



Individual Taxation  
Quebec 2016



Table I1 – QUEBEC (2016)

Taxable Income \$	TAX TABLE						
	Tax			Effective	Marginal Rate		
	Federal \$	Quebec \$	Total \$	Rate %	Federal %	Quebec %	Total %
10,000	-	-	-	0.0	0.00	0.00	0.00
11,000	-	-	-	0.0	6.60	0.00	6.60
12,000	66	-	66	0.6	12.50	0.00	12.50
13,000	191	-	191	1.5	12.50	0.00	12.50
14,000	316	-	316	2.3	12.60	9.00	21.60
15,000	442	90	532	3.5	12.50	16.00	28.50
16,000	567	250	817	5.1	12.50	16.00	28.50
17,000	692	410	1,102	6.5	12.50	16.00	28.50
18,000	817	570	1,387	7.7	12.50	16.00	28.50
19,000	943	730	1,673	8.8	12.50	16.00	28.50
20,000	1,068	890	1,958	9.8	12.50	16.00	28.50
21,000	1,193	1,050	2,243	10.7	12.50	16.00	28.50
22,000	1,318	1,210	2,528	11.5	12.50	16.00	28.50
23,000	1,444	1,370	2,814	12.2	12.50	16.00	28.50
24,000	1,569	1,530	3,099	12.9	12.51	16.00	28.51
25,000	1,694	1,690	3,384	13.5	12.53	16.00	28.53
26,000	1,819	1,850	3,669	14.1	12.53	16.00	28.53
27,000	1,945	2,010	3,955	14.6	12.53	16.00	28.53
28,000	2,070	2,170	4,240	15.1	12.53	16.00	28.53
29,000	2,195	2,330	4,525	15.6	12.53	16.00	28.53
30,000	2,320	2,490	4,810	16.0	12.53	16.00	28.53
31,000	2,446	2,650	5,096	16.4	12.53	16.00	28.53
32,000	2,571	2,810	5,381	16.8	12.53	16.00	28.53
33,000	2,696	2,970	5,666	17.2	12.53	16.00	28.53
34,000	2,821	3,130	5,951	17.5	12.53	16.00	28.53
35,000	2,947	3,290	6,237	17.8	12.53	16.00	28.53
36,000	3,072	3,450	6,522	18.1	12.53	16.00	28.53
37,000	3,197	3,610	6,807	18.4	12.53	16.00	28.53
38,000	3,322	3,770	7,092	18.7	12.53	16.00	28.53
39,000	3,448	3,930	7,378	18.9	12.53	16.00	28.53
40,000	3,573	4,090	7,663	19.2	12.53	16.00	28.53
41,000	3,698	4,250	7,948	19.4	12.53	16.00	28.53
42,000	3,823	4,410	8,233	19.6	12.53	18.40	30.93
43,000	3,949	4,594	8,543	19.9	12.53	20.00	32.53
44,000	4,074	4,794	8,868	20.2	12.53	20.00	32.53
45,000	4,199	4,994	9,193	20.4	15.82	20.00	35.82
46,000	4,357	5,194	9,551	20.8	17.12	20.00	37.12
47,000	4,529	5,394	9,923	21.1	17.12	20.00	37.12
48,000	4,700	5,594	10,294	21.4	17.12	20.00	37.12
49,000	4,871	5,794	10,665	21.8	17.12	20.00	37.12
50,000	5,042	5,994	11,036	22.1	17.12	20.00	37.12
51,000	5,213	6,194	11,407	22.4	17.12	20.00	37.12
52,000	5,384	6,394	11,778	22.7	17.12	20.00	37.12
53,000	5,556	6,594	12,150	22.9	17.12	20.00	37.12
54,000	5,727	6,794	12,521	23.2	17.12	20.00	37.12
55,000	5,898	6,994	12,892	23.4	17.12	20.00	37.12
56,000	6,069	7,194	13,263	23.7	17.12	20.00	37.12
57,000	6,240	7,394	13,634	23.9	17.12	20.00	37.12
58,000	6,411	7,594	14,005	24.1	17.12	20.00	37.12
59,000	6,583	7,794	14,377	24.4	17.12	20.00	37.12
60,000	6,754	7,994	14,748	24.6	17.12	20.00	37.12
61,000	6,925	8,194	15,119	24.8	17.12	20.00	37.12

