

**2015 Federal & Alberta Income Tax Rates for Canadian-Controlled Private Corporations\***

	<b>Active Tax Rate for Business Income (%) Higher than \$500,000 JAN - JUN</b>	<b>Active Tax Rate for Business Income (%) Higher than \$500,000 JUL - DEC</b>	<b>Tax Rate for Small Business Income up to \$500,000(%)</b>	<b>Tax Rate for Investment Income (%) JAN - JUN</b>	<b>Tax Rate for Investment Income (%) JUL - DEC</b>
<b>Basic Tax</b>	38.00	38.00	38.00	38.00	38.00
<b>Federal Abatement</b>	(10.00)	(10.00)	(10.00)	(10.00)	(10.00)
<b>General Rate Reduction</b>	(13.00)	(13.00)	N/A	N/A	N/A
	15.00	15.00	28.00	28.00	28.00
<b>Small Business Deduction</b>	N/A	N/A	(17.00)	N/A	N/A
<b>Manufacturing &amp; Processing</b>	N/A	N/A	N/A	N/A	N/A
<b>Canadian Controlled Private Corporation Refundable Tax</b>	N/A	N/A	N/A	6.67	6.67
<b>Net Federal</b>	15.00	15.00	11.00	34.67	34.67
<b>AB Provincial</b>	10.00	12.00	3.00	10.00	12.00
	25.00	27.00	14.00	44.67	46.67
<b>Dividends Refund</b>				(26.67)	(26.67)
				18.00	20.00

\*Personal Service Businesses are subject to the General Active Business tax rate but are not eligible for the 13% rate reduction. Manufacturing & Processing (M&P) effective tax rates are the same as Active Tax Rates for Business Income higher than \$500,000. Tax Rates are current as of January 1, 2015.

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