

Corporate Income Tax Rates - 2018



PRUDENT

	Income Rates			Investment Income Rates	
	Income Eligible for Small Business Deduction (Up to \$500 000)	Manufacturing & Processing Income Not Eligible for Federal SBD (Over \$500 000)	General Income Not Eligible for SBD	Earned by Canadian-Controlled Private Corporations	Earned by Other Corporations
Federal Rates	10.00%	15.00%	15.00%	38.67%	15.00%
Ontario Rates	3.50%	10.00%	11.50%	11.50%	11.50%
Combined Federal & Provincial Rates	13.50%	25.00%	26.50%	50.17%	26.50%