

Corporate Tax References¹

2019 Corporate Tax Rates

	Alberta	Federal	Combined
General/M&P/Investment	12%	15%	27%
Small Business ²	2%	9%	11%
Investment – CCPC ³	12%	38.67%	50.67%

2018 Corporate Tax Rates

	Alberta	Federal	Combined
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Small Business ²	2%	10%	12%
Investment – CCPC ³	12%	38.67%	50.67%

Canada Pension Plan

Year	Maximum Pensionable Earnings	Basic Exemption	Employee Rate	Employee Maximum	Employer Rate	Employer Maximum
2019	\$57,400	\$3,500	5.10%	\$2,748.90	5.10%	\$2,748.90
2018	\$55,900	\$3,500	4.95%	\$2,593.80	4.95%	\$2,593.80

Employment Insurance Rates

Year	Maximum Insurable Earnings	Employee Rate	Employee Maximum	Employer Rate	Employer Maximum
2019	\$53,100	1.62%	\$860.22	2.268%	\$1,204.31
2018	\$51,700	1.66%	\$858.22	2.324%	\$1,201.51

Automotive Allowance Rates

Year	Per KM Allowance	
	First 5,000km	Above 5,000km
2019	\$0.58/km	\$0.52/km
2018	\$0.55/km	\$0.49/km

Notes

1. It is important to note that the information contained in this document is subject to change and that the information should not be solely relied upon. It is important to obtain professional advice relating to your specific circumstances.
2. If the small business corporation has more than \$50,000 annual income from passive investments, the corporation will start to lose access to the Small Business Deduction (SBD). The SBD is reduced by \$5 for every dollar of investment income above \$50,000.
3. Prior to refundable tax.