

**PERSONAL INCOME TAX RATES
COMBINED – FEDERAL AND ALBERTA**

2024 (After June 24th)

Taxable Income		Other Income	Capital Gains (First \$250,000)*	Capital Gains (Over \$250,000)*	Non-Eligible Dividends	Eligible Dividends
First	\$55,866	25.00%	12.50%	-	15.86%	2.57%
\$55,867	\$111,732	30.50%	15.25%	-	22.18%	10.16%
\$111,733	\$148,267	36.00%	18.00%	24.00%	28.51%	17.75%
\$148,268	\$173,204	38.00%	19.00%	25.333%	30.81%	20.51%
\$173,205	\$177,922	41.32%	20.66%	27.547%	34.63%	25.09%
\$177,923	\$237,229	42.32%	21.16%	28.213%	35.78%	26.47%
\$237,230	\$246,751	43.32%	21.666%	28.88%	36.93%	27.84%
\$246,752	\$355,845	47.00%	23.50%	31.333%	41.16%	32.93%
\$355,846	+ Greater	48.00%	24.00%	32.00%	42.31%	34.31%

2024 (Before June 25th)

Taxable Income		Other Income	Capital Gains	Non-Eligible Dividends	Eligible Dividends
First	\$55,866	25.00%	12.50%	15.86%	2.57%
\$55,867	\$111,732	30.50%	15.25%	22.18%	10.16%
\$111,733	\$148,267	36.00%	18.00%	28.51%	17.75%
\$148,268	\$173,204	38.00%	19.00%	30.81%	20.51%
\$173,205	\$177,922	41.32%	20.66%	34.63%	25.09%
\$177,923	\$237,229	42.32%	21.16%	35.78%	26.47%
\$237,230	\$246,751	43.32%	21.666%	36.93%	27.84%
\$246,752	\$355,845	47.00%	23.50%	41.16%	32.93%
\$355,846	+ Greater	48.00%	24.00%	42.31%	34.31%

2023

Taxable Income		Other Income	Capital Gains	Non-Eligible Dividends	Eligible Dividends
\$19,370	\$53,359	25.00%	12.50%	15.86%	2.57%
\$53,360	\$106,717	30.50%	15.25%	22.18%	10.16%
\$106,718	\$142,292	36.00%	18.00%	28.51%	17.75%
\$142,293	\$165,430	38.00%	19.00%	30.81%	20.51%
\$165,431	\$170,751	41.32%	20.66%	34.63%	25.09%
\$170,752	\$227,668	42.32%	21.16%	35.78%	26.47%
\$227,669	\$235,675	43.32%	21.666%	36.93%	27.84%
\$235,676	\$341,502	47.00%	23.50%	41.16%	32.93%
\$341,503	+ Greater	48.00%	24.00%	42.31%	34.31%

*2024 Tax rates for Capital Gains are effective for after June 24th, 2024 reflect the proposed legislation introduced in the notice of ways and means motion issued by the Department of Finance on June 10, 2024. This legislation and the related rates reflected above are in draft form only and do not reflect any of the changes that may occur prior to this legislation receiving Royal Assent.