



**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*

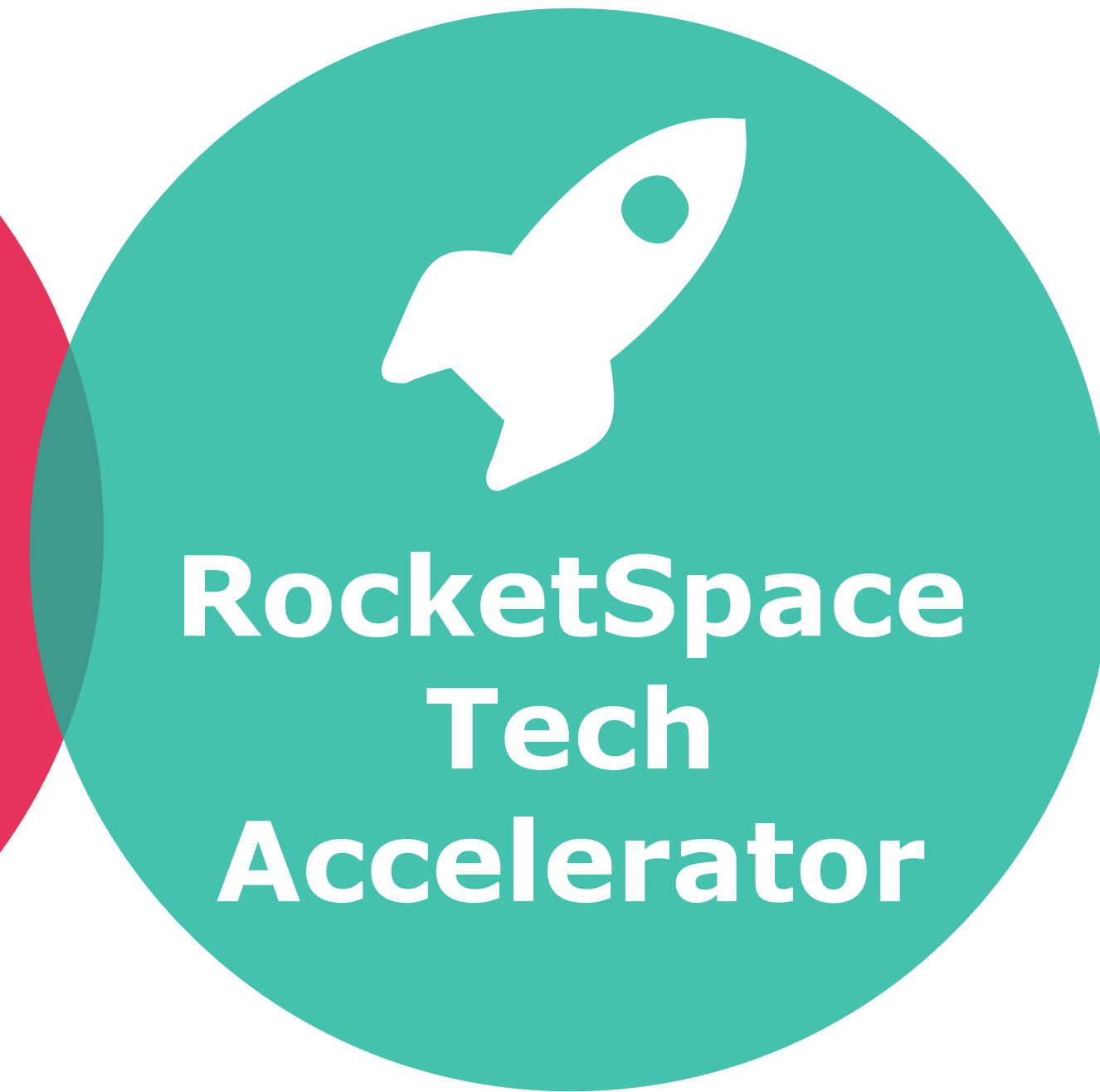
# Investment into Calgary



**Amazon.com  
Distribution  
Centre**



**Mission  
Produce**



**RocketSpace  
Tech  
Accelerator**

# FDI Investment into Calgary



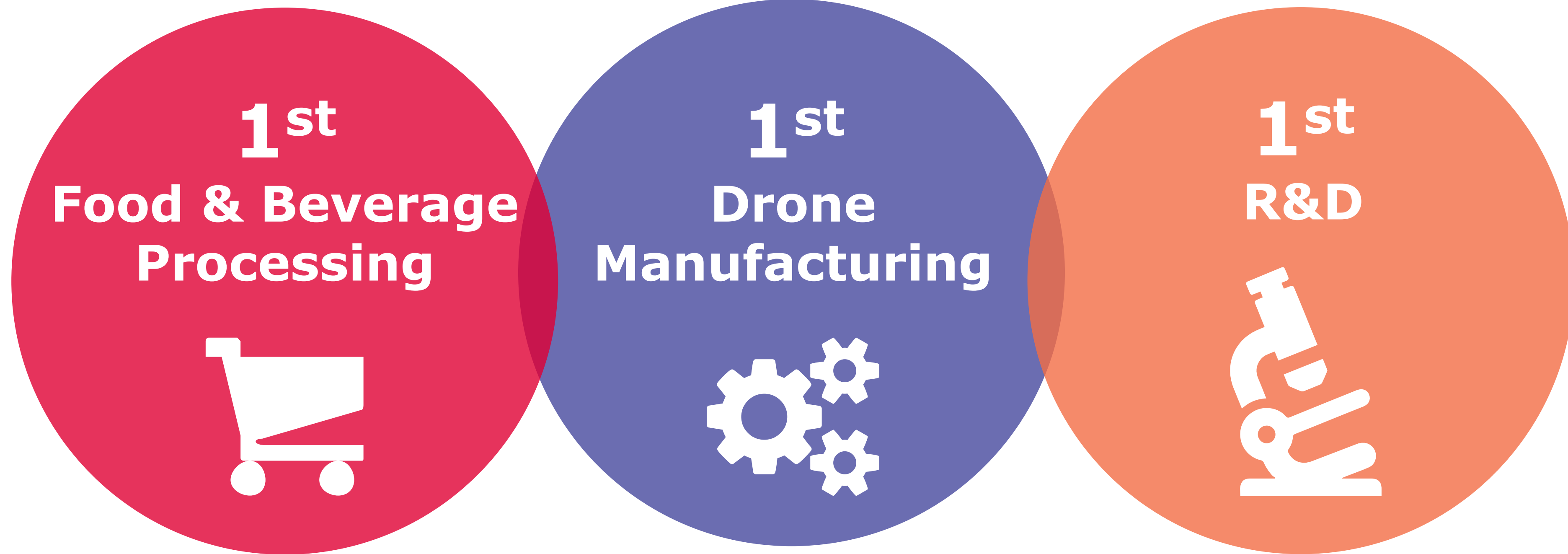
2017 Calgary FDI Investments	(\$Million)	Jobs Created	Industry Sector	Project Date
Amazon.com	\$172.15	750	Consumer Products	October 2017
Mission Produce	\$52.58	76	Food & Tobacco	May 2017
Regus Canada	\$44.95	7	Real Estate	May 2017
Uber Technologies	\$12.65	38	Software & IT services	April 2017
Green 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



