



business

Key Stats



Second highest small business concentration of major cities in Canada.

- Statistics Canada, 2016



Among the **lowest business bankruptcy** rates per capita of major cities in Canada.

- Office of the Superintendent of Bankruptcy Canada, 2016



Highest head office concentration of major cities in Canada.

- FP500 Database, 2017



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 ranks **2nd in business** and **2nd overall in ease of starting a business** in the G20 and **1st in the G7 for lowest number of procedures and time** required to establish a business
 - *Forbes, December 2016; Doing Business in 2017, The World Bank Group, 2016*
- 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 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 ranks **1st on the Global Opportunity Index** in the G7 and G20 for economic and institutional factors in **attracting FDI**
 - *Milken Institute, September 2016*
- 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 ranks **1st in the G7 in quality of life**
 - *OECD, June 2016*

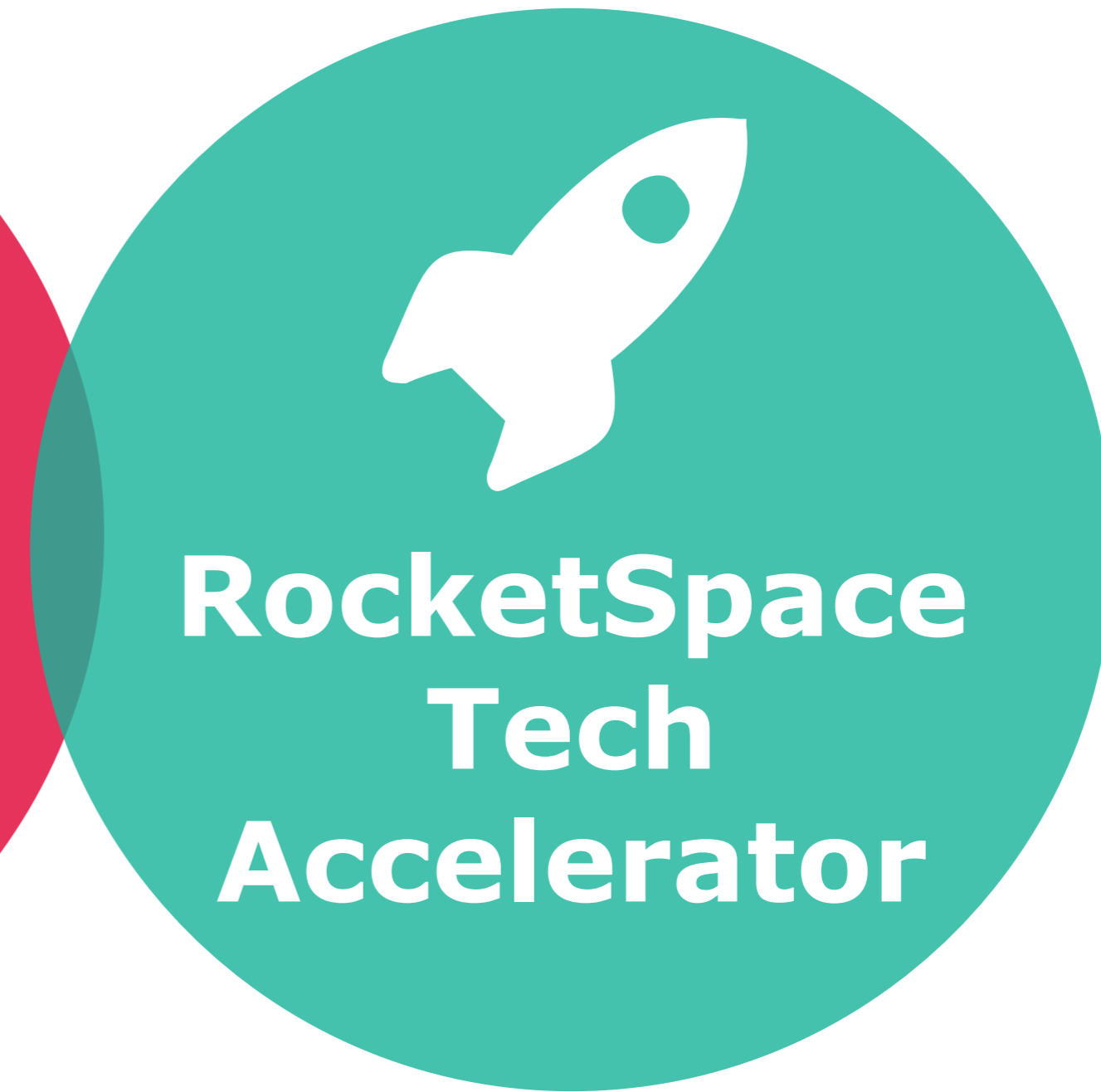
Investment into Calgary



**Amazon.com
Distribution
Centre**



**Mission
Produce**



**RocketSpace
Tech
Accelerator**

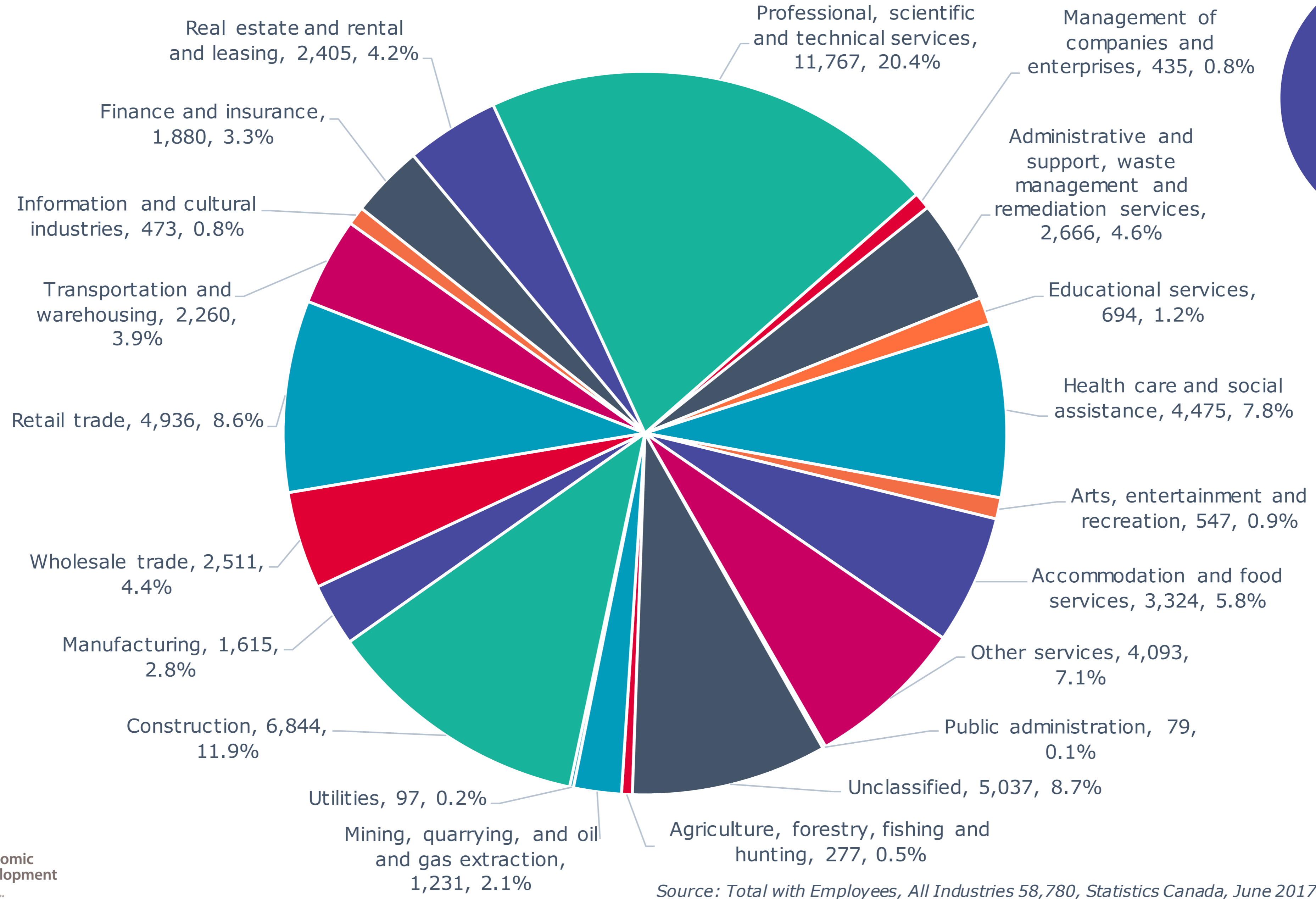
FDI Investment into Calgary



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

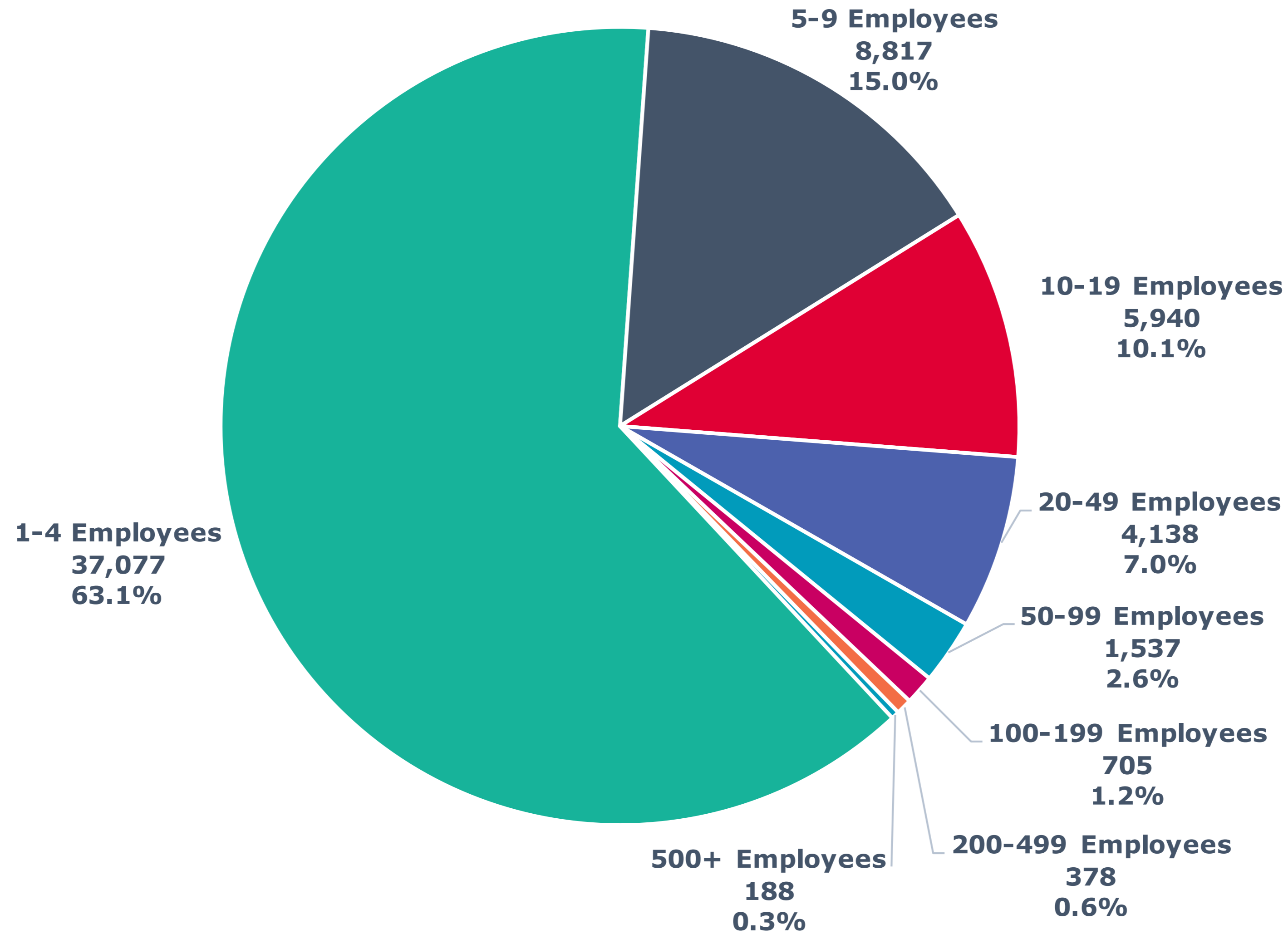
Source: fDi Markets; Global Affairs Canada

