|  |  |  |  |
| --- | --- | --- | --- |
| Corporate Tax Rate (%) - 2016 | | | |
|  | **General** | **Manufacturing & Processing** | **\* CCPC – Small Business** (active business income earned in Canada to $500K) |
| Provincial (Alberta) | 12 | 12 | 3 |
| Federal (Canada) | 15 | 15 | 10.5 |
| Combined Total Rate | 27% | 27% | 13.5% |

\* CCPC - A Canadian Controlled Private Corporation (CCPC) is a private corporation which is controlled by Canadian residents. A corporation will not qualify as a CCPC if it is controlled directly or indirectly by a public corporation or non-residents, or a combination of the two. A CCPC is eligible for the small business deduction, which provides a reduction in corporate income tax on active business income.