Taxable Income \$	TAX TABLE						
	Tax			Effective	Marginal Rate		
	Federal \$	Quebec \$	Total \$	Rate %	Federal %	Quebec %	Total %
62,000	7,096	8,394	15,490	25.0	17.12	20.00	37.12
63,000	7,267	8,594	15,862	25.2	17.12	20.00	37.12
64,000	7,439	8,794	16,233	25.4	17.12	20.00	37.12
65,000	7,610	8,994	16,604	25.5	17.12	20.00	37.12
66,000	7,781	9,194	16,975	25.7	17.12	20.00	37.12
67,000	7,952	9,394	17,346	25.9	17.12	20.00	37.12
68,000	8,123	9,594	17,718	26.1	17.12	20.00	37.12
69,000	8,294	9,794	18,088	26.2	17.12	20.00	37.12
70,000	8,466	9,994	18,460	26.4	17.12	20.00	37.12
71,000	8,637	10,194	18,831	26.5	17.12	20.00	37.12
72,000	8,808	10,394	19,202	26.7	17.12	20.00	37.12
73,000	8,979	10,594	19,573	26.8	17.12	20.00	37.12
74,000	9,150	10,794	19,944	27.0	17.12	20.00	37.12
75,000	9,321	10,994	20,315	27.1	17.12	20.00	37.12
80,000	10,177	11,994	22,171	27.7	17.12	20.20	37.32
85,000	11,033	13,003	24,036	28.3	17.12	24.00	41.12
90,000	11,889	14,203	26,092	29.0	21.19	24.00	45.19
95,000	12,949	15,403	28,352	29.8	21.71	24.00	45.71
100,000	14,034	16,603	30,637	30.6	21.71	24.65	46.36
105,000	15,120	17,836	32,956	31.4	21.71	25.75	47.46
110,000	16,205	19,123	35,328	32.1	21.71	25.75	47.46
115,000	17,291	20,411	37,702	32.8	21.71	25.75	47.46
120,000	18,376	21,698	40,074	33.4	21.71	25.75	47.46
125,000	19,462	22,986	42,448	34.0	21.71	25.75	47.46
130,000	20,547	24,273	44,820	34.5	21.71	25.75	47.46
140,000	22,718	26,848	49,566	35.4	24.12	25.75	49.87
150,000	25,130	29,423	54,553	36.4	24.22	25.75	49.97
160,000	27,551	31,998	59,549	37.2	24.22	25.75	49.97
170,000	29,973	34,573	64,546	38.0	24.22	25.75	49.97
180,000	32,394	37,148	69,542	38.6	24.22	25.75	49.97
190,000	34,816	39,723	74,539	39.2	24.22	25.75	49.97
200,000	37,237	42,298	79,535	39.8	27.56	25.75	53.31
250,000	51,015	55,173	106,188	42.5	27.56	25.75	53.31
300,000	64,792	68,048	132,840	44.3	27.56	25.75	53.31
350,000	78,570	80,923	159,493	45.6	27.56	25.75	53.31
400,000	92,347	93,798	186,145	46.5	27.56	25.75	53.31

Marginal rate applies on each dollar of additional income.

**Federal**

- 1) Basic personal credit of \$1,721.
- 2) Provincial abatement of 16.5% of basic federal tax.
- 3) Indexation rate of 1.3%.

**Quebec**

- 1) Basic personal credit of \$2,310.
- 2) Indexation rate of 1.09%.

