



business

Key Stats



Second highest small business concentration of major cities in Canada.

- Statistics Canada, December 2020



Calgary is the first municipality in Canada to allow small business customers to **start a new business** completely online.

- The City of Calgary, August 2018



Highest head office concentration of major cities in Canada.

- FP500 Database, 2021



In 2015, Calgary had the **highest research and development expenditures** among its Canadian peers: \$826 per capita.

- Deloitte, Benchmarking Calgary's Competitiveness, 2015

Canada's Competitive Business Climate



- Canada ranks **1st in Business Environment** in the G7 and G20
 - *The Economist Intelligence Unit, March 2019*
- Canada is the **easiest place to start a business** in the G20
 - *Doing Business in 2020 - The World Bank Group, March 2020*
- Canada has the **3rd lowest statutory corporate income tax rate** in the G7
 - *Finance Canada Analysis; OECD Tax Database, November 2019*
- Canada's welcoming and robust business environment puts it first among OECD countries for its **attractiveness for entrepreneurs**
 - *OECD Indicators of Talent Attractiveness, May 2019*
- Canadians enjoy one of the **highest standards of living** in the G20
 - *IMF, World Economic Outlook, October 2019*
- Canada ranks **2nd in Soundness of Banks** in the G20
 - *World Economic Forum, Global Competitiveness Index 2019-2020*
- Canada attracted the **second largest FDI flows per GDP ratio** in the G20 in 2014-2018
 - *United Nations Conference on Trade and Development (UNCTAD), 2019*
- Canada's talent pool is the **most highly educated** among OECD countries
 - *Education at a Glance, OECD, September 2019*

FDI Investment



For more information about **FDI Investment Projects** into Calgary visit our [Investment Map of Calgary](#).

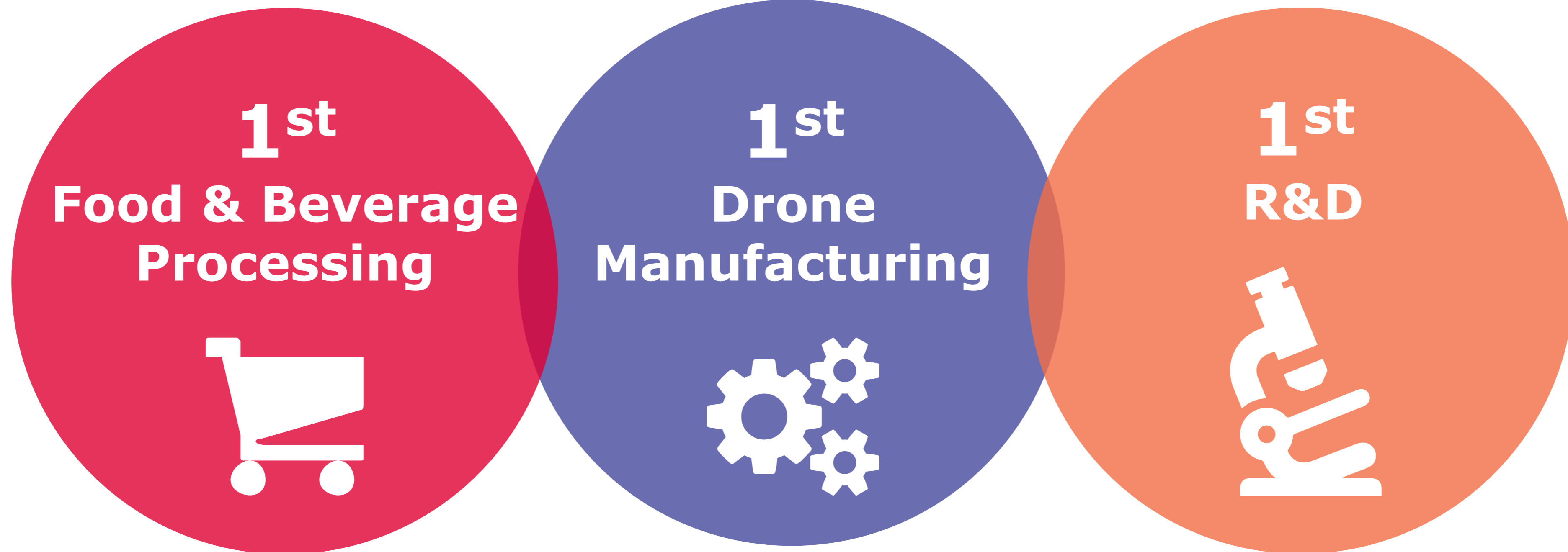
- 135 total projects in 2020.
- CAD\$19.15B of investment into Calgary since 2015.



