

2021 Alberta Tax Rates¹

TAXABLE INCOME	PENSIONS, RRIFs, WAGES OR INTEREST	CAPITAL GAINS ²	ELIGIBLE DIVIDENDS ³	NON-ELIGIBLE DIVIDENDS
\$0 - \$13,808	-	-	-	-
\$13,809 - \$49,020	25.00%	12.50%	2.57%	15.86%
\$49,021 - \$98,040	30.50%	15.25%	10.16%	22.18%
\$98,041 - \$131,220	36.00%	18.00%	17.75%	28.51%
\$131,221 - \$151,978	38.00%	19.00%	20.51%	30.81%
\$151,979 - \$157,464	41.32%	20.66%	25.09%	34.63%
\$157,465 - \$209,952	42.32%	21.16%	26.47%	35.78%
\$209,953 - \$216,511	43.32%	21.66%	27.85%	36.93%
\$216,512 - \$314,928	47.00%	23.50%	32.93%	41.16%
Over \$314,929	48.00%	24.00%	34.31%	42.31%

	PERSONAL TAX CREDITS		GOVERNMENT BENEFITS		
	FEDERAL	PROVINCIAL		ANNUAL	MONTHLY
Basic	\$13,808	\$19,369	CPP (at 65) – max.	\$14,445	\$1,204
Spouse or Common-Law Partner	\$13,808	\$19,369	(at 60) 64% of max.	\$9,245	\$770
Caregiver (Infirm dependent under 18)	\$2,295	\$0	(If you are under 65 working and receiving CPP, you and your employer must make CPP contributions)		
Caregiver (Infirm dependent over 18)	\$7,348	\$0			
Caregiver (65 & over)	\$0	\$11,212	OAS (at 65) – max.	\$7,384	\$615
Age credit (65 & over) – Every \$1 earned over threshold increases tax rate by 3%	\$7,713	\$5,397	GIS – max. (single pensioner)	\$11,029	\$919
Pension Income	\$2,000	\$1,491	Allowance – max.	\$16,716	\$1,393
Disability Amount	\$8,662	\$14,940	CPP Disability	\$16,964	\$1,414
Medical Expenses on qualifying medical expenses exceeding the lesser of 3% of net income or	\$2,421	\$2,503	CPP Survivor's Pension Younger than 65 65 or older	\$7,809 \$8,667	\$651 \$722
			Death Benefit (lump sum)	\$2,500	
			EI - 55% of insured earnings, max. \$56,300		\$2580

TFSA AMOUNT	RRSP LIMIT	CANADA EDUCATION SAVINGS GRANT (CESG)	PROBATE FEES										
<ul style="list-style-type: none"> • 2021 TFSA Amount is \$6,000 <p>Historical Contributions:</p> <p>2020 - \$6,000 2019 - \$6,000 2018 - \$5,500 2017 - \$5,500 2016 - \$5,500 2015 - \$10,000 2014 - \$5,500 2013 - \$5,500 2012 - \$5,000 2011 - \$5,000 2010 - \$5,000 2009 - \$5,000</p> <p>\$75,500 for 2021</p>	<ul style="list-style-type: none"> • 2021 RRSP limit is 18% of your 2020 "Earned Income" to a maximum of \$27,830 (plus unused amounts from prior years). 	<ul style="list-style-type: none"> • This grant adds money to a Registered Education Savings Plan (RESP). • Each year, the CESG provides 20% of the RESP contributions of up to \$2,500. That means the CESG can add a maximum of \$500 to an RESP each year. If it isn't used, the CESG top up can be carried forward and applied to future contributions to a lifetime maximum of \$7,200. 	<ul style="list-style-type: none"> • Where the net value of property in Alberta subject to probate is: <table border="1" data-bbox="1214 604 1572 842"> <tr> <td>Under \$10,000</td> <td>\$35</td> </tr> <tr> <td>\$10,001 - \$25,000</td> <td>\$135</td> </tr> <tr> <td>\$25,001 - \$125,000</td> <td>\$275</td> </tr> <tr> <td>\$125,001 - \$250,000</td> <td>\$400</td> </tr> <tr> <td>Over \$250,000</td> <td>\$525</td> </tr> </table>	Under \$10,000	\$35	\$10,001 - \$25,000	\$135	\$25,001 - \$125,000	\$275	\$125,001 - \$250,000	\$400	Over \$250,000	\$525
Under \$10,000	\$35												
\$10,001 - \$25,000	\$135												
\$25,001 - \$125,000	\$275												
\$125,001 - \$250,000	\$400												
Over \$250,000	\$525												
<ul style="list-style-type: none"> • This credit is reduced by 15% of net income over \$38,893 (Fed) and \$40,179 (AB) and it is totally eliminated once you reach net income of \$90,313 (Fed) and \$76,159 (AB). 	<ul style="list-style-type: none"> • Clawback rate is 15% of net income over \$79,845; benefit is totally eliminated when net income exceeds \$129,075. 	<p>Under \$5,000 = 10% \$5,001 to \$15,000 = 20% Over \$15,000 = 30%</p>	<ul style="list-style-type: none"> • For the year 2021 = \$61,600 										