

2023 Corporate Income Tax Rates				
	Active Business Income			Investment Income CCPC
	General	Small Business (CCPC)	Business Limit	
Federal	15%	9%	\$500,000	38.7%
Alberta	8%	2%	\$500,000	8%
BC	12%	2%	\$500,000	12%
Manitoba	12%	zero%	\$500,000	12%
New Brunswick	14%	2.5%	\$500,000	14%
Newfoundland & Labrador ⁽¹⁾	15%	3%	\$500,000	15%
Nova Scotia ⁽²⁾	14%	2.5%	\$500,000	14%
Northwest Territories ⁽¹⁾	11.5%	2%	\$500,000	11.5%
Nunavut ⁽¹⁾	12%	3%	\$500,000	12%
Ontario	11.5%	3.2%	\$500,000	11.5%
Prince Edward Island ⁽¹⁾	16%	1%	\$500,000	16%
Quebec ⁽³⁾	11.5%	3.2%	\$500,000	11.5%
Saskatchewan ⁽⁴⁾	12%	zero% / 1%	\$600,000	12%
Yukon	12%	zero%	\$500,000	12%