



**business**

# Key Stats



**Second highest small business** concentration of major cities in Canada.

- Statistics Canada, 2017



Calgary ranked #3 of the top 10 large North American Cities of the Future for **business friendliness**.

- fDi American Cities of the Future, 2017/18



**Highest head office** concentration of major cities in Canada.

- FP500 Database, 2018



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 **1<sup>st</sup> in Business Environment** in the G7 and G20
  - *The Economist Intelligence Unit, September 2017*
- Canada is the **easiest place to start a business** in the G20
  - *World Bank, Doing Business 2018*
- Canada offers the **lowest total effective tax rate\*** of the G7
  - *\*Sum of profit taxes, labour taxes and other taxes, PriceWaterhouseCoopers, Paying Taxes 2017*
- Canada offers one of the **most generous R&D tax incentives** in the G7
  - *OECD Science, Technology and Industry Scoreboard 2017*
- Canada ranks **1<sup>st</sup> in potential for investment and growth** in its economic infrastructure
  - *Global Infrastructure Investment Index, ARCADIS NV Consulting, May 2016*
- Canada ranks **1<sup>st</sup> in Soundness of Banks** in the G7 and 2<sup>nd</sup> in the world
  - *Soundness of Banks World Rank, Global Competitiveness Report, 2017-2018*
- Canada attracted the **most FDI flows per capita** in the G7 in 2007-2016
  - *United Nations Conference on Trade and Development (UNCTAD)*
- Canada ranks **2<sup>nd</sup> in Entrepreneurship** of the G7
  - *Global Entrepreneurship Index 2017, The Global Entrepreneurship and Development Institute, November 13, 2016*
- Canada's talent pool is the **most highly educated** among OECD countries
  - *Education at a Glance, OECD, September 2017*
- Canada **tops the G20 in overall prosperity** of its citizens
  - *Legatum Prosperity Index 2017*

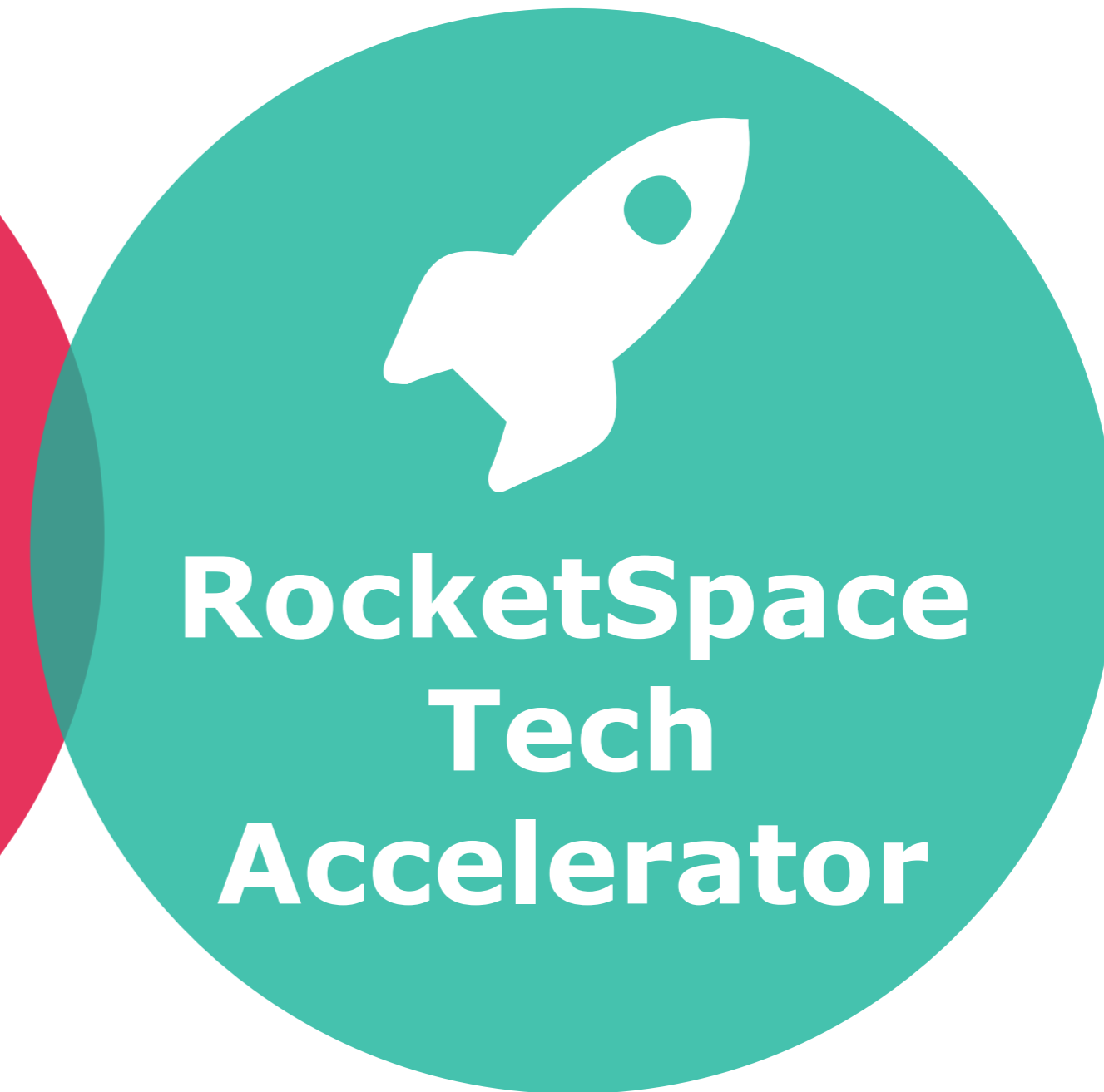
# Investment into Calgary



**Amazon.com  
Distribution  
Centre**



**Mission  
Produce**



**RocketSpace  
Tech  
Accelerator**

# FDI Investment into Calgary



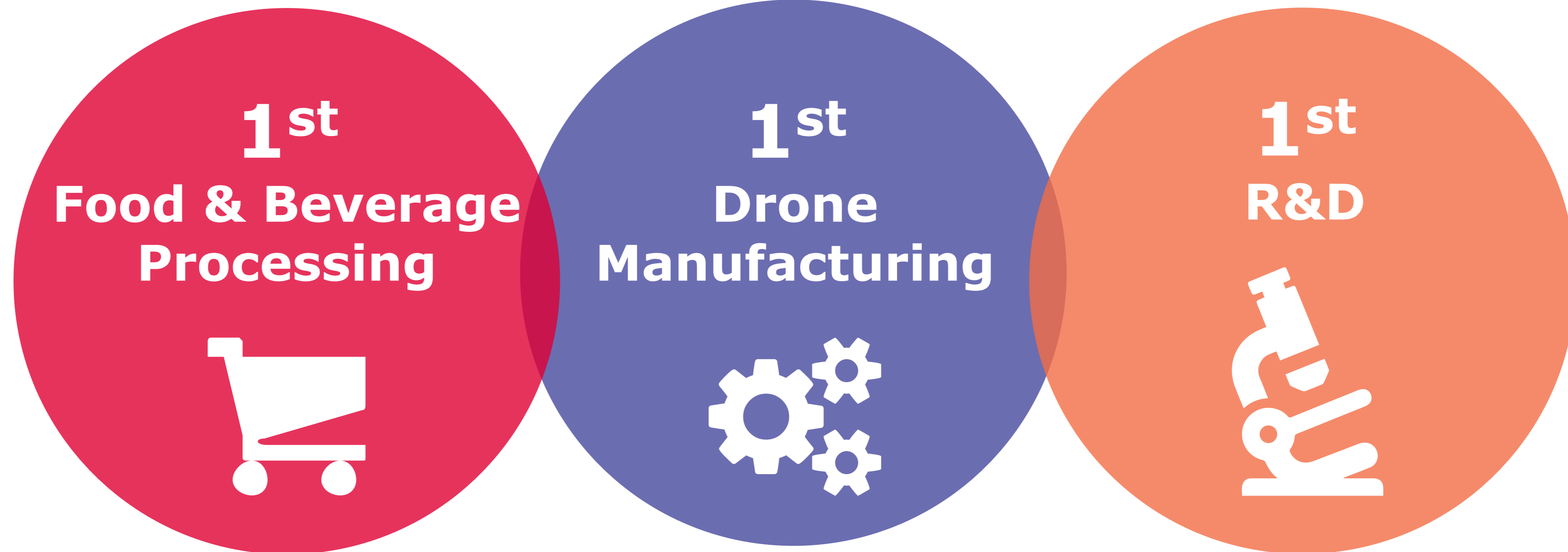
| 2017 Calgary FDI Investments | (\$Million) | Jobs Created | Industry Sector        | Project Date   |
|------------------------------|-------------|--------------|------------------------|----------------|
| Amazon.com                   | \$172.15    | 750          | Consumer Products      | October 2017   |
| Mission Produce              | \$52.58     | 76           | Food & Tobacco         | May 2017       |
| Regus Canada                 | \$44.95     | 7            | Real Estate            | May 2017       |
| Uber Technologies            | \$12.65     | 38           | Software & IT services | April 2017     |
| Green Cat Renewables         | \$7.26      | 8            | Business Services      | March 2017     |
| Berkana Resources            | \$5.88      | 50           | Software & IT services | May 2017       |
| Viiz                         | \$4.38      | 217          | Business Services      | September 2017 |
| RocketSpace                  | \$1.13      | 9            | Business Services      | May 2017       |

