

Alberta

Combined federal and provincial personal income tax rates - 2019¹

Taxable income			Alberta				
Lower limit	to	Upper limit	Basic tax ²	Rate on excess	Marginal rate on		
					Eligible dividend income ³	Other dividend income ³	Capital gains ⁴
\$ -	to	\$ 12,069	\$ -	0.00%	0.00%	0.00%	0.00%
12,070	to	19,369	-	15.00%	0.00%	6.87%	7.50%
19,370	to	47,630	1,095	25.00%	0.00%	15.85%	12.50%
47,631	to	95,259	8,160	30.50%	7.56%	22.18%	15.25%
95,260	to	131,220	22,687	36.00%	15.15%	28.50%	18.00%
131,221	to	147,667	35,633	38.00%	17.91%	30.80%	19.00%
147,668	to	157,464	41,883	41.00%	22.05%	34.25%	20.50%
157,465	to	209,952	45,900	42.00%	23.43%	35.40%	21.00%
209,953	to	210,371	67,945	43.00%	24.81%	36.55%	21.50%
210,372	to	314,928	68,125	47.00%	30.33%	41.15%	23.50%
314,929	and up		117,267	48.00%	31.71%	42.30%	24.00%

1. The tax rates reflect budget proposals and news releases to 15 June 2019. Where the tax is determined under the alternative minimum tax provisions (AMT), the above table is not applicable. AMT may be applicable where the tax otherwise payable is less than the tax determined by applying the relevant AMT rate to the individual's taxable income adjusted for certain preference items.
2. The tax determined by the table should be reduced by the applicable federal and provincial tax credits (see chart below), other than the basic personal tax credits, which have been reflected in the calculations.
3. The rates apply to the actual amount of taxable dividends received from taxable Canadian corporations. Eligible dividends are those paid by public corporations and private companies out of earnings that have been taxed at the general corporate tax rate (the dividend must be designated by the payor corporation as an eligible dividend). Where the dividend tax credit exceeds the federal and provincial tax otherwise payable on the dividends, the rates do not reflect the value of the excess credit that may be used to offset taxes payable from other sources of income. This assumption is consistent with prior year rates.
4. The rates apply to the actual amount of the capital gain. The capital gains exemption on qualified farm and fishing property and small business corporation shares may apply to eliminate the tax on those specific properties.

A chart of the most common non-refundable tax credits is available on the next page

Source: Ernst & Young Electronic Publishing Services Inc.

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Federal and provincial personal tax credits - 2019¹

	Federal credit	Provincial credit
Amount of credits:		
Basic personal credit (see note 2 above) ²	\$ 1,810	\$ 1,937
Spousal credit (reduced when spouse's income over \$0) ²	1,810	1,937
Equivalent-to-spouse credit (reduced when dependant's income over \$0) ²	1,810	1,937
Infirm dependant aged 18 or over (reduced when dependant's income over \$7,407 (provincial))	-	1,121
Caregiver credit (reduced when the particular person's income is over \$16,766 (federal) and \$17,826 (provincial))	1,071	1,121
Age credit (65 and over) ³	1,124	540
Disability credit	1,262	1,494
Pension income (maximum)	300	149
Education - per month	-	75
Canada employment credit	183	-
Credits as a percentage of:		
Tuition fees	15.00%	10.00%
Medical expenses ⁴	15.00%	10.00%
Charitable donations		
- First \$200	15.00%	10.00%
- Remainder ⁵	29% / 33%	21.00%
CPP contributions ⁶	15.00%	10.00%
EI premiums	15.00%	10.00%

1. This table lists the most common non-refundable tax credits; other non-refundable and refundable credits may be available.
2. A federal caregiver tax credit of \$335 may be available in respect of a spouse, dependant or child who is dependent on the individual by reason of mental or physical infirmity.
3. The maximum federal age credit of \$1,124 occurs at \$37,790 of net income and declines to nil as net income rises to \$87,750. The maximum provincial age credit of \$540 occurs at \$40,179 of net income and declines to nil as net income rises to \$76,159.
4. The federal credit applies to eligible medical expenses that exceed the lesser of \$2,352 and 3% of net income. The provincial credit applies to eligible medical expenses that exceed the lesser of \$2,503 and 3% of net income.
5. The federal tax credit rate of 33% applies to charitable donations in excess of \$200 to the extent the individual has taxable income in excess of \$210,371; otherwise, a federal tax credit rate of 29% applies.
6. One-half of CPP paid by self-employed individuals is deductible in computing taxable income.