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2011 Corporate Tax Rates

Tax Rates for CCPC	Small Business Income	General Active Business Income	Investment Income
General Corporate Rate	38%	38%	38%
Federal Abatement	-10%	-10%	-10%
Small Business Deduction	-17%		
Rate Reduction		-11.5%	
Refundable Tax			6.7%
TOTAL	11%	16.5%	34.7%

Tax Rates for General Corporations		General Active Business Income	Investment Income
General Corporate Rate		38%	38%
Federal Abatement		-10%	-10%
Small Business Deduction			
Rate Reduction		-11.5%	-11.5%
Refundable Tax			
TOTAL		16.5%	16.5%

Tax Rates for Provinces	Small Business Income	General Active Business Income	Investment Income
British Columbia	2.50%	10%	10%
Alberta	3%	10%	10%
Saskatchewan	4.50%	12%	12%
Manitoba	0%	12%	12%
Ontario	4.50%	12-11.5%	12-11.5%
Quebec	8%	11.9%	11.9%
New Brunswick	5%	11-10%	11-10%
Nova Scotia	4.50%	16%	16%
Prince Edward Island	1%	16%	16%
Newfoundland	5-4%	14%	14%

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