



KINGSTON
ROSS
PASNAK^{LLP}

CHARTERED PROFESSIONAL ACCOUNTANTS

Federal and Alberta Corporate Tax Rates 2013 - 2019

	2019	2018	2017	2016	2015	2014	2013
	%	%	%	%	%	%	%
First \$500,000 of CCPC's ABI ¹	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

¹ 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.

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