Calgary CMA Businesses by Industry



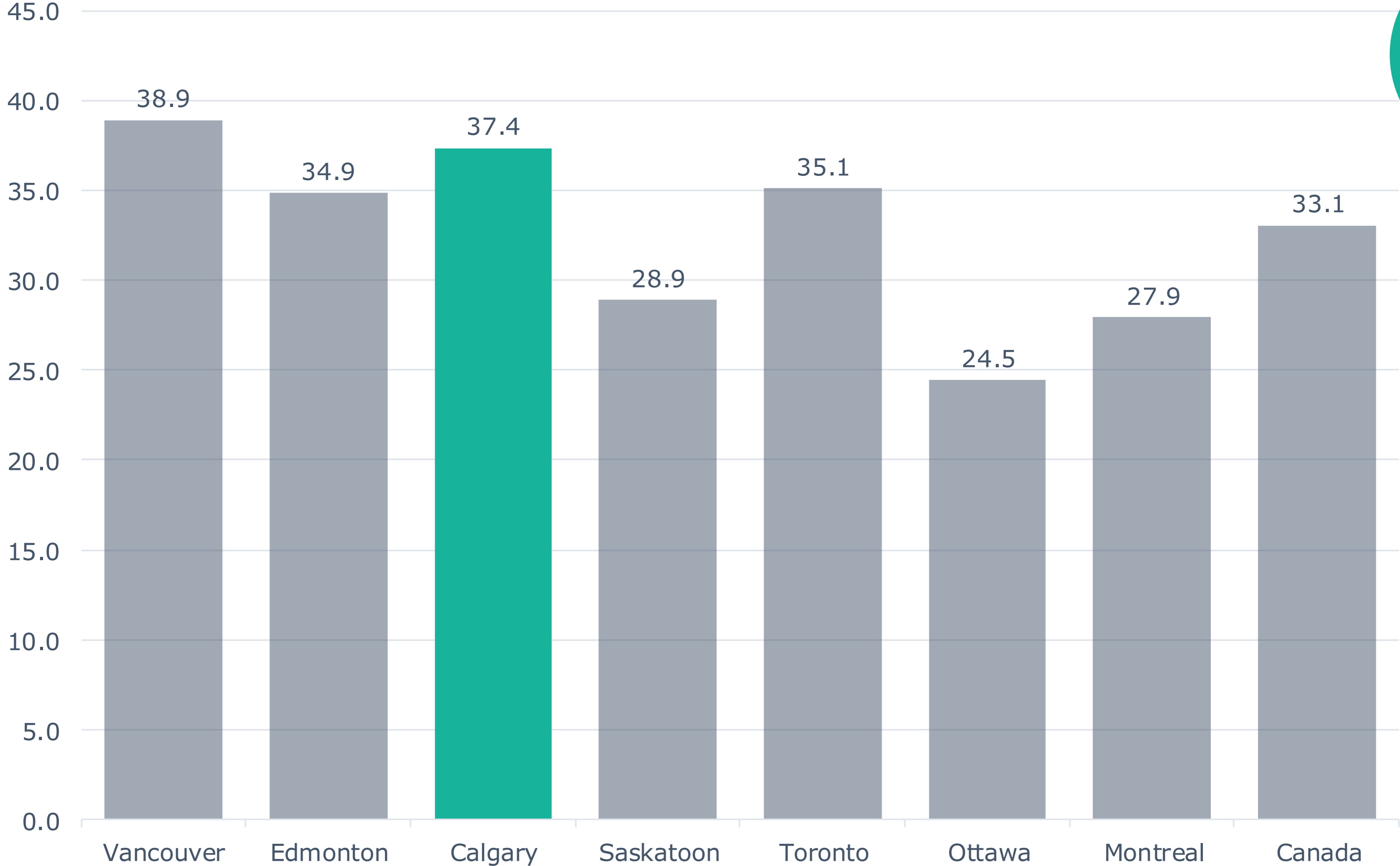
All Industries:
57,646

Calgary CMA Business Establishments by Number of Employees



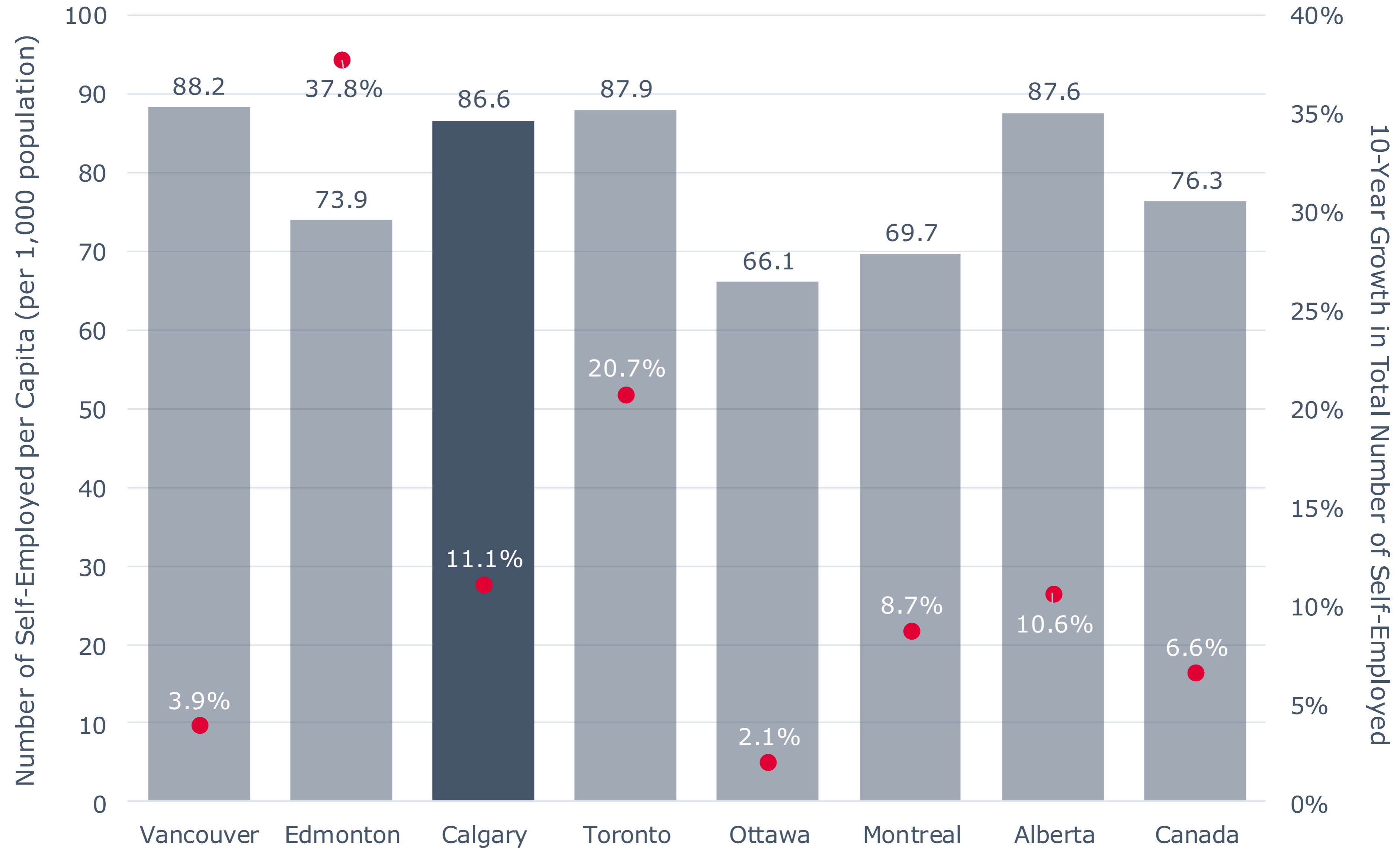
Small Businesses per Capita Across Canada