Location Cost Advantage

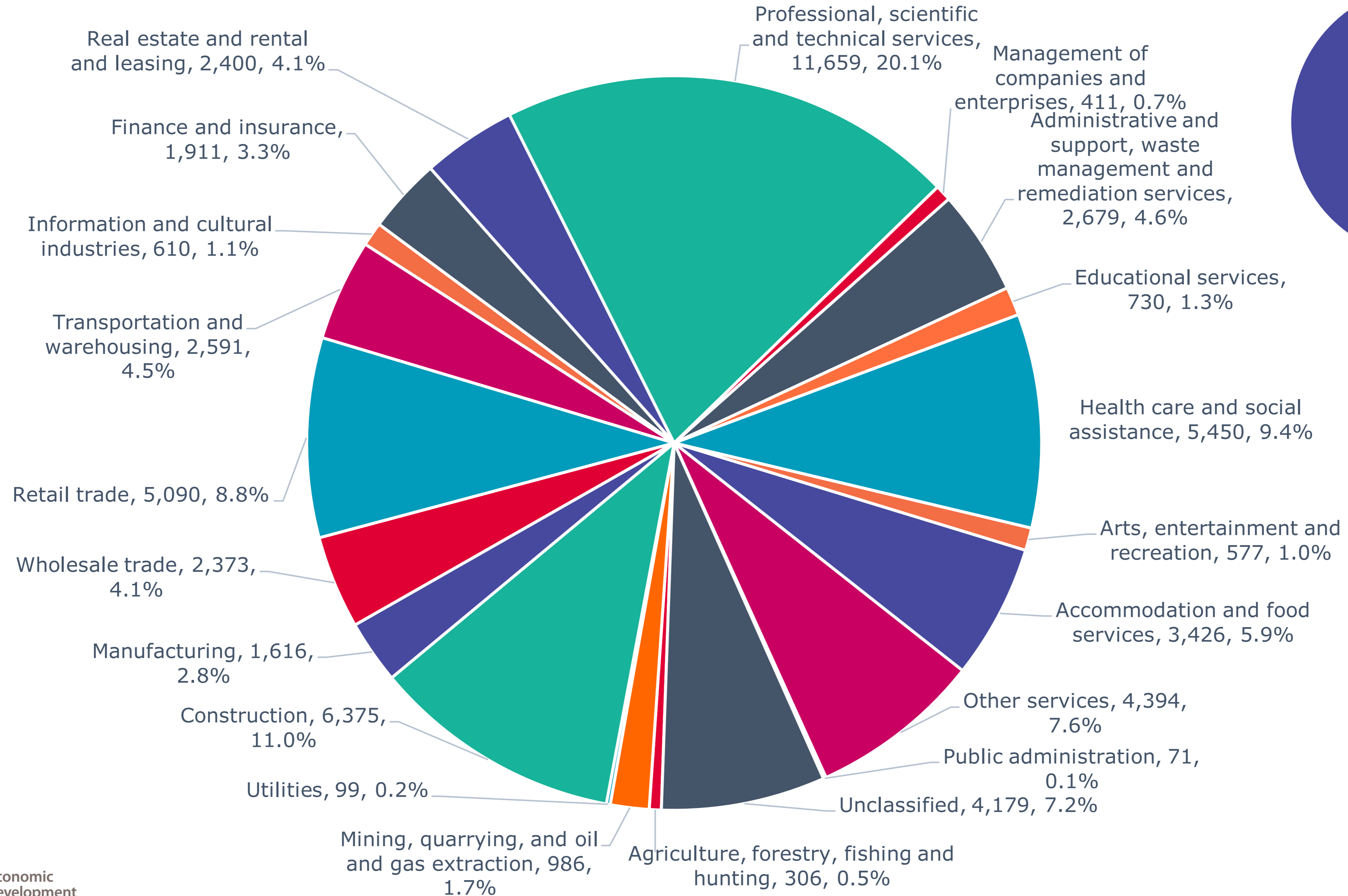


Calgary ranked **1st** in business cost competitiveness in sectors:



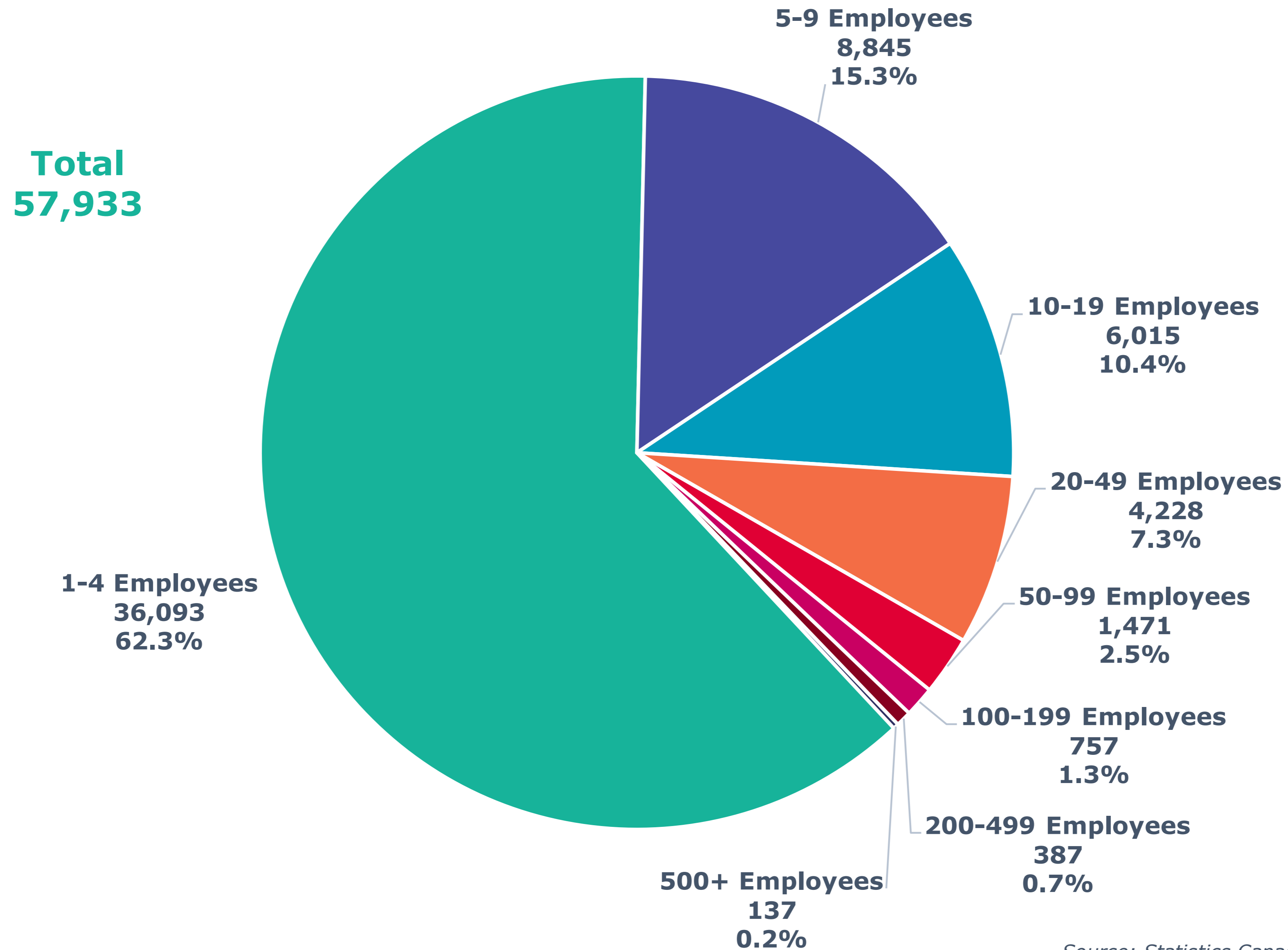
[Access the EY Calgary Location Cost Index Study \[External Link\]](#)

