

# 2017 corporate, integrated and personal tax rates on active business income



The following tables illustrate the 2017 corporate tax rates on active business income (ABI) below and above the small business limit, including the integrated corporate and personal tax rates when the income is distributed to the shareholders as a dividend (these tables assume that the shareholders are at the top marginal tax rate).

Province	Corporate tax rate	Non-eligible dividend rate	Eligible dividend rate	Combined corporate and personal tax rate	Tax rate if income earned personally
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## ALBERTA

ABI up to \$500K	12.50%	41.29%		48.63%	48.00%
ABI > 500K	27.00%		31.71%	50.15%	48.00%

## BRITISH COLUMBIA

ABI up to \$500K	12.62%	40.95%		48.40%	47.70%
ABI > 500K	26.00%		31.30%	49.16%	47.70%

## MANITOBA

ABI up to \$450K	10.50%	45.74%		51.44%	50.40%
ABI 450K – 500K	22.50%	45.74%		57.95%	50.40%
ABI > 500K	27.00%		37.78%	54.58%	50.40%

## NEW BRUNSWICK

ABI up to \$500K	13.62%	46.25%		53.57%	53.30%
ABI > 500K	29.00%		33.51%	52.79%	53.30%

## NL and LABRADOR

ABI up to \$500K	13.50%	43.62%		51.23%	51.30%
ABI > 500K	30.00%		42.61%	59.83%	51.30%

## NWT

ABI up to \$500K	14.50%	35.72%		45.04%	47.05%
ABI > 500K	26.50%		28.33%	47.32%	47.05%

## NOVA SCOTIA

ABI up to \$500K	13.50%	46.97%		54.13%	54.00%
ABI > 500K	31.00%		41.58%	59.69%	54.00%

## NUNAVUT

ABI up to \$500K	14.50%	36.35%		45.58%	44.50%
ABI > 500K	27.00%		33.08%	51.15%	44.50%

**Note:** The combined corporate and personal tax rate for active business income earned above the \$500,000 threshold assumes that the entire amount can be paid out as an eligible dividend.

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# 2017 corporate, integrated and personal tax rates on active business income



Province	Corporate tax rate	Non-eligible dividend rate	Eligible dividend rate	Combined corporate and personal tax rate	Tax rate if income earned personally
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## ONTARIO

ABI up to \$500K	15.00%	45.30%		53.51%	53.53%
ABI > 500K	26.50%		39.34%	55.41%	53.53%

## PEI

ABI up to \$500K	15.00%	43.87%		52.29%	51.37%
ABI > 500K	31.00%		34.22%	54.61%	51.37%

## QUEBEC

ABI up to \$500K	18.50%	43.84%		54.23%	53.31%
ABI > 500K	26.80%		39.83%	55.96%	53.31%

## SASKATCHEWAN

ABI up to \$500K	12.50%	39.62%		47.17%	47.75%
ABI > 500K	26.75%		30.33%	48.97%	47.75%

## YUKON

ABI up to \$500K	13.00%	40.18%		47.96%	48.00%
ABI > 500K	28.49%		24.81%	46.23%	48.00%

**Note:** The combined corporate and personal tax rate for active business income earned above the \$500,000 threshold assumes that the entire amount can be paid out as an eligible dividend.

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