



2005 – 2012 Federal and Alberta Corporate Tax Rate Table

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

	2012	2011	2010	2009	2008	2007	2006	2005
First \$300,000 of CCPC's ABI ¹	14.00%	14.00%	14.00%	14.00%	14.00%	16.12%	16.12%	16.12%
CCPC's ABI - \$300K - \$400K	14.00%	14.00%	14.00%	14.00%	14.00%	16.12%	25.12%	25.12%
CCPS's ABI - \$400K - \$430K	14.00%	14.00%	14.00%	14.00%	22.50%	25.12%	32.12%	33.62%
CCPC's ABI - \$430K - \$460K	14.00%	14.00%	14.00%	14.00%	22.50%	32.12%	32.12%	33.62%
CCPC's ABI - \$460K - \$500K	14.00%	14.00%	14.00%	14.00%	29.50%	32.12%	32.12%	33.62%
CCPS's ABI in excess of \$500K	25.00%	26.50%	28.00%	29.00%	29.50%	32.12%	32.12%	33.62%
Investment Income	44.67%	44.67%	44.67%	44.67%	44.67%	45.79%	45.79%	47.29%

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. Changes to the Alberta corporate income tax rates are effective April 1 of the respective year. The above table shows the corporate income tax rates on a calendar year basis. The calculation of the above corporate income tax rates is based on the changes to the Alberta corporate income tax rates and the changes to the Alberta small business limit brackets being effective January 1 instead of April 1.
- 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.