



JACQUES F. LIWANPO
CHARTERED ACCOUNTANT
CERTIFIED FINANCIAL PLANNER



Choose with confidence, get the CA and CFP advantage

Tax Info

November 2013

2013 Combined Corporate Tax Rates

	<u>Federal</u>	<u>Ontario</u>	<u>Combined</u>
Business			
First \$500,000	11.00%	4.50%	15.50%
Manufacturing	15.00	10.00	25.00
General	15.00	11.50	26.50
Personal service business	28.00	11.50	39.50
CCPC - Investment	34.67	11.50	46.17
Part IV	33.33		33.33