



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 **1st 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 **1st in potential for investment and growth** in its economic infrastructure
 - *Global Infrastructure Investment Index, ARCADIS NV Consulting, May 2016*
- Canada ranks **1st in Soundness of Banks** in the G7 and 2nd 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 **2nd 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**



**Green Cat
Renewables**

FDI Investment into Calgary



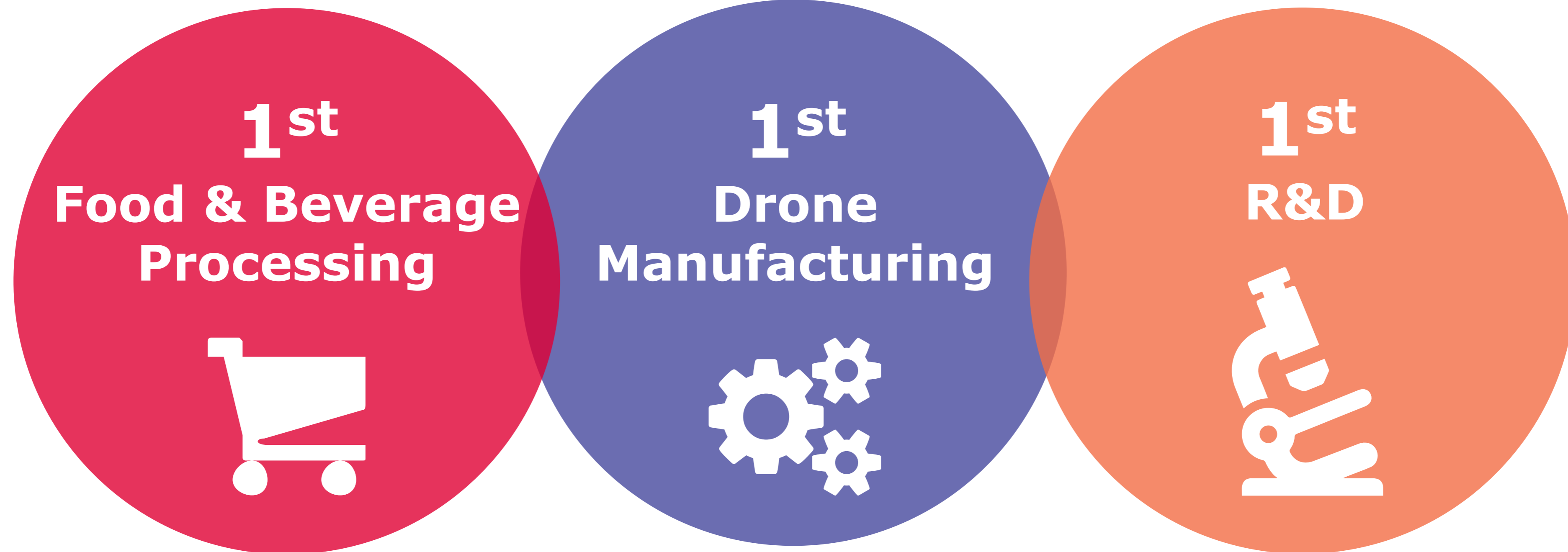
2017 Calgary FDI Investments	(\$Million)	Jobs Created	Industry Sector	Project Date
Amazon.com	\$172.15	750	Consumer Products	October 2017
Mission Produce	\$52.58	76	Food & Tobacco	May 2017
Regus Canada	\$44.95	7	Real Estate	May 2017
Uber Technologies	\$12.65	38	Software & IT services	April 2017
Green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

Source: fDi Markets; Global Affairs Canada

Location Cost Advantage

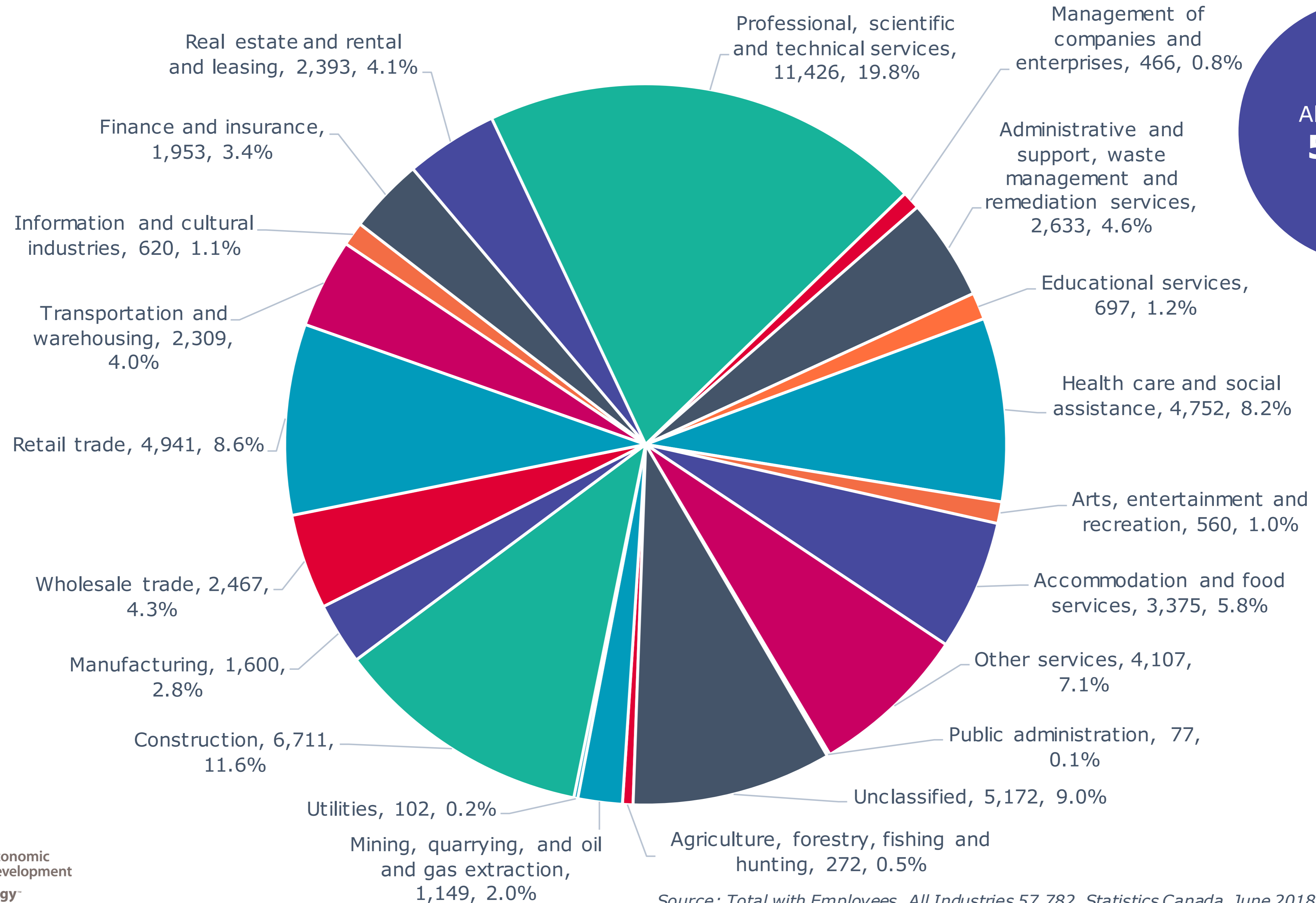


Calgary ranked **1st** in business cost competitiveness in sectors:



