

Tax Rates for Income Earned by Canadian Controlled Private Corporations

	Active Business Income to \$500,000		General Active Business Income		Investment Income		
	2017	2018	2017	2018	2017	2018	
Federal rates							
General Corporate rate	38.0%	38.0%	38.0%	38.0%	38.0%	38.0%	
Federal abatement	(10.0)	(10.0)	(10.0)	(10.0)	(10.0)	(10.0)	
	28.0	28.0	28.0	28.0	28.0	28.0	
Small business deduction	(17.5)	(18)	0.0	0.0	0.0	0.0	
Rate reduction	0.0	0.0	(13.0)	(13.0)	0.00	0.00	
Refundable tax	0.0	0.0	0.0	0.0	10.7	10.7	
	10.5%	10.0%	15.0%	15.0%	38.7%	38.7%	
Provincial rates							
Alberta	2.0%	2.0%	12.0%	12.0%	12.0%	12.0%	
Combined rates							
Alberta	12.5%	12.0%	27.0%	27.0%	50.7%	50.7%	

* The general corporate rate is prorated based on a December 31 year end.