

Federal and Alberta Marginal Personal Tax Rate Table

The combined Federal and Alberta marginal tax rates for 2026 and for 2025 at the various levels for Alberta residents are as follows:

2026 Marginal Tax Rates										
Income Levels			Other Income	CPP / CPP2	Tax Amount	Net Pay	Net Per Month	Capital Gains	Canadian Dividends	
Over	Up To	%							Eligible	Non-Eligible
\$0	to	\$16,452 *	0.00%	\$770.64	\$0	\$15,681	\$1,307	0.00%		
\$16,452 *	to	\$22,769	14.00%	\$1,146.51	\$884	\$20,738	\$1,728	7.00%		
\$22,769	to	\$58,523	22.00%	\$3,273.87	\$8,750	\$46,499	\$3,875	11.00%	0.00%	12.41%
\$58,523	to	\$61,200	28.50%	\$3,433.15	\$9,513	\$48,254	\$4,021	14.25%	7.40%	19.89%
\$61,200	to	\$117,045	30.50%	\$4,646.45	\$26,546	\$85,853	\$7,154	15.25%	10.16%	22.17%
\$117,045	to	\$154,259	36.00%	\$4,646.45	\$39,943	\$109,670	\$9,139	18.00%	17.75%	28.50%
\$154,259	to	\$181,440	38.00%	\$4,646.45	\$50,272	\$126,522	\$10,543	19.00%	20.51%	30.80%
\$181,440	to	\$185,111	41.29%	\$4,646.45	\$51,788	\$128,677	\$10,723	20.65%	24.65%	34.25%
\$185,111	to	\$246,813	42.29%	\$4,646.45	\$77,881	\$164,285	\$13,690	21.15%	26.03%	35.40%
\$246,813	to	\$258,452	43.29%	\$4,646.45	\$82,920	\$170,886	\$14,240	21.65%	27.41%	36.55%
\$258,452	to	\$370,220	47.00%	\$4,646.45	\$135,451	\$230,123	\$19,177	23.50%	32.93%	41.15%
In excess	of	\$370,220	48.00%	\$4,646.45				24.00%	34.31%	42.30%

CANADA PENSION PLAN ("CPP"):	CPP1	CPP2	TOTAL	EMPLOYMENT INSURANCE ("EI"):	
Maximum Annual Pensionable Earnings	74,600.00	85,000.00		Maximum annual insurable earnings	68,900.00
Basic exemption amount	3,500.00	(74,600.00)		Rate	1.63%
Maximum Contributory Earnings	71,100.00	10,400.00		Maximum annual employee premium	1,123.07
Employee and employer contribution rate	5.95%	4.00%			
Maximum annual employee and employer	4,230.45	416.00	4,646.45	Maximum annual employer premium	1,572.30
Maximum annual self-employed contribution	8,460.90	832.00	9,292.90		

2025 Marginal Tax Rates										
Income Levels			Other Income	CPP / CPP2	Tax Amount	Net Pay	Net Per Month	Capital Gains	Canadian Dividends	
Over	Up To	%							Eligible	Non-Eligible
\$0	to	\$16,129 *	0.00%	\$751.43	\$0	\$15,378	\$1,281	0.00%		
\$16,129 *	to	\$22,323	14.50%	\$1,119.97	\$898	\$20,305	\$1,692	7.25%		
\$22,323	to	\$57,375	22.50%	\$3,205.56	\$8,785	\$45,385	\$3,782	11.25%	0.00%	12.99%
\$57,375	to	\$60,000	28.50%	\$3,361.75	\$9,533	\$47,105	\$3,925	14.25%	7.40%	19.89%
\$60,000	to	\$114,750	30.50%	\$4,430.10	\$26,232	\$84,088	\$7,007	15.25%	10.16%	22.17%
\$114,750	to	\$151,234	36.00%	\$4,430.10	\$39,366	\$107,438	\$8,953	18.00%	17.75%	28.50%
\$151,234	to	\$177,882	38.00%	\$4,430.10	\$49,492	\$123,960	\$10,330	19.00%	20.51%	30.80%
\$177,882	to	\$181,481	41.31%	\$4,430.10	\$50,979	\$126,072	\$10,506	20.66%	24.65%	34.25%
\$181,481	to	\$241,974	42.31%	\$4,430.10	\$76,574	\$160,970	\$13,414	21.16%	26.03%	35.40%
\$241,974	to	\$253,414	43.31%	\$4,430.10	\$81,528	\$167,456	\$13,955	21.66%	27.41%	36.55%
\$253,414	to	\$362,961	47.00%	\$4,430.10	\$133,015	\$225,516	\$18,793	23.50%	32.93%	41.15%
In excess	of	\$362,961	48.00%	\$4,430.10				24.00%	34.31%	42.30%

CANADA PENSION PLAN ("CPP"):	CPP1	CPP2	TOTAL	EMPLOYMENT INSURANCE ("EI"):	
Maximum Annual Pensionable Earnings	71,300.00	81,200.00		Maximum annual insurable earnings	65,700.00
Basic exemption amount	3,500.00	(71,300.00)		Rate	1.64%
Maximum Contributory Earnings	67,800.00	9,900.00		Maximum annual employee premium	1,077.48
Employee and employer contribution rate	5.95%	4.00%			
Maximum annual employee and employer	4,034.10	396.00	4,430.10	Maximum annual employer premium	1,508.47
Maximum annual self-employed contribution	8,068.20	792.00	8,860.20		

*\$16,452 (\$16,129) is the increased basic personal amount, it is reduced to \$14,829 (\$14,538) for individuals with net income above \$258,482 (\$253,414), gradual reduction to the \$14,829 (\$14,538) begins for individuals with net income above \$181,440 (\$177,882).

The "net pay" does not take into consideration EI premiums that is supposed to be deducted from employment income.

Marginal tax rates for dividends is a percentage of the actual dividends received (not grossed-up taxable amount)

Marginal tax rate for capital gains is a percentage of the total capital gains (not taxable capital gains - 50% inclusion rate)

This information is intended for general purposes only. Care has been taken to ensure the information herein is accurate. However, no representation is made as to its accuracy. This information should not be relied on to replace professional advice related to your specific circumstances.