

# Quick Tax Facts 2025

General Tax Rates			Federal	Alberta	2025	2026
From	To	2026				
0	57,375	<b>58,523</b>	14.50%	8.00%	22.50%	<b>22.00%</b>
57,376	60,000	<b>61,200</b>	20.50%	8.00%	28.50%	<b>28.50%</b>
60,001	114,750	<b>117,045</b>	20.50%	10.00%	30.50%	<b>30.50%</b>
114,751	151,234	<b>154,259</b>	26.00%	10.00%	36.00%	<b>36.00%</b>
151,235	177,882	<b>181,440</b>	26.00%	12.00%	38.00%	<b>38.00%</b>
177,883	181,481	<b>185,111</b>	29.31%	12.00%	41.31%	<b>41.29%</b>
181,482	241,974	<b>246,813</b>	29.31%	13.00%	42.31%	<b>42.29%</b>
241,974	253,414	<b>258,482</b>	29.31%	14.00%	43.31%	<b>43.29%</b>
253,415	362,961	<b>370,220</b>	33.00%	14.00%	47.00%	<b>47.00%</b>
Over	362,961	<b>370,220</b>	33.00%	15.00%	48.00%	<b>48.00%</b>

Dividend Tax Rates			Eligible Cash	38% Taxable	Ineligible Cash	15% Taxable
From	To	2026				
0	57,375	<b>58,523</b>	-0.88%	-0.64%	12.98%	11.29%
57,376	60,000	<b>61,200</b>	7.40%	5.36%	19.88%	17.29%
60,001	114,750	<b>117,045</b>	10.16%	7.36%	22.18%	19.29%
114,751	151,234	<b>154,259</b>	17.75%	12.86%	28.51%	24.79%
151,235	177,882	<b>181,440</b>	20.51%	14.86%	30.81%	26.79%
177,883	181,481	<b>185,111</b>	25.08%	18.17%	34.62%	30.10%
181,482	241,974	<b>246,813</b>	26.46%	19.17%	35.77%	31.10%
241,974	253,414	<b>258,482</b>	27.84%	20.17%	36.92%	32.10%
253,415	362,961	<b>370,220</b>	32.93%	23.86%	41.16%	35.79%
Over	362,961	<b>370,220</b>	34.31%	24.86%	42.31%	36.79%

Corporate Rates	Federal	Alberta	Total
<500,000	9.00%	2.00%	11.00%
>500,000	15.00%	8.00%	23.00%
Invest. Income	38.67%	8.00%	46.67%
Invest. less RDTOH	8.00%	8.00%	16.00%

Payroll Deductions	CPP	CPP2	EI
Max. Earnings	71,300	81,200	65,700
Exemption	(3,500)		-
Base	67,800	81,200	65,700
Rate	5.95%	4.00%	1.64%
Maximum Employee	4,034.10	396.00	1,077.48
Maximum Employer	4,034.10	396.00	1,508.47

RRSP	Max	PY Income
2023	30,780	171,000
2024	31,560	175,333
2025	32,490	180,500
2026	33,810	187,833

TFSA	Annual
2009-2023	88,000
2024	7,000
2025	7,000
2026	7,000
Max	109,000

Tax Credits	Federal	Alberta
Basic		22,323
- net income <177,882	16,129	
- net income >253,414	14,538	
Spouse/Eligible dependant	16,129	22,323
Age (65+)	9,028	6,221
Disability	10,138	17,219
Disability supplement <18	5,914	12,922
Caregiver-spouse/child<18	2,687	
Caregiver-infirm adult	8,601	12,922
CPP	4,034.10	4,034.10
EI	1,077.48	1,077.48
Pension	2,000	2,000
Medical threshold	2,834	2,834
Employment	1,471	
Adoption expenses	19,580	19,354
Volunteer Firefighter	6,000	
Search & Rescue	6,000	
First Time Home Buyer	10,000	
Donations < \$200	14.5%	60%
Donations > \$200	29 or 33%	21%
Dividend-non-eligible (15%)	9.03%	2.18%
Dividend - eligible (38%)	15.02%	8.12%
Student Loan Interest	Actual	

Auto	2025	2026
Max Cost 10.1 (plus GST/HST)	38,000	<b>39,000</b>
Max Cost 54 (plus GST/HST)	61,000	<b>61,000</b>
Max Lease / month (plus GST/HST)	1,100	<b>1,100</b>
Max Interest per month	350	<b>350</b>
< 5,000 km	\$0.72/km	<b>\$0.73/km</b>
> 5,000 km	\$0.66/km	<b>\$0.67/km</b>
Operating Benefit	\$0.34/km	<b>\$0.34/km</b>
Moving / Medical KM rate	\$0.565/km	<b>TBD</b>
Moving / Medical meals	\$23/meal (max \$69/day)	<b>TBD</b>

Clawbacks	Threshold	Nil at
OAS - 15% over (2026-\$95,323)	93,454	152,062
GIS-Single 50% (excludes OAS)	-	22,488
GIS-Couple 50% (excludes OAS)	-	29,712
EI repayment - 30% over	82,125	-
GST credit - 5% over	45,521	Varies
AGE credit - 15% over	45,522	105,709



## Red Deer

#100 – 5218 50 Avenue  
Red Deer, AB T4N 4B5  
T: 403-343-7707  
F: 403-343-7722

## Trochu

320 Arena Avenue  
Trochu, AB T0M 2C0  
T: 403-442-3765  
F: 403-343-7722

## Didsbury

PO Box 2715  
#121 – 1001 20 Avenue  
Didsbury, AB T0M 0W0  
T: 403-335-9167  
F: 403-335-2336