Source: fDi Markets; Global Affairs Canada

# Location Cost Advantage

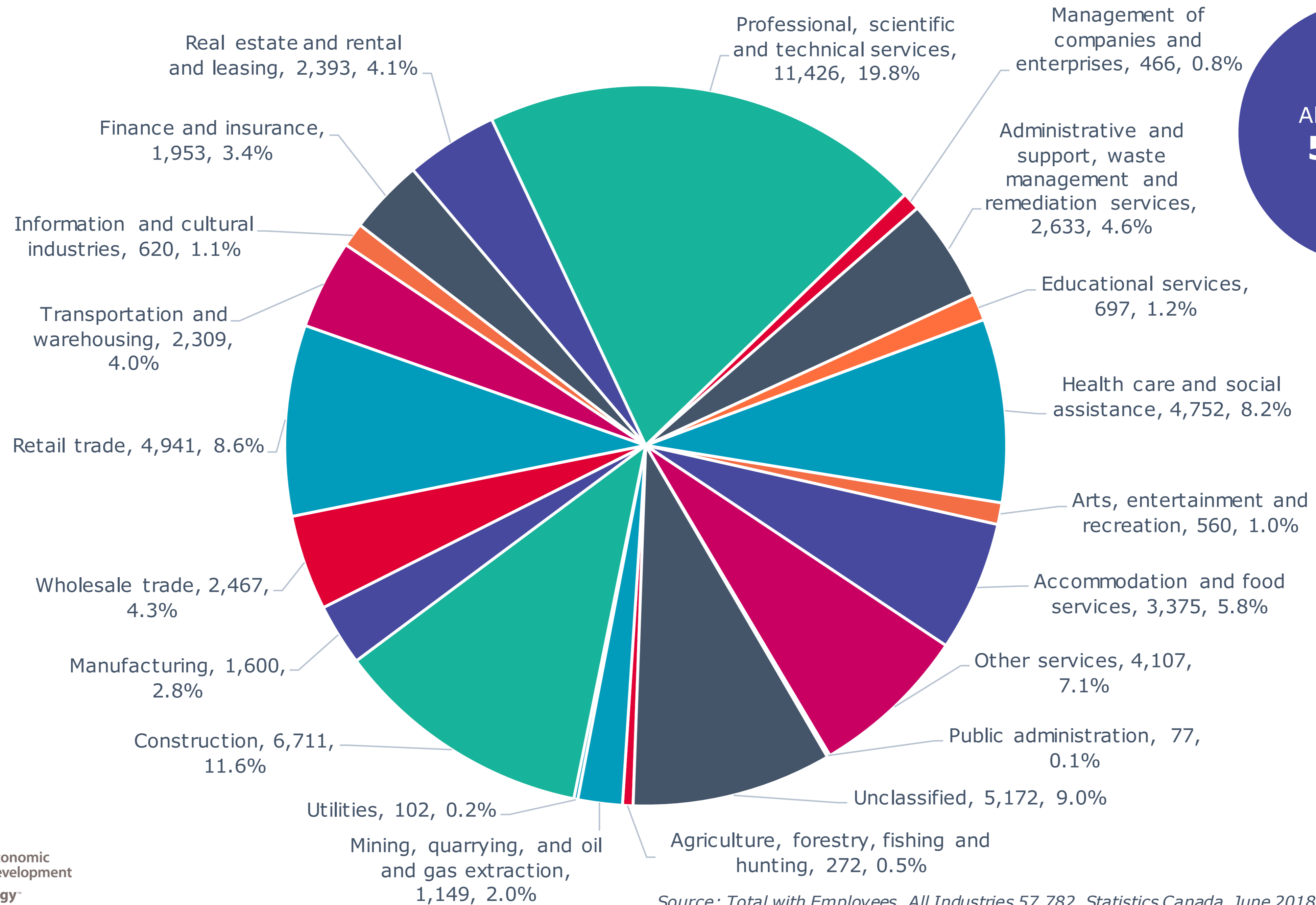


Calgary ranked **1<sup>st</sup>** in business cost competitiveness in sectors:



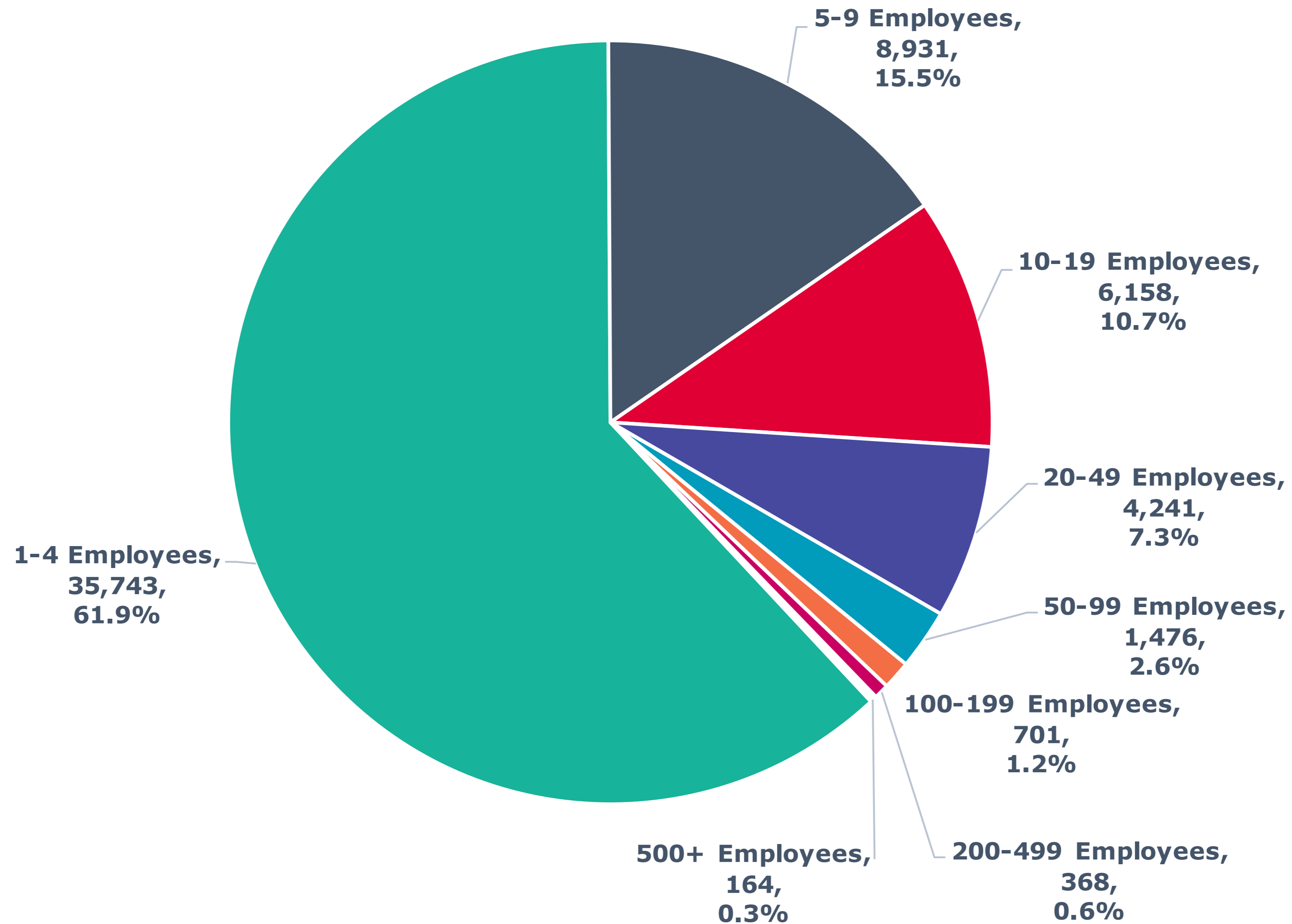
[Access the EY Calgary Location Cost Index Study \[External Link\]](#)

