

## 2018 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	0,00	0,00	0,0
11,809	0	0	0	0,0	12,53	0,00	12,53	4,82	0,00	6,27
15,012	401	0	401	2,7	12,53	15,00	27,53	14,93	4,33	13,77
18,000	776	448	1224	6,8	12,53	15,00	27,53	14,93	4,33	13,77
20,000	1,026	748	1,774	8,9	12,53	15,00	27,53	14,93	4,33	13,77
25,000	1,652	1,498	3,150	12,6	12,53	15,00	27,53	14,93	4,33	13,77
30,000	2,279	2,248	4,527	15,1	12,53	15,00	27,53	14,93	4,33	13,77
35,000	2,905	2,998	5,903	16,9	12,53	15,00	27,53	14,93	4,33	13,77
43,055	3,914	4,206	8,120	18,9	12,53	20,00	32,53	20,73	11,23	16,27
46,605	4,358	4,916	9,274	19,9	17,12	20,00	37,12	26,06	17,55	18,56
50,000	4,940	5,595	10,535	21,1	17,12	20,00	37,12	26,06	17,55	18,56
55,000	5,796	6,595	12,391	22,5	17,12	20,00	37,12	26,06	17,55	18,56
60,000	6,651	7,595	14,246	23,7	17,12	20,00	37,12	26,06	17,55	18,56
70,000	8,363	9,595	17,958	25,7	17,12	20,00	37,12	26,06	17,55	18,56
86,105	11,120	12,816	23,936	27,8	17,12	24,00	41,12	30,70	23,07	20,56
93,208	12,336	14,521	26,857	28,8	21,71	24,00	45,71	36,02	29,41	22,86
95,000	12,725	14,951	27,676	29,1	21,71	24,00	45,71	36,02	29,41	22,86
104,765	14,845	17,295	32,140	30,7	21,71	25,75	47,46	38,05	31,82	23,73
144,489	23,469	27,524	50,993	35,3	24,22	25,75	49,97	40,97	35,28	24,99
150,000	24,803	28,943	53,746	35,8	24,22	25,75	49,97	40,97	35,28	24,99
205,842	38,325	43,322	81,647	39,7	27,56	25,75	53,31	44,84	39,89	26,66
225,000	43,604	48,255	91,859	40,8	27,56	25,75	53,31	44,84	39,89	26,66

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

Table takes into account federal basic personal amount of \$11,809 and provincial basic personal amount of \$15,012.

\*: 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 received or deemed to have been received from January 1 to March 27, 2018, the gross-up is 16%, the federal tax credit is 10.03% and the provincial tax credit is 7.05%.

For eligible dividends received or deemed to have been received from January 1 to March 27, 2018, the gross-up is 38%, the federal tax credit is 15% and the provincial tax credit is 11.9%.

**For non-eligible dividends received or deemed to have been received from March 28 to December 31, 2018, table takes into account the gross-up of 16%, the federal tax credit of 10.03% and the provincial tax credit of 6.28 %.**

**For eligible dividends received or deemed to have been received from March 28 to December 31, 2018, table takes into account the gross-up of 38%, the federal tax credit of 15% and the provincial tax credit of 11.86 %.**

Marginal rate applies to dividends that are added to regular income.

Non-eligible dividends up to \$30,719 are not subject to federal taxation and up to \$22,264 are not subject to provincial taxation.

Eligible dividends up to \$57,105 are not subject to federal taxation and up to \$39,212 are not subject to provincial taxation.