Second highest small business concentration



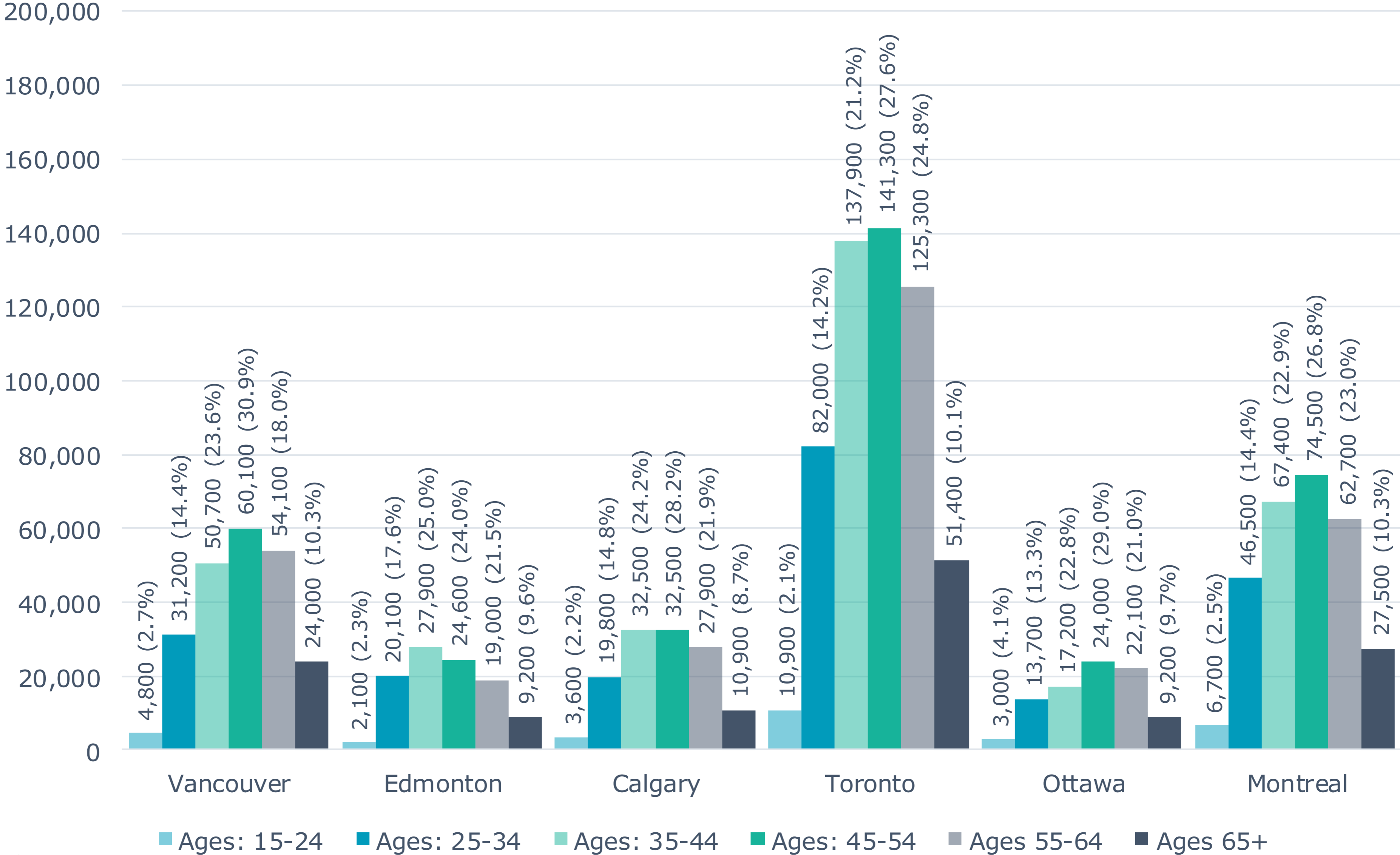
Source: Statistics Canada, CMA Population, 2016 and Canadian Business Counts, June 2017
Less Than 50 Employees (Per 1,000 Population)