Calgary CMA Businesses by Industry



All Industries
57,933

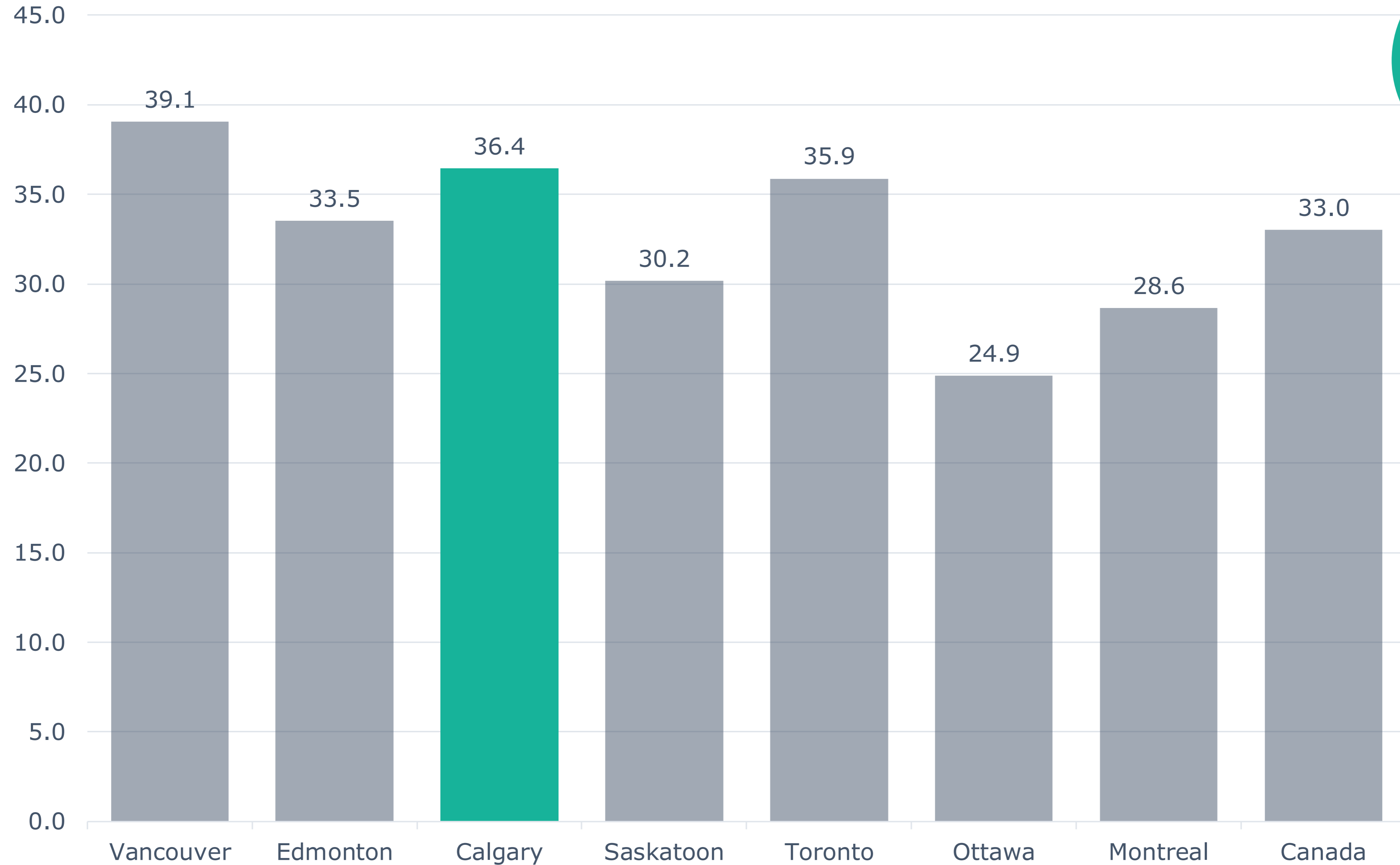
Calgary CMA Business Establishments by Number of Employees



Total
57,933

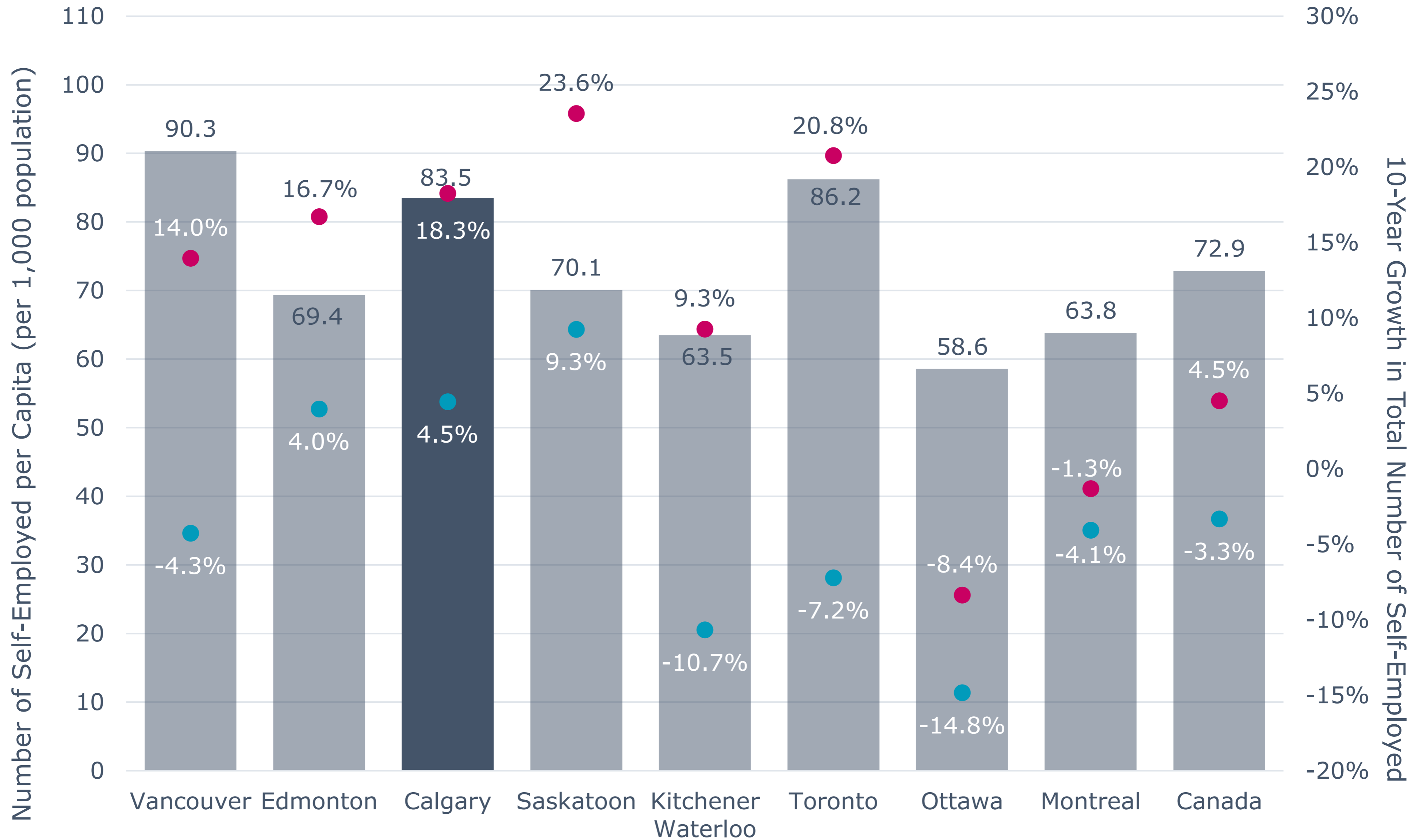
All Industries
57,933
Small Business (1-49)
55,181

