FEDERAL AND ALBERTA - 2011 Income**

<b><u>2011 Taxable Income</u></b>	<b><u>Salary &amp; Interest</u></b>	<b><u>Capital Gains<sup>1</sup></u></b>	<b><u>Eligible Cdn. dividends<sup>2</sup></u></b>	<b><u>Non-eligible Cdn. dividends<sup>3</sup></u></b>
\$10,382 - \$16,825	15.00%	7.50%	0.0%	2.1%
\$16,826 - \$40,970	25.00%	12.50%	0.0%	10.2%
\$40,971 to \$81,941	32.00%	16.00%	7.9%	19.0%
\$81,942 to \$127,021	36.00%	18.00%	13.5%	24.0%
over \$127,022	39.00%	19.50%	17.7%	27.7%

<sup>1</sup> Applies to gross capital gain.

<sup>2</sup> Eligible dividends are dividends paid to Canadian residents by Canadian public companies and by Canadian-controlled private corporations (CCPC's) out of income taxed at the federal general corporate rate. Investment income in CCPC's does not apply. Combined federal/provincial tax rates for eligible dividends will be lower than the rates for non-eligible dividends. A dividend is eligible for this lower rate if the corporation that paid the dividend gives the recipient a written notice to that effect.

<sup>3</sup> Applies to actual dividend paid from a CCPC whose income was taxed at the small business rate.