



**BUCHANAN BARRY LLP**  
CHARTERED ACCOUNTANTS

**2015 & 2016 INDIVIDUAL TAX REFERENCE TABLES<sup>6</sup>**

The following tables detail certain important tax information for individuals resident in Alberta on December 31, 2015 and 2016. This information is provided for reference only and should not be relied upon conclusively without confirming same with a professional tax adviser. (Last updated January 27, 2016.)

**Combined Rates by Income Type (Lowest Bracket Excluded)**

Taxable Income	Ord. Income	Eligible Dividend	Non-Eligible Dividend	Capital Gain
<b>2015</b>				
\$44,702 to \$89,401	32.00%	9.63%	21.10%	16.00%
\$89,402 to \$125,000	36.00%	15.15%	25.82%	18.00%
\$125,001 to \$138,586	36.50%	15.84%	26.41%	18.25%
\$138,587 to \$150,000	39.50%	19.98%	29.95%	19.75%
\$150,001 to \$200,000	39.75%	20.33%	30.25%	19.88%
\$200,001 to \$300,000	40.00%	20.67%	30.54%	20.00%
\$300,001 and above	40.25%	21.02%	30.84%	20.13%
<b>2016</b>				
\$45,283 to \$90,563	30.50%	7.56%	19.77%	15.25%
\$90,564 to \$125,000	36.00%	15.15%	26.20%	18.00%
\$125,001 to \$140,388	38.00%	17.91%	28.54%	19.00%
\$140,389 to \$150,000	41.00%	22.05%	32.05%	20.50%
\$150,001 to \$200,000	42.00%	23.43%	33.22%	21.00%
\$200,001 to \$300,000	47.00%	30.33%	39.07%	23.50%
\$300,001 and above	48.00%	31.71%	40.24%	24.00%

**RRSP Limits & Income Thresholds**

Year	Maximum RRSP Limit	Required Earned Income
2015	\$24,930	\$138,500
2016	\$25,370	\$140,944

**Tax-free Savings Account**

Year	Maximum Contribution Limit
2015	\$10,000
2016	\$5,500

**Canada Pension Plan & Employment Insurance Rates**

Plan	Assessable Earnings	Employee Rate	Employee Max.	Employer Rate	Employer Max.
<b>2015</b>					
CPP <sup>1</sup>	\$53,600	4.95%	\$2,479.95	4.95%	\$2,479.95
EI	\$49,500	1.88%	\$930.60	2.632%	\$1,302.84
<b>2016</b>					
CPP <sup>1</sup>	\$54,900	4.95%	\$2,544.30	4.95%	\$2,544.30
EI	\$50,800	1.88%	\$955.04	2.632%	\$1,337.06

<sup>1</sup> First \$3,500 of pensionable earnings is exempt.

**Automobile Deduction Limits**

Exempt Allowance	CCA Ceiling <sup>4</sup>	Lease Ceiling <sup>4</sup>	Interest Ceiling <sup>4</sup>
<b>2015</b>	<b>2016</b>		
\$0.55 <sup>2</sup> / \$0.49/km	\$0.54 <sup>3</sup> / \$0.48/km	\$30,000 <sup>5</sup>	\$800 / month <sup>5</sup>
			\$300 / month

<sup>2</sup> First 5,000 kilometres at \$0.55/km. Remainder at \$0.49/km.

<sup>3</sup> First 5,000 kilometres at \$0.54/km. Remainder at \$0.48/km.

<sup>4</sup> Applies to 2015 and 2016 taxation years.

<sup>5</sup> Plus GST/HST and PST on above amount.

<sup>6</sup> Subject to change.