



### CORPORATE TAX REFERENCE TABLE

#### CORPORATE TAX RATES

Combined Federal & Alberta	2023	2024
General/M&P/Investment	23%	23%
Small Business	11%	11%
Investment – CCPC <sup>1</sup>	46.67%	46.67%

1. Prior to refundable tax of 30.67%

#### CANADA PENSION PLAN

Year	Maximum Pensionable Earnings	Basic Exemption	EE and ER Rate	EE and ER Maximum	Additional Maximum Pensionable Earnings (CPP 2) <sup>1</sup>	CPP 2 Rate	CPP2 EE and ER Maximum
2023	\$66,600	\$3,500	5.95%	\$3,754.45	N/A	N/A	N/A
2024	\$68,500	\$3,500	5.95%	\$3,867.50	73,200	4.00%	\$188.00

1. CPP 2 rate will apply to income above the Maximum Pensionable Earnings limit up to the Additional Maximum Pensionable Earnings limit.

#### EMPLOYMENT INSURANCE RATES

Year	Maximum Insurable Earnings	Employee Rate	Employee Maximum	Employer Rate	Employer Maximum
2023	\$61,500	1.63%	\$1,002.45	2.282%	\$1,403.43
2024	\$63,200	1.66%	\$1,049.12	2.320%	\$1,468.77

#### AUTOMOTIVE ALLOWANCE RATES

Year	Per KM Allowance	
	First 5,000km	Above 5,000km
2023	\$0.68/km	\$0.62/km
2024	\$0.70/km	\$0.64/km