

2009 PERSONAL INCOME TAX RATES - QUEBEC

Taxable income (\$)	Federal tax (\$)	Quebec tax (\$)	Total tax (\$)	Average rate (%)	Marginal rate					
					Federal	Quebec	Total	Non-eligible dividends*	Eligible dividends*	Capital gains
5,000	0	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,320	0	0	0	0.0	12.5	0.0	12.5	1.7	0.0	6.3
13,069	344	0	344	2.6	12.5	16.0	28.5	11.7	5.9	14.3
15,000	586	309	895	6.0	12.5	16.0	28.5	11.7	5.9	14.3
20,000	1,212	1,109	2,321	11.6	12.5	16.0	28.5	11.7	5.9	14.3
25,000	1,839	1,909	3,748	15.0	12.5	16.0	28.5	11.7	5.9	14.3
30,000	2,465	2,709	5,174	17.2	12.5	16.0	28.5	11.7	5.9	14.3
38,385	3,515	4,051	7,566	19.7	12.5	20.0	32.5	16.7	11.7	16.3
40,000	3,717	4,374	8,091	20.2	12.5	20.0	32.5	16.7	11.7	16.3
40,726	3,808	4,519	8,327	20.4	18.4	20.0	38.4	24.1	15.4	19.2
45,000	4,593	5,374	9,967	22.1	18.4	20.0	38.4	24.1	15.4	19.2
50,000	5,512	6,374	11,886	23.8	18.4	20.0	38.4	24.1	15.4	19.2
55,000	6,430	7,374	13,804	25.1	18.4	20.0	38.4	24.1	15.4	19.2
60,000	7,349	8,374	15,723	26.2	18.4	20.0	38.4	24.1	15.4	19.2
76,770	10,430	11,728	22,158	28.9	18.4	24.0	42.4	29.0	21.2	21.2
80,000	11,023	12,503	23,526	29.4	18.4	24.0	42.4	29.0	21.2	21.2
81,452	11,290	12,851	24,141	29.6	21.7	24.0	45.7	33.2	26.1	22.9
90,000	13,145	14,903	28,048	31.2	21.7	24.0	45.7	33.2	26.1	22.9
100,000	15,316	17,303	32,619	32.6	21.7	24.0	45.7	33.2	26.1	22.9
126,264	21,018	23,606	44,624	35.3	24.2	24.0	48.2	36.4	29.7	24.1
150,000	26,766	29,303	56,069	37.4	24.2	24.0	48.2	36.4	29.7	24.1

Notes : Table takes into account the federal tax abatement for Quebec residents.

Table takes into account federal basic personal amount of \$10,320 and provincial basic personal amount of \$10,455.

*: In summary, non-eligible dividends arise from business income taxed at the preferential rate, while eligible dividends come from business income taxed at the basic corporate tax rate. For non-eligible dividends, table takes into account gross-up of 25%, federal credit of 13.33% and provincial credit of 8%. For eligible dividends, table takes into account gross-up of 45%, federal credit of 19% and provincial credit of 11.9%. Marginal rate applies to dividends that are added to regular income.
Dividends up to \$45,089 are not subject to federal taxation and up to \$20,910 are not subject to provincial taxation.

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