

**Personal Income Tax Rates
Combined - Federal and Alberta**

2015

Taxable Income	Salary & Interest	Capital Gains*	Non-eligible Dividends**	Eligible Dividends***
\$11,327 - \$18,214	15.0%	7.5%	4.7%	0.0%
\$18,215 - \$44,701	25.0%	12.5%	12.8%	0.0%
\$44,702 - \$89,401	32.0%	16.0%	21.1%	9.6%
\$89,402 - \$125,000	36.0%	18.0%	25.8%	15.2%
\$125,001 - \$138,586	36.5%	18.3%	26.4%	15.8%
\$138,587 - \$150,000	39.5%	19.8%	30.0%	20.0%
\$150,001 - \$200,000	39.8%	19.9%	30.2%	20.3%
\$200,001 - \$300,000	40.0%	20.0%	30.5%	20.7%
Over \$300,000	40.3%	20.1%	30.8%	21.0%

2016

Taxable Income	Salary & Interest	Capital Gains*	Non-eligible Dividends**	Eligible Dividends***
\$11,327 - \$18,214	15.0%	7.5%	5.3%	0.0%
\$18,215 - \$45,282	25.0%	12.5%	13.3%	0.0%
\$45,283 - \$90,563	30.5%	15.3%	19.8%	7.6%
\$90,564 - \$125,000	36.0%	18.0%	26.2%	15.2%
\$125,001 - \$140,388	38.0%	19.0%	28.5%	17.9%
\$140,389 - \$150,000	41.0%	20.5%	32.1%	22.1%
\$150,001 - \$200,000	42.0%	21.0%	33.2%	23.4%
\$200,001 - \$300,000	47.0%	23.5%	39.1%	30.3%
Over \$300,000	48.0%	24.0%	40.2%	31.7%

Notes:

* Apply to gross capital gain

** Apply to actual dividend paid from a CCPC whose income was taxed at the small business rate.

The dividend gross up at 18% (2016- 17%) needs to be factored into the tax calculation

***Apply to actual dividend paid from a CCPC whose income is subject to the general corporate income tax rate. The dividend gross up of 38% needs to be factored into the tax calculation.