

## BC Corporate Tax Rate Table

	2025 Rate	2024 Rate	2023 Rate	2022 Rate
<b><u>Active Business Income</u></b>				
\$0 to \$500,000 *	11.0%	11.0%	11.0%	11.0%
Over \$500,000	27.0%	27.0%	27.0%	27.0%
Specified corporate income** \$0 to \$500,000	27.0%	27.0%	27.0%	27.0%
<b><u>Investment Income</u></b>	50.67%	50.67%	50.67%	50.67%

(30.67% of the taxable investment income is eligible for a refund at an approximate rate of \$1 for every \$3 of non-eligible dividend paid)

### **Dividend Income**

(from non-connected corporation)

(The tax is eligible for an approximate refund of \$1 for every \$3 of non-eligible dividends paid)

38.3%	38.3%	38.3%	38.3%
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\* For companies (including related companies) with taxable capital employed in Canada greater than \$10M the ability to access the small business deduction will be reduced and will be completely eliminated when the taxable capital reaches \$15M. For taxation years that begin after 2018, the small business deduction limit will be reduced by \$5 for every \$1 of investment income above a \$50,000 threshold. The small business deduction is eliminated when investment income reaches \$150,000 in a given taxation year.

\*\* Specified corporate income is income where a substantial amount is earned from non-arm's length parties.