

2014 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
11 138	0	0	0	0,0	12,5	0,0	12,5	3,9	0,0	6,3
14 131	375	0	375	2,7	12,5	16,0	28,5	14,5	5,7	14,3
15 000	484	139	623	4,2	12,5	16,0	28,5	14,5	5,7	14,3
20 000	1 110	939	2 049	10,2	12,5	16,0	28,5	14,5	5,7	14,3
25 000	1 736	1 739	3 475	13,9	12,5	16,0	28,5	14,5	5,7	14,3
30 000	2 362	2 539	4 901	16,3	12,5	16,0	28,5	14,5	5,7	14,3
35 000	2 989	3 339	6 328	18,1	12,5	16,0	28,5	14,5	5,7	14,3
41 495	3 802	4 378	8 180	19,7	12,5	20,0	32,5	19,2	11,2	16,3
43 953	4 110	4 870	8 980	20,4	18,4	20,0	38,4	26,1	19,3	19,2
45 000	4 302	5 079	9 381	20,8	18,4	20,0	38,4	26,1	19,3	19,2
50 000	5 221	6 079	11 300	22,6	18,4	20,0	38,4	26,1	19,3	19,2
55 000	6 139	7 079	13 218	24,0	18,4	20,0	38,4	26,1	19,3	19,2
60 000	7 058	8 079	15 137	25,2	18,4	20,0	38,4	26,1	19,3	19,2
70 000	8 895	10 079	18 974	27,1	18,4	20,0	38,4	26,1	19,3	19,2
82 985	11 280	12 676	23 956	28,9	18,4	24,0	42,4	30,9	24,8	21,2
87 907	12 184	13 857	26 041	29,6	21,7	24,0	45,7	34,7	29,3	22,9
90 000	12 639	14 360	26 999	30,0	21,7	24,0	45,7	34,7	29,3	22,9
100 970	15 020	16 993	32 013	31,7	21,7	25,8	47,5	36,8	31,8	23,7
136 270	22 684	26 082	48 766	35,8	24,2	25,8	50,0	39,8	35,2	25,0
150 000	26 009	29 618	55 627	37,1	24,2	25,8	50,0	39,8	35,2	25,0

Notes : Table takes into account the federal tax abatement for Québec residents.
Table takes into account federal basic personal amount of \$11,138 and provincial basic personal amount of \$11,305.

*: 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 18%, federal credit of 11% and provincial credit of 7%.
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.

Non-eligible dividends up to \$35,574 are not subject to federal taxation and up to \$21,409 are not subject to provincial taxation.
Eligible dividends up to \$49,145 are not subject to federal taxation and up to \$35,083 are not subject to provincial taxation.