



Alberta (AB) Personal Income Tax Brackets and Tax Rates

| 2022 Taxable Income | 2021 Tax Rates | 2022 Taxable Income | 2021 Tax Rates |
|--------------------------------|----------------|--------------------------------|----------------|
| first \$131,220 | 10% | first \$131,220 | 10% |
| over \$131,220 up to \$157,464 | 12% | over \$131,220 up to \$157,464 | 12% |
| over \$157,464 up to \$209,952 | 13% | over \$157,464 up to \$209,952 | 13% |
| over \$209,952 up to \$314,928 | 14% | over \$209,952 up to \$314,928 | 14% |
| over \$314,928 | 15% | over \$314,928 | 15% |

Combined Federal & Alberta Tax Brackets and Tax Rates

| 2022 Taxable Income | 2022 Marginal Tax Rates | | | | 2021 Taxable Income | 2021 Marginal Tax Rates | | | |
|--------------------------------|-------------------------|---------------|--------------------|--------------|--------------------------------|-------------------------|---------------|--------------------|--------------|
| | Other Income | Capital Gains | Canadian Dividends | | | Other Income | Capital Gains | Canadian Dividends | |
| | | | Eligible | Non-Eligible | | | | Eligible | Non-Eligible |
| first \$50,197 | 25.00% | 12.50% | 2.57% | 15.86% | first \$49,020 | 25.00% | 12.50% | 2.57% | 15.86% |
| over \$50,197 up to \$100,392 | 30.50% | 15.25% | 10.16% | 22.18% | over \$49,020 up to \$98,040 | 30.50% | 15.25% | 10.16% | 22.18% |
| over \$100,392 up to \$131,220 | 36.00% | 18.00% | 17.75% | 28.51% | over \$98,040 up to \$131,220 | 36.00% | 18.00% | 17.75% | 28.51% |
| over \$131,220 up to \$155,625 | 38.00% | 19.00% | 20.51% | 30.81% | over \$131,220 up to \$151,978 | 38.00% | 19.00% | 20.51% | 30.81% |
| over \$155,625 up to \$157,464 | 41.38% | 20.69% | 25.17% | 34.70% | over \$151,978 up to \$157,464 | 41.32% | 20.66% | 25.09% | 34.63% |
| over \$157,464 up to \$209,952 | 42.38% | 21.19% | 26.55% | 35.85% | over \$157,464 up to \$209,952 | 42.32% | 21.16% | 26.47% | 35.78% |
| over \$209,952 up to \$221,708 | 43.38% | 21.69% | 27.93% | 37.00% | over \$209,952 up to \$216,511 | 43.32% | 21.66% | 27.85% | 36.93% |
| over \$221,708 up to \$314,928 | 47.00% | 23.50% | 32.93% | 41.16% | over \$216,511 up to \$314,928 | 47.00% | 23.50% | 32.93% | 41.16% |
| over \$314,928 | 48.00% | 24.00% | 34.31% | 42.31% | over \$314,928 | 48.00% | 24.00% | 34.31% | 42.31% |

Marginal tax rate for dividends is a % of actual dividends received (not grossed-up taxable amount).
 Marginal tax rate for capital gains is a % of total capital gains (not taxable capital gains).
 Gross-up rate for eligible dividends is 38%, and for non-eligible dividends is 15%.

Alberta Basic Personal Amount

| 2022 Personal Amount | 2022 Tax Rate | 2021 Personal Amount | 2021 Tax Rate |
|----------------------|---------------|----------------------|---------------|
| \$19,369 | 10% | \$19,369 | 10% |

Federal Basic Personal Amount

| 2022 Personal Amount | 2022 Tax Rate | 2021 Personal Amount | 2021 Tax Rate |
|----------------------|---------------|----------------------|---------------|
| \$14,398 | 15% | \$13,808 | 15% |