Small Business per Capita Across Canada



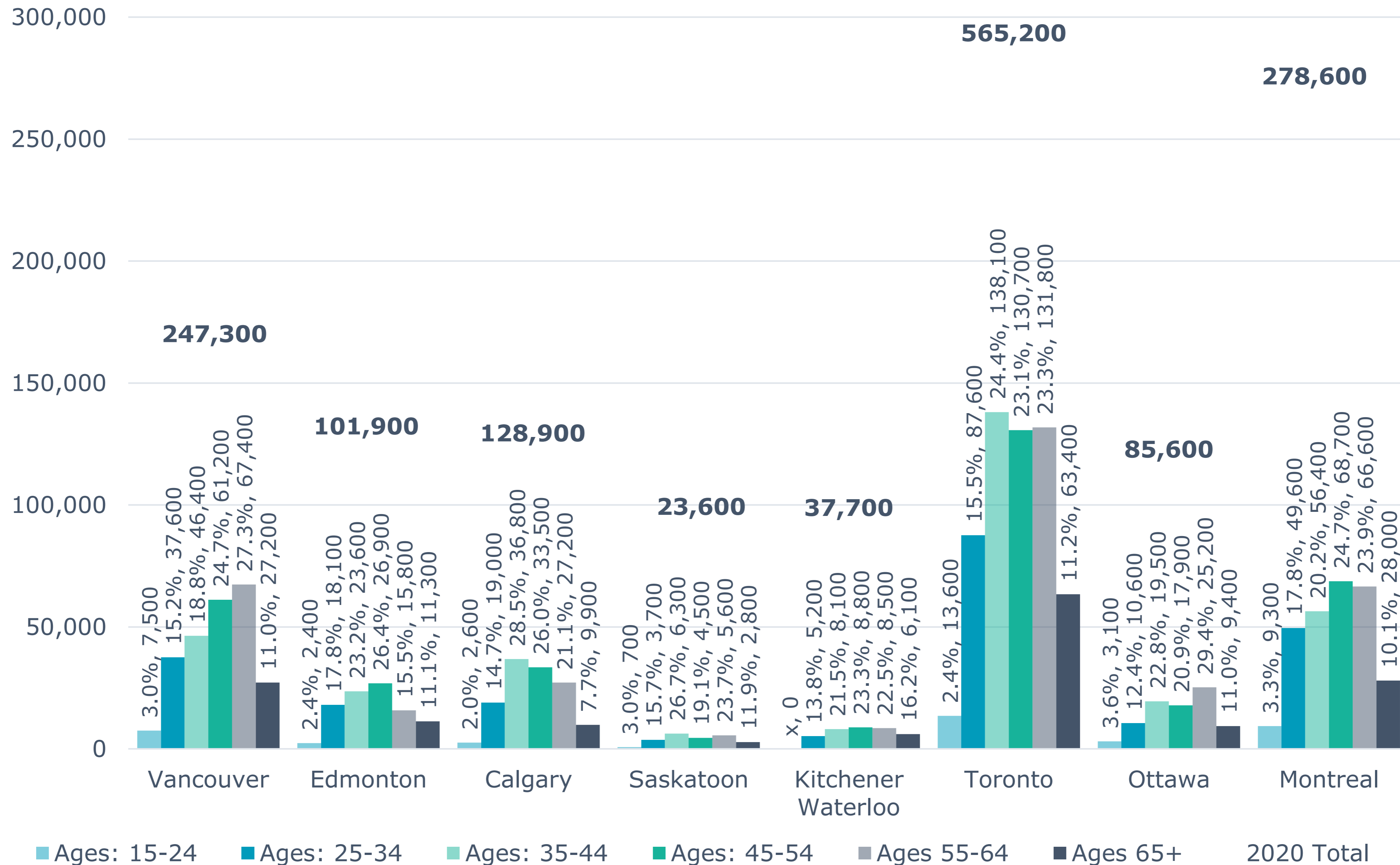
Second highest small business concentration

Self-Employed per Capita and 10-Year Growth

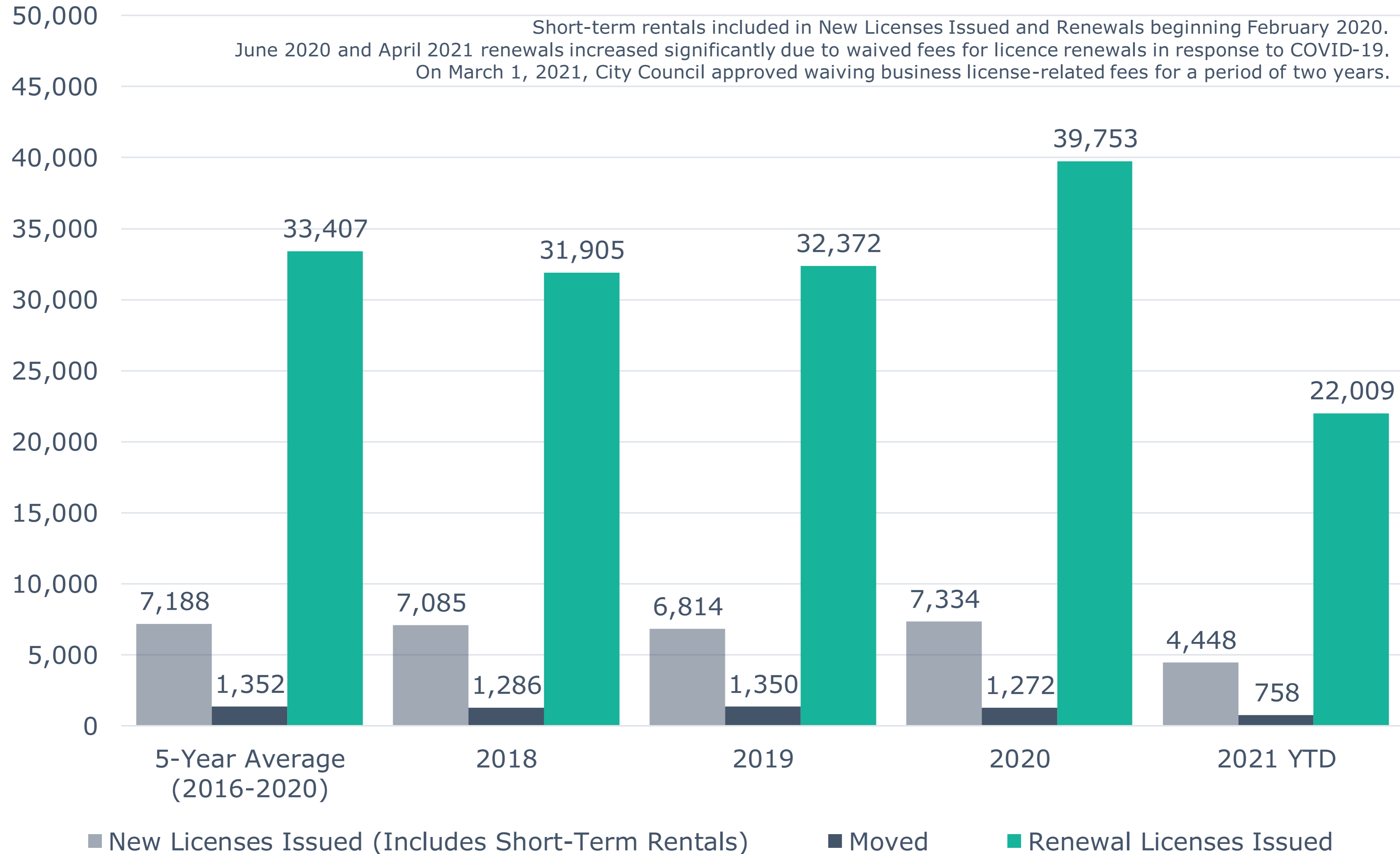


■ Self-Employed per Capita (per 1,000 population) ● 2020 Growth Rate ● 10-Year Total Growth (2010-2020)

