

## 2012 PERSONAL INCOME TAX RATES - QUÉBEC

Taxable income (\$)	Federal tax (\$)	Québec tax (\$)	Total tax (\$)	Average rate (%)	Marginal rate					
					Federal	Québec	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
10,822	0	0	0	0.0	12.5	0.0	12.5	1.7	0.0	6.3
13,656	355	0	355	2.6	12.5	16.0	28.5	11.7	5.8	14.3
15,000	523	215	738	4.9	12.5	16.0	28.5	11.8	5.8	14.3
20,000	1,150	1,015	2,165	10.8	12.5	16.0	28.5	11.7	5.8	14.3
25,000	1,776	1,815	3,591	14.4	12.5	16.0	28.5	11.7	5.8	14.3
30,000	2,402	2,615	5,017	16.7	12.5	16.0	28.5	11.7	5.8	14.3
35,000	3,028	3,415	6,443	18.4	12.5	16.0	28.5	11.7	5.8	14.3
40,100	3,667	4,231	7,898	19.7	12.5	20.0	32.5	16.7	11.4	16.3
42,707	3,994	4,752	8,746	20.5	18.4	20.0	38.4	24.0	18.0	19.2
45,000	4,415	5,211	9,626	21.4	18.4	20.0	38.4	24.1	18.0	19.2
50,000	5,333	6,211	11,544	23.1	18.4	20.0	38.4	24.1	18.0	19.2
55,000	6,252	7,211	13,463	24.5	18.4	20.0	38.4	24.1	18.0	19.2
60,000	7,170	8,211	15,381	25.6	18.4	20.0	38.4	24.1	18.0	19.2
70,000	9,007	10,211	19,218	27.5	18.4	20.0	38.4	24.0	18.0	19.2
80,200	10,881	12,251	23,132	28.8	18.4	24.0	42.4	29.0	23.6	21.2
85,414	11,839	13,502	25,341	29.7	21.7	24.0	45.7	33.2	28.3	22.8
90,000	12,834	14,603	27,437	30.5	21.7	24.0	45.7	33.2	28.3	22.9
100,000	15,005	17,003	32,008	32.0	21.7	24.0	45.7	33.2	28.3	22.9
132,406	22,041	24,780	46,821	35.4	24.2	24.0	48.2	36.3	31.8	24.1
150,000	26,301	29,003	55,304	36.9	24.2	24.0	48.2	36.3	31.8	24.1

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

Table takes into account federal basic personal amount of \$10,822 and provincial basic personal amount of \$10,925.

\*: 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 38%, federal credit of 15% and provincial credit of 11.9%.  
Marginal rate applies to dividends that are added to regular income.

Dividends up to \$42,563 are not subject to federal taxation and up to \$21,850 are not subject to provincial taxation.