# Calgary CMA Businesses by Industry



All Industries  
**57,782**

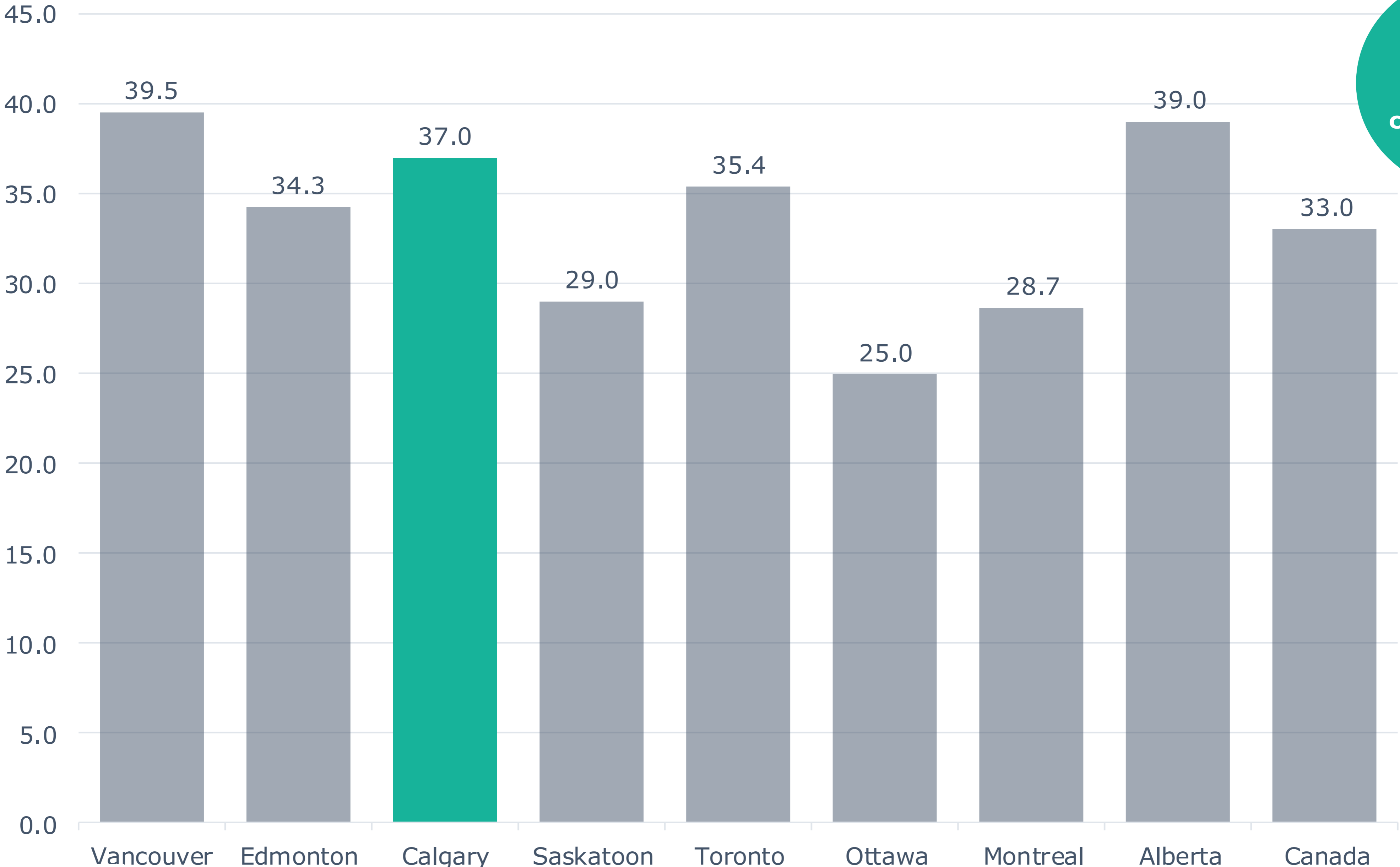
# Calgary CMA Business Establishments by Number of Employees