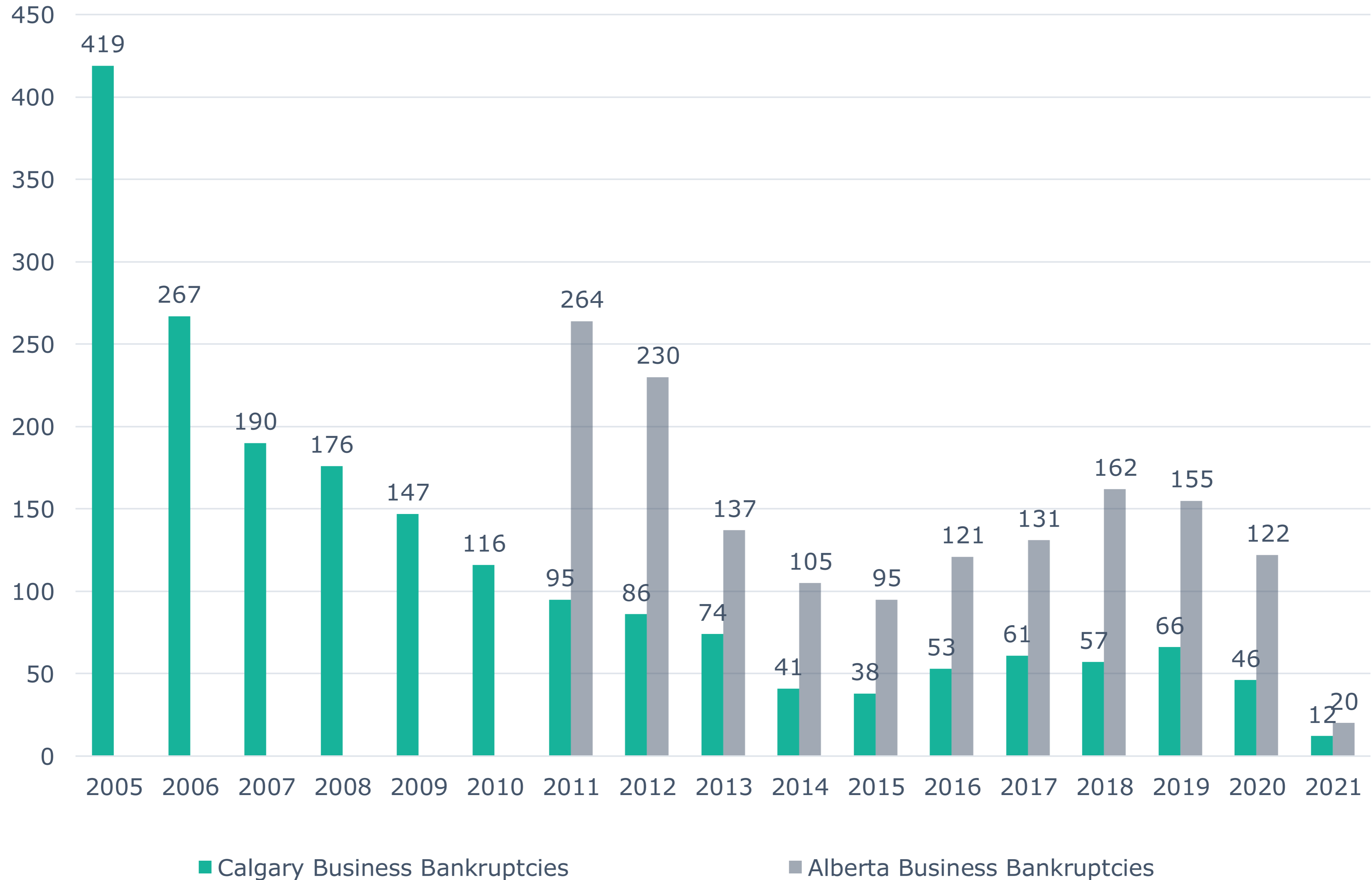
Number of Self-Employed by Age Group



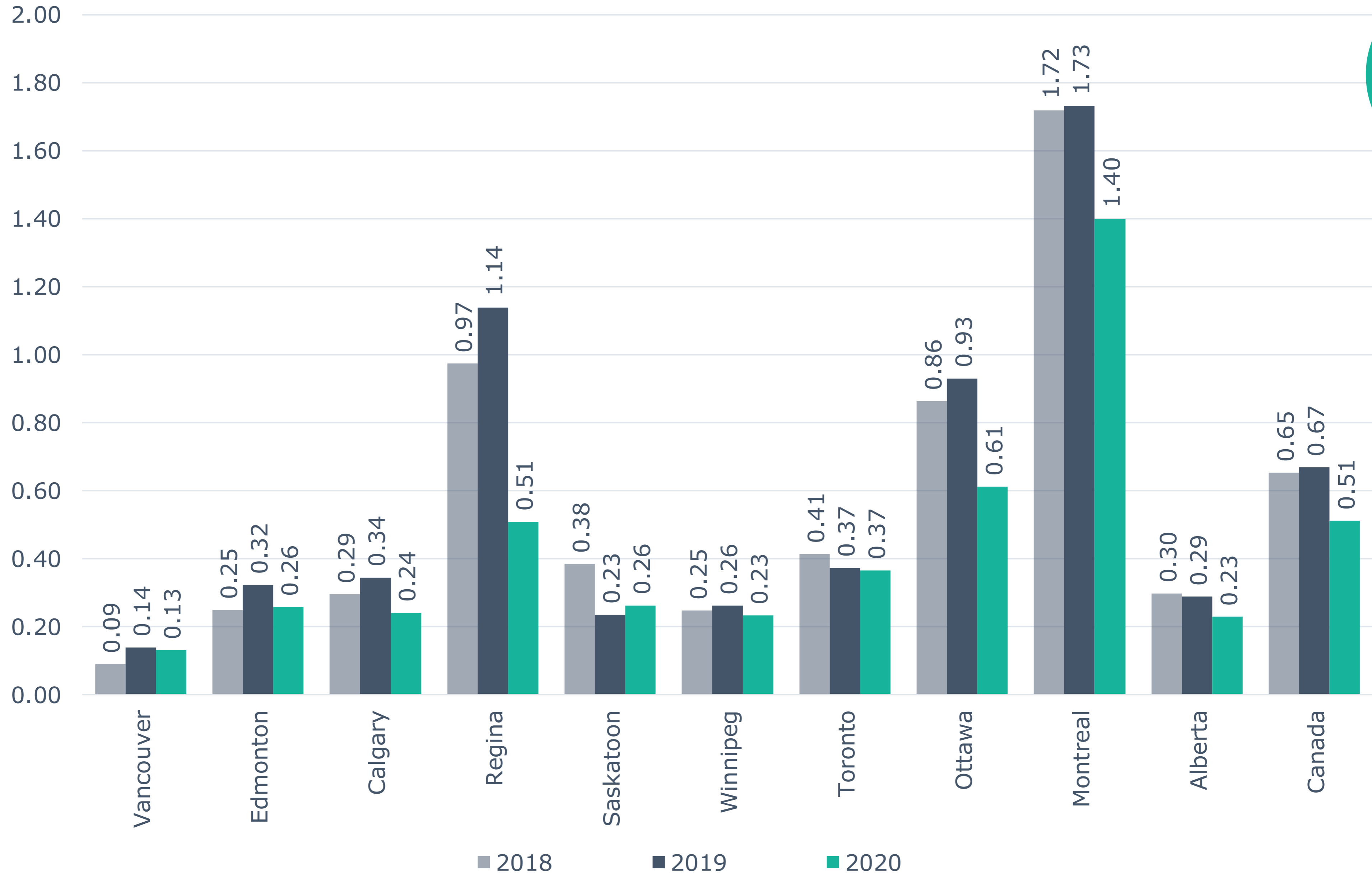
City of Calgary Business Licenses



Calgary and Alberta Business Bankruptcies

