

2015 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
11,327	0	0	0	0.0	12.5	0.0	12.5	3.9	0.0	6.3
14,281	370	0	370	2.6	12.5	16.0	28.5	14.5	5.7	14.3
15,000	460	115	575	3.8	12.5	16.0	28.5	14.5	5.7	14.3
20,000	1,086	915	2,001	10.0	12.5	16.0	28.5	14.5	5.7	14.3
25,000	1,713	1,715	3,428	13.7	12.5	16.0	28.5	14.5	5.7	14.3
30,000	2,339	2,515	4,854	16.2	12.5	16.0	28.5	14.5	5.7	14.3
35,000	2,965	3,315	6,280	17.9	12.5	16.0	28.5	14.5	5.7	14.3
41,935	3,834	4,425	8,259	19.7	12.5	20.0	32.5	19.2	11.2	16.3
44,701	4,180	4,978	9,158	20.5	18.4	20.0	38.4	26.1	19.3	19.2
45,000	4,235	5,038	9,273	20.6	18.4	20.0	38.4	26.1	19.3	19.2
50,000	5,154	6,038	11,192	22.4	18.4	20.0	38.4	26.1	19.3	19.2
55,000	6,072	7,038	13,110	23.8	18.4	20.0	38.4	26.1	19.3	19.2
60,000	6,991	8,038	15,029	25.0	18.4	20.0	38.4	26.1	19.3	19.2
70,000	8,828	10,038	18,866	27.0	18.4	20.0	38.4	26.1	19.3	19.2
83,865	11,375	12,811	24,186	28.8	18.4	24.0	42.4	30.9	24.8	21.2
89,401	12,391	14,139	26,530	29.7	21.7	24.0	45.7	34.7	29.3	22.9
95,000	13,607	15,483	29,090	30.6	21.7	24.0	45.7	34.7	29.3	22.9
102,040	15,135	17,173	32,308	31.7	21.7	25.8	47.5	36.8	31.8	23.7
138,586	23,070	26,583	49,653	35.8	24.2	25.8	50.0	39.8	35.2	25.0
150,000	25,833	29,522	55,355	36.9	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 \$11,327 and provincial basic personal amount of \$11,425.

*: 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 7.1%.
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 \$36,178 are not subject to federal taxation and up to \$21,636 are not subject to provincial taxation.
Eligible dividends up to \$49,981 are not subject to federal taxation and up to \$35,448 are not subject to provincial taxation.

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