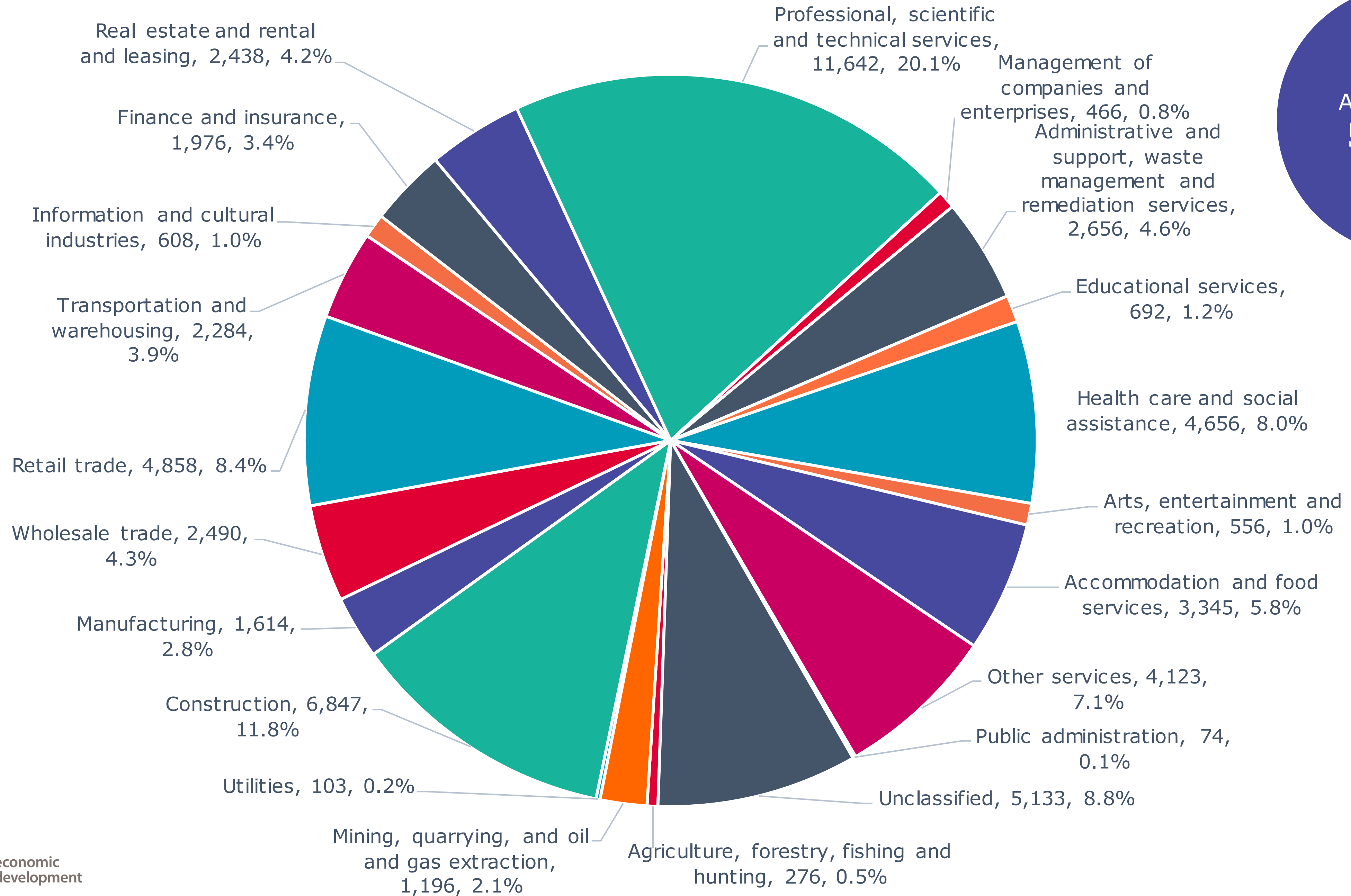
Calgary ranked **1<sup>st</sup>** in business cost competitiveness in sectors:



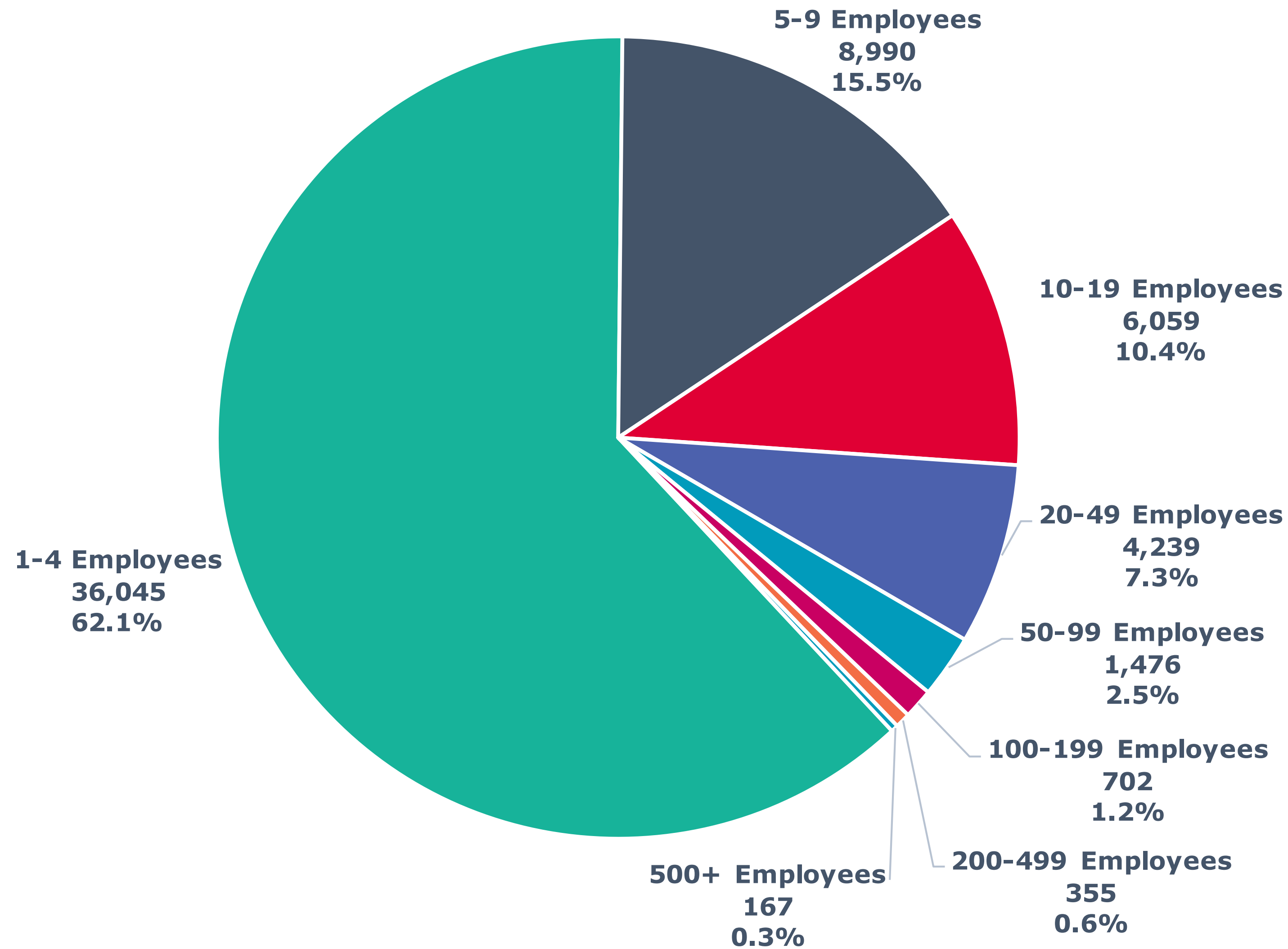
[Access the EY Calgary Location Cost Index Study \[External Link\]](#)