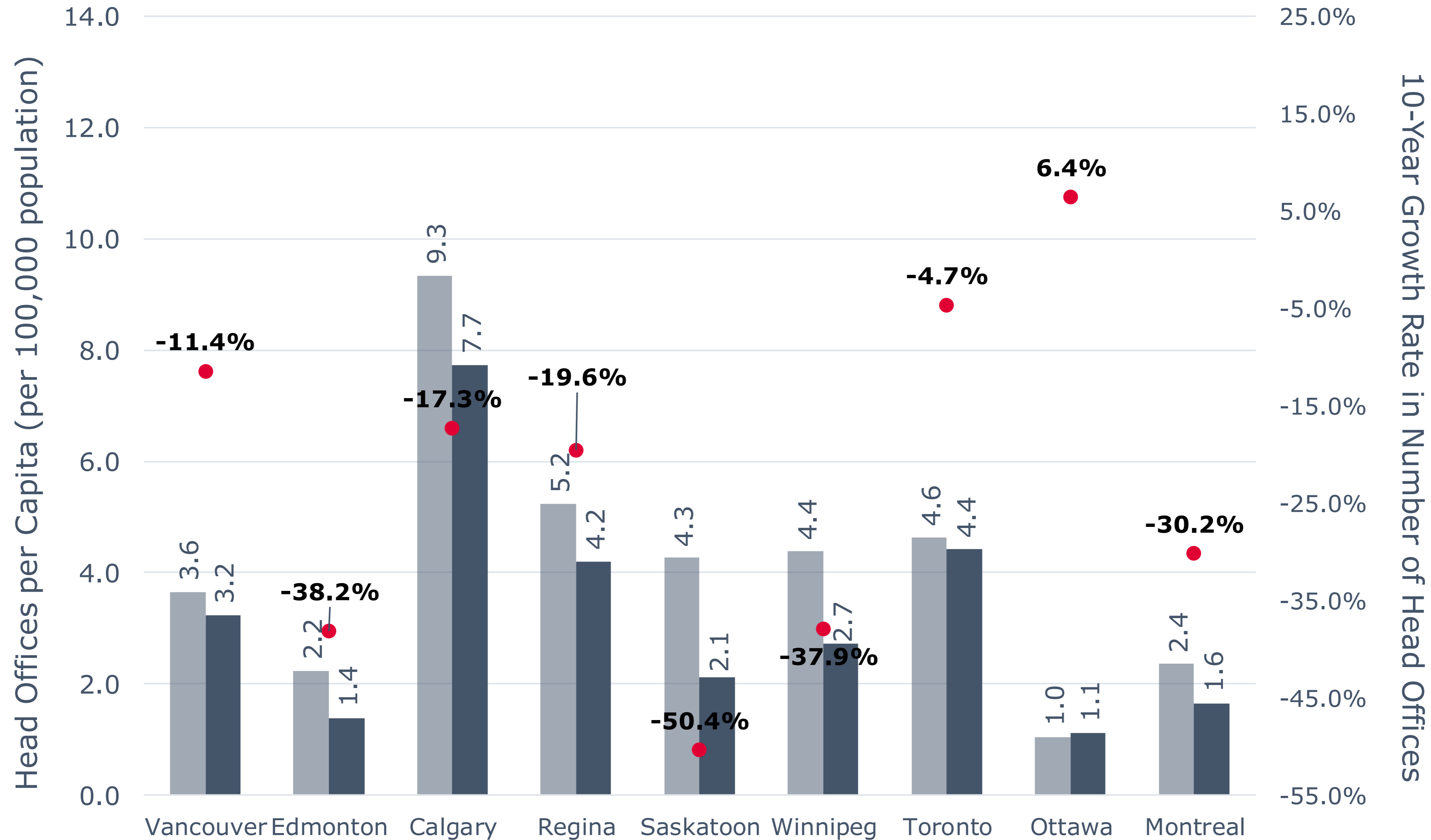


Business Bankruptcy Rates Across Canada



Low business
bankruptcy
rates

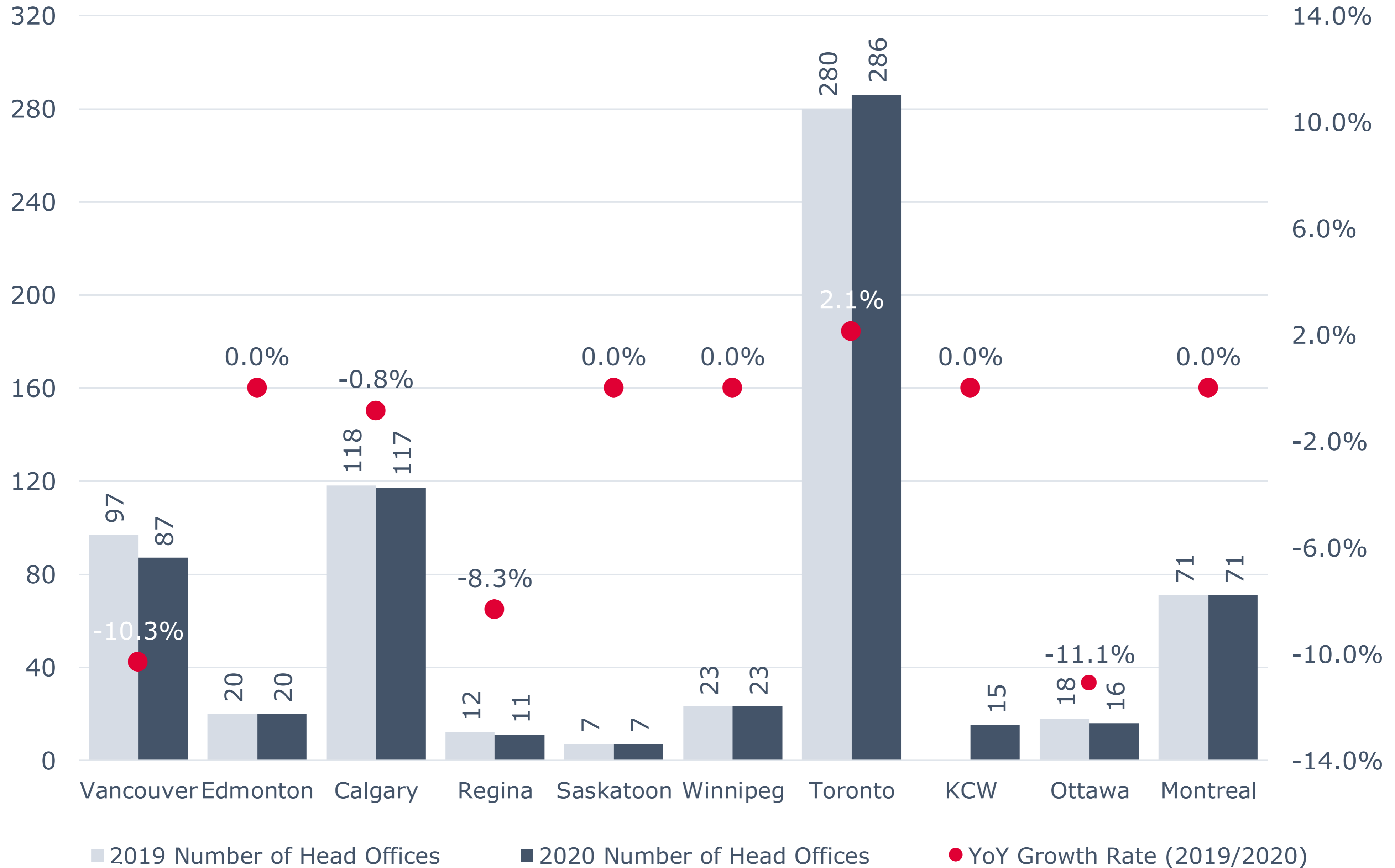
Head Offices per Capita Across Canada