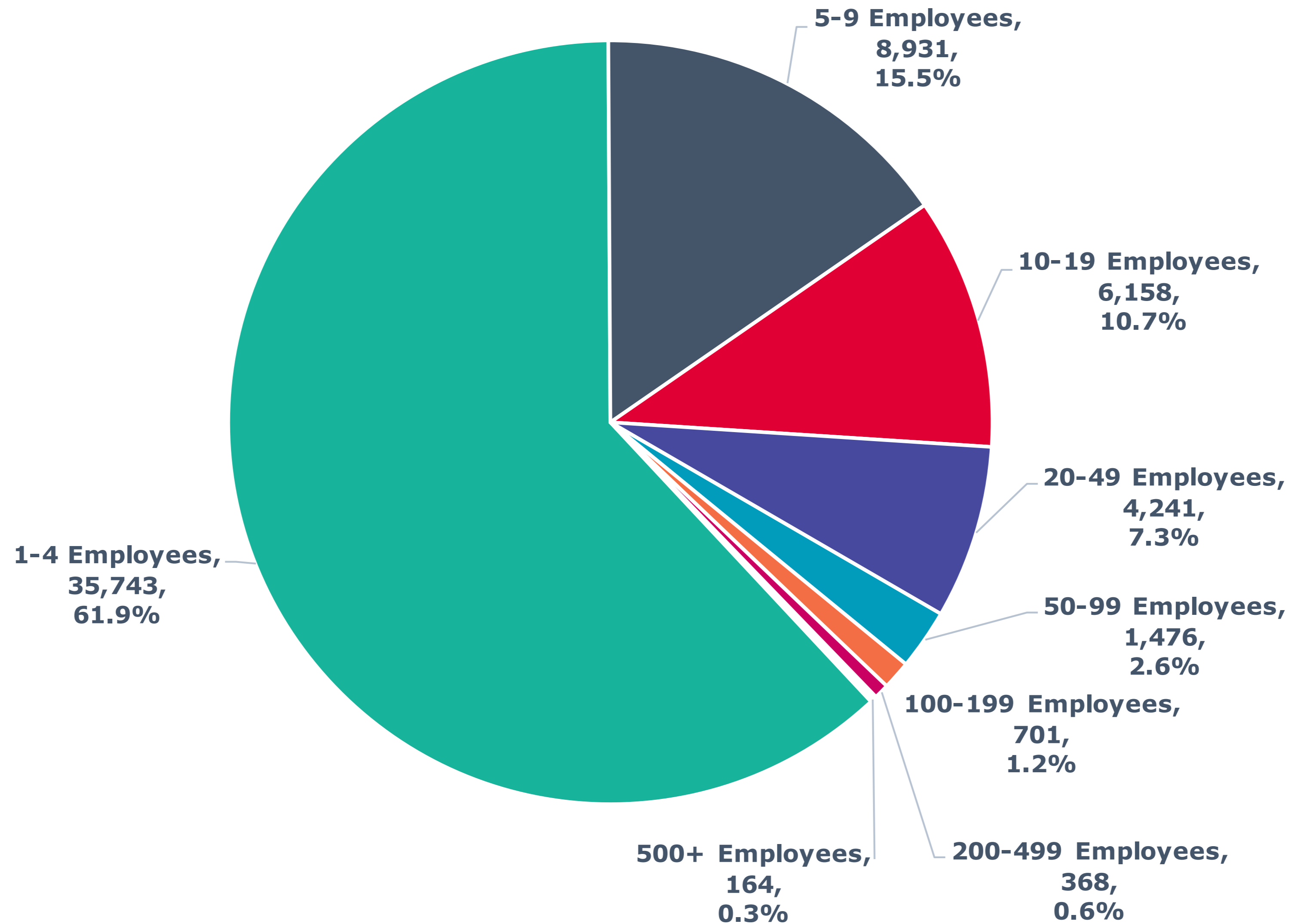
[Access the EY Calgary Location Cost Index Study \[External Link\]](#)

