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BC Corporate Tax Rate Table

Active Business Income	**2026 Rate**	**2025 Rate**	**2024 Rate**	**2023 Rate**
$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%
Investment Income	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%

* 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 $50M. 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.