



KINGSTON
ROSS
PASNAK^{LLP}

CHARTERED PROFESSIONAL ACCOUNTANTS

2017 / 2018 Federal and Alberta Top Personal Tax Rates

Income Type	2018 ¹	2017 ²
Capital Gains	24.00%	24.00%
Eligible Dividends	31.71%	31.71%
Ineligible Dividends	41.64%	41.29%
Other Income	48.00%	48.00%
1 Top rates in excess of \$307,547		
2 Top rates in excess of \$303,900		

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 be relied upon to replace professional advice relating to your specific circumstances.