Calgary CMA Businesses by Industry



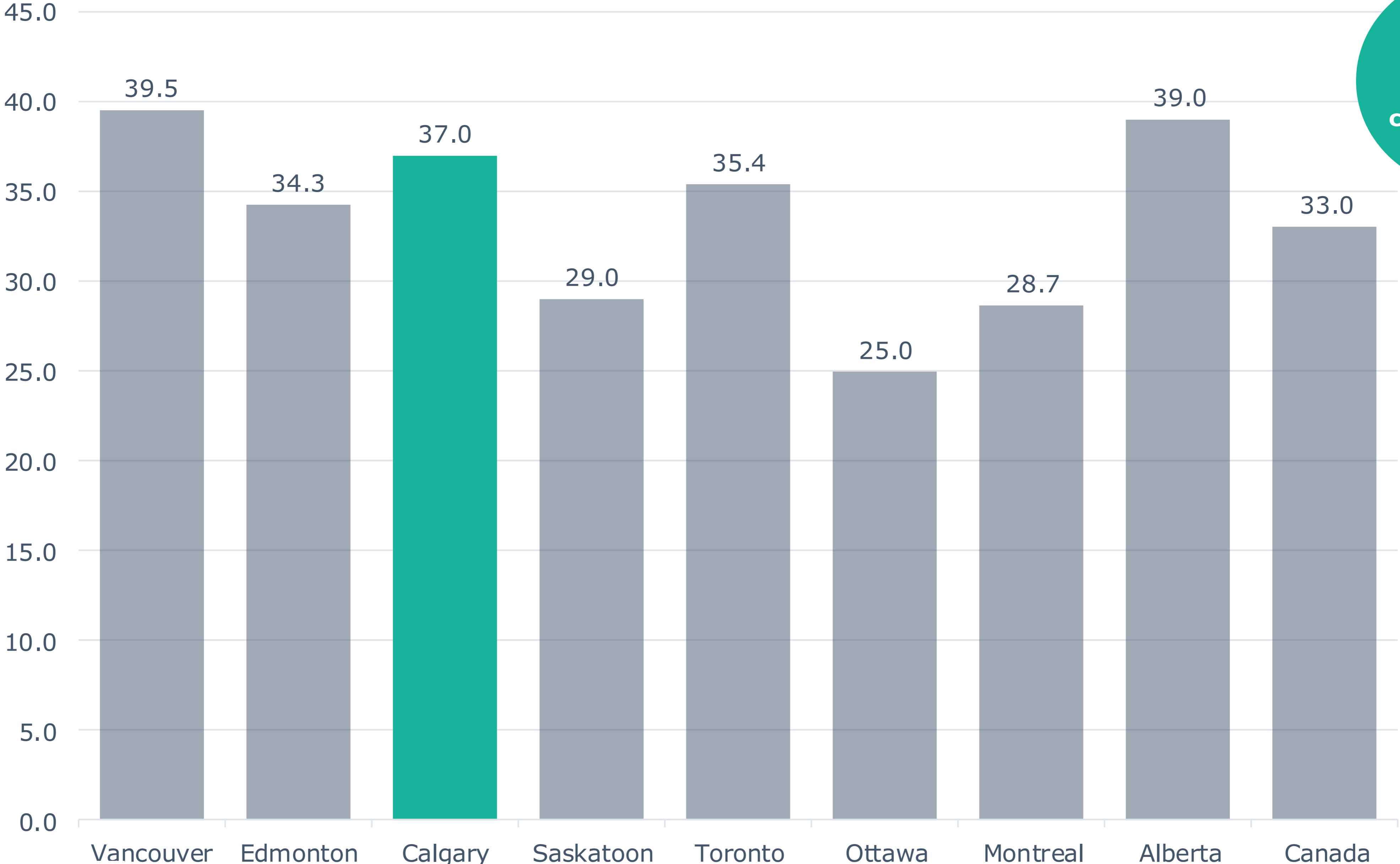
All Industries
57,782

Calgary CMA Business Establishments by Number of Employees



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

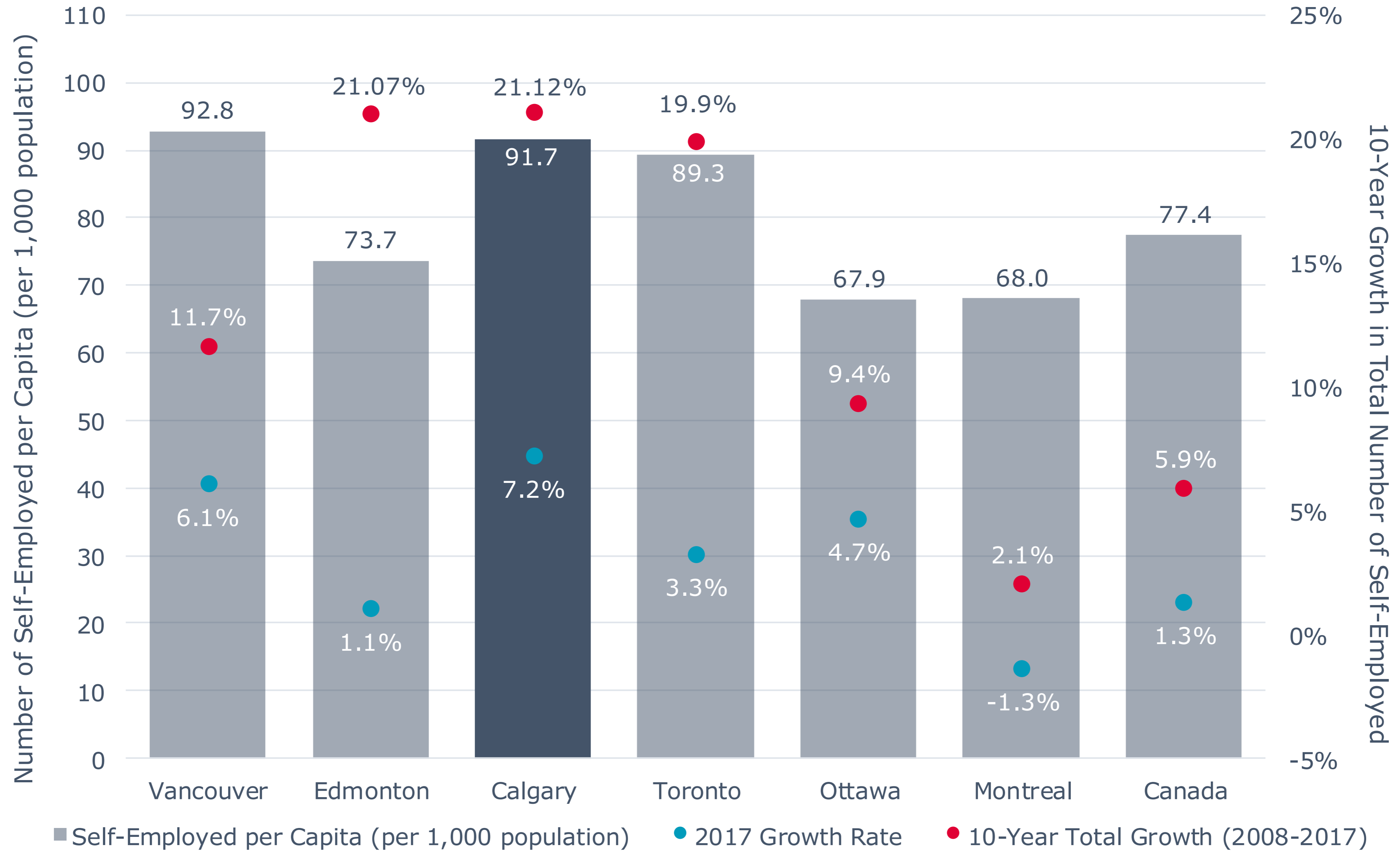
Small Business per Capita Across Canada



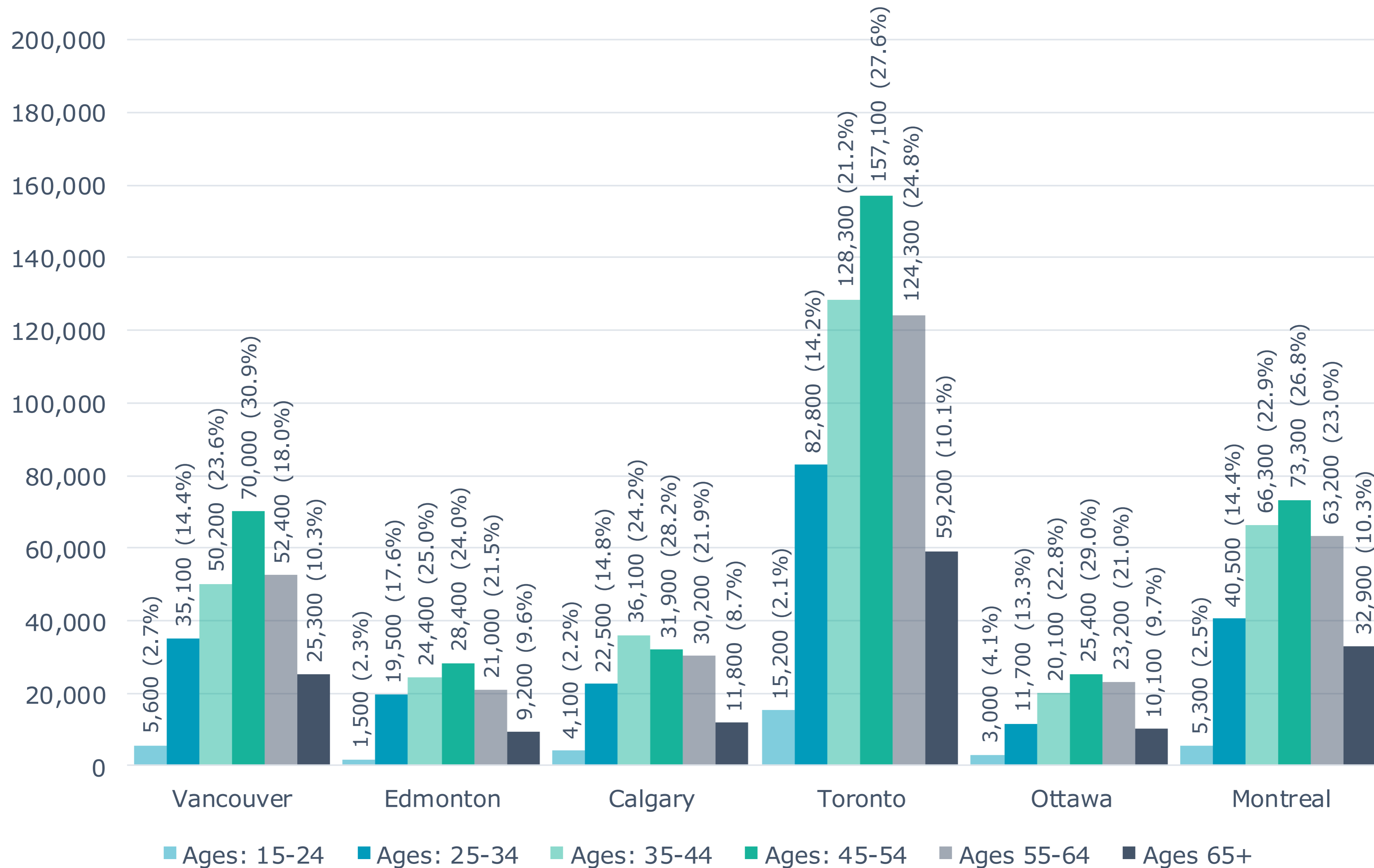
Second highest small business concentration

Source: Statistics Canada, CMA Population, 2017 and Canadian Business Counts, June 2018
Less Than 50 Employees (Per 1,000 Population)

