

# FEDERAL AND ALBERTA CORPORATE TAX RATES

**2013-2019**

	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
	%	%	%	%	%	%	%
First \$500,000 of CCPC's ABI	11.00	12.00	12.50	13.50	14.00	14.00	14.00
CCPC's ABI in excess of \$500K	27.00	27.00	27.00	27.00	26.00	25.00	25.00
Investment Income	50.67	50.67	50.67	50.67	45.67	44.67	44.67

CCPC=Canadian Controlled Private Corporation

ABI= Active Business Income

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.