

2017 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
11,635	0	0	0	0,0	12,53	0,00	12,53	4,38	0,00	6,27
14,890	408	0	408	2,7	12,53	15,00	27,53	13,68	4,28	13,77
15,000	422	16	438	2,9	12,53	15,00	27,53	13,68	4,28	13,77
20,000	1,048	766	1,814	9,1	12,53	15,00	27,53	13,68	4,28	13,77
25,000	1,674	1,516	3,190	12,8	12,53	15,00	27,53	13,68	4,28	13,77
30,000	2,300	2,266	4,566	15,2	12,53	15,00	27,53	13,68	4,28	13,77
35,000	2,927	3,016	5,943	17,0	12,53	15,00	27,53	13,68	4,28	13,77
42,705	3,892	4,172	8,064	18,9	12,53	20,00	32,53	19,53	11,18	16,27
45,916	4,294	4,814	9,108	19,8	17,12	20,00	37,12	24,90	17,49	18,56
50,000	4,993	5,631	10,624	21,2	17,12	20,00	37,12	24,90	17,49	18,56
55,000	5,849	6,631	12,480	22,7	17,12	20,00	37,12	24,90	17,49	18,56
60,000	6,705	7,631	14,336	23,9	17,12	20,00	37,12	24,90	17,49	18,56
70,000	8,416	9,631	18,047	25,8	17,12	20,00	37,12	24,90	17,49	18,56
85,405	11,053	12,712	23,765	27,8	17,12	24,00	41,12	29,58	23,01	20,56
91,831	12,153	14,254	26,407	28,8	21,71	24,00	45,71	34,95	29,35	22,86
95,000	12,841	15,015	27,856	29,3	21,71	24,00	45,71	34,95	29,35	22,86
103,915	14,777	17,154	31,931	30,7	21,71	25,75	47,46	37,00	31,76	23,73
142,353	23,122	27,052	50,174	35,2	24,22	25,75	49,97	39,93	35,22	24,99
150,000	24,973	29,021	53,994	36,0	24,22	25,75	49,97	39,93	35,22	24,99
202,800	37,759	42,617	80,376	39,6	27,56	25,75	53,31	43,84	39,83	26,66
225,000	43,876	48,334	92,210	41,0	27,56	25,75	53,31	43,84	39,83	26,66

Notes : Table takes into account the federal tax abatement for Québec residents.
Table takes into account federal basic personal amount of \$11,635 and provincial basic personal amount of \$14,890.

*: 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 17%, federal credit of 10.5% and provincial credit of 7.05%.
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 \$33,143 are not subject to federal taxation and up to \$24,018 are not subject to provincial taxation.
Eligible dividends up to \$56,263 are not subject to federal taxation and up to \$39,087 are not subject to provincial taxation.