



CORPORATE TAX REFERENCE TABLE

CORPORATE TAX RATES

Combined Federal & Alberta	2022	2023
General/M&P/Investment	23%	23%
Small Business	11%	11%
Investment – CCPC ¹	46.67%	46.67%

1. Prior to refundable tax of 30.67%

CANADA PENSION PLAN

Year	Maximum Pensionable Earnings	Basic Exemption	Employee Rate	Employee Maximum	Employer Rate	Employer Maximum
2022	\$64,900	\$3,500	5.70%	\$3,499.80	5.70%	\$3,499.80
2023	\$66,600	\$3,500	5.95%	\$3,754.45	5.95%	\$3,754.45

EMPLOYMENT INSURANCE RATES

Year	Maximum Insurable Earnings	Employee Rate	Employee Maximum	Employer Rate	Employer Maximum
2022	\$60,300	1.58%	\$952.74	2.212%	\$1,333.84
2023	\$61,500	1.63%	\$1,002.45	2.282%	\$1,403.43

AUTOMOTIVE ALLOWANCE RATES

Year	Per KM Allowance	
	First 5,000km	Above 5,000km
2022	\$0.61/km	\$0.55/km
2023	\$0.68/km	\$0.62/km