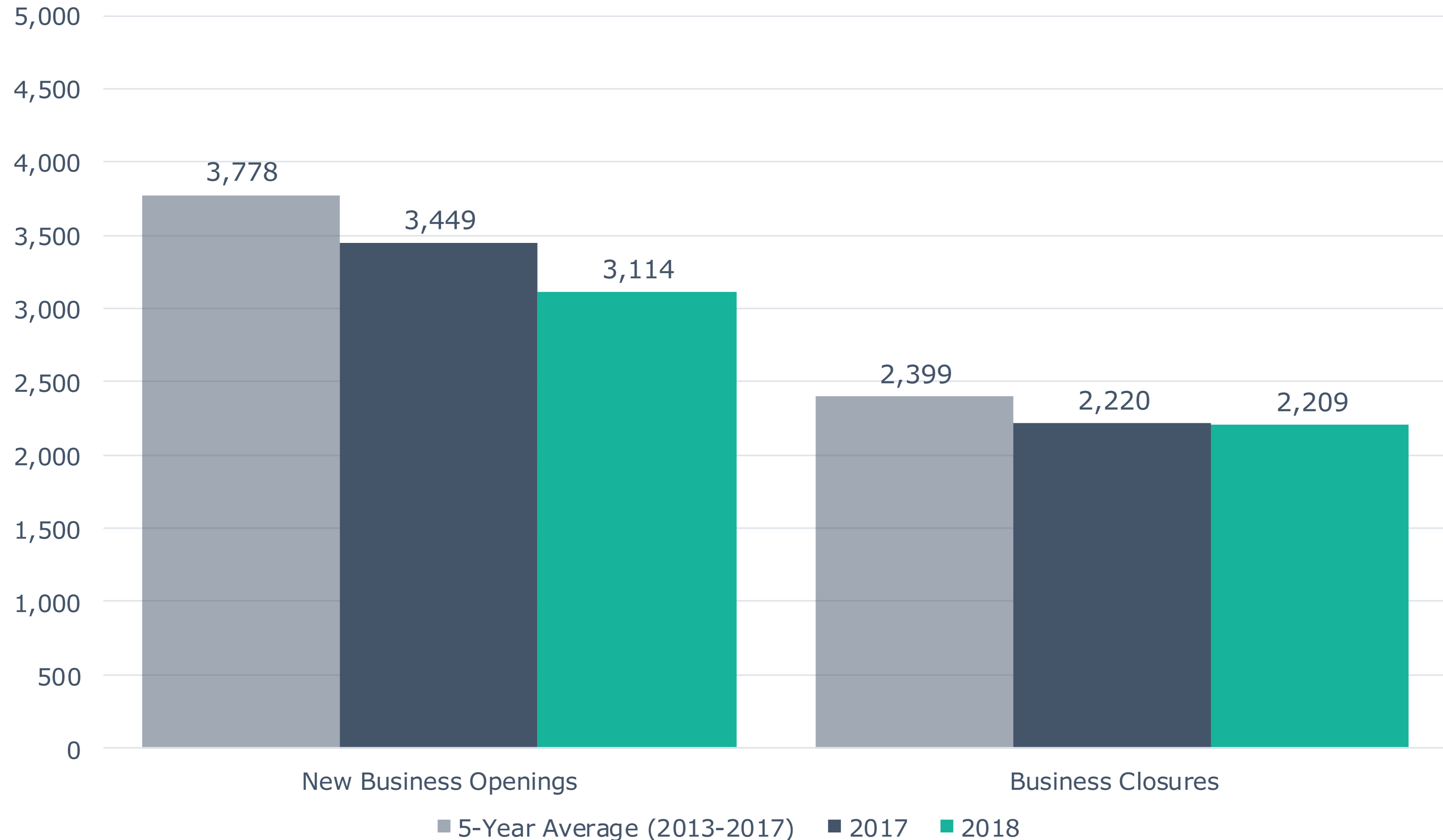
Self-Employed per Capita and 10-Year Growth