Highest HQ Concentration in Canada

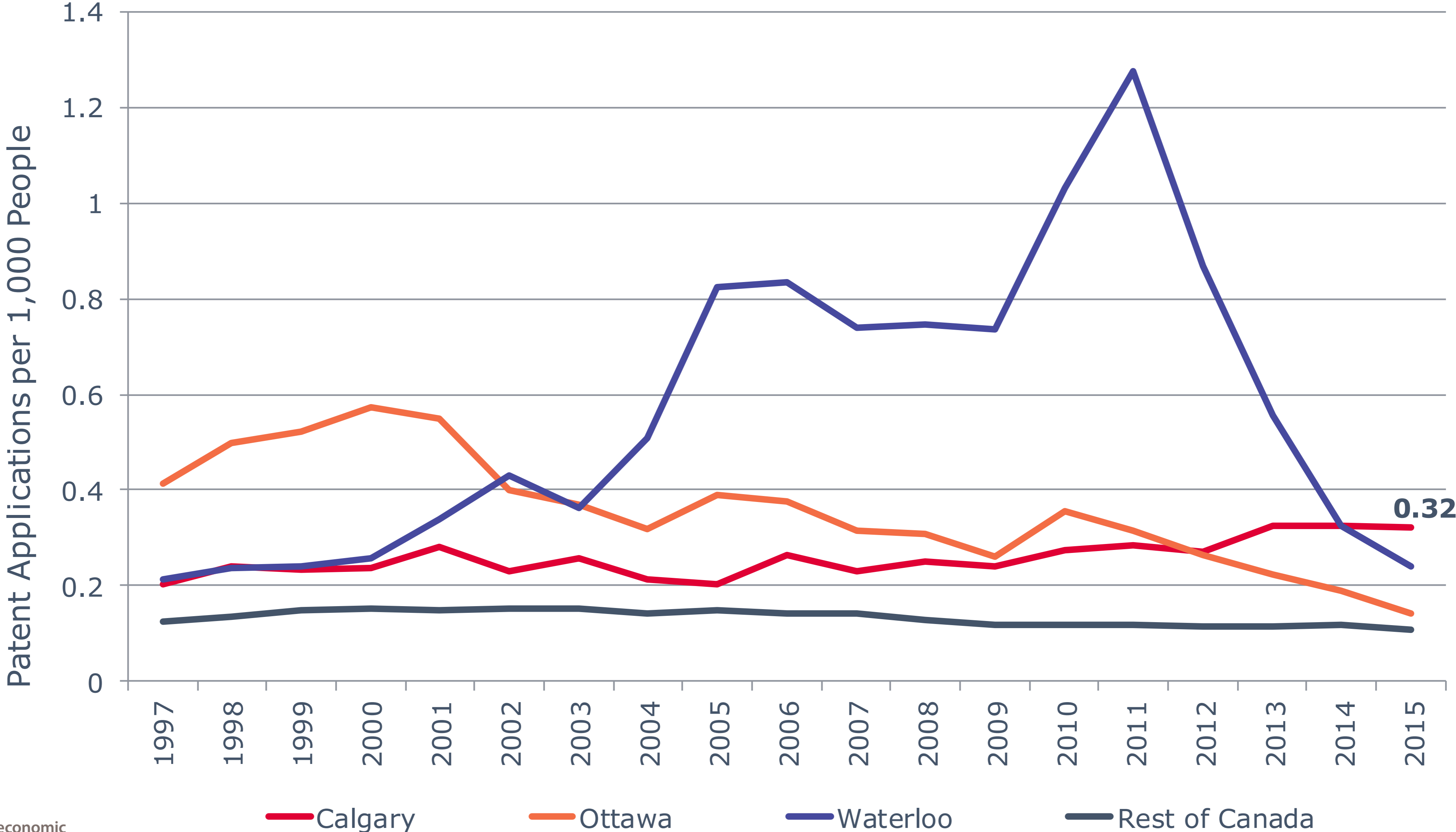
■ 2010 Head Offices per Capita ■ 2020 Head Offices per Capita ● 10-Year Per Capita Growth Rate (2010 - 2020)