Self-Employed per Capita and 10-Year Growth

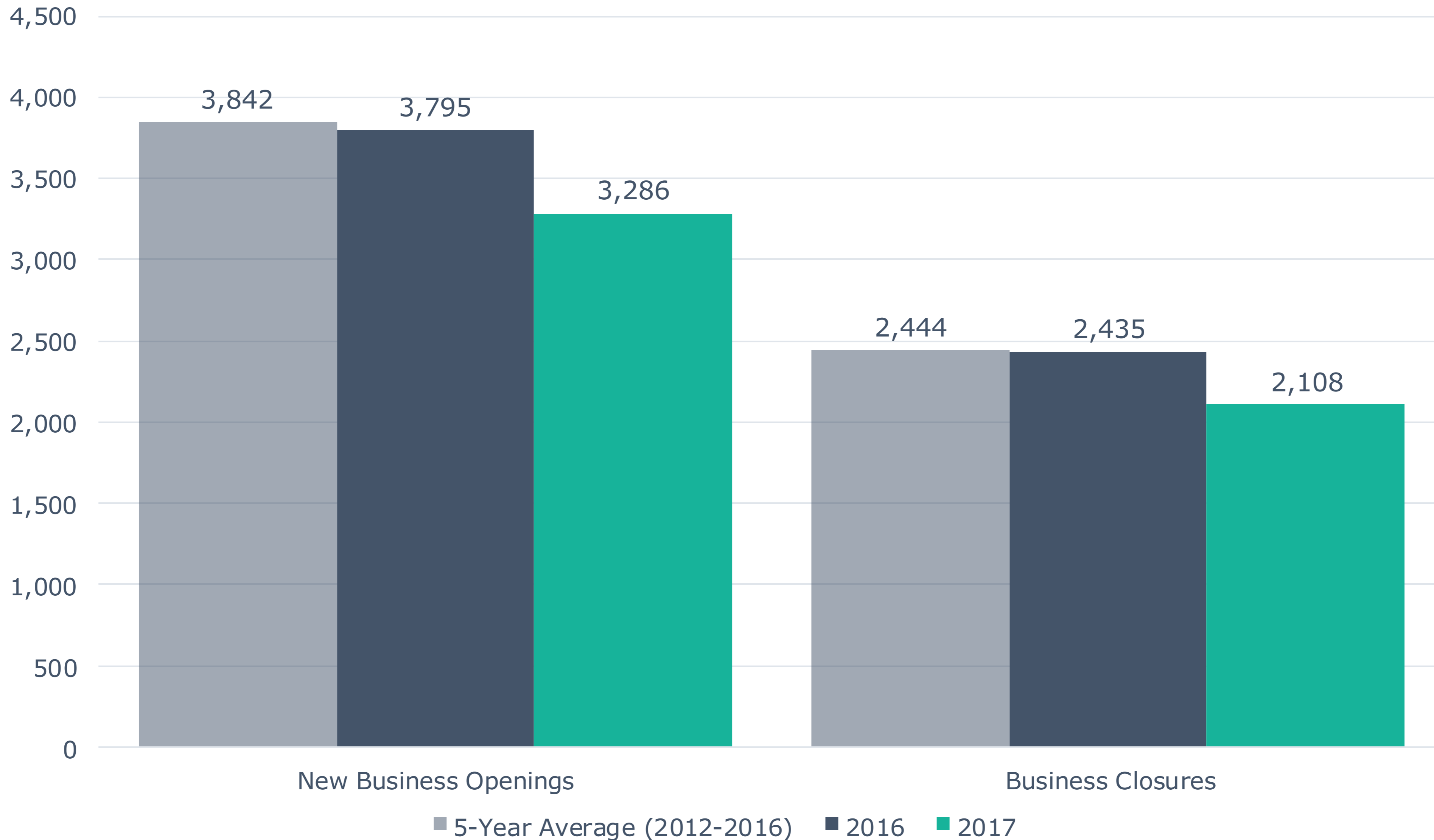


Source: Statistics Canada, 2016, per 1,000 Population

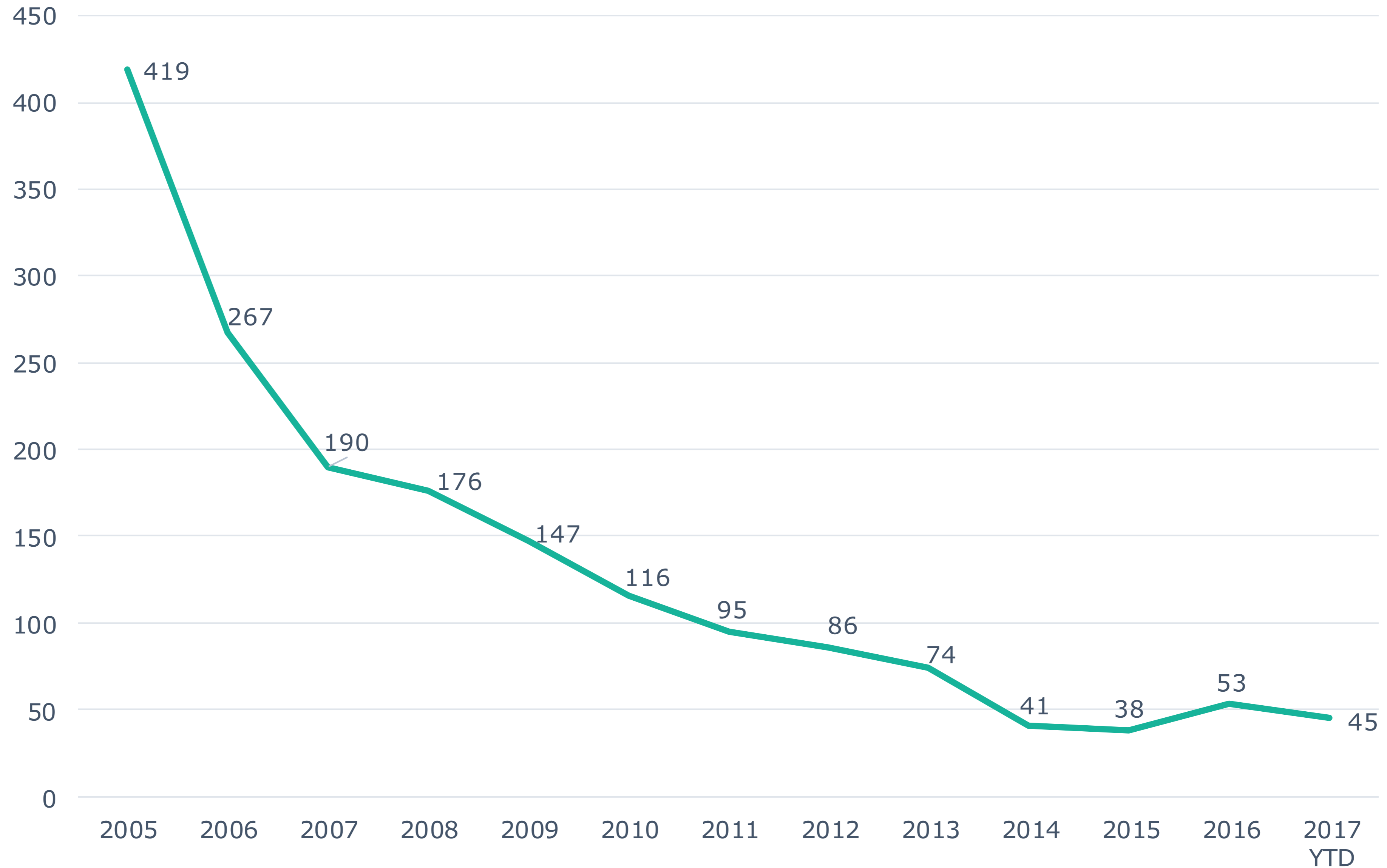
Number of Self-Employed by Age Group



City of Calgary Business Openings and Closures

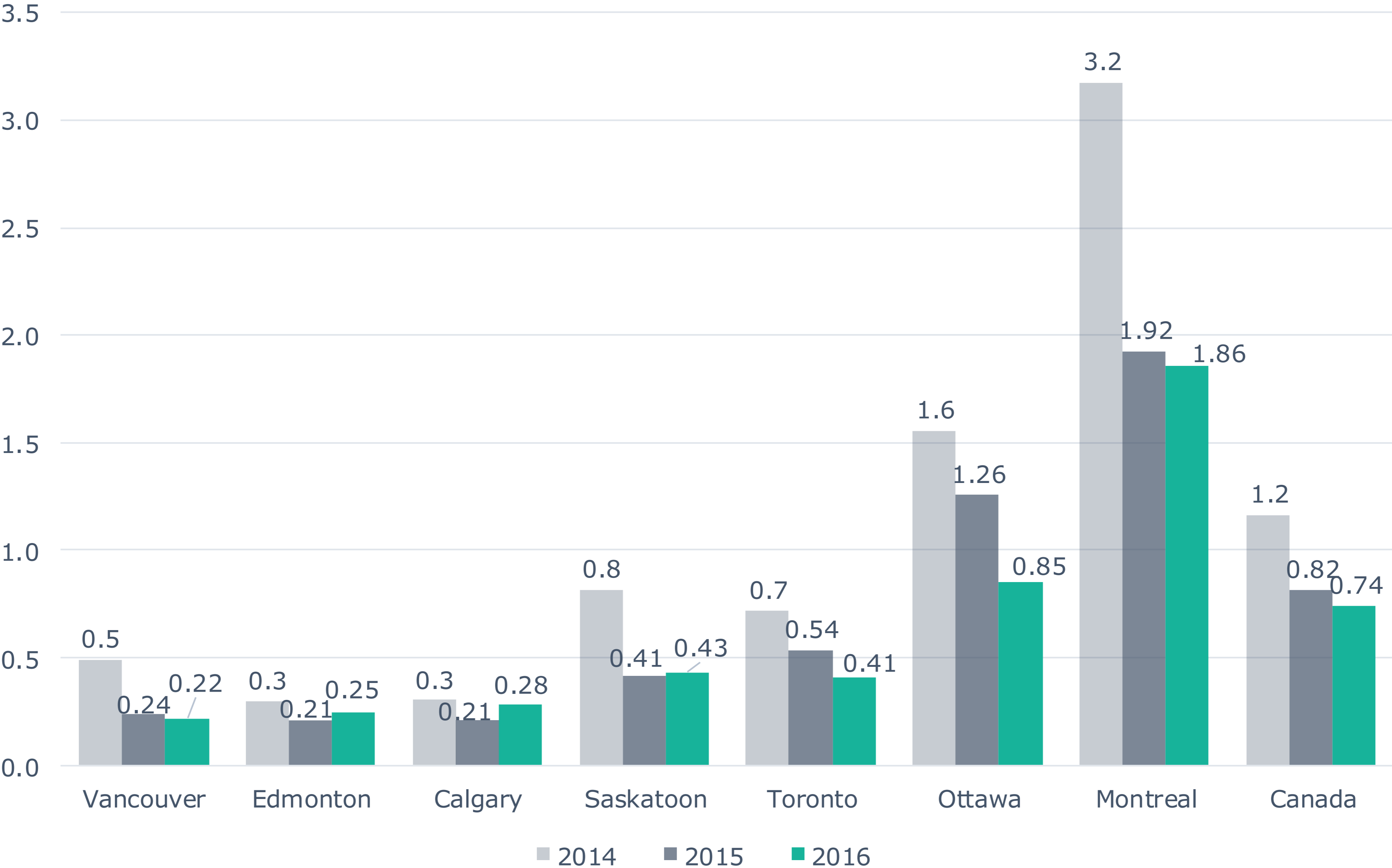


Calgary CMA Number of Business Bankruptcies

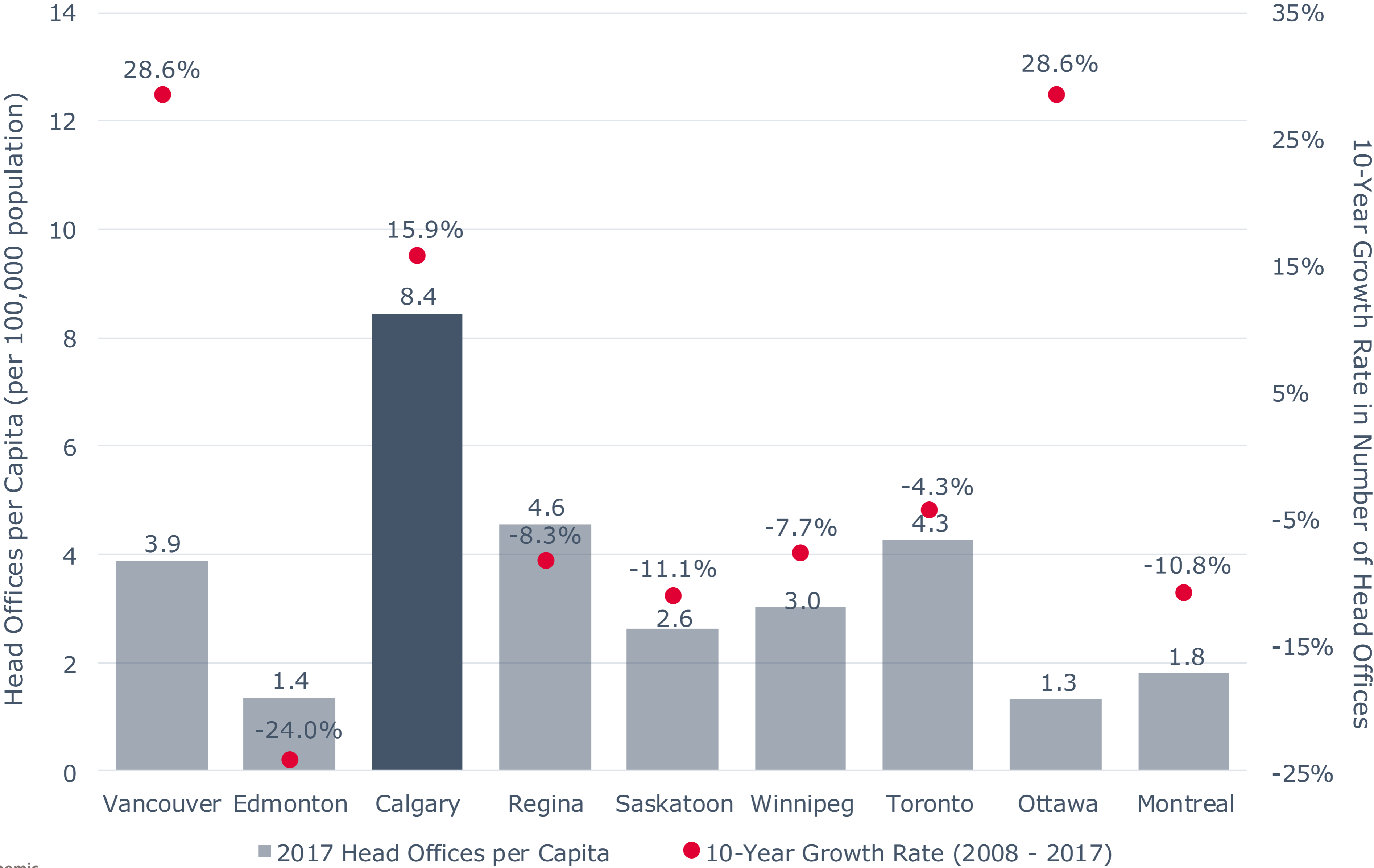


Business Bankruptcy Rates Across Canada

Low business bankruptcy rates

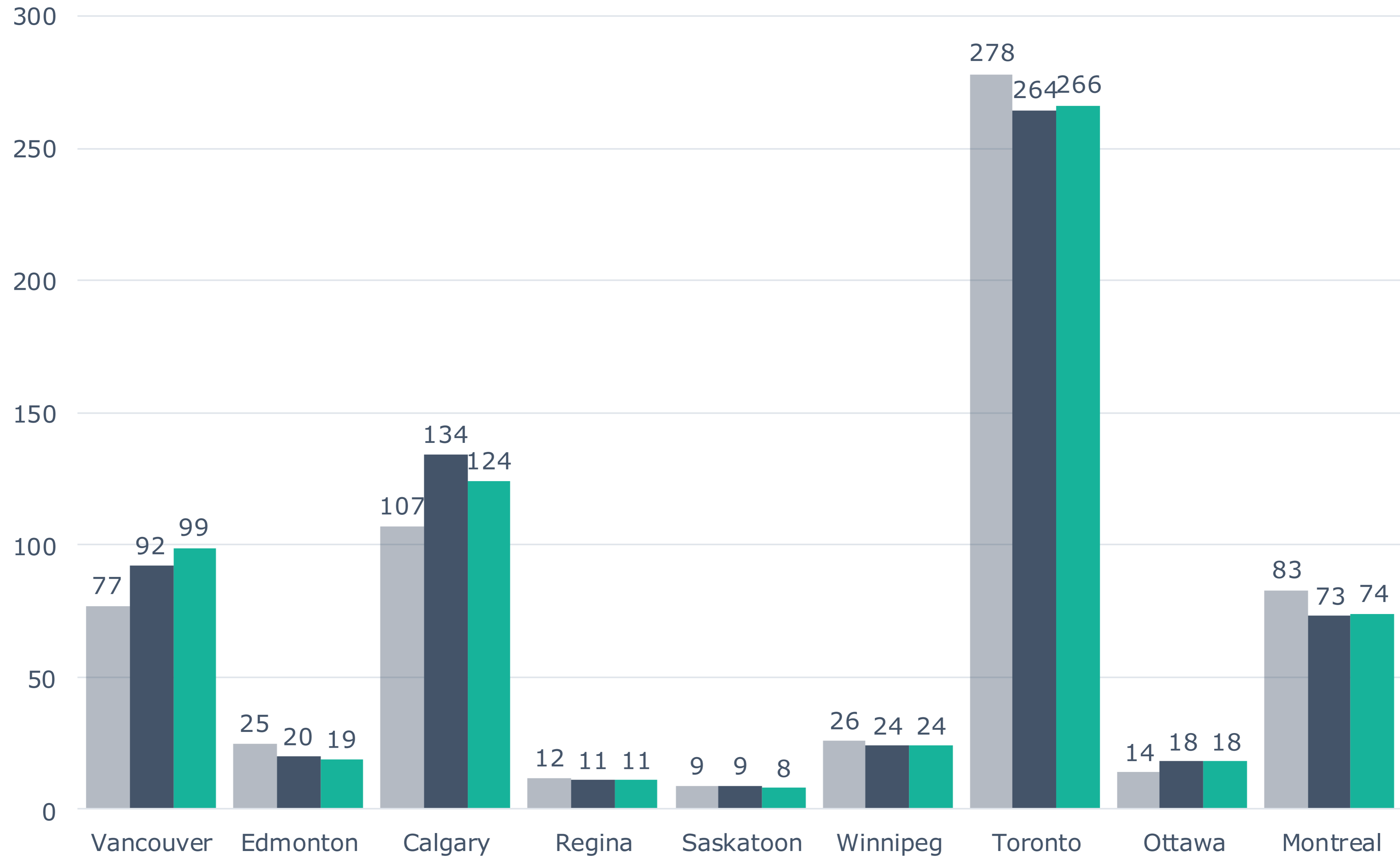


Head Offices per Capita Across Canada



Highest HQ Concentration in Canada

Number of Head Offices Across Canada