# Calgary CMA Businesses by Industry



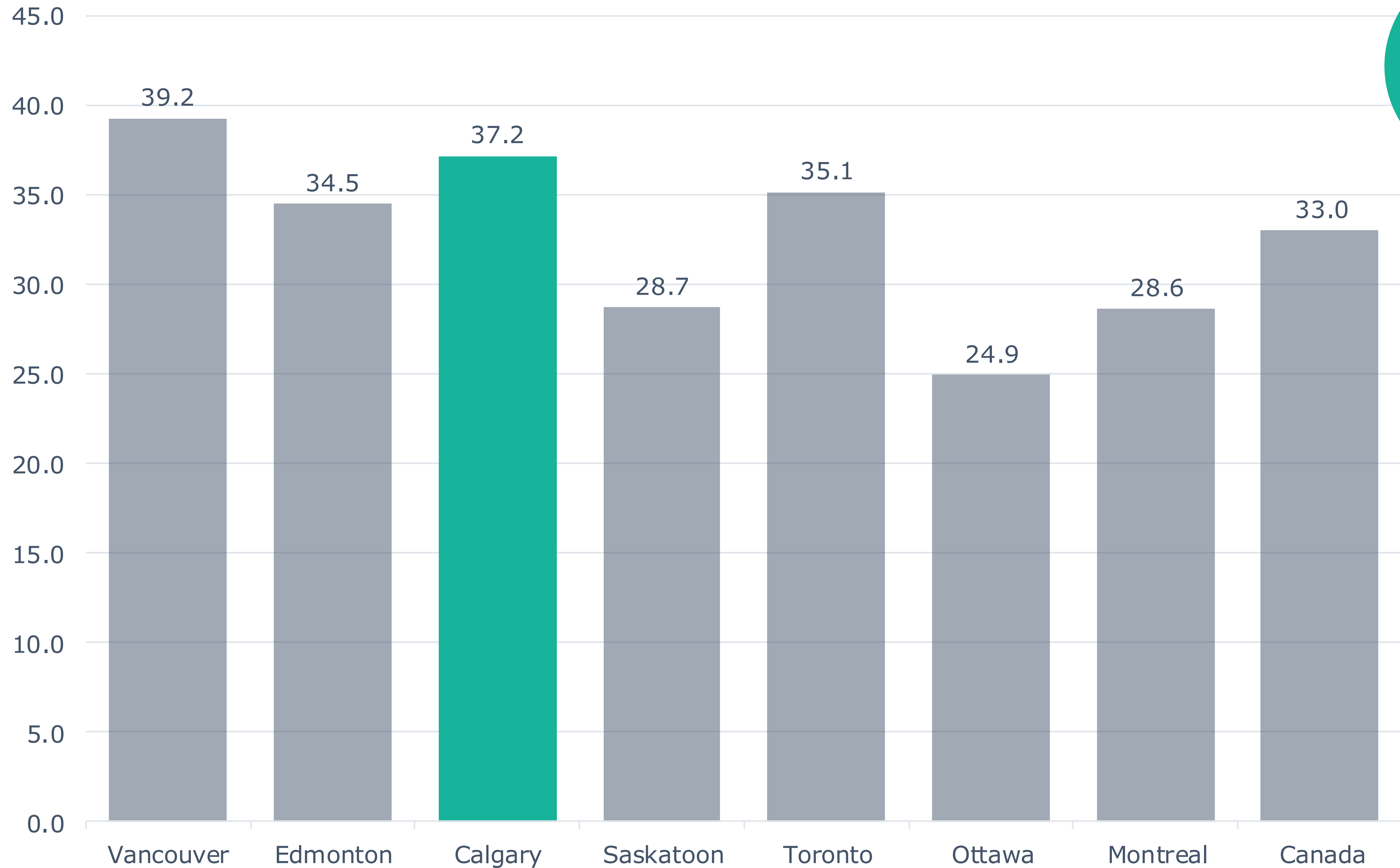
# Calgary CMA Business Establishments by Number of Employees



All Industries  
**58,033**  
Small Business (1-49)  
**55,333**

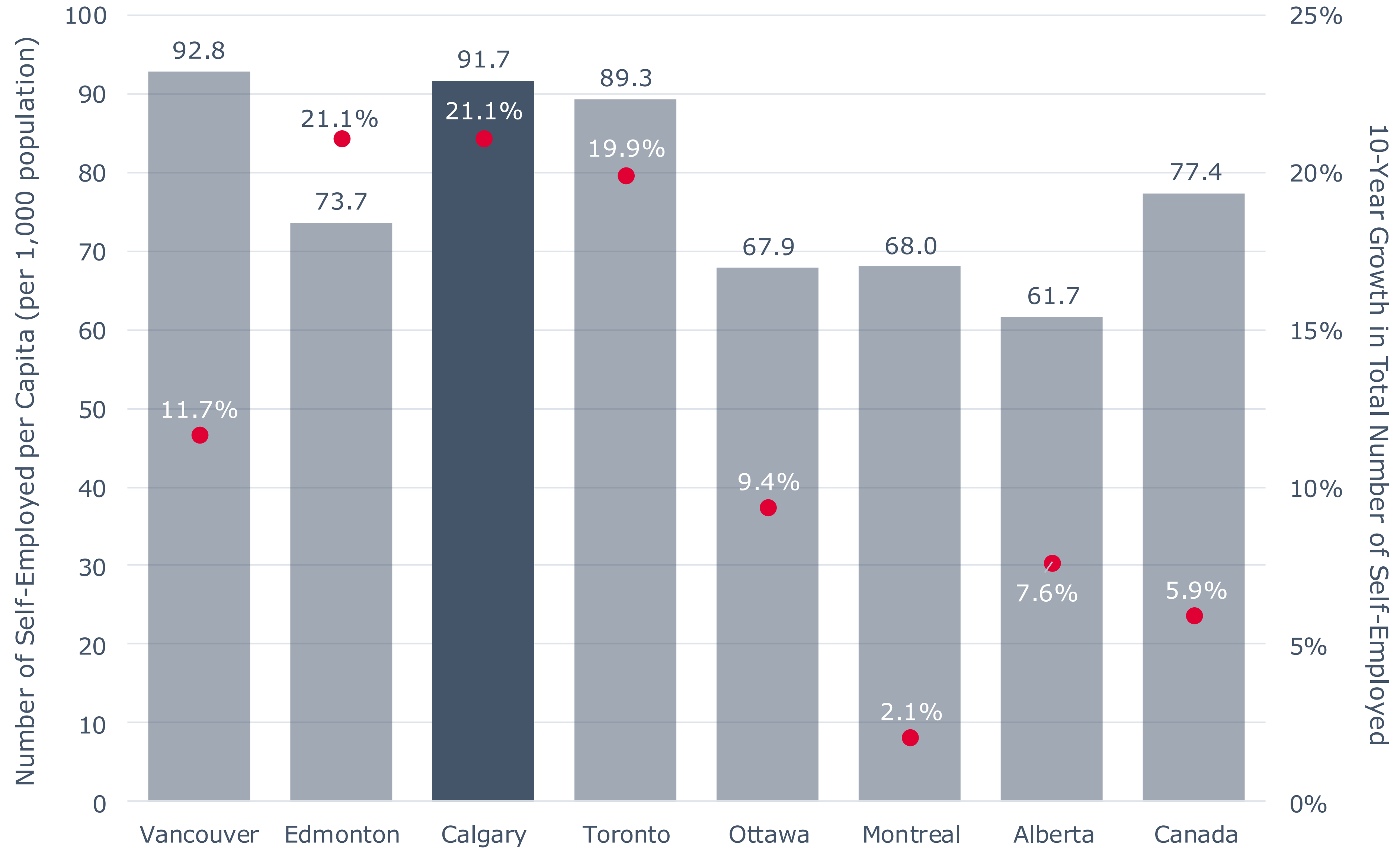


# Small Businesses per Capita Across Canada



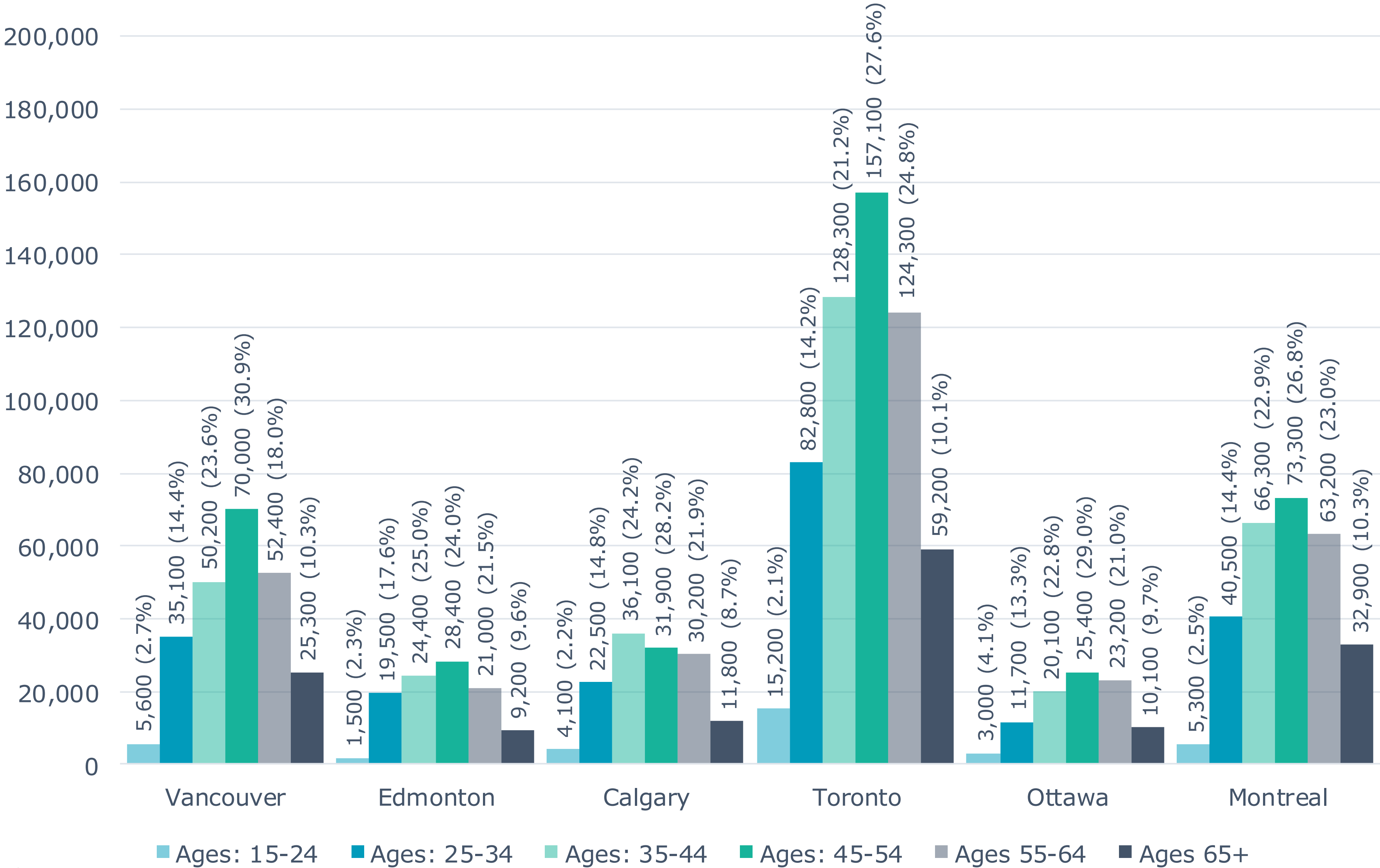
Second highest small business concentration