All Industries  
**57,782**  
Small Business (1-49)  
**55,073**

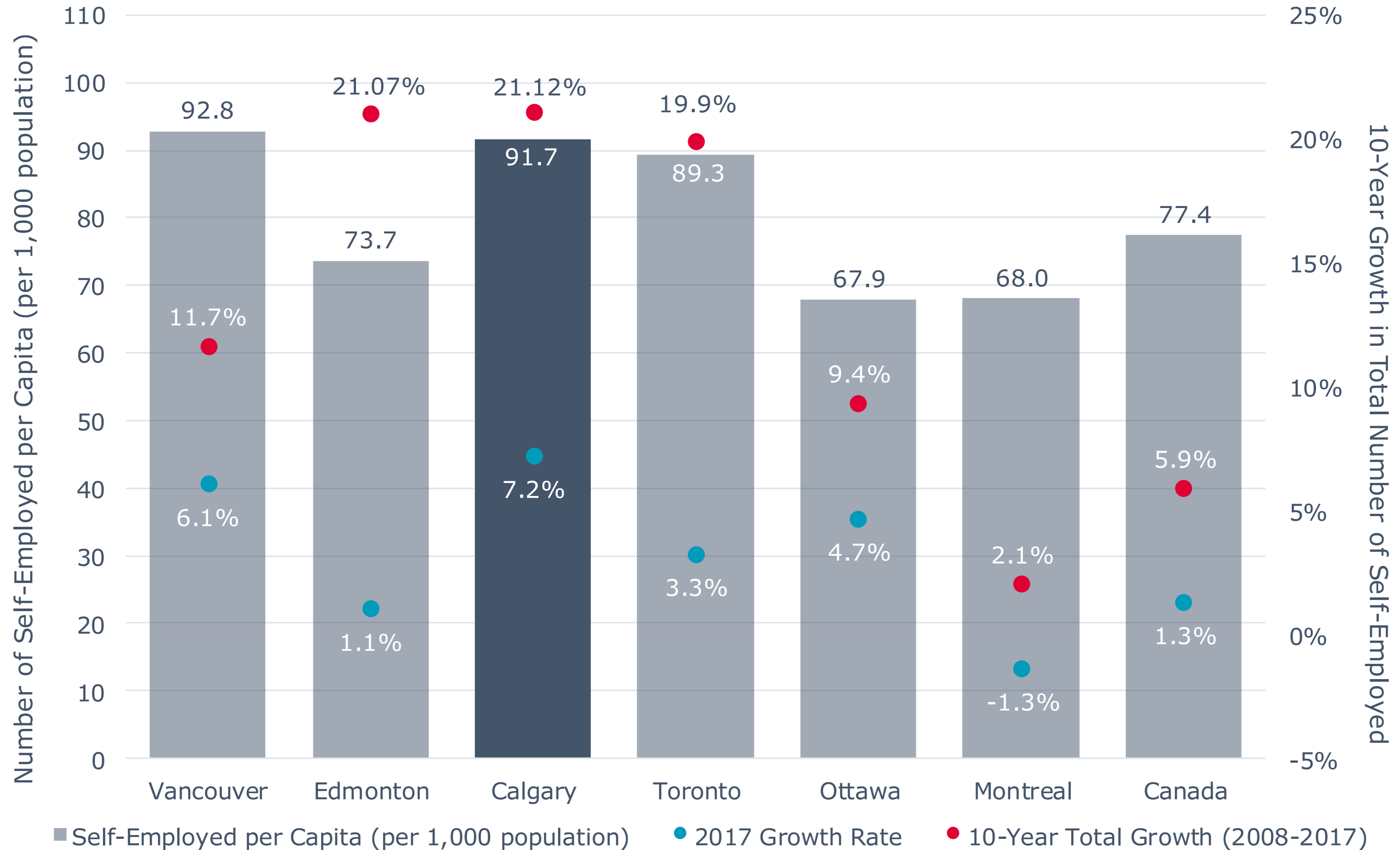


# Small Business per Capita Across Canada

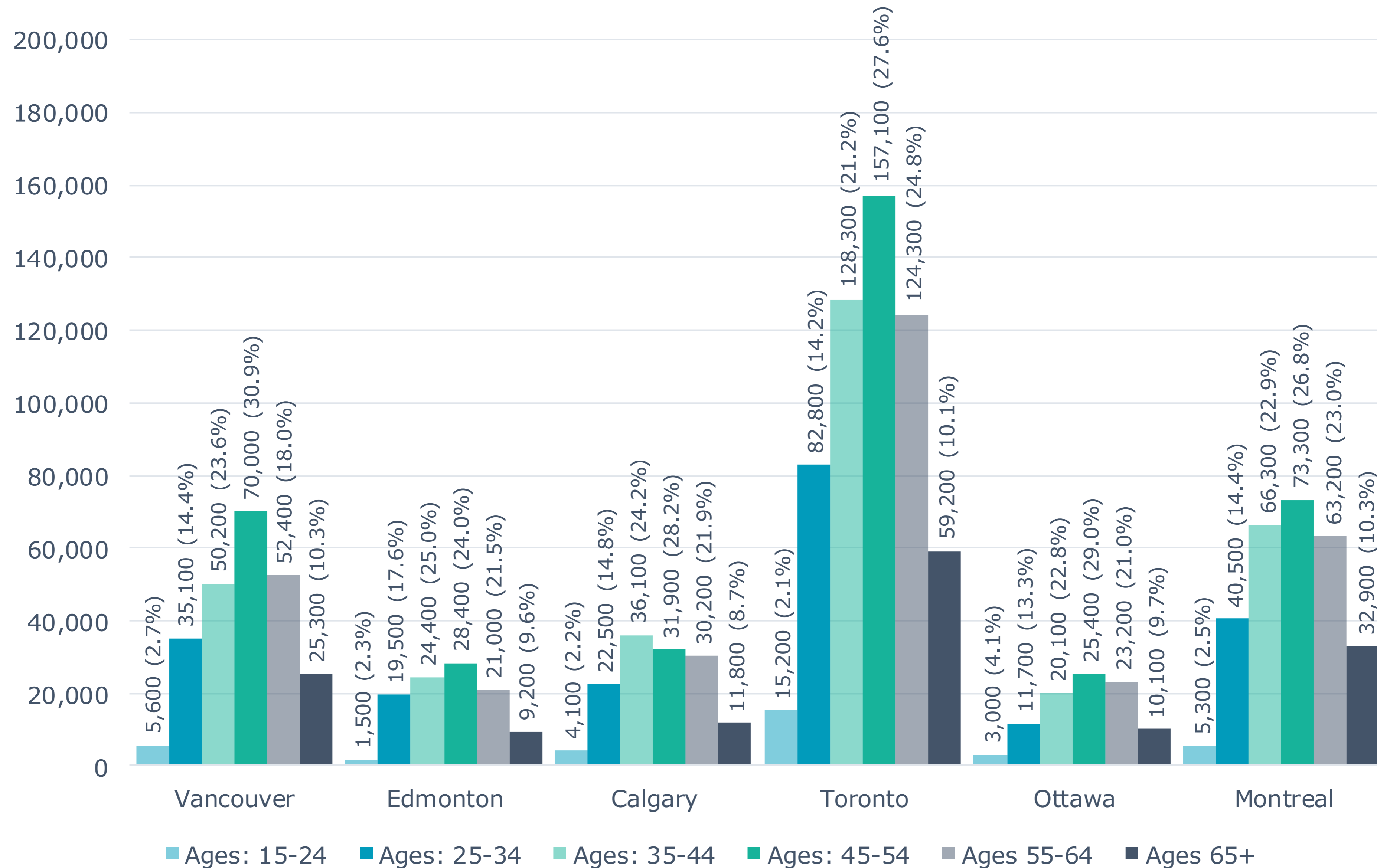


Second highest small business concentration

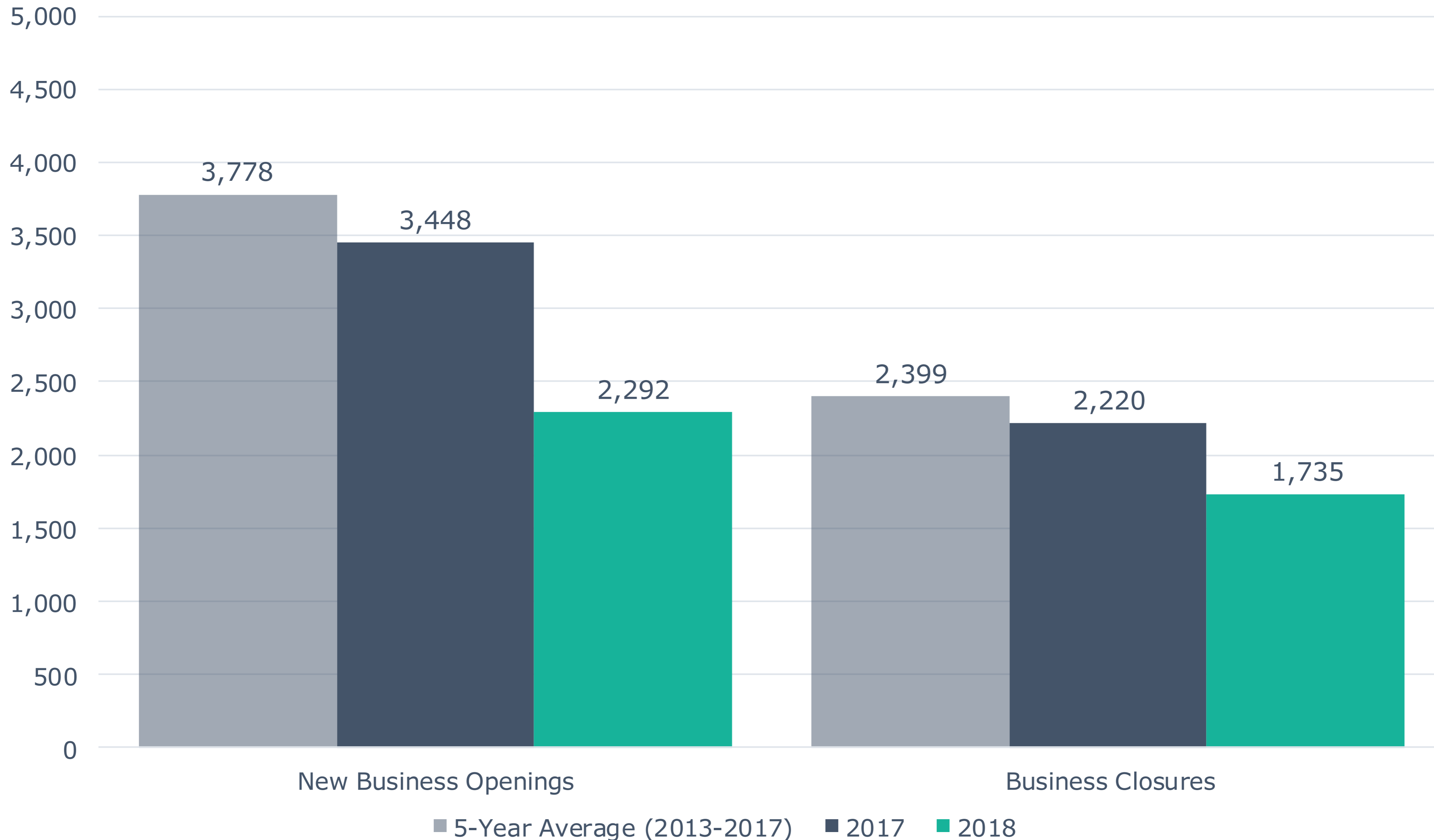
# Self-Employed per Capita and 10-Year Growth