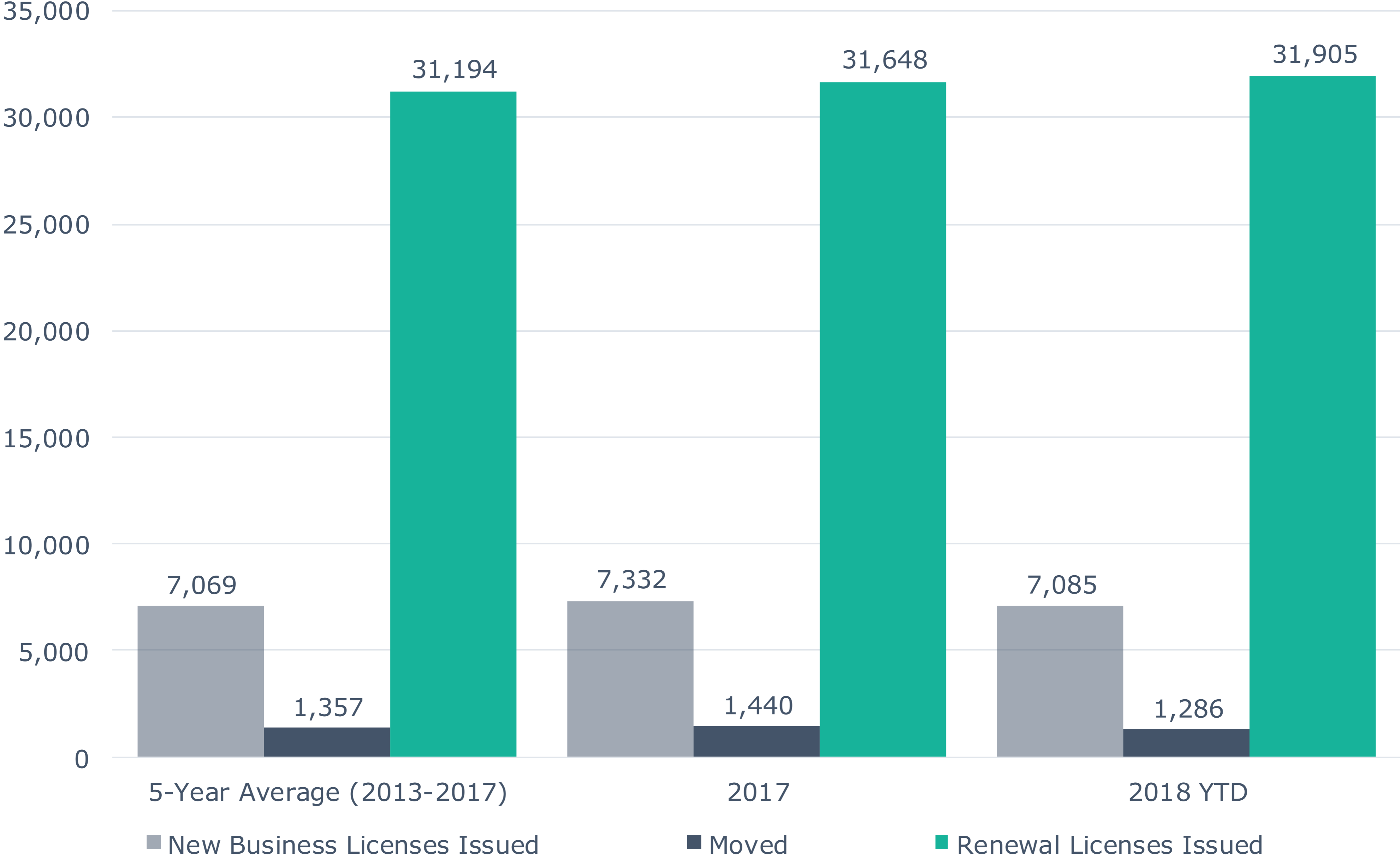
Number of Self-Employed by Age Group



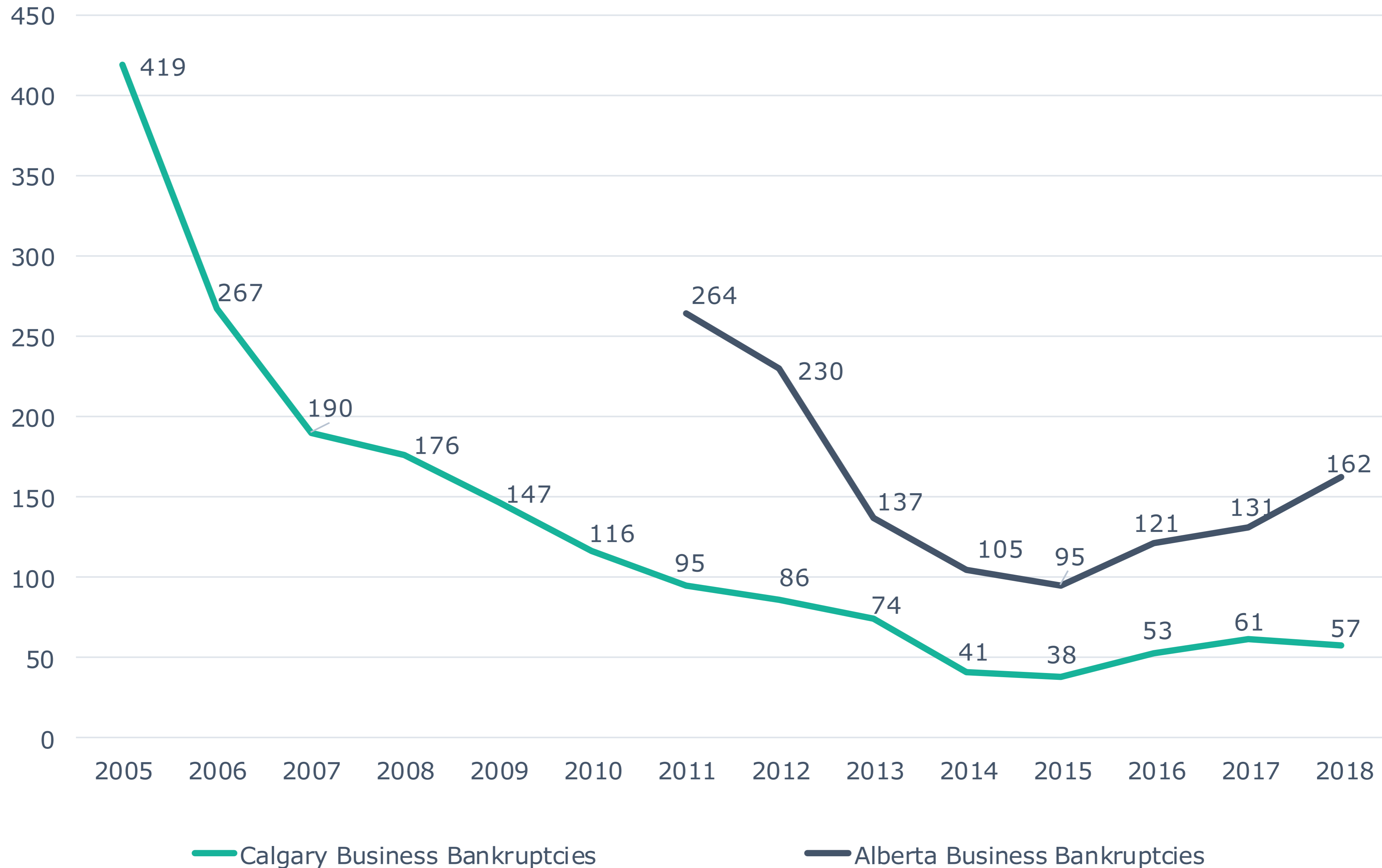
City of Calgary Business Openings and Closures