# Self-Employed per Capita and 10-Year Growth

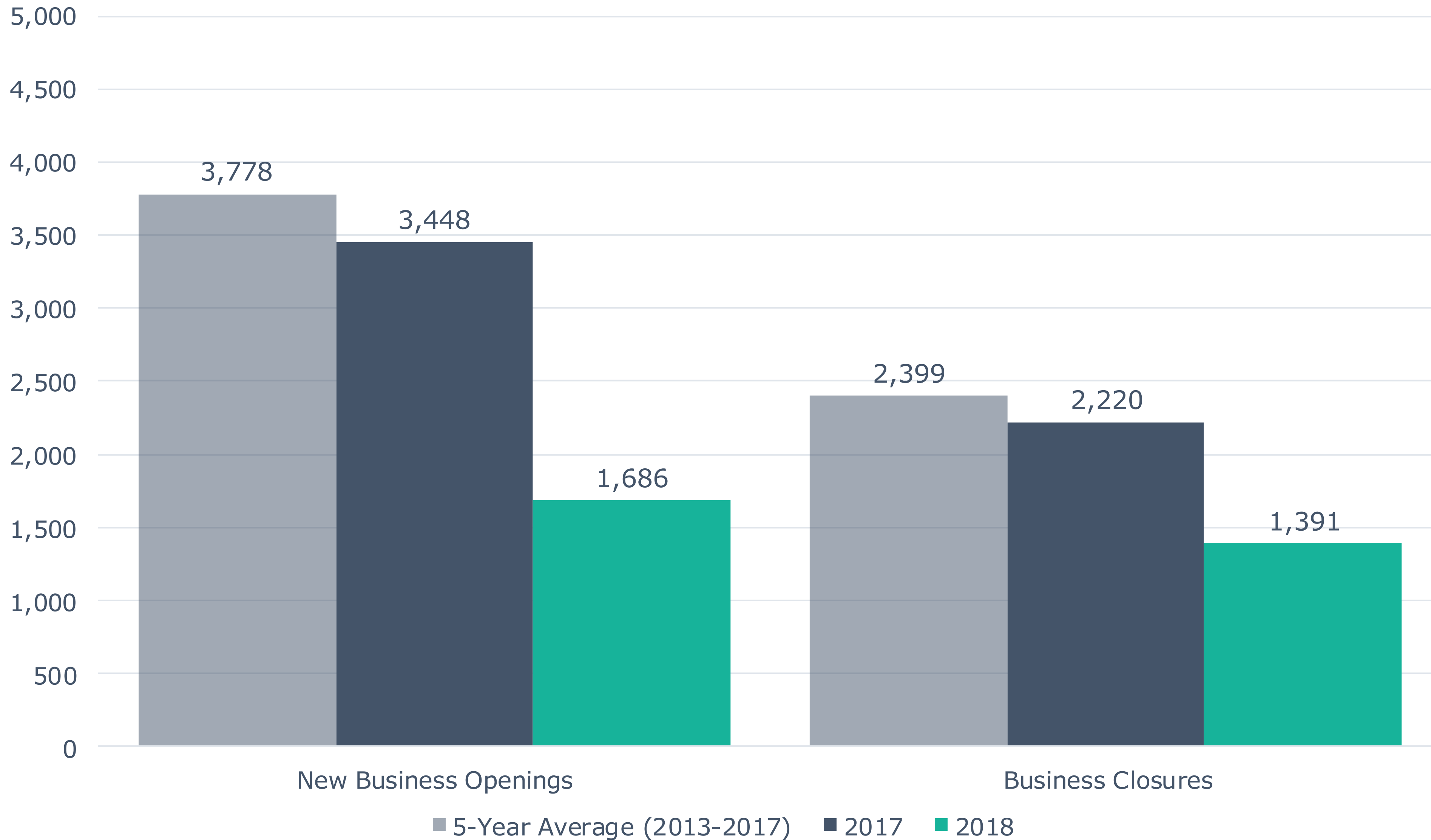


Source: Statistics Canada, 2017, per 1,000 Population

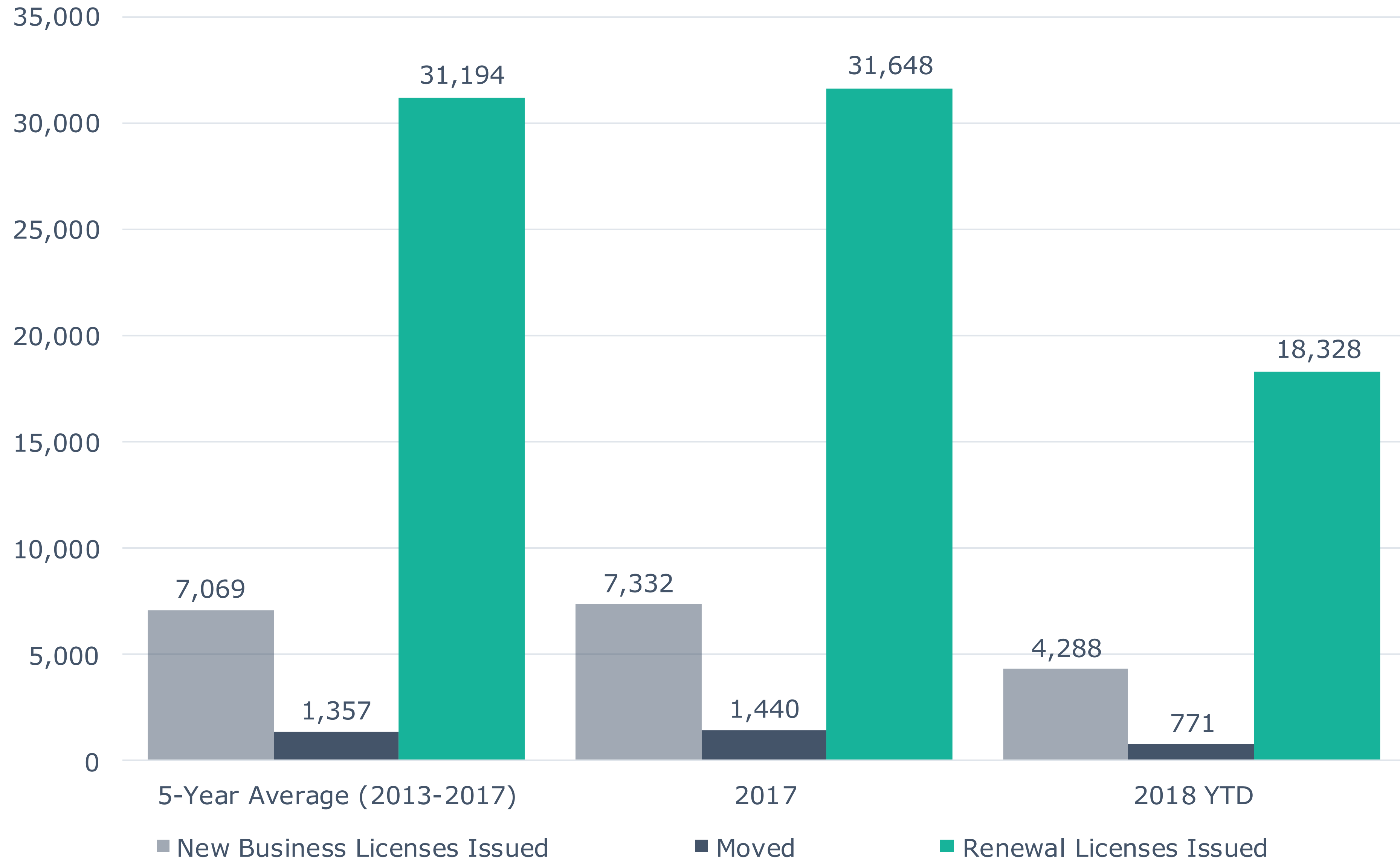
# Number of Self-Employed by Age Group