**Table I2 – MAIN NON-REFUNDABLE TAX CREDITS (2016)**

	Federal (15%)	Quebec (20%)
	\$	\$
Basic	11,474	11,550
Spouse or eligible dependent	11,474 <sup>1, 2</sup>	n/a
Person living alone	n/a	1,355 <sup>3</sup>
Supplement for single-parent family	n/a	1,675 <sup>4</sup>
Parental contribution for adult children engaged in studies	n/a	7,610 <sup>5</sup>
Post-secondary studies, minor dependent (per session)	n/a	2,130 <sup>6</sup>
Full-time / Part-time post-secondary studies:		
• Education amount (per month)	400 / 120	n/a
• Textbook amount (per month)	65 / 20	n/a
Disabled dependent aged 18 or older	6,788 <sup>7</sup>	n/a <sup>8</sup>
Other dependent persons aged 18 or older	n/a	3,100 <sup>9</sup>
Physical activities for children (- 16 years of age)	500 <sup>10</sup>	n/a <sup>8</sup>
Artistic, cultural and recreational activities for children (- 16 years of age)	250 <sup>10</sup>	n/a <sup>8</sup>
Employment amount	1,161 <sup>11</sup>	n/a <sup>12</sup>
Public transit passes	Cost <sup>13</sup>	n/a
Age amount (65 years of age <sup>14</sup> and older)	7,125 <sup>15</sup>	2,485 <sup>16</sup>
Retirement income	2,000	2,210 <sup>17</sup>
Person suffering from a disability	8,001	2,625 <sup>19</sup>
Supplement (- 18 years of age)	4,667 <sup>18, 20</sup>	n/a
Caregiver	4,667 <sup>2, 20</sup>	n/a <sup>8</sup>
Adoption fees	15,453 <sup>10</sup>	n/a <sup>8</sup>
Volunteer firefighters	3,000	3,000 <sup>21</sup>
Search and rescue volunteer	3,000	3,000 <sup>21</sup>
Purchase of first home	5,000	n/a
Home accessibility	10,000 <sup>10</sup>	n/a

- <sup>1</sup> Reduced by the net income of the spouse or dependent.
- <sup>2</sup> Potential \$2,121 additional amount if eligible for family caregiver credit (also offered for a dependent child under 18 years of age).
- <sup>3</sup> Reduced by 15% for each \$1 exceeding \$33,505 (nil at \$42,538).
- <sup>4</sup> The person must not have a minor child in December.
- <sup>5</sup> Reduced by 80% of child's income (excluding scholarship). \$5,480 if only one session is completed during the year.
- <sup>6</sup> Limited to two sessions per year; amount reduced by 80% of dependent's income, excluding scholarship.
- <sup>7</sup> Reduced for each \$1 exceeding \$6,807 (nil at \$13,595).
- <sup>8</sup> Refundable tax credit in Quebec.
- <sup>9</sup> Reduced by 80% of the dependent's income (excluding scholarship). The parent must not benefit from the transfer of the parental contribution for adult children engaged in studies.
- <sup>10</sup> Maximum amount of expenses eligible for the credit.
- <sup>11</sup> Amount equal to taxpayer's employment income for the year (max. \$1,161).
- <sup>12</sup> In Quebec, deduction for workers (max. \$1,130).
- <sup>13</sup> Cost of public transit passes valid for at least one month.
- <sup>14</sup> In Quebec, the age of eligibility is 66 in 2016 and will increase by one year every year to reach 70 years in 2020.
- <sup>15</sup> Reduced by 15% for each \$1 exceeding \$35,927 (nil at \$83,427).
- <sup>16</sup> Reduced by 15% for each \$1 exceeding \$33,505 (nil at \$50,072).
- <sup>17</sup> Reduced by 15% for each \$1 exceeding \$33,505 (nil at \$48,238).
- <sup>18</sup> Reduced by child care and caregiver expenses which exceed \$2,734 (nil at \$7,401).
- <sup>19</sup> Reduced if a supplement for a disabled child is included in CAP.
- <sup>20</sup> Reduced for each \$1 exceeding \$15,940 (nil at \$20,607).
- <sup>21</sup> 16% credit rate.