Number of Head Offices Across Canada

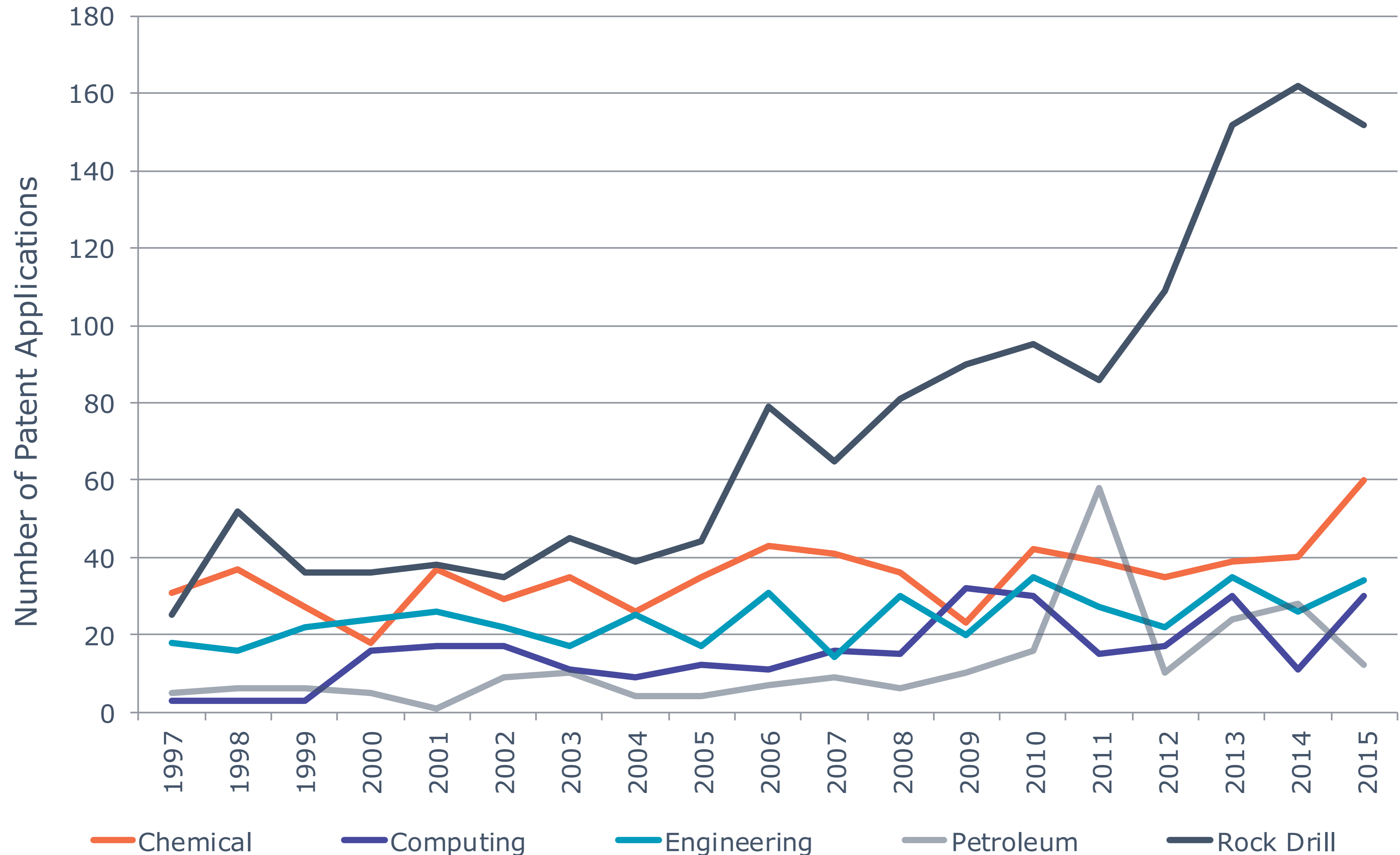


Patents per 1,000 People Census Metropolitan Areas Across Canada

Highest Patents per Capita in 2015



Number of Calgary Patent Applications



Taxes Across Canada



	Calgary / Alberta	Vancouver / British Columbia	Edmonton / Alberta	Saskatoon / Saskatchewan	Winnipeg / Manitoba	Toronto / Ontario	Ottawa / Ontario	Montreal / Quebec	Halifax / Nova Scotia
2019 Marginal Effective Tax Rates (METR) for Select Cities [^]	38.4%	39.1%		36.4%	46.8%	36.8%		43.9%	43.9%
Provincial Sales Tax	0%	7%	0%	6%	6% (on July 1, 2020)	8%	8%	9.975%	15%
2020 Provincial Personal Income Tax	10% - 15%	5.06% - 20.5%	10% - 15%	10.5% - 14.5%	10.8% - 17.4%	5.05% - 13.16%	5.05% - 13.16%	15% - 25.75%	8.79% - 21%
2020 Provincial Corporate Income Tax (General)	8%¹	12%	8% ¹	12%	12%	11.5%	11.5%	11.6%	16.0%
2020 Provincial Corporate Income Tax (Small Business)	2.0%	2.0%	2.0%	0.0% ²	0.0%	3.2%	3.2%	8.0%	3.0%
2019 Provincial Payroll Tax (Employer Health Tax)	0%	1.95% or 2.925%	0%	0%	2.15% or 4.3%	1.95%	1.95%	4.26% or 1.25% / 1.7%	0%
2019 Health Care Premiums (Annual)	\$0	\$0 - \$900	\$0	\$0	\$0	\$0 - \$900	\$0 - \$900	\$0 - \$636	\$0
**Provincial Gasoline Tax (Federal Excise Tax is 10¢/L)	13¢/L	27.0¢/L	13¢/L	15¢/L	14¢/L	14.7¢/L	14.7¢/L	19.2¢/L	15.5¢/L
**Federal & Provincial Carbon Taxes on Gasoline (\$20 per tonne = 4.42 cents per litre) (\$30 per tonne = 6.63 cents per litre)	6.63¢/L	8.89¢/L	6.63¢/L	6.63¢/L	6.63¢/L	6.63¢/L	6.63¢/L	4.92¢/L	0.94¢/L
2019 Land Transfer Tax	\$50 + 0.02%	1% < \$200K + 2% \$200K<>\$2M + 3% > \$2M + 2% > \$3M (Residential) + 20% Foreign Purchasers (Residential)	\$50 + 0.02%	0.3%	\$109 + 0.5% \$30K<>\$90K + 1% \$90K<>\$150K + 1.5% \$150K<>\$200K + 2% > \$200K	\$80 + 0.5% < \$55K + 1% \$55K<>\$250K + 1.5% \$250K<>\$400K + 2% > \$400K + 0.5% > \$2M (1 or 2 Unit Family Dwelling) + 15% (Foreign Purchasers)	0.5% < \$55K + 1% \$55K<>\$250K + 1.5% \$250K<>\$400K + 2% > \$400K + 0.5% > \$2M (1 or 2 Unit Family Dwelling) + 15% (Foreign Purchasers)	0.5% < \$50.9K + 1% \$50.9K<>\$254.4K + 1.5% > \$254.4K + 0.5% \$508.7K<>\$1.0174M + 1% > \$1.0174M	\$100 + up to 1.5%

1. Effective July 1, 2020.

2.Saskatchewan lowered its small business tax from 2.0% to 0% effective October 1, 2020.

[^]Business Tax Burdens in Canada's Major Cities: The 2019 Report Card, C.D. Howe, April 23, 2020

*Alberta's carbon tax was repealed on May 30, 2019. A minimum carbon charge of \$30/tonne will be effective April 2020 for all provinces according to the federal government's carbon pricing plan.

Alberta, Manitoba, Ontario and Saskatchewan intend to challenge the Federal Government's authority to impose a carbon tax.

**Fuel Consumption Taxes in Canada, Natural Resources Canada; Backgrounder: Fuel Charge Rates in Listed Provinces and Territories, Department of Finance Canada;

Nova Scotia operates under a provincial Cap-and-Trade program, the figures listed in the table are estimated costs.

Sources: Government of Alberta, Government of British Columbia, Government of Ontario, Government of Quebec,

Government of Saskatchewan, Government of Manitoba, PwC Tax Facts and Figures, Canada 2020

Estimated Commercial Property Taxes per \$1,000 of Assessment

Low
commercial
property
taxes