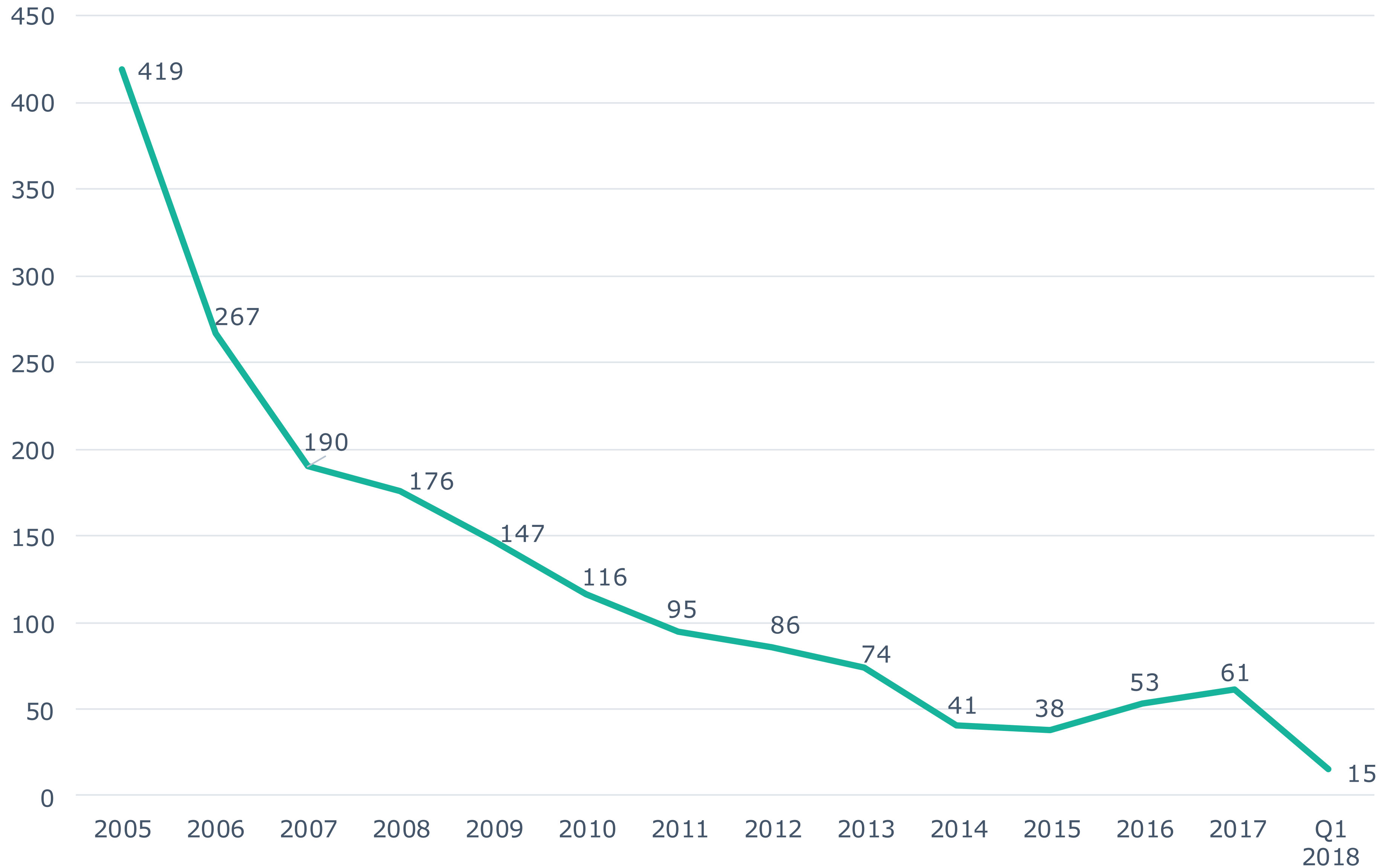
# City of Calgary Business Openings and Closures



# City of Calgary Business Licenses



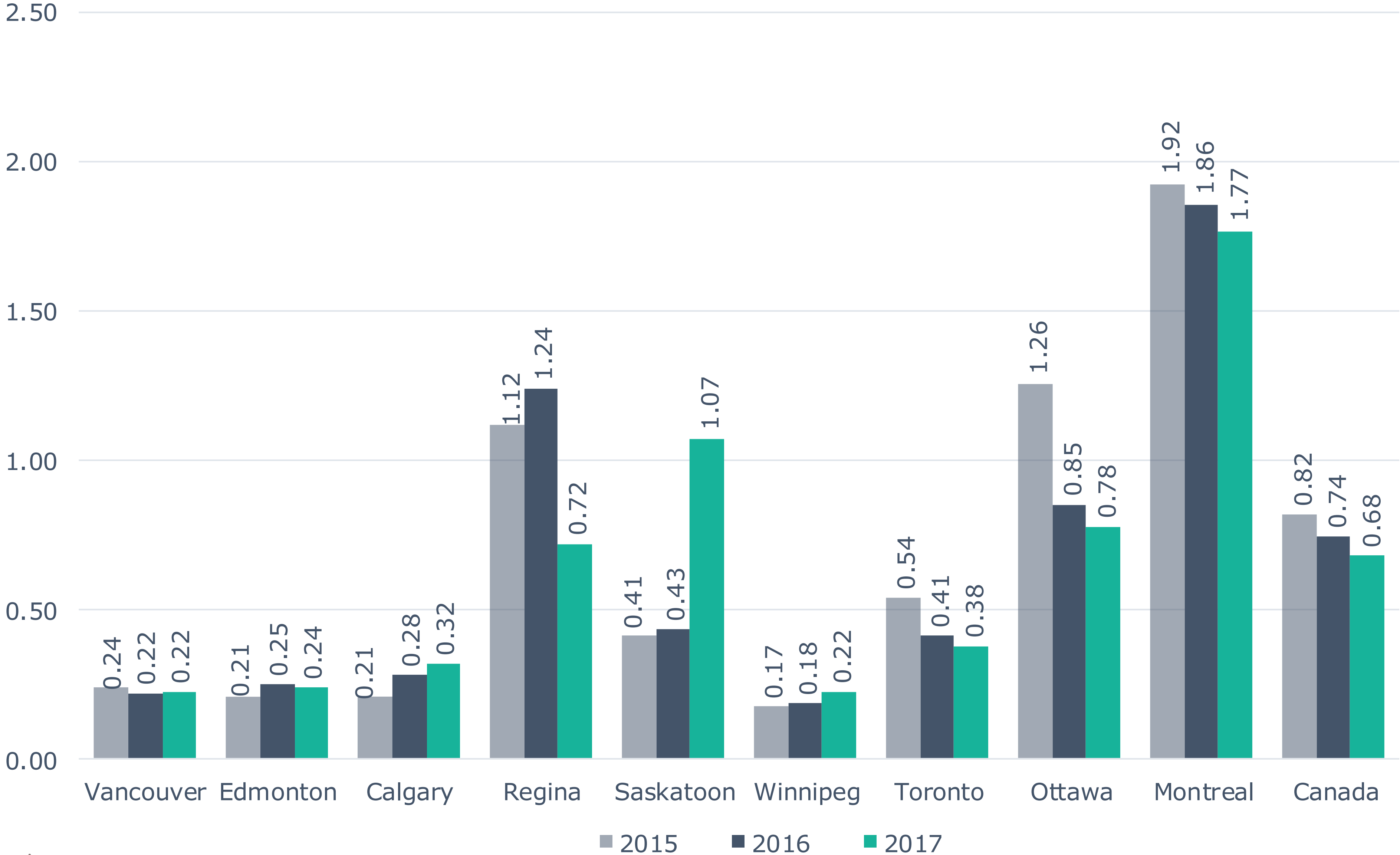
# Calgary CMA Number of Business Bankruptcies





