

# 2021 personal tax rates

Alberta



| Taxable income | Taxes payable on other income | Average tax rate on other income | Marginal tax rate on |                              |                                 |               |
|----------------|-------------------------------|----------------------------------|----------------------|------------------------------|---------------------------------|---------------|
|                |                               |                                  | Other income         | Eligible Canadian dividends* | Ineligible Canadian dividends** | Capital gains |
| \$0            | \$0                           | 0.0%                             | 0.0%                 | 0.0%                         | 0.0%                            | 0.0%          |
| \$2,000        | \$0                           | 0.0%                             | 0.0%                 | 0.0%                         | 0.0%                            | 0.0%          |
| \$4,000        | \$0                           | 0.0%                             | 0.0%                 | 0.0%                         | 0.0%                            | 0.0%          |
| \$6,000        | \$0                           | 0.0%                             | 0.0%                 | 0.0%                         | 0.0%                            | 0.0%          |
| \$8,000        | \$0                           | 0.0%                             | 0.0%                 | 0.0%                         | 0.0%                            | 0.0%          |
| \$10,000       | \$0                           | 0.0%                             | 0.0%                 | 0.0%                         | 0.0%                            | 0.0%          |
| \$12,000       | \$0                           | 0.0%                             | 0.0%                 | 0.0%                         | 0.0%                            | 0.0%          |
| \$14,000       | \$237                         | 1.7%                             | 15.0%                | 0.0%                         | 6.9%                            | 7.5%          |
| \$16,000       | \$537                         | 3.4%                             | 15.0%                | 0.0%                         | 6.9%                            | 7.5%          |
| \$18,000       | \$837                         | 4.6%                             | 15.0%                | 0.0%                         | 6.9%                            | 7.5%          |
| \$20,000       | \$1,200                       | 6.0%                             | 25.0%                | 2.6%                         | 15.9%                           | 12.5%         |
| \$22,000       | \$1,700                       | 7.7%                             | 25.0%                | 2.6%                         | 15.9%                           | 12.5%         |
| \$24,000       | \$2,200                       | 9.2%                             | 25.0%                | 2.6%                         | 15.9%                           | 12.5%         |
| \$26,000       | \$2,700                       | 10.4%                            | 25.0%                | 2.6%                         | 15.9%                           | 12.5%         |
| \$28,000       | \$3,200                       | 11.4%                            | 25.0%                | 2.6%                         | 15.9%                           | 12.5%         |
| \$30,000       | \$3,700                       | 12.3%                            | 25.0%                | 2.6%                         | 15.9%                           | 12.5%         |
| \$32,000       | \$4,200                       | 13.1%                            | 25.0%                | 2.6%                         | 15.9%                           | 12.5%         |
| \$34,000       | \$4,700                       | 13.8%                            | 25.0%                | 2.6%                         | 15.9%                           | 12.5%         |
| \$36,000       | \$5,200                       | 14.4%                            | 25.0%                | 2.6%                         | 15.9%                           | 12.5%         |
| \$38,000       | \$5,700                       | 15.0%                            | 25.0%                | 2.6%                         | 15.9%                           | 12.5%         |
| \$40,000       | \$6,200                       | 15.5%                            | 25.0%                | 2.6%                         | 15.9%                           | 12.5%         |
| \$42,000       | \$6,700                       | 16.0%                            | 25.0%                | 2.6%                         | 15.9%                           | 12.5%         |
| \$44,000       | \$7,200                       | 16.4%                            | 25.0%                | 2.6%                         | 15.9%                           | 12.5%         |
| \$46,000       | \$7,700                       | 16.7%                            | 25.0%                | 2.6%                         | 15.9%                           | 12.5%         |
| \$48,000       | \$8,200                       | 17.1%                            | 25.0%                | 2.6%                         | 15.9%                           | 12.5%         |
| \$50,000       | \$8,754                       | 17.5%                            | 30.5%                | 10.2%                        | 22.2%                           | 15.3%         |
| \$52,000       | \$9,364                       | 18.0%                            | 30.5%                | 10.2%                        | 22.2%                           | 15.3%         |
| \$54,000       | \$9,974                       | 18.5%                            | 30.5%                | 10.2%                        | 22.2%                           | 15.3%         |
| \$56,000       | \$10,584                      | 18.9%                            | 30.5%                | 10.2%                        | 22.2%                           | 15.3%         |
| \$58,000       | \$11,194                      | 19.3%                            | 30.5%                | 10.2%                        | 22.2%                           | 15.3%         |
| \$60,000       | \$11,804                      | 19.7%                            | 30.5%                | 10.2%                        | 22.2%                           | 15.3%         |
| \$62,000       | \$12,414                      | 20.0%                            | 30.5%                | 10.2%                        | 22.2%                           | 15.3%         |
| \$64,000       | \$13,024                      | 20.3%                            | 30.5%                | 10.2%                        | 22.2%                           | 15.3%         |
| \$66,000       | \$13,634                      | 20.7%                            | 30.5%                | 10.2%                        | 22.2%                           | 15.3%         |
| \$68,000       | \$14,244                      | 20.9%                            | 30.5%                | 10.2%                        | 22.2%                           | 15.3%         |

\* Taxes calculated on Canadian dividend amounts assume that the dividends are generated from Canadian public corporations and, as such, are considered as eligible dividends for Canadian tax purposes.

