

## Corporate Income Tax Rates

(Prepared from information available as of July 20, 2023)

### Combined Federal and British Columbia

Year	Income Eligible for Small Business Deduction (SBD) (up to \$500,000)	Active Income (over \$500,000)	Investment Income
2023	11.00%	27.00%	50.67%
2022	11.00%	27.00%	50.67%
2021	11.00%	27.00%	50.67%
2020	11.00%	27.00%	50.67%
2019	11.00%	27.00%	50.67%
2018	12.00%	27.00%	50.67%
2017	13.00%/12.50%*	26.00%	49.67%
2016	13.00%	26.00%	49.67%

\*BC Rate for small business income deduction was reduced from 2.5% to 2% effective April 1, 2017.