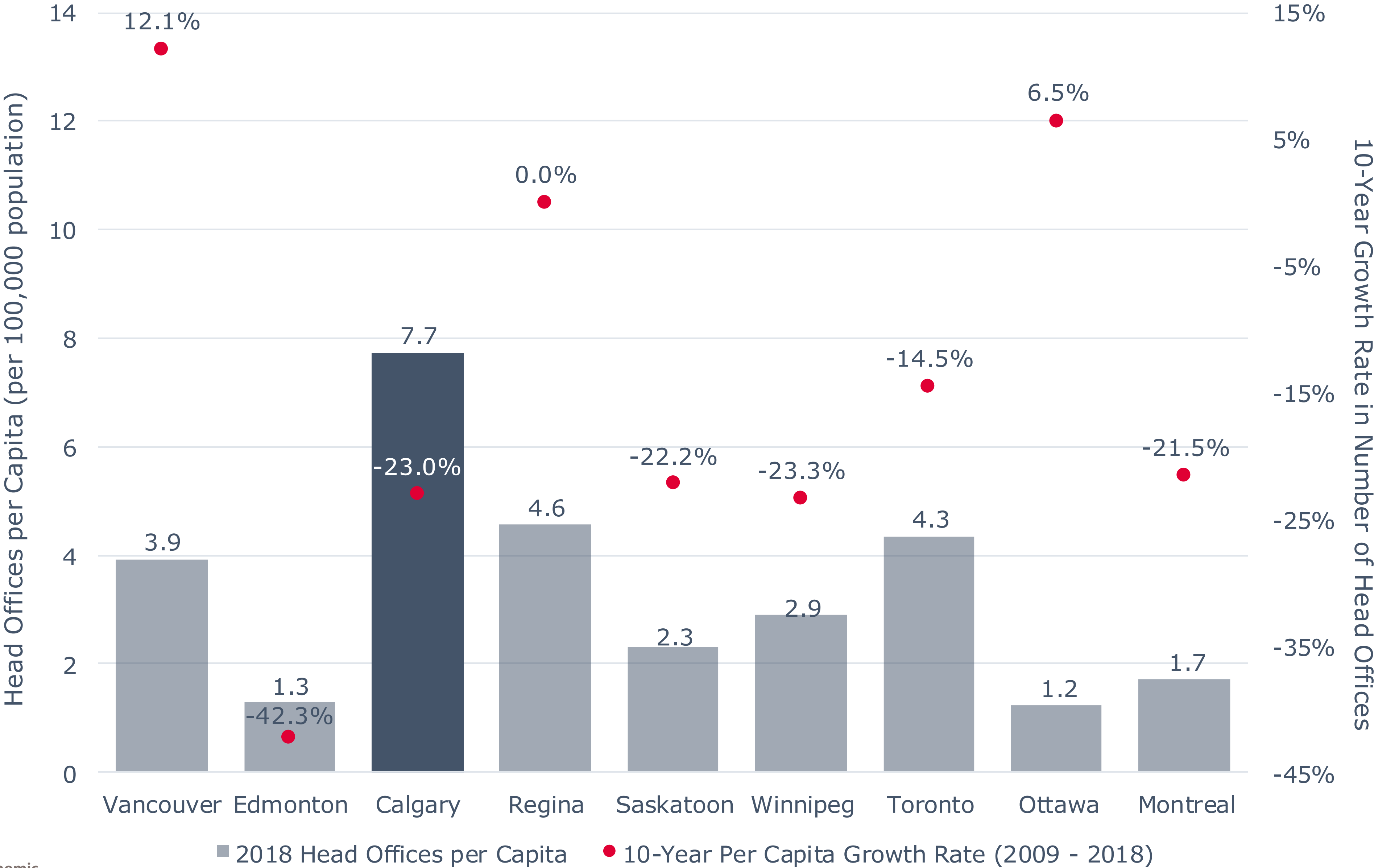
# Business Bankruptcy Rates Across Canada

Low business bankruptcy rates



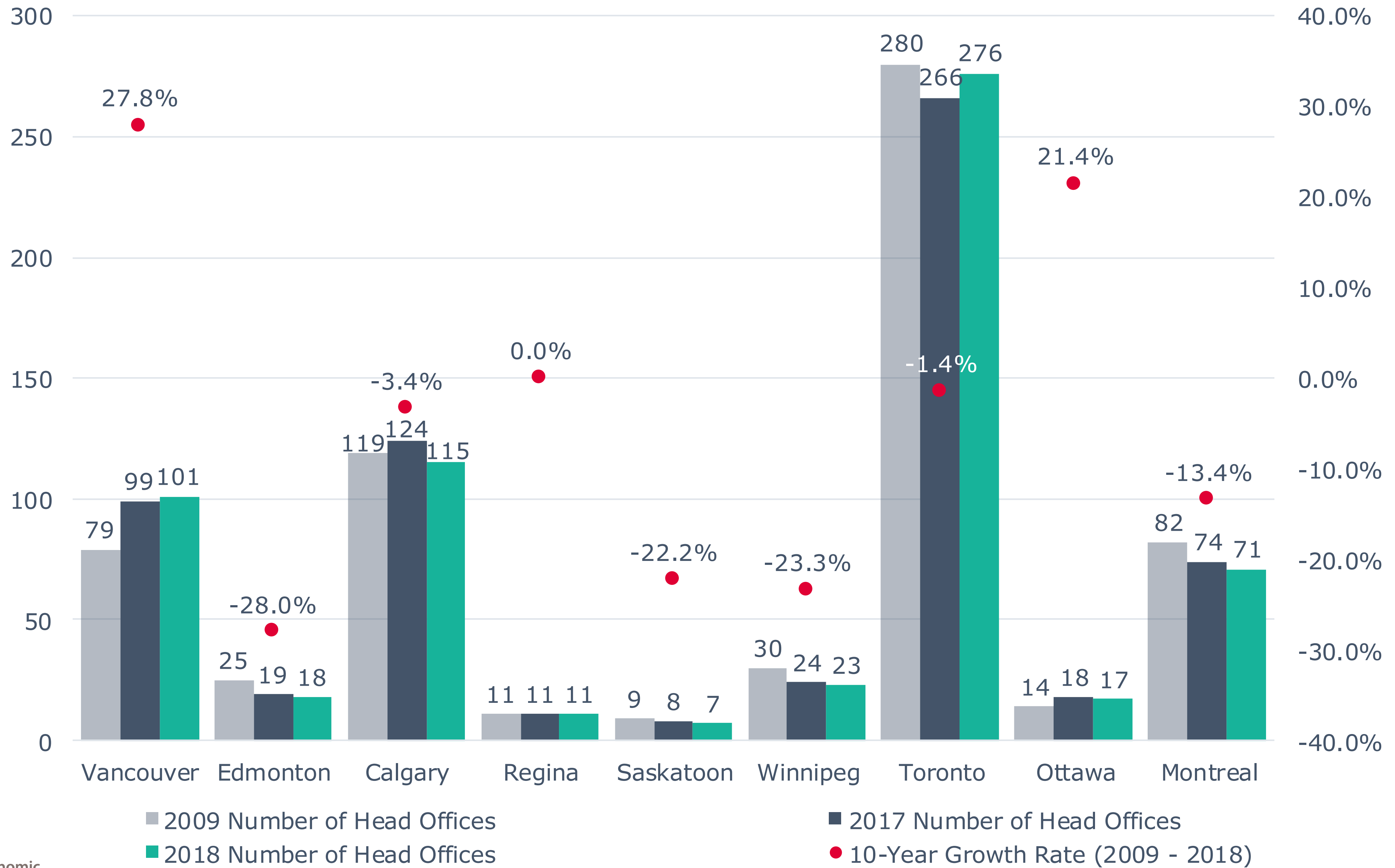
Source: Office of the Superintendent of Bankruptcy Canada, 2018, (Per 1,000 Businesses)