\*\* Ineligible Canadian Dividend amounts are typically dividends that are received from Canadian Controlled Private Corporations (CCPC) on income that is subject to tax at the small business rate.

Rates are subject to change in accordance with federal and provincial budgets.

*continued on next page*

# 2021 personal tax rates – Alberta



| Taxable income | Taxes payable on other income | Average tax rate on other income | Marginal tax rate on |                              |                                 |               |
|----------------|-------------------------------|----------------------------------|----------------------|------------------------------|---------------------------------|---------------|
|                |                               |                                  | Other income         | Eligible Canadian dividends* | Ineligible Canadian dividends** | Capital gains |
| \$70,000       | \$14,854                      | 21.2%                            | 30.5%                | 10.2%                        | 22.2%                           | 15.3%         |
| \$72,000       | \$15,464                      | 21.5%                            | 30.5%                | 10.2%                        | 22.2%                           | 15.3%         |
| \$74,000       | \$16,074                      | 21.7%                            | 30.5%                | 10.2%                        | 22.2%                           | 15.3%         |
| \$76,000       | \$16,684                      | 22.0%                            | 30.5%                | 10.2%                        | 22.2%                           | 15.3%         |
| \$78,000       | \$17,294                      | 22.2%                            | 30.5%                | 10.2%                        | 22.2%                           | 15.3%         |
| \$80,000       | \$17,904                      | 22.4%                            | 30.5%                | 10.2%                        | 22.2%                           | 15.3%         |
| \$82,000       | \$18,514                      | 22.6%                            | 30.5%                | 10.2%                        | 22.2%                           | 15.3%         |
| \$84,000       | \$19,124                      | 22.8%                            | 30.5%                | 10.2%                        | 22.2%                           | 15.3%         |
| \$86,000       | \$19,734                      | 22.9%                            | 30.5%                | 10.2%                        | 22.2%                           | 15.3%         |
| \$88,000       | \$20,344                      | 23.1%                            | 30.5%                | 10.2%                        | 22.2%                           | 15.3%         |
| \$90,000       | \$20,954                      | 23.3%                            | 30.5%                | 10.2%                        | 22.2%                           | 15.3%         |
| \$92,000       | \$21,564                      | 23.4%                            | 30.5%                | 10.2%                        | 22.2%                           | 15.3%         |
| \$94,000       | \$22,174                      | 23.6%                            | 30.5%                | 10.2%                        | 22.2%                           | 15.3%         |
| \$96,000       | \$22,784                      | 23.7%                            | 30.5%                | 10.2%                        | 22.2%                           | 15.3%         |
| \$98,000       | \$23,394                      | 23.9%                            | 30.5%                | 10.2%                        | 22.2%                           | 15.3%         |
| \$100,000      | \$24,112                      | 24.1%                            | 36.0%                | 17.7%                        | 28.5%                           | 18.0%         |
| \$110,000      | \$27,712                      | 25.2%                            | 36.0%                | 17.7%                        | 28.5%                           | 18.0%         |
| \$120,000      | \$31,312                      | 26.1%                            | 36.0%                | 17.7%                        | 28.5%                           | 18.0%         |
| \$130,000      | \$34,912                      | 26.9%                            | 36.0%                | 17.7%                        | 28.5%                           | 18.0%         |
| \$140,000      | \$38,687                      | 27.6%                            | 38.0%                | 20.5%                        | 30.8%                           | 19.0%         |
| \$150,000      | \$42,487                      | 28.3%                            | 38.0%                | 20.5%                        | 30.8%                           | 19.0%         |
| \$200,000      | \$63,353                      | 31.7%                            | 42.0%                | 26.0%                        | 35.4%                           | 21.0%         |
| \$300,000      | \$109,593                     | 36.5%                            | 47.0%                | 32.9%                        | 41.2%                           | 23.5%         |
| \$400,000      | \$157,444                     | 39.4%                            | 48.0%                | 34.3%                        | 42.3%                           | 24.0%         |
| \$500,000      | \$205,444                     | 41.1%                            | 48.0%                | 34.3%                        | 42.3%                           | 24.0%         |

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