



RWA^{LLP}

CHARTERED PROFESSIONAL ACCOUNTANTS

CORPORATE TAX REFERENCE TABLE

CORPORATE TAX RATES

Combined Federal & Alberta	2025	2026
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	EE and ER Rate	EE and ER Maximum	Additional Maximum Pensionable Earnings (CPP 2) ¹	CPP 2 Rate	CPP2 EE and ER Maximum
2025	\$71,300	\$3,500	5.95%	\$4,034.10	\$81,200	4.00%	\$396.00
2026	\$74,600	\$3,500	5.95%	\$4,230.45	\$85,000	4.00%	\$416.00

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
2025	\$65,700	1.64%	\$1,077.48	2.296%	\$1,508.47
2026	\$68,900	1.63%	\$1,123.07	2.282%	\$1,572.30

AUTOMOTIVE ALLOWANCE RATES

Year	Per KM Allowance	
	First 5,000km	Above 5,000km
2025	\$0.72/km	\$0.66/km
2026	\$0.73/km	\$0.67/km