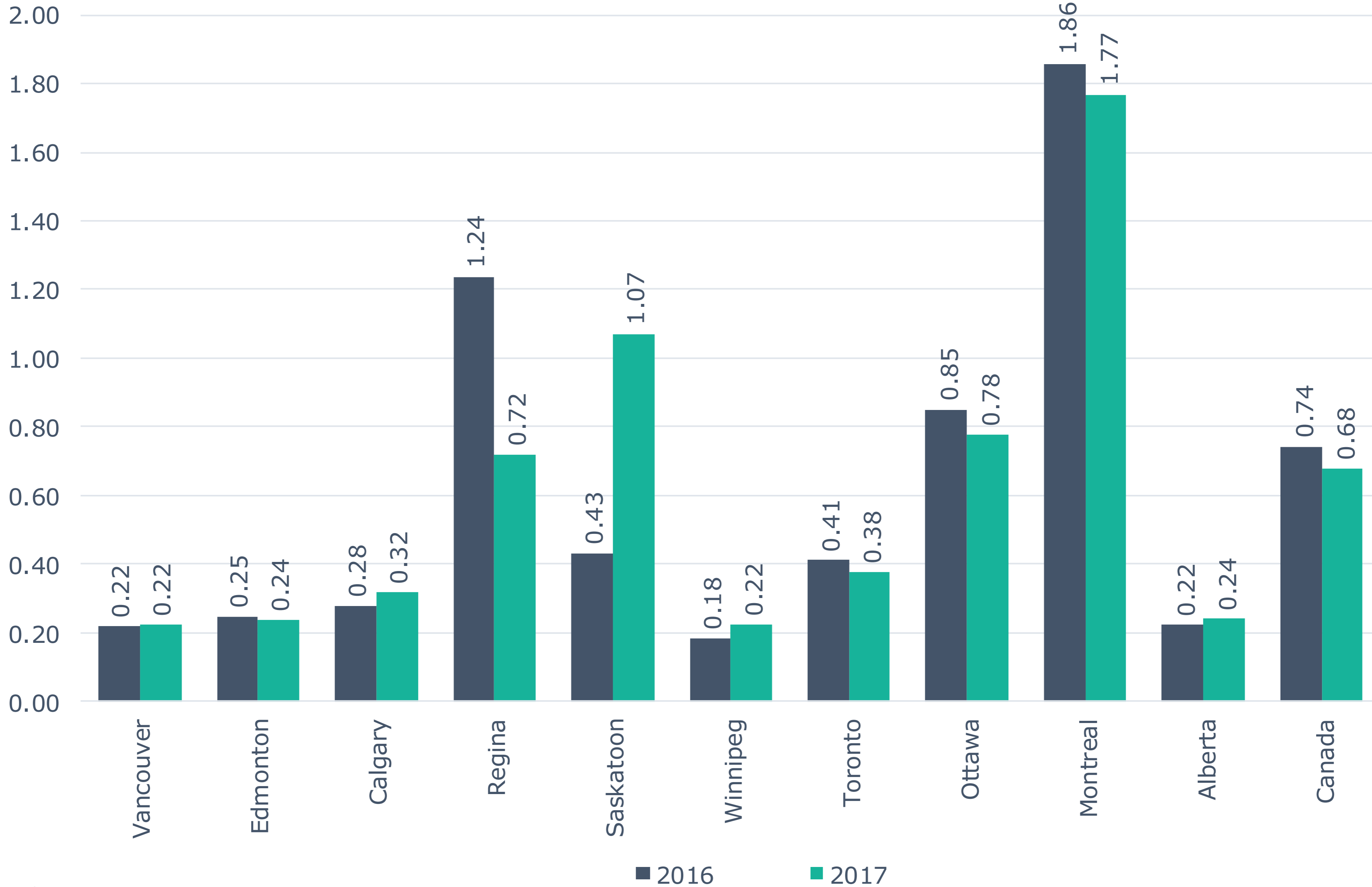
City of Calgary Business Licenses



Calgary and Alberta Business Bankruptcies

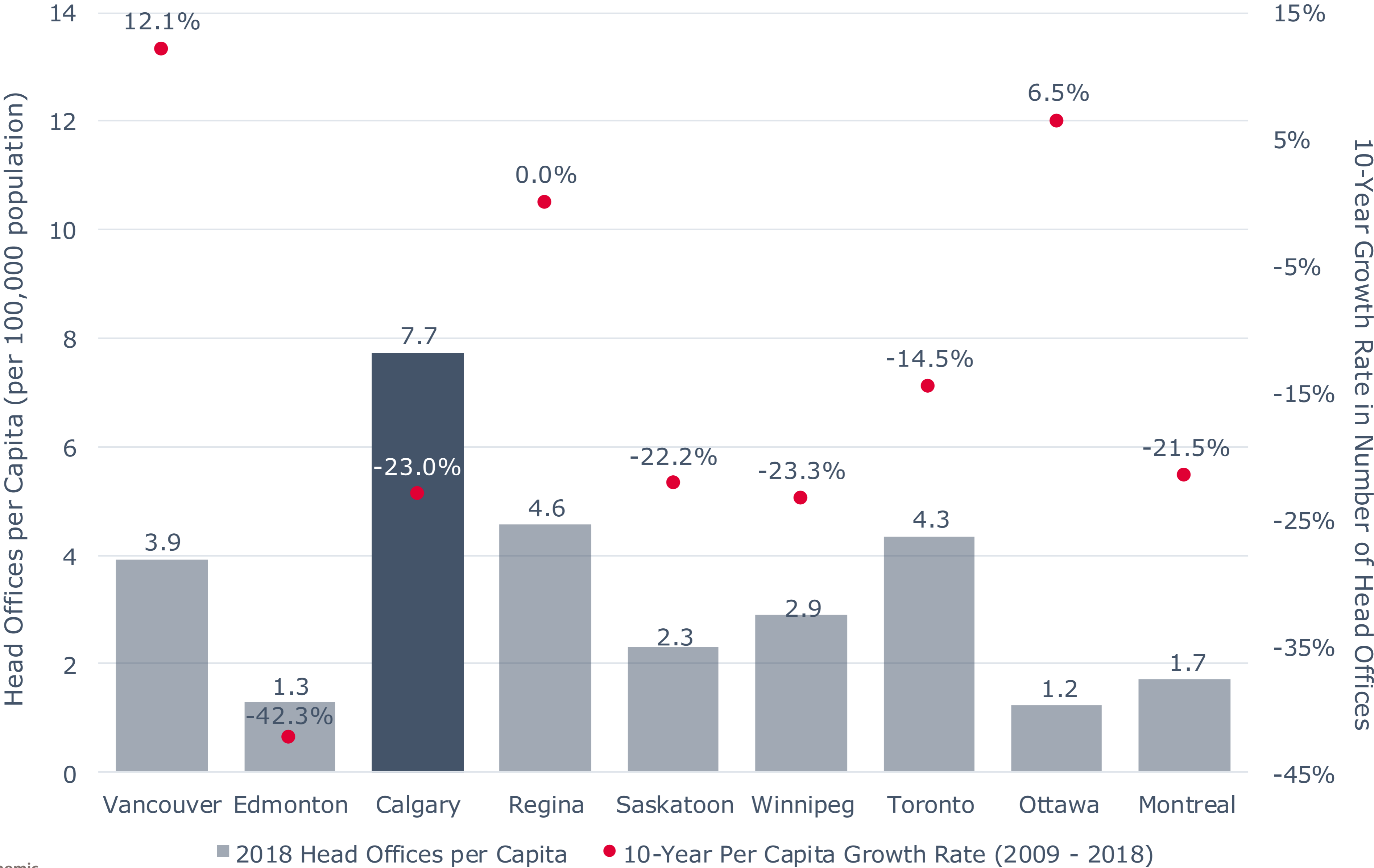


Business Bankruptcy Rates Across Canada



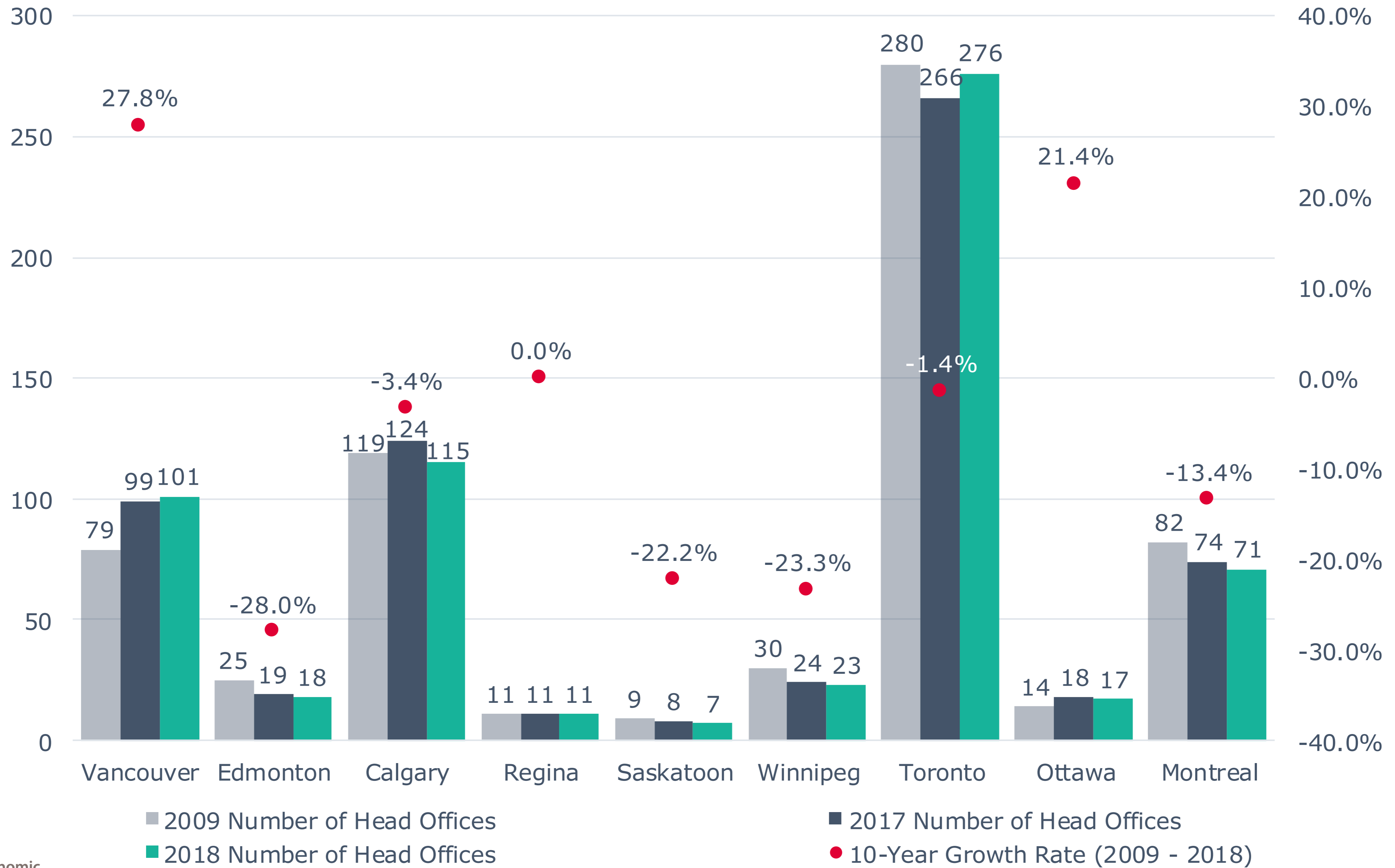
Low business bankruptcy rates

Head Offices per Capita Across Canada



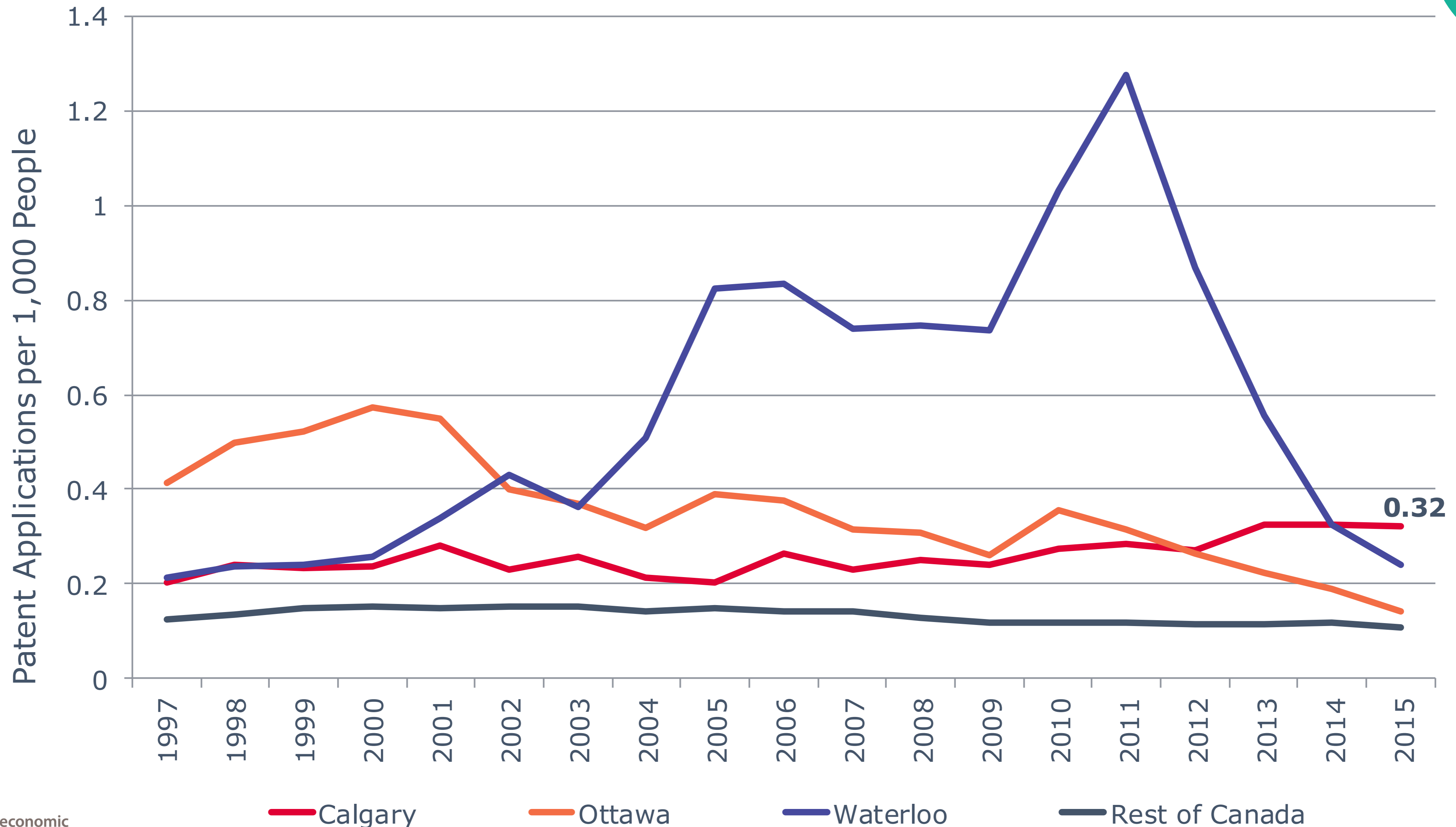
Highest HQ Concentration in Canada

Number of Head Offices Across Canada

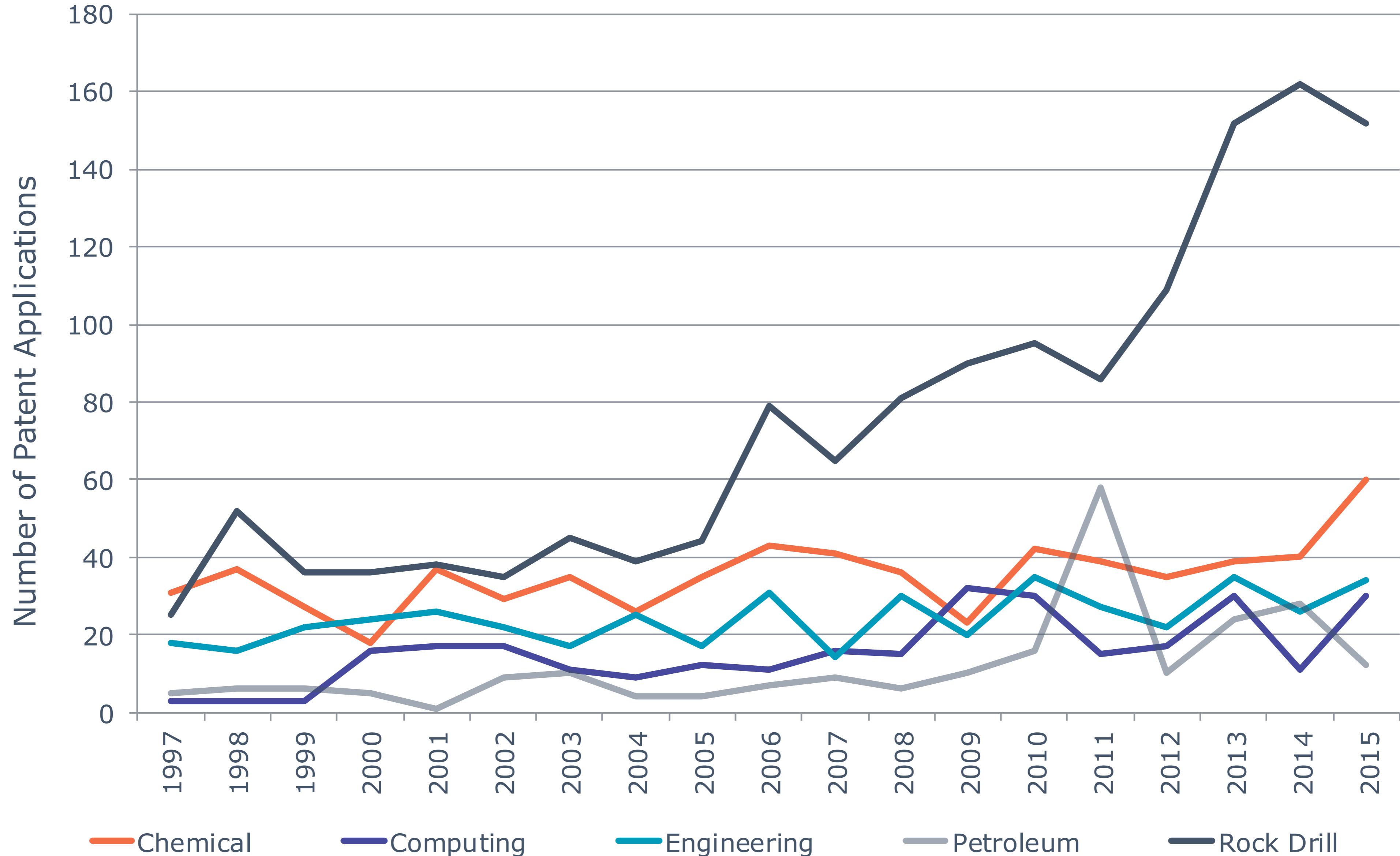


Patents per 1,000 People Census Metropolitan Areas Across Canada

Highest Patents per Capita in 2015



Number of Calgary Patent Applications