Taxes Across Canada



Competitive Tax Environment

No payroll tax, no health care premiums and no PST.

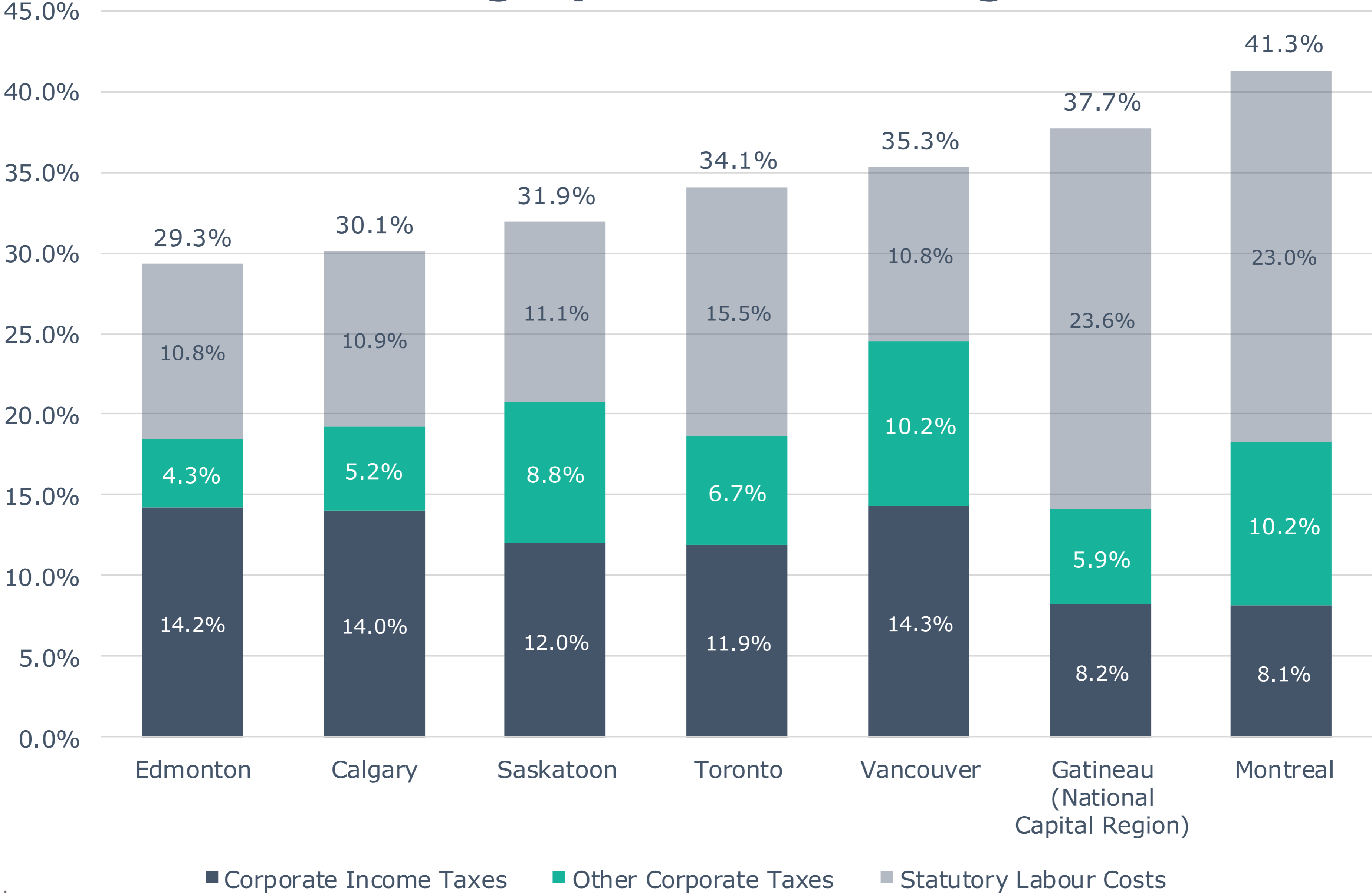
	Vancouver / British Columbia	Edmonton / Alberta	Calgary / Alberta	Saskatoon / Saskatchewan	Winnipeg / Manitoba	Toronto / Ontario	Ottawa / Ontario	Montreal / Quebec
2016 Total Effective Tax Rates (City Level)	35.3%	29.3%	30.1%	31.9%	36.3%	34.1%	37.7%	41.3%
Provincial Sales Tax	7%	0%	0%	6%**	8%	8%	8%	9.975%
2016 Provincial Personal Income Tax	5.06% - 14.7%	10% - 15%	10% - 15%	11% - 15%	10.8% - 17.4%	5.05% - 13.16%	5.05% - 13.16%	16% - 25.75%
2017 Provincial Corporate Income Tax (General)	11.0%	12.0%	12.0%	12%**	12.0%	11.5%	11.5%	11.8%
2017 Provincial Corporate Income Tax (Small Business)	2.0%**	2.0%	2.0%	2.0%	0.0%	3.5%	3.5%	8.0%
2016 Provincial Payroll Tax (Employer Health Premiums)	0%	0%	0%	0%	2.15% to 4.3%	0.98% - 1.95%	0.98% - 1.95%	2.7% - 4.26%
2016 Land Transfer Tax	1% - 2%	0%	0%	0% - 0.3%	0% - 2%	0.5% - 2%	0.5% - 2%	0.5% - 3.5%
2016 Local, Provincial & Federal Gasoline Tax	42.17¢/L	23¢/L	23¢/L	25¢/L	24¢/L	24.7¢/L	24.7¢/L	33.2¢/L
2017 Carbon Pricing* (per tonne of emissions)	\$30	\$20	\$20			\$18	\$18	\$18
2016 Health Care Premiums (Annual)	\$0 - \$900	\$0	\$0	\$0	\$0	\$0 - \$900	\$0 - \$900	\$0 - \$660