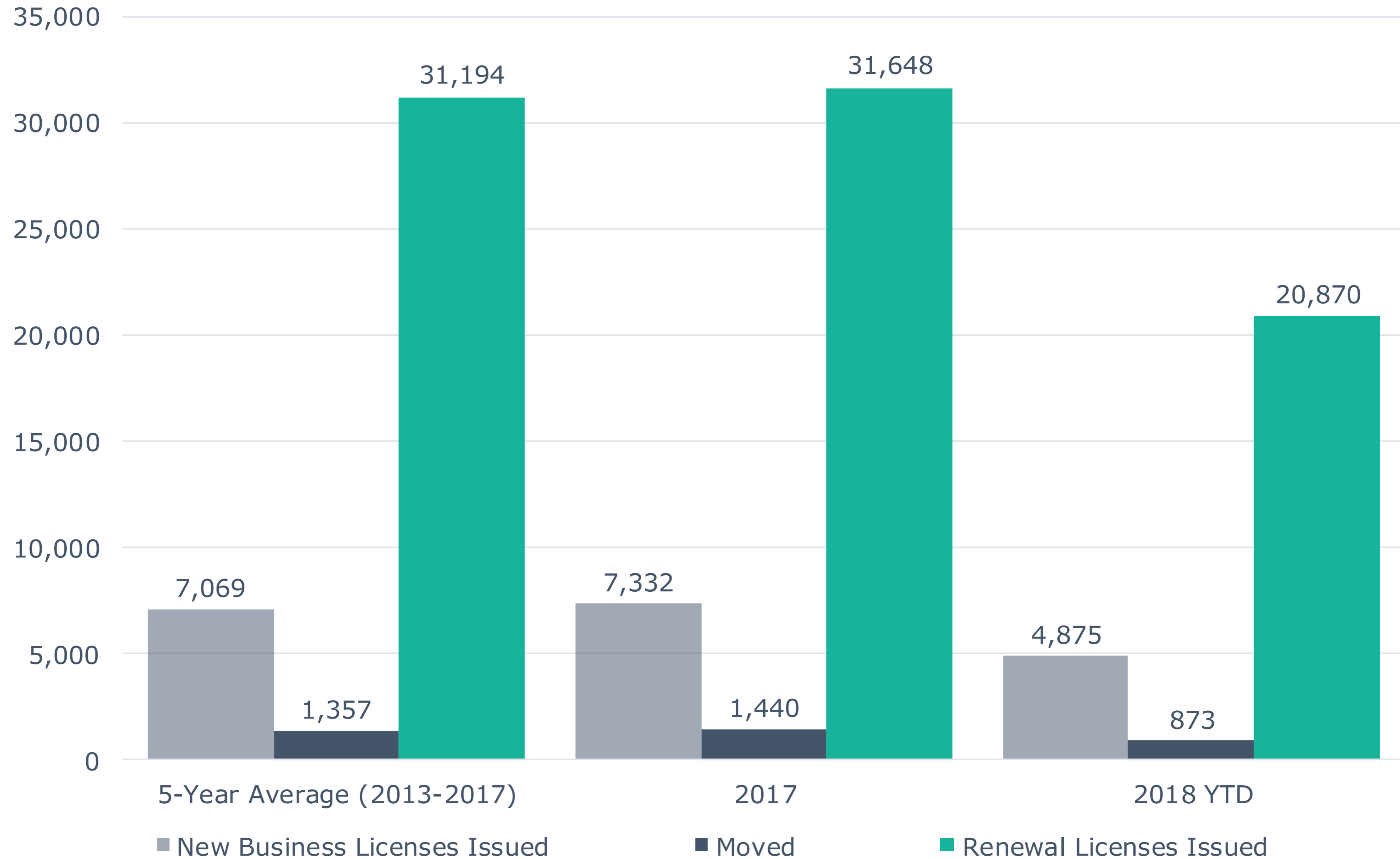
# Number of Self-Employed by Age Group



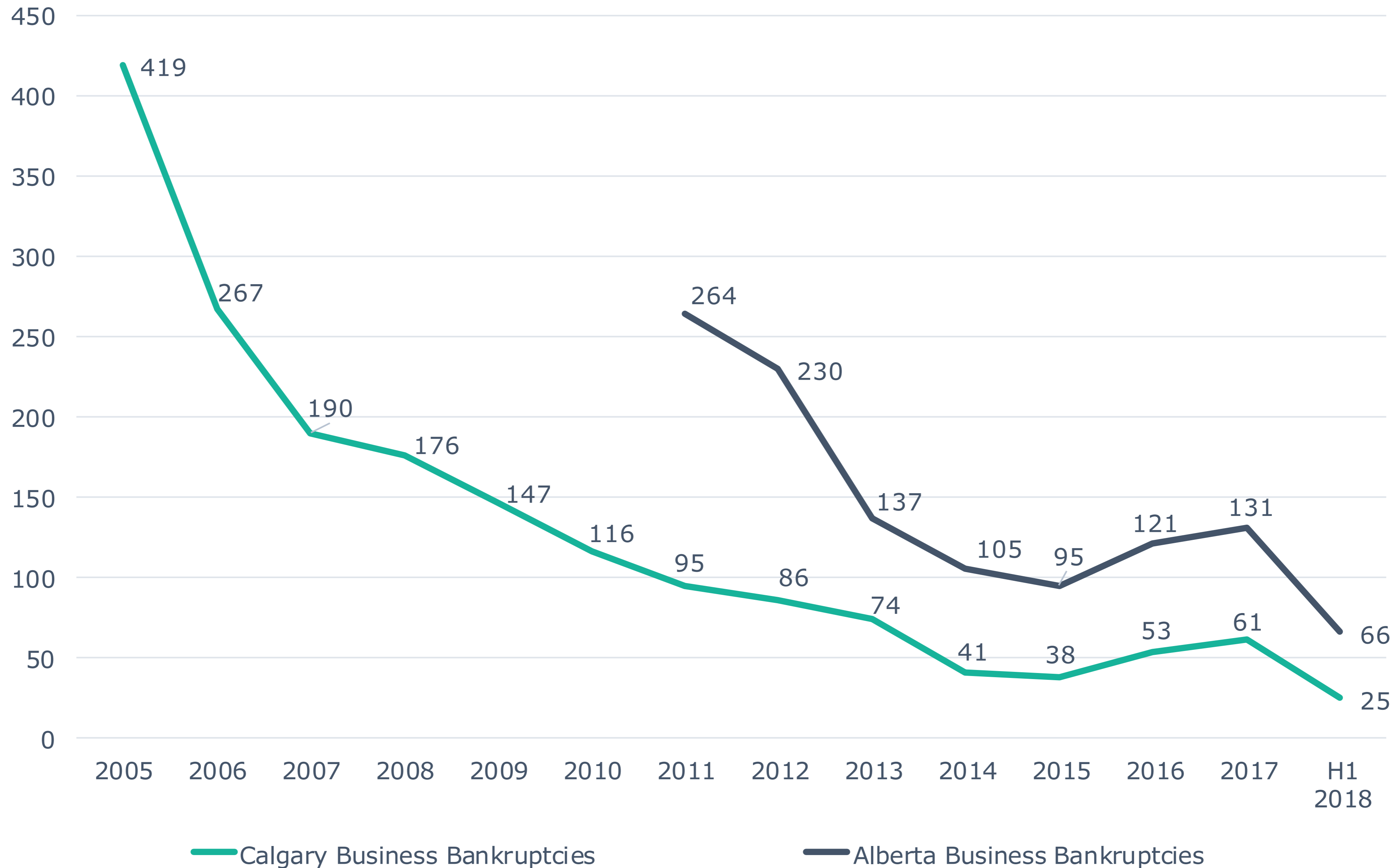
# City of Calgary Business Openings and Closures



