2026 CORPORATE TAX RATES | For December 31st Year Ends

Combined Federal + Alberta Tax Rates for Business Income

Small Business up to $500k	11.00%
General Business Rate	23.00%

Combined Federal + Alberta Tax Rates for Investment Income/Capital Gains

	CCPC	Non-CCPC
Interest/Rents/Royalties	* 48.7%	36.0%
Capital Gains	** 24.4%	18.0%
Dividends	*** 38.3%	*** 38.3%[a]

When sufficient dividends are paid:

- * 30.67% refundable
- ** 15.34% refundable
- *** fully refundable

[a] Applies to non-CCPC private corporations

DAVIDSON
Audit. Tax. Advisory.

2026 PERSONAL TAX RATES | Marginal Tax Rates in Alberta

Taxable Income *	Salary + Interest	Capital Gains	Canadian Dividends	
			Non-Eligible	Eligible
First $58,523	22.00%	11.00%	12.41%	-1.57%
$58,523 up to 61,200	28.50%	14.25%	19.88%	7.40%
$61,200 up to 117,045	30.50%	15.25%	22.18%	10.16%
$117,045 up to 154,259	36.00%	18.00%	28.51%	17.75%
$154,259 up to 181,440	38.00%	19.00%	30.81%	20.51%
$181,440 up to 185,111	41.29%	20.65%	34.59%	25.05%
$185,111 up to 246,813	42.29%	21.15%	35.74%	26.43%
$246,813 up to 258,482	43.29%	21.65%	36.89%	27.81%
$258,482 up to 370,220	47.00%	23.50%	41.16%	32.93%
over $370,220	48.00%	24.00%	42.31%	34.31%

Marginal tax rate for dividends is a % of actual dividends recieved (not grossed-up taxable amount)
Marginal tax rate for captial gains is at % of total captial gains (not taxable captial gains).
Gross-up rate for eligible dividends is 38%, and for non-eligible dividends is 15%