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| --- | --- | --- | --- |
| **Alberta Personal Income Tax Brackets & Tax Rates** | | | |
| 2023 Taxable Income | 2023 Tax Rates | 2022 Taxable Income | 2022 Tax Rates |
| first $142,292 | 10% | first $134,238 | 10% |
| over $142,292 up to $170,751 | 12% | over $134,238 up to $161,086 | 12% |
| over $170,751 up to $227,668 | 13% | over $161,086 up to $214,781 | 13% |
| over $227,668 up to $341,502 | 14% | over $214,781 up to $322,171 | 14% |
| over $341,502 | 15% | over $322,171 | 15% |

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| **Combined Federal & Alberta Tax Brackets and Tax Rates** | | | | | | | | | |
| 2023 Taxable Income | AB 2023 Marginal Tax Rates | | | | 2022 Taxable Income | AB 2022 Marginal Tax Rates | | | | |
| Other Income | Capital Gains | Canadian Dividends | | Other Income | Capital Gains | Canadian Dividends | | |
| Eligible | Non-Eligible | Eligible | Non-Eligible |
| first $53,359 | 25.00% | 12.50% | 2.57% | 15.86% | first $50,197 | 25.00% | 12.50% | 2.57% | 15.86% |
| over $53,359 up to $106,717 | 30.50% | 15.25% | 10.16% | 22.18% | over $50,197 up to $100,392 | 30.50% | 15.25% | 10.16% | 22.18% |
| over $106,717 up to $142,292 | 36.00% | 18.00% | 17.75% | 28.51% | over $100,392 up to $134,238 | 36.00% | 18.00% | 17.75% | 28.51% |
| over $142,292 up to $165,430 | 38.00% | 19.00% | 20.51% | 30.81% | over $134,238 up to $155,625 | 38.00% | 19.00% | 20.51% | 30.81% |
| over $165,430 up to $170,751 | 41.32% | 20.66% | 25.09% | 34.63% | over $155,625 up to $161,086 | 41.38% | 20.69% | 25.17% | 34.70% |
| over $170,751 up to $227,668 | 42.32% | 21.16% | 26.47% | 35.78% | over $161,086 up to $214,781 | 42.38% | 21.19% | 26.55% | 35.85% |
| over $227,668 up to $235,675 | 43.32% | 21.66% | 27.85% | 36.93% | over $214,781 up to $221,708 | 43.38% | 21.69% | 27.93% | 37.00% |
| over $235,675 up to $341,502 | 47.00% | 23.50% | 32.93% | 41.16% | over $221,708 up to $322,171 | 47.00% | 23.50% | 32.93% | 41.16% |
| over $341,502 | 48.00% | 24.00% | 34.31% | 42.31% | over $322,171 | 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%. For more information see [Alberta dividend tax credits](https://www.taxtips.ca/abtax/dividend-tax-credit.htm). | | | | | | | | | |