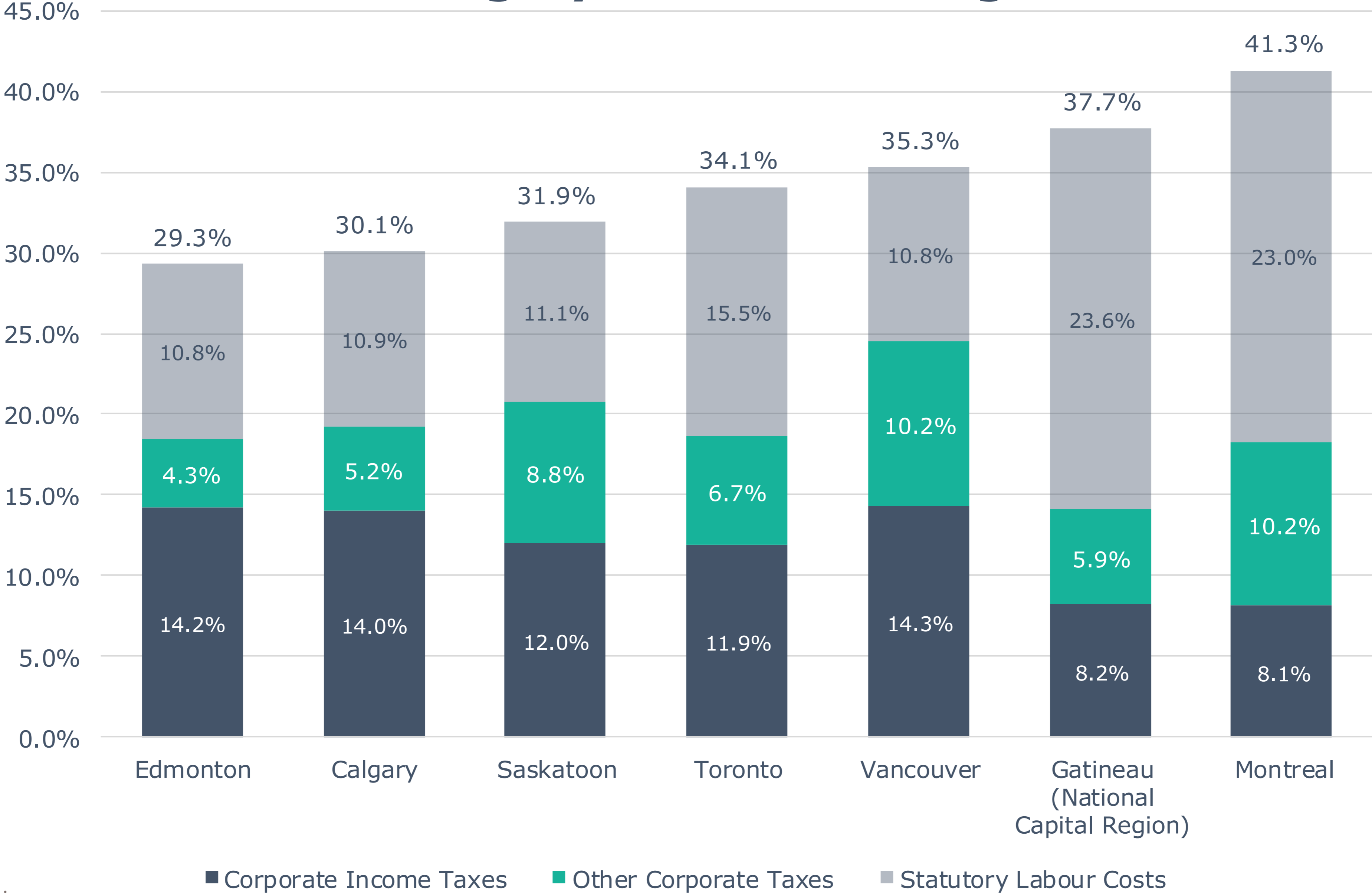
Taxes Across Canada



	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%	30.1%	31.9%	36.3%	34.1%	37.7%	41.3%
Provincial Sales Tax	7%	0%	0%	6%	8%	8%	8%	9.975%
2018 Provincial Personal Income Tax	5.06% - 14.7%	10% - 15%	10% - 15%	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%	12.0%	12%	12.0%	11.5%	11.5%	11.7%
2018 Provincial Corporate Income Tax (Small Business)	2.0%	2.0%	2.0%	2.0%	0.0%	3.5%	3.5%	7.24%
2018 Provincial Payroll Tax (Employer Health Premiums)	0%	0%	0%	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%	0.02%	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	29.67¢/L	25¢/L	24¢/L	29¢/L	29¢/L	32.2¢/L
