STOUTENBERG

OLDS
(403) 556-3500
(403) 556-6088

STETTLER
(403) 743-0571
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Corporate Tax References

2025 Corporate Tax Rates

	Alberta	Federal	Combined
General/M&P/Investment	8%	15%	23%
Small Business [1]	2%	9%	11%
Investment – CCPC [2]	8%	38.67%	46.67%

2024 Corporate Tax Rates

	Alberta	Federal	Combined
General/M&P/Investment	8%	15%	23%
Small Business [1]	2%	9%	11%
Investment – CCPC [2]	8%	38.67%	46.67%

Canada Pension Plan

Year	Maximum Pensionable Earnings	Basic Exemption	Employee Rate	Employee Maximum	Employer Rate	Employer Maximum
2025	$71,300	$3,500	5.95%	$4,034.10	5.95%	$4,034.10
2024	$68,500	$3,500	5.95%	$3,867.50	5.95%	$3,867.50

Employment Insurance Rates

Year	Maximum Insurable Earnings	Employee Rate	Employee Maximum	Employer Rate	Employer Maximum
2025	$65,700	1.64%	$1,077.48	2.296%	$1,508.47
2024	$63,200	1.66%	$1,049.12	2.324%	$1,468.77

Employment Insurance Rates

Year	Per KM Allowance	
	First 5,000km	Above 5,000km
2025	$0.72/km	$0.66/km
2024	$0.70/km	$0.64/km

References

1. *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.*
2. *Prior to refundable tax.*