# Head Offices per Capita Across Canada



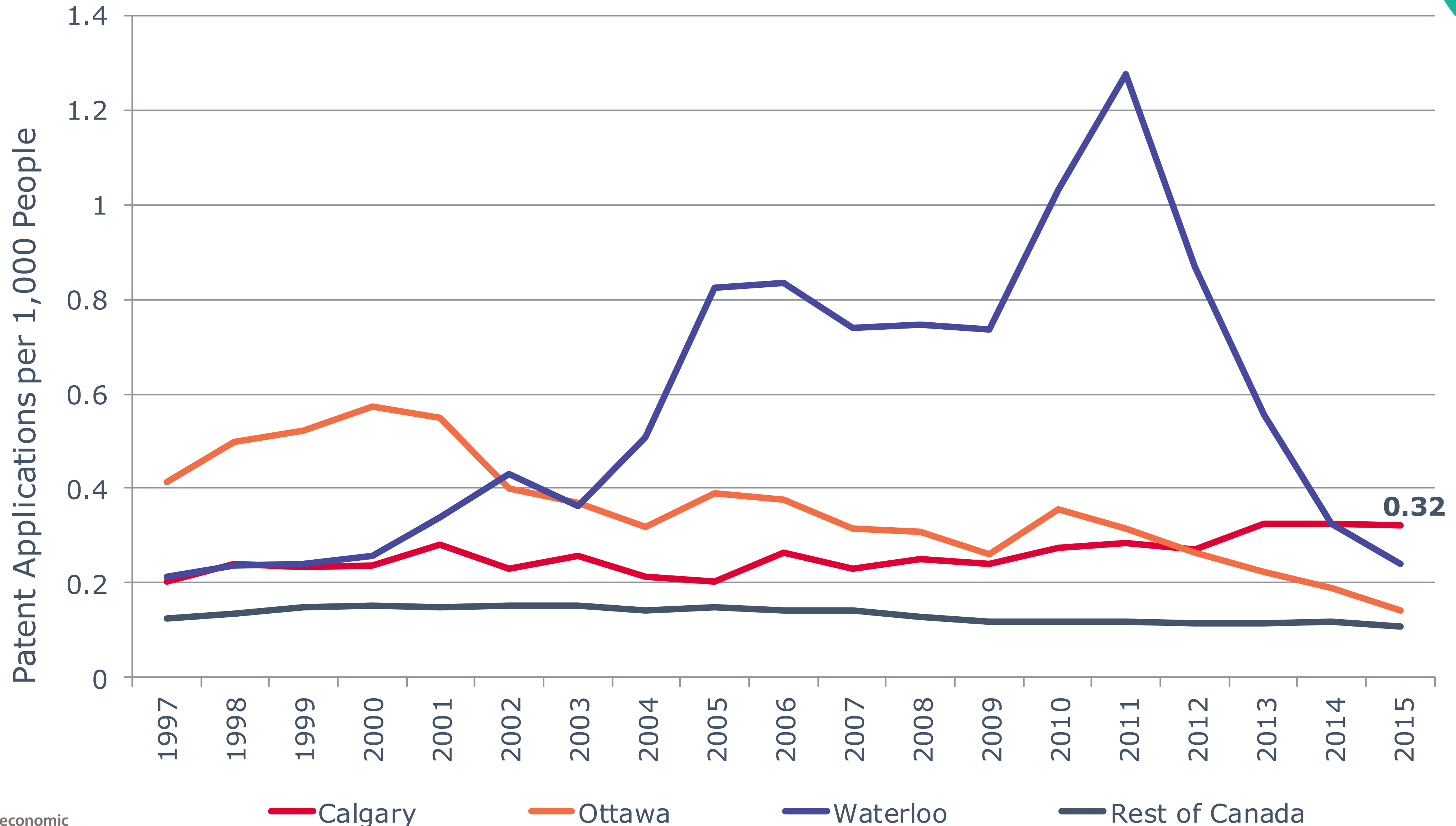
**Highest HQ Concentration in Canada**

# Number of Head Offices Across Canada

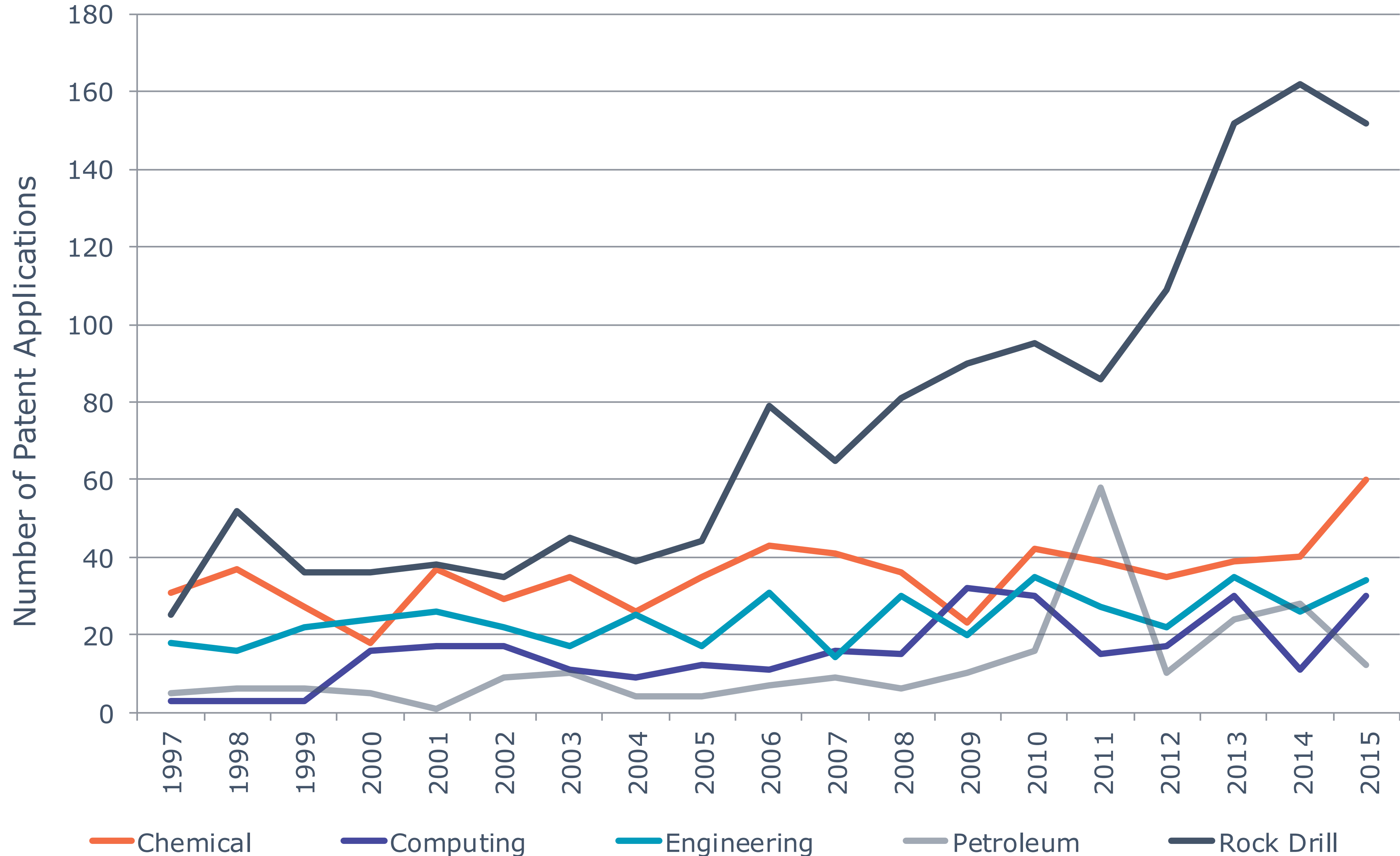


# Patents per 1,000 People Census Metropolitan Areas Across Canada

Highest Patents per Capita in 2015



# Number of Calgary Patent Applications



# Taxes Across Canada

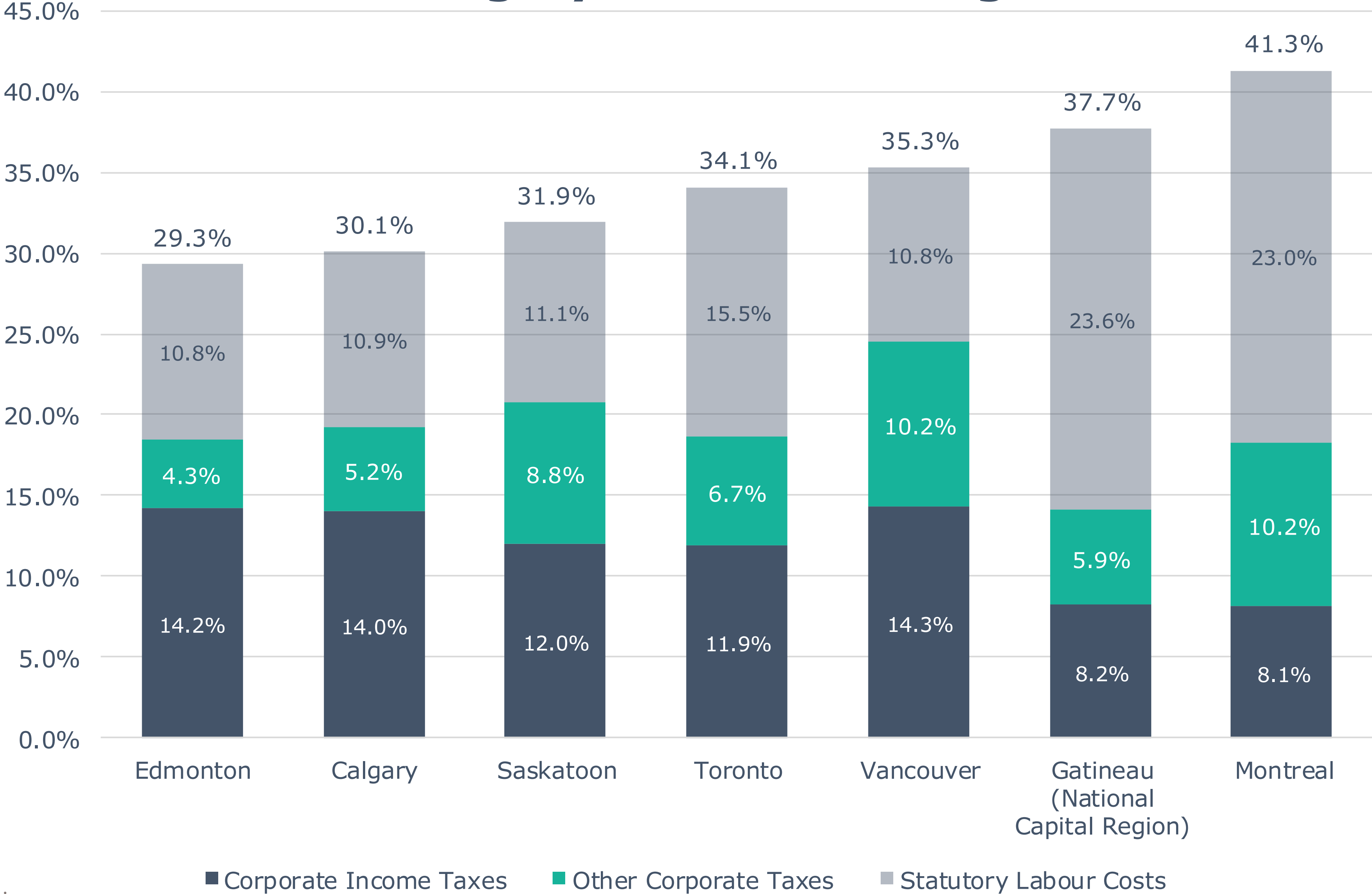


	Vancouver / British Columbia	Edmonton / Alberta	Calgary / Alberta	Saskatoon / Saskatchewan	Winnipeg / Manitoba	Toronto / Ontario	Ottawa / Ontario	Montreal / Quebec
2016 Total Effective Tax Rates (City Level)	35.3%	29.3%	<b>30.1%</b>	31.9%	36.3%	34.1%	37.7%	41.3%
Provincial Sales Tax	7%	0%	<b>0%</b>	6%	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 + 2% \$200K<=>\$2M + 3% > \$2M + 2% > \$3M (Residential) + 20% Foreign Purchasers (Residential)	0.02%	<b>0.02%</b>	0.3%	0.5% \$30K<=>\$90K + 1% \$90K<=>\$150K + 1.5% \$150K<=>\$200K + 2% > \$200K	0.5% < \$55K + 1% \$55K<=>\$250K + 1.5% \$250K<=>\$400K + 2% > \$400K + 0.5% > \$2M (1 or 2 Unit Family Dwelling)	0.5% < \$55K + 1% \$55K<=>\$250K + 1.5% \$250K<=>\$400K + 2% > \$400K + 0.5% > \$2M (1 or 2 Unit Family Dwelling)	0.5% < \$50.4K + 1% \$50.4K<=>\$251.8K + 1.5% > \$251.8K + 0.5% \$503.5K<=>\$1.007M + 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

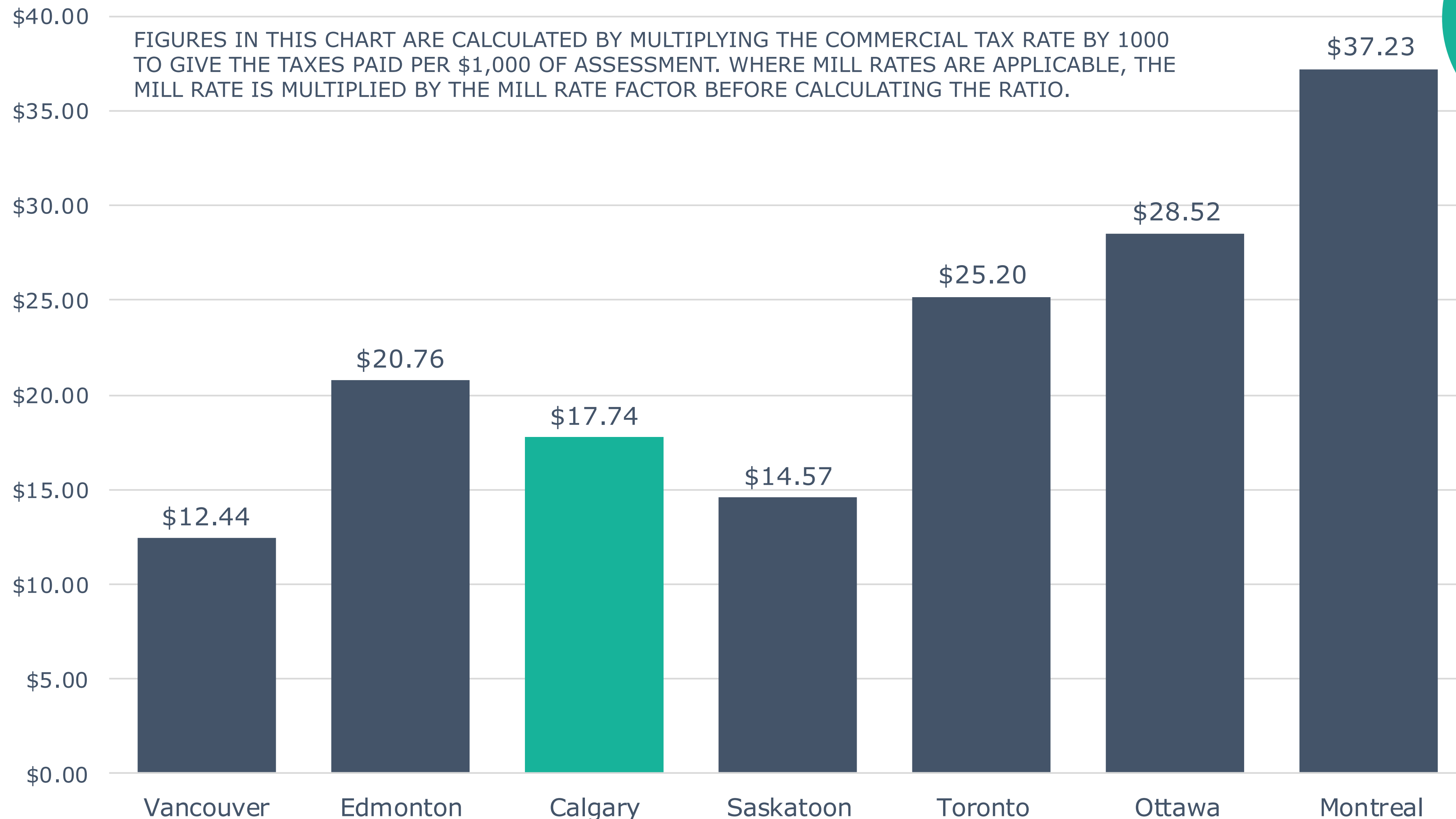
\*Ontario will end the cap-and-trade carbon tax regime effective July 3, 2018; Ontario and Saskatoon intend to challenge the Federal Government's authority to impose a carbon tax. The Federal Carbon price starts at \$10 per tonne in 2018, gradually rising by \$10 per tonne every year, to \$50 per tonne 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



FIGURES IN THIS CHART ARE CALCULATED BY MULTIPLYING THE COMMERCIAL TAX RATE BY 1000 TO GIVE THE TAXES PAID PER \$1,000 OF ASSESSMENT. WHERE MILL RATES ARE APPLICABLE, THE MILL RATE IS MULTIPLIED BY THE MILL RATE FACTOR BEFORE CALCULATING THE RATIO.

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*