



CRA Prescribed Interest Rate Table

Quarter	2003	2004	2005	2006	2007	2008	2009	2010
	%	%	%	%	%	%	%	%
1st Quarter	7*	7*	7*	7*	9*	8*	6*	5*
2nd Quarter	7*	7*	7*	8*	9*	8*	5*	5*
3rd Quarter	8*	6*	7*	8*	9*	7*	5*	5**
4th Quarter	7*	7*	7*	9*	9*	7*	5*	

* The interest rate charged on overdue taxes, Canada Pension Plan contributions and Employment Insurance is as shown. The interest rate paid to corporate and non-corporate taxpayers on overpayments is 2 points less than the rate shown. The interest rate used to calculate taxable benefits for employees and shareholders from interest-free and low interest loans will be will be 4 points less than the rate shown.

** The interest rate charged on overdue taxes, Canada Pension Plan contributions and Employment Insurance is as shown. The interest rate paid to non-corporate taxpayers on overpayments is 2 points less than the rate shown. The interest rate used to calculate taxable benefits for employees and shareholders from interest-free and low interest loans and the interest rate paid to corporate taxpayers on overpayments will be will be 4 points less than the rate shown.

This page last updated June 28, 2010