# City of Calgary Business Licenses

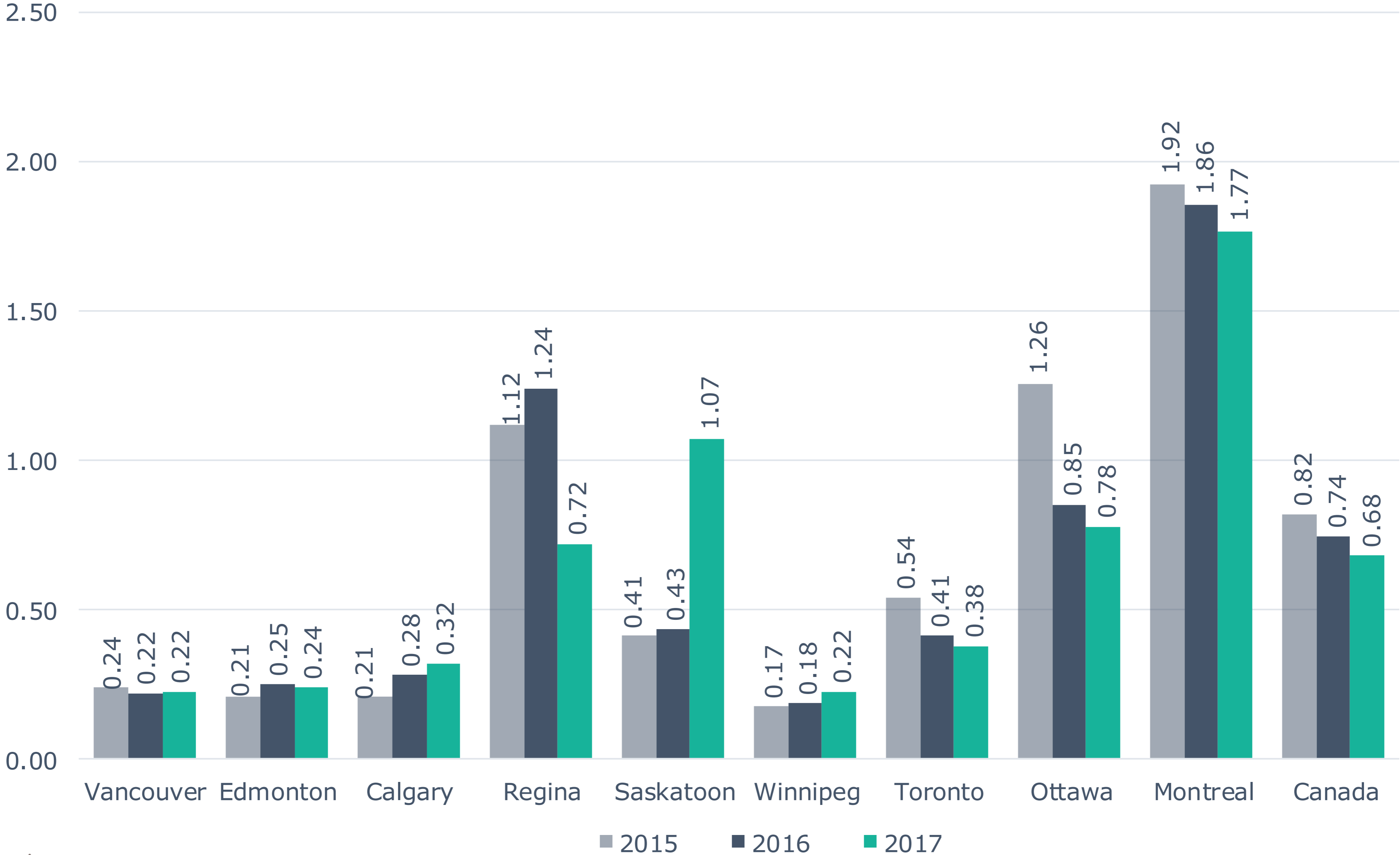


# Calgary and Alberta Business Bankruptcies



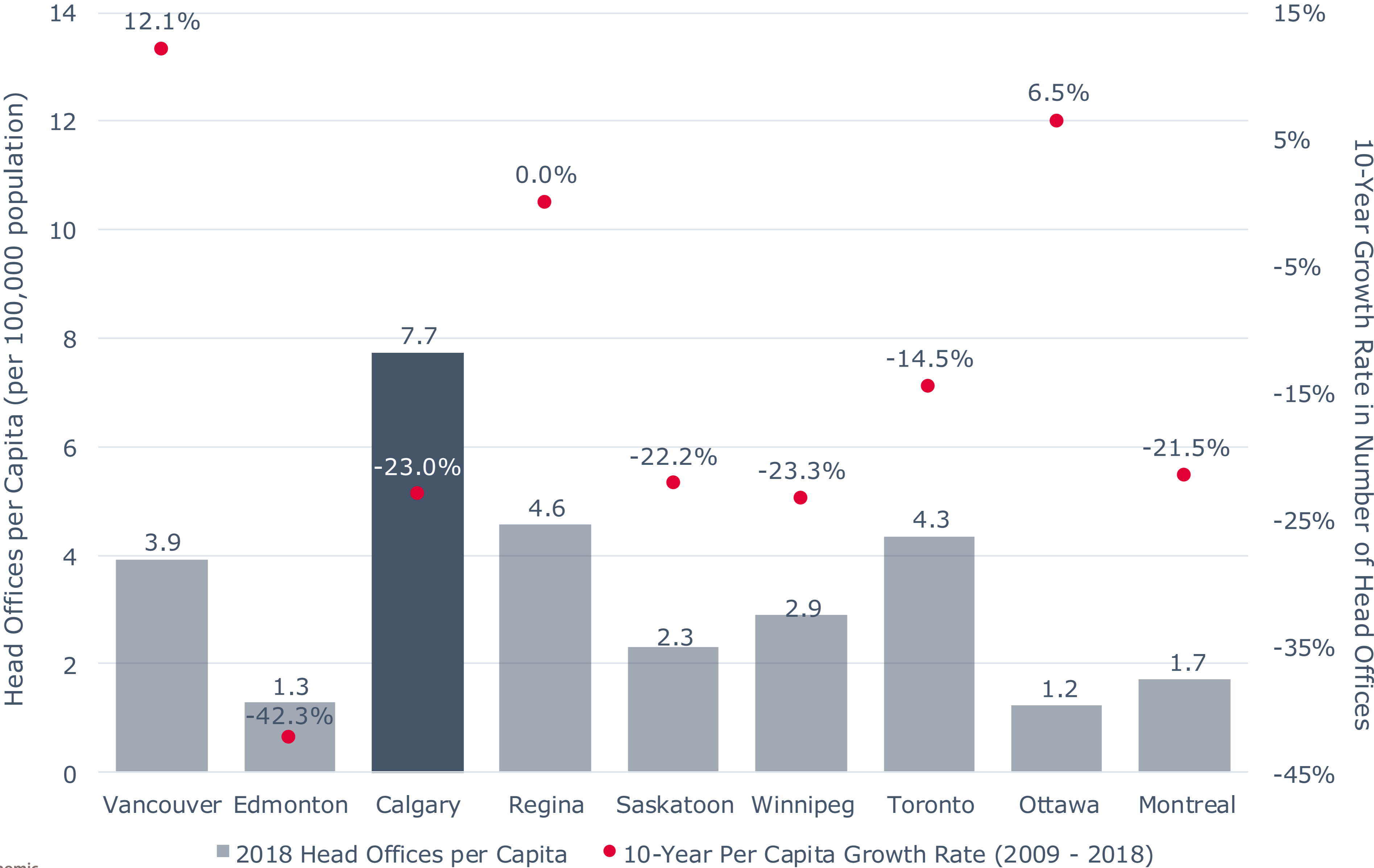
# Business Bankruptcy Rates Across Canada

Low business bankruptcy rates



Source: Office of the Superintendent of Bankruptcy Canada, 2018, (Per 1,000 Businesses)

