



2018 – 2025 Federal and Alberta Corporate Tax Table

The combined Alberta and Federal Corporate Tax rates are as follows:

| | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 |
|--|--------|--------|--------|--------|--------|--------|--------|--------|
| First \$500,000 of CCPC's ABI ¹ | 11.00% | 11.00% | 11.00% | 11.00% | 11.00% | 11.00% | 11.00% | 12.00% |
| CCPS's ABI in excess of \$500K | 23.00% | 23.00% | 23.00% | 23.00% | 23.00% | 24.00% | 26.50% | 27.00% |
| Investment Income | 46.67% | 46.67% | 46.67% | 46.67% | 46.67% | 47.67% | 50.17% | 50.67% |

¹ CCPC – Canadian Controlled Private Corporation; ABI – Active Business Income

Notes:

- a. The business limit is reduced where taxable capital of the preceding year exceeds \$10 million or if taxable capital of the current year exceeds \$10 million and the corporation is associated with more, fewer, or different corporations in the current year than in the preceding year.
- b. The above rates assume a December 31 taxation year.
- c. The highest corporate tax rate on ABI for a particular taxation year is the corporate tax rate applicable to most public companies for that particular taxation year.

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 not be relied on to replace professional advice relating to your specific circumstances.