



encompass
CHARTERED PROFESSIONAL ACCOUNTANTS

2021 B.C. Corporate Tax Rates

	Active Business Income			
2021	General	Small Business: CCPC	Small Business Limit	Investment Income: CCPC
Federal	15%	9%	\$500,000	38.7%
B.C.	12%	2%	\$500,000	12.0%
Total	27%	11%		50.7%

CCPC: Canadian-Controlled Private Corporation

Updated February 2021