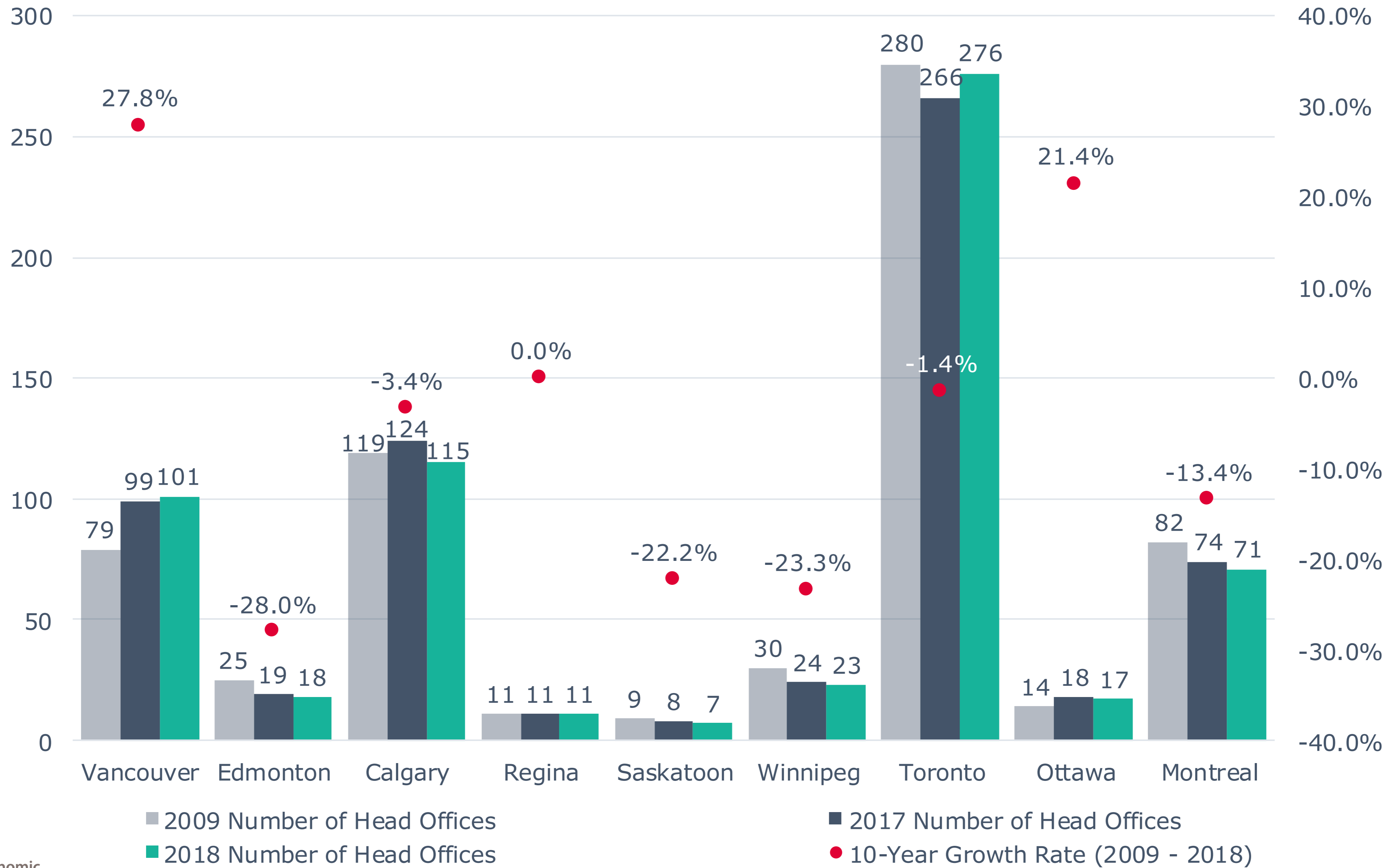
# Head Offices per Capita Across Canada



**Highest HQ Concentration in Canada**

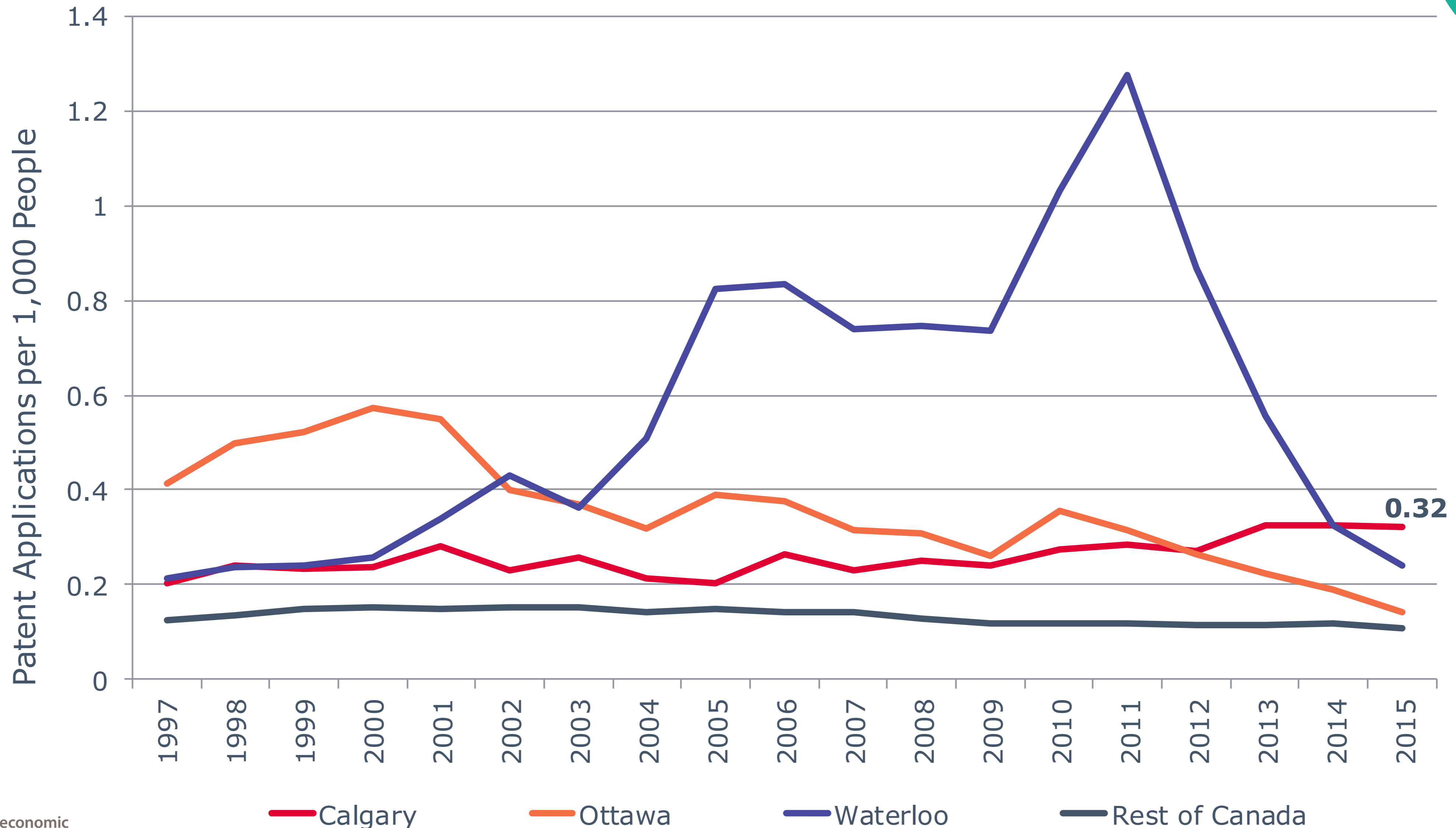


# Number of Head Offices Across Canada

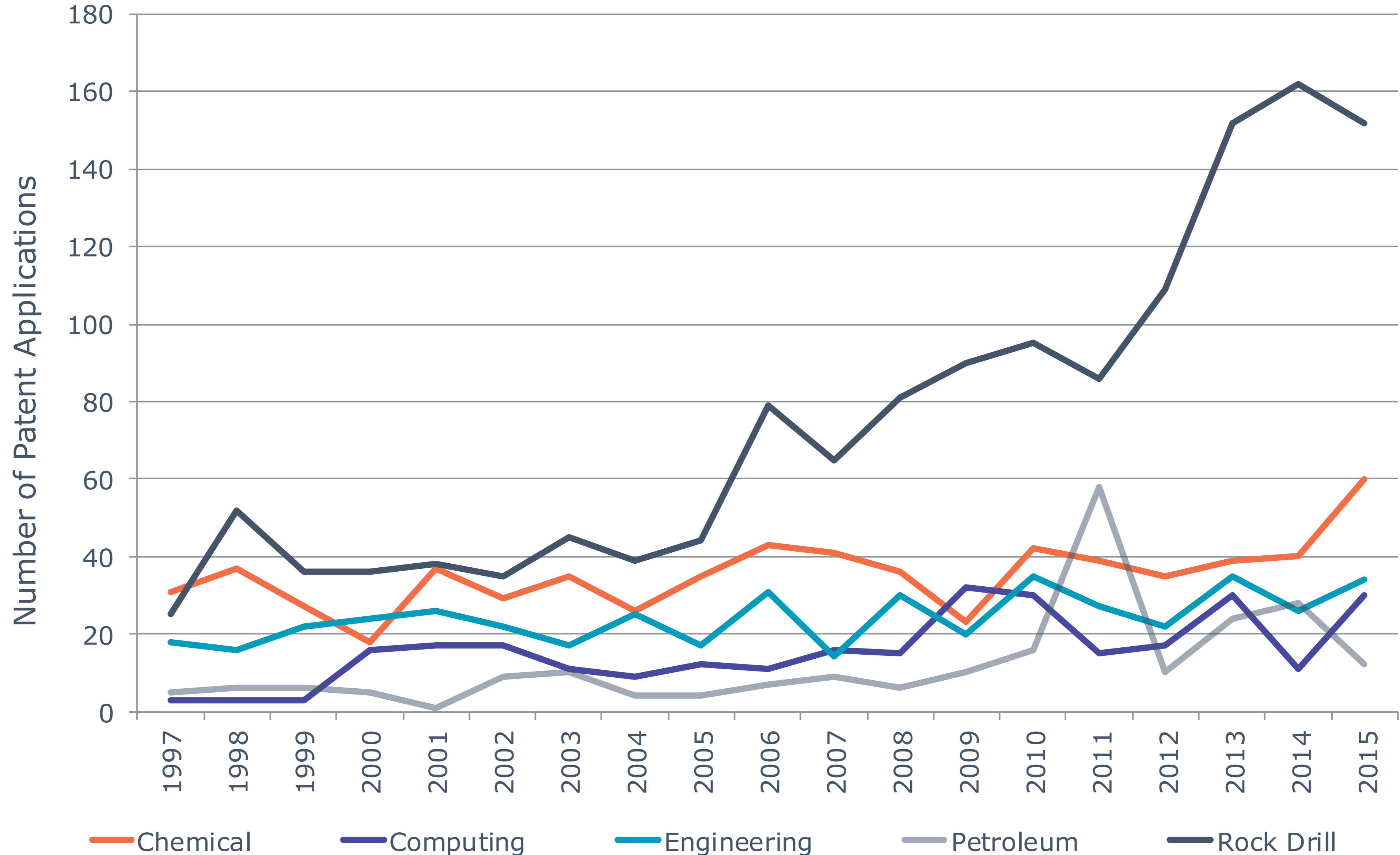


# Patents per 1,000 People Census Metropolitan Areas Across Canada

Highest Patents per Capita in 2015



# Number of Calgary Patent Applications



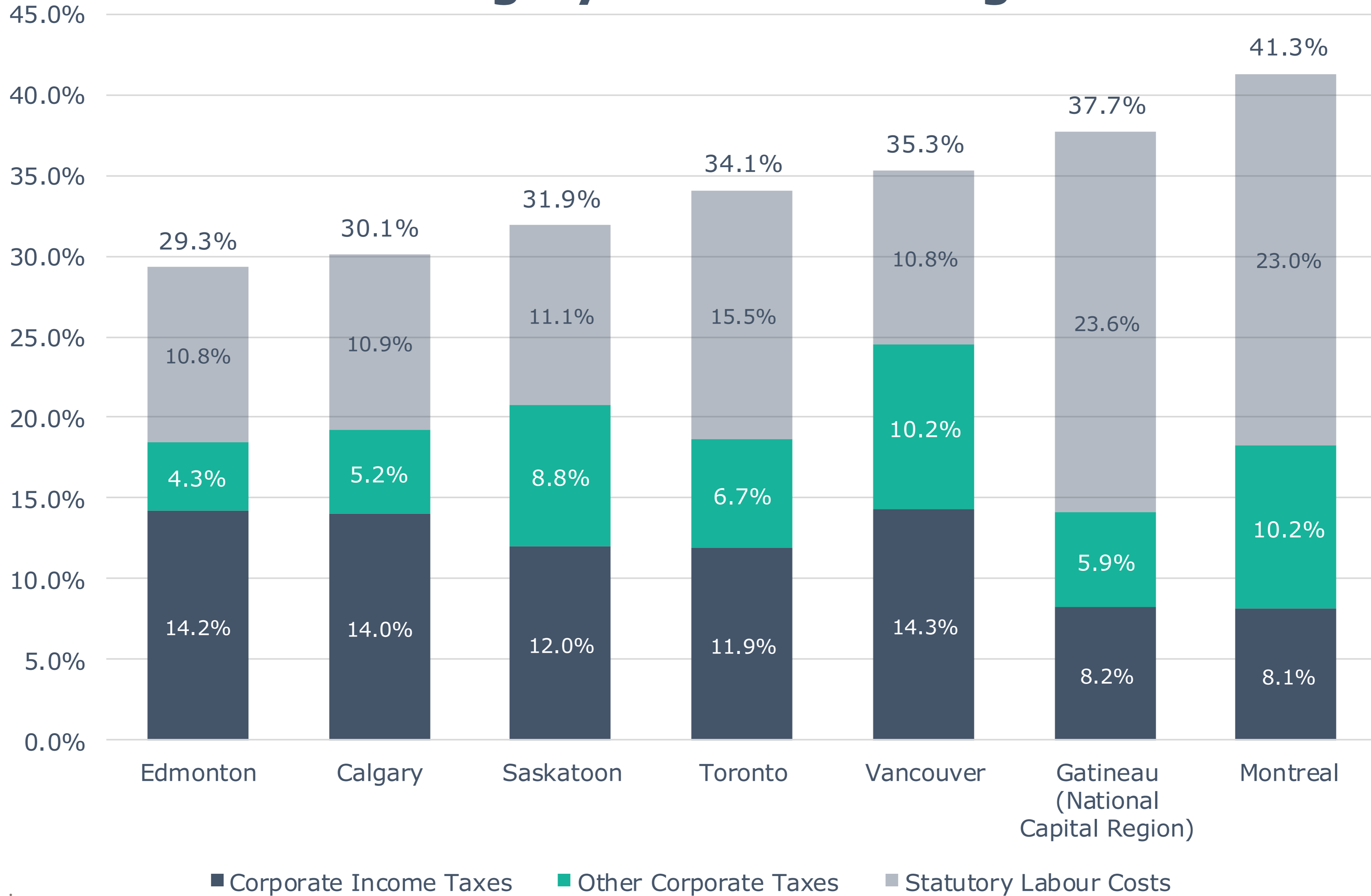
# Taxes Across Canada



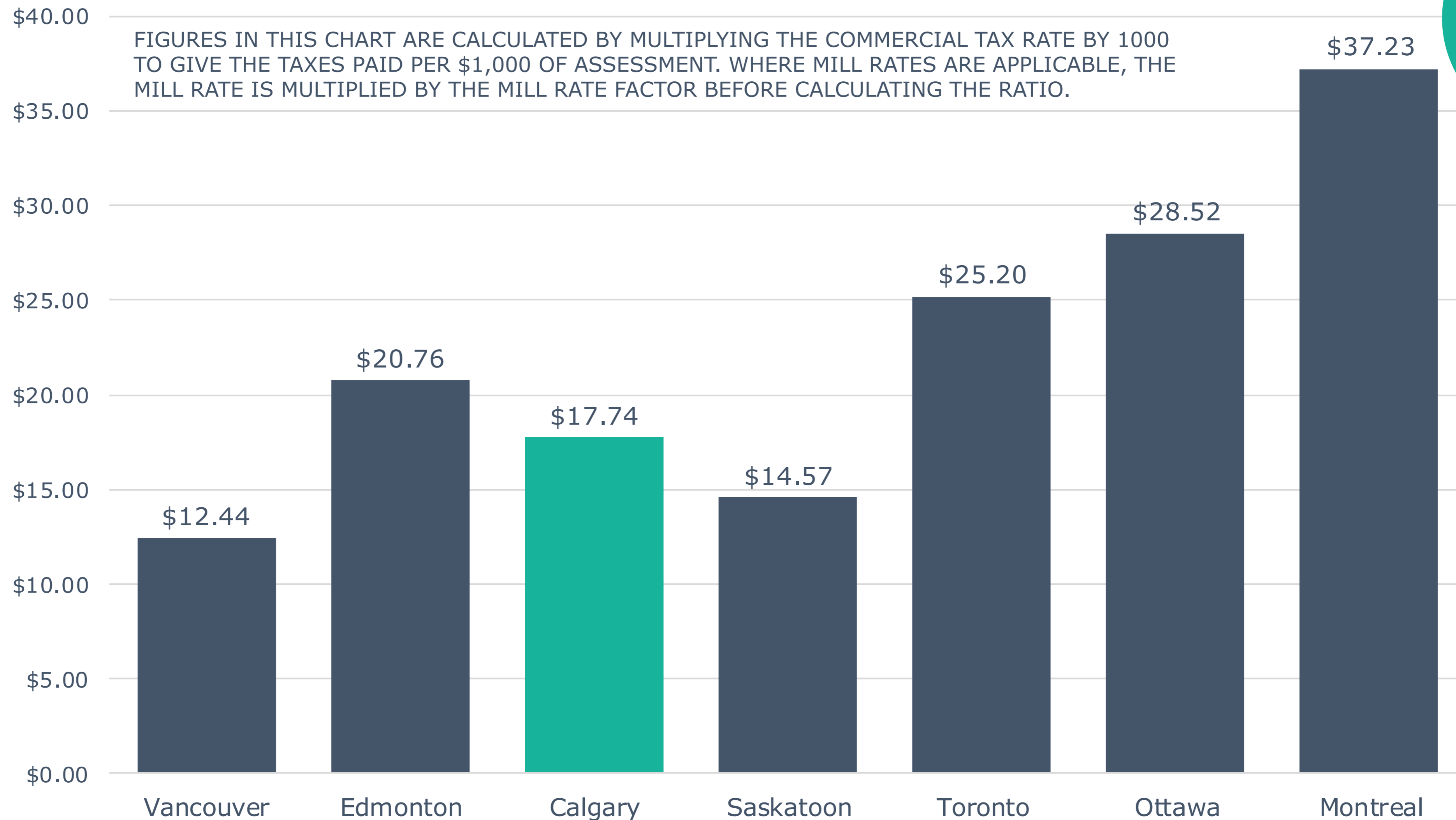
|  | Vancouver / British Columbia  | Edmonton / Alberta | Calgary / Alberta | Saskatoon / Saskatchewan | Winnipeg / Manitoba  | Toronto / Ontario   | Ottawa / Ontario  | Montreal / Quebec  |
|--|---|--------------------|-------------------|--------------------------|--|---|---|--|
| 2016 Total Effective Tax Rates (City Level)            | 35.3%   | 29.3%              | <b>30.1%</b>      | 31.9%                    | 36.3%  | 34.1%   | 37.7%   | 41.3%  |
| Provincial Sales Tax                                   | 7%  | 0%                 | <b>0%</b>         | 6%                       | 8%   | 8%  | 8%  | 9.975%   |
| 2018 Provincial Personal Income Tax                    | 5.06% - 14.7%   | 10% - 15%          | <b>10% - 15%</b>  | 10.5% - 14.5%            | 10.8% - 17.4%  | 5.05% - 13.16%  | 5.05% - 13.16%  | 15% - 25.75%   |
| 2018 Provincial Corporate Income Tax (General)         | 12.0%   | 12.0%              | <b>12.0%</b>      | 12%                      | 12.0%  | 11.5%   | 11.5%   | 11.7%  |
| 2018 Provincial Corporate Income Tax (Small Business)  | 2.0%  | 2.0%               | <b>2.0%</b>       | 2.0%                     | 0.0%   | 3.5%  | 3.5%  | 7.24%  |
| 2018 Provincial Payroll Tax (Employer Health Premiums) | 0%  | 0%                 | <b>0%</b>         | 0%                       | 2.15% or 4.3%  | 1.95%   | 1.95%   | 1.5% or 2.3% / 1.45% or 1.95%  |