*Ontario and Quebec have cap and trade systems. Source: Trevor Tombe, UCSPP & Maclean's, December 2016

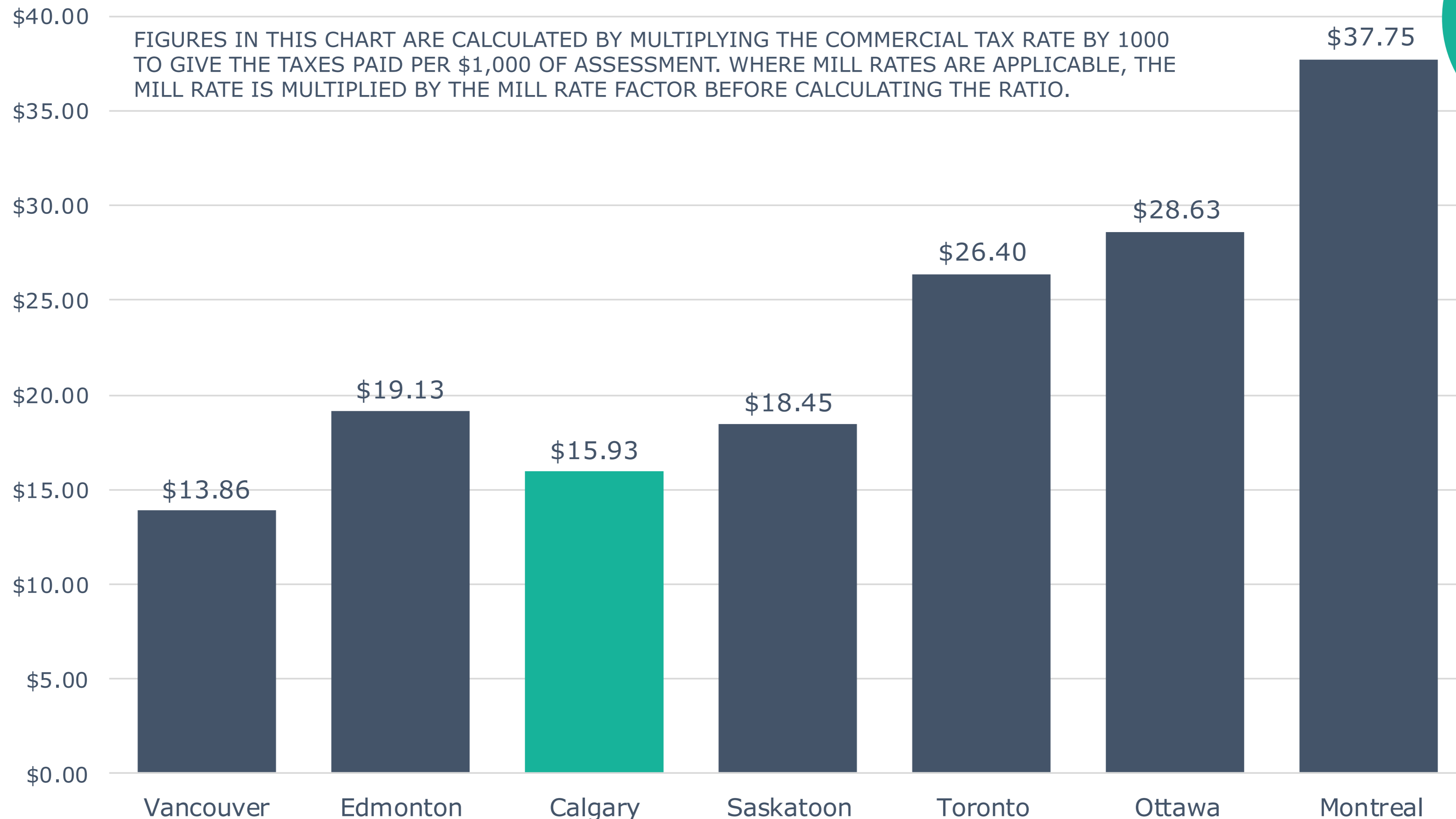
**As per Government of British Columbia Budget, April 1, 2017; Government of Saskatchewan, October 25, 2017; Government of Ontario, November 15, 2017.

Sources: 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; pwc Tax Facts and Figures, Canada 2016

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: REALpac, 2016