



2025/2026 Federal and Alberta "Top" Personal Tax Rate Table

The combined federal and Alberta top personal tax rates for capital gains, dividends and other income are as follows:

Income Type	2026 ¹	2025 ²
Capital Gains	24.00%	24.00%
Eligible Dividends	34.31%	34.31%
Ineligible Dividends	42.30%	42.30%
Other Income	48.00%	48.00%

¹ Top rates in excess of \$370,220.
² Top rates in excess of \$362,961.

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 relating to your specific circumstances.