| 2018 Land Transfer Tax                                 | 1% < \$200K<br>+ 2% \$200K<=>\$2M<br>+ 3% > \$2M<br>+ 2% > \$3M (Residential)<br>+ 20% Foreign Purchasers (Residential) | 0.02%              | <b>0.02%</b>      | 0.3%                     | 0.5% \$30K<=>\$90K<br>+ 1% \$90K<=>\$150K<br>+ 1.5% \$150K<=>\$200K<br>+ 2% > \$200K | 0.5% < \$55K<br>+ 1% \$55K<=>\$250K<br>+ 1.5% \$250K<=>\$400K<br>+ 2% > \$400K<br>+ 0.5% > \$2M (1 or 2 Unit Family Dwelling) | 0.5% < \$55K<br>+ 1% \$55K<=>\$250K<br>+ 1.5% \$250K<=>\$400K<br>+ 2% > \$400K<br>+ 0.5% > \$2M (1 or 2 Unit Family Dwelling) | 0.5% < \$50.4K<br>+ 1% \$50.4K<=>\$251.8K<br>+ 1.5% > \$251.8K<br>+ 0.5%<br>\$503.5K<=>\$1.007M<br>+ 1% > \$1.007M |
| 2018 Local, Provincial & Federal Gasoline Tax          | 32.28¢/L  | 29.67¢/L           | <b>29.67¢/L</b>   | 25¢/L                    | 24¢/L  | 29¢/L   | 29¢/L   | 32.2¢/L  |
| 2018 Carbon Pricing (per tonne of emissions)           | \$30  | \$20               | <b>\$20</b>       | \$10*                    | \$25   | \$10*   | \$10*   | \$18   |
| 2018 Health Care Premiums (Annual)                     | \$0 - \$900   | \$0                | <b>\$0</b>        | \$0                      | \$0  | \$0 - \$900   | \$0 - \$900   | \$0 - \$638  |

\*Ontario will end the cap-and-trade carbon tax regime effective July 3, 2018; Ontario and Saskatoon intend to challenge the Federal Government's authority to impose a carbon tax. The Federal Carbon price starts at \$10 per tonne in 2018, gradually rising by \$10 per tonne every year, to \$50 per tonne in 2022. PwC Tax Facts and Figures, Canada 2018  
Sources: PwC Tax Facts and Figures, Canada 2018; Revenue Canada, Government of Alberta, Government of British Columbia, Government of Ontario, Government of Quebec, Government of Saskatchewan, 2016 KPMG Competitive Alternatives: Focus on Tax Report

# Calgary's Tax Advantage



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



Low commercial property taxes

*It should be noted that The City of Calgary is consolidating the business tax (0.0427) with the non-residential property tax. This is an incremental process, culminating with the elimination of the business tax by 2019. Source: Altus REALpac, 2017*