**Table I2 – MAIN NON-REFUNDABLE TAX CREDITS (2016) (Continued)**

	Federal	Quebec
Medical expenses	<ul style="list-style-type: none"> <li>15% of expenses which exceed the lesser of \$2,237 or 3% of applicant's net income</li> </ul>	<ul style="list-style-type: none"> <li>20% of expenses which exceed 3% of net family income</li> </ul>
Charitable donations	<ul style="list-style-type: none"> <li>Max. donations: 75% of net income</li> <li>15% on the first \$200 and 29% or 33% on excess amount</li> <li>Additional 25% credit for first-time donation not exceeding \$1,000</li> </ul>	<ul style="list-style-type: none"> <li>20% on the first \$200 and 24% on excess amount<sup>1</sup></li> <li>Additional credit for certain cultural donations</li> </ul>

**Table I3 – MARGINAL RATES (2016)**

Tax Brackets	Other Income %	Capital Gain %	Dividends <sup>2</sup>	
			Eligible <sup>3</sup> %	Ordinary <sup>4</sup> %
<b>QUEBEC</b>				
\$15,000 – \$42,390	28.53	14.26	5.64	14.85
\$42,391 – \$45,282	32.53	16.26	11.16	19.53
\$45,283 – \$84,780	37.12	18.56	17.49	24.90
\$84,781 – \$90,563	41.12	20.56	23.01	29.58
\$90,564 – \$103,150	45.71	22.86	29.35	34.95
\$103,151 – \$140,388	47.46	23.73	31.77	37.00
\$140,389 – \$200,000	49.97	24.98	35.22	39.93
\$200,001 and over	53.31	26.65	39.83	43.84
<b>ALL PROVINCES</b>				
<b>Federal</b>				
For all provinces, except Quebec	33.00	16.50	24.81	26.30
Quebec only	27.56	13.78	20.72	21.96
<b>Provincial<sup>5</sup></b>				
Alberta	48.00	24.00	31.71	40.24
British Columbia	47.70	23.85	31.30	40.61
Manitoba	50.40	25.20	37.78	45.69
New Brunswick	53.30	26.65	34.20	45.81
Newfoundland and Labrador	49.80	24.90	40.54	41.51
Northwest Territories	47.05	23.53	28.33	35.72
Nova Scotia	54.00	27.00	41.58	46.77
Nunavut	44.50	22.25	33.08	36.35
Ontario	53.53	26.76	39.34	45.30
Prince Edward Island	51.37	25.69	34.22	43.87
Quebec	53.31	26.65	39.83	43.84
Saskatchewan	48.00	24.00	30.33	40.06
Yukon	48.00	24.00	24.81	40.17

- <sup>1</sup> Rate of 25.75% for certain donations as of 2017.
- <sup>2</sup> Rates applicable to actual dividends received (not grossed-up).
- <sup>3</sup> 38% gross-up.
- <sup>4</sup> 17% gross-up since January 1, 2016 (18% before that date).
- <sup>5</sup> Combined rates, federal and provincial.

**Table I4 – TAX BRACKETS**

FEDERAL – 2016		
\$45,282 or less	15%	
\$45,283 – \$90,563	\$6,792 + 20.5% on next \$45,281	
\$90,564 – \$140,388	\$16,075 + 26% on next \$49,824	
\$140,389 – \$200,000	\$29,029 + 29% on next \$59,612	
\$200,001 and over	\$46,317 + 33% on excess	
<ul style="list-style-type: none"> <li>15% rate used for AMT.</li> <li>Quebec abatement is 16.5% of basic federal tax.</li> <li>Indexation rate of 1.3% for 2016.</li> </ul>		
QUEBEC – 2016		
\$42,390 or less	16%	
\$42,391 – \$84,780	\$6,782 + 20.00% on next \$42,390	
\$84,781 – \$103,150	\$15,260 + 24.00% on next \$18,370	
\$103,151 and over	\$19,689 + 25.75% on excess	
<ul style="list-style-type: none"> <li>16% rate used for AMT.</li> <li>Indexation rate of 1.09% in 2016.</li> </ul>		
TAX CREDIT FOR DIVIDENDS FROM CANADIAN CORPORATIONS – 2016 <sup>1</sup>		
	Eligible Dividends <sup>2</sup>	Ordinary Dividends <sup>3</sup>
Federal	15.02%	10.52% <sup>4</sup>
Quebec	11.90%	7.05%

- <sup>1</sup> Rates applicable to grossed-up dividends.
- <sup>2</sup> 38% gross-up.
- <sup>3</sup> 17% gross-up since January 1, 2016 (18% before that date).
- <sup>4</sup> Since January 1, 2016 (11.02% before that date).