

## 2019 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	0,00	0,0	0,0	0,00	0,00	0,0
12 069	0	0	0	0,0	12,53	0,00	12,53	5,74	0,00	6,27
15 269	401	0	401	2,6	12,53	15,00	27,53	16,60	4,44	13,77
18 000	743	410	1 153	6,4	12,53	15,00	27,53	16,60	4,44	13,77
20 000	994	710	1 704	8,5	12,53	15,00	27,53	16,60	4,44	13,77
25 000	1 620	1 460	3 080	12,3	12,53	15,00	27,53	16,60	4,44	13,77
30 000	2 246	2 210	4 456	14,9	12,53	15,00	27,53	16,60	4,44	13,77
35 000	2 872	2 960	5 832	16,7	12,53	15,00	27,53	16,60	4,44	13,77
43 790	3 973	4 279	8 252	18,8	12,53	20,00	32,53	22,35	11,34	16,27
47 630	4 454	5 046	9 500	19,9	17,12	20,00	37,12	27,63	17,66	18,56
50 000	4 860	5 520	10 380	20,8	17,12	20,00	37,12	27,63	17,66	18,56
55 000	5 716	6 520	12 236	22,2	17,12	20,00	37,12	27,63	17,66	18,56
60 000	6 572	7 520	14 092	23,5	17,12	20,00	37,12	27,63	17,66	18,56
70 000	8 283	9 520	17 803	25,4	17,12	20,00	37,12	27,63	17,66	18,56
87 575	11 292	13 035	24 327	27,8	17,12	24,00	41,12	32,23	23,18	20,56
95 259	12 607	14 879	27 486	28,9	21,71	24,00	45,71	37,51	29,52	22,86
100 000	13 636	16 017	29 653	29,7	21,71	24,00	45,71	37,51	29,52	22,86
106 555	15 060	17 590	32 650	30,6	21,71	25,75	47,46	39,53	31,93	23,73
147 667	23 985	28 176	52 161	35,3	24,22	25,75	49,97	42,41	35,39	24,99
150 000	24 550	28 777	53 327	35,6	24,22	25,75	49,97	42,41	35,39	24,99
210 371	39 169	44 323	83 492	39,7	27,56	25,75	53,31	46,25	40,00	26,66
225 000	43 200	48 090	91 290	40,6	27,56	25,75	53,31	46,25	40,00	26,66

Notes : Table takes into account the federal tax abatement for Québec residents.  
Table takes into account federal basic personal amount of \$12,069 and provincial basic personal amount of \$15,269.

\*: 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 the gross-up of 15%, the federal tax credit of 9.03% and the provincial tax credit of 5.55%.  
For eligible dividends, table takes into account the gross-up of 38%, the federal tax credit of 15% and the provincial tax credit of 11.78 %.  
Marginal rate applies to dividends that are added to regular income.

Non-eligible dividends up to \$26,364 are not subject to federal taxation and up to \$21,072 are not subject to provincial taxation.

Eligible dividends up to \$58,362 are not subject to federal taxation and up to \$39,496 are not subject to provincial taxation.