

Individual Tax References

Important Deadlines

- April 30** – Personal Income Tax Deadline (*regular filing deadline and interest charges begin on self-employed individuals*)
- June 15** – Personal Income Tax Deadline for self-employed individuals

2025 Individual Tax Rates (Combined Federal & Alberta Rates)

Taxable Income	Ordinary Income	Capital Gain	Eligible Dividend	Non-Eligible Dividend
First \$57,375	22.50%	11.25%	0.00%	12.99%
\$57,375 to \$60,000	28.50%	14.25%	7.40%	19.89%
\$60,000 up to \$114,750	30.50%	15.25%	10.16%	22.17%
\$114,750 up to \$151,234	36.00%	18.00%	17.75%	28.50%
\$151,234 up to \$177,882	38.00%	19.00%	20.51%	30.80%
\$177,882 up to \$181,481	41.00%	20.66%	24.65%	34.25%
\$181,481 up to \$241,974	42.00%	21.16%	26.03%	35.40%
\$241,974 up to \$253,414	43.00%	21.66%	27.41%	36.55%
\$253,414 up to \$362,961	47.00%	23.50%	32.93%	41.15%
\$362,961 +	48.00%	24.00%	34.31%	42.30%

Basic Personal Exemption

Year	Federal	Alberta
2025	\$16,129/\$14,538 ²	\$22,323
2024	\$15,705/\$14,156 ²	\$21,885

RRSP & TFSA Contribution Limits

Year	RRSP Contribution Maximum ³	TFSA Contribution Maximum
2026	33,810	187,833
2025	32,490	\$7,000
2024	\$31,560	\$7,000

Automobile Allowance Rates

Year	Per KM Allowance	
	First 5,000km	Above 5,000km
2025	\$0.72/km	\$0.66/km
2024	\$0.70/km	\$0.64/km

Old Age Security Clawback Threshold ⁴

Year	Clawback
2025	\$93,454
2024	\$90,997

References

- The information provided in this document has been compiled as a reference for Alberta Residents. It is important to note that this information is subject to change and that the information should not be solely relied upon. It is important to obtain professional advice relating to your specific circumstances.
- For 2025, the basic federal exemption is \$16,129 is gradually reduced to \$14,538 for individuals with net income above \$253,414, with the gradual reduction beginning at net income above \$177,882.
- The annual RRSP contribution limit is 18% of the previous year's earned income up to these maximum contribution limits.