2018 Carbon Pricing (per tonne of emissions)	\$30	\$20	\$20	\$10*	\$25	\$10*	\$10*	\$18
2018 Health Care Premiums (Annual)	\$0 - \$900	\$0	\$0	\$0	\$0	\$0 - \$900	\$0 - \$900	\$0 - \$638

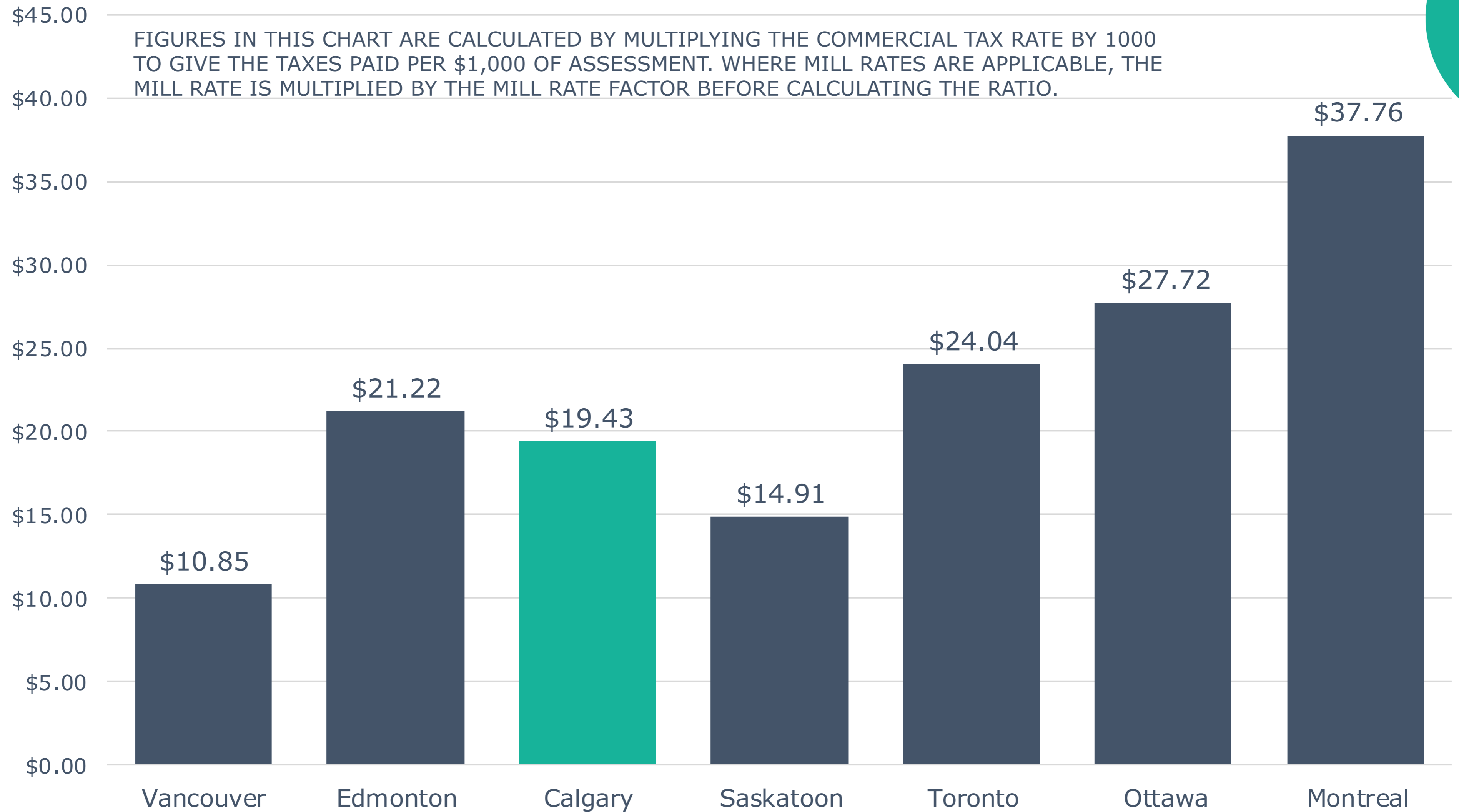
*Ontario will end the cap-and-trade carbon tax regime effective July 3, 2018; Ontario and Saskatoon intend to challenge the Federal Government's authority to impose a carbon tax. The Federal Carbon price starts at \$10 per tonne in 2018, gradually rising by \$10 per tonne every year, to \$50 per tonne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