

## 2021 PERSONAL INCOME TAX RATES - QUÉBEC

Taxable income (\$)	Federal tax (\$)	Québec tax (\$)	Total tax (\$)	Average rate (%)	Marginal rate					
					Federal	Quebec	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
13 808	0	0	0	0,0	12,53	0,00	12,53	5,74	0,00	6,26
15 728	240	0	240	1,5	12,53	15,00	27,53	18,38	4,55	13,77
18 000	525	341	866	4,8	12,53	15,00	27,53	18,38	4,55	13,77
20 000	776	641	1 417	7,1	12,53	15,00	27,53	18,38	4,55	13,77
25 000	1 402	1 391	2 793	11,2	12,53	15,00	27,53	18,38	4,55	13,77
30 000	2 028	2 141	4 169	13,9	12,53	15,00	27,53	18,38	4,55	13,77
35 000	2 654	2 891	5 545	15,8	12,53	15,00	27,53	18,38	4,55	13,77
45 105	3 920	4 407	8 327	18,5	12,53	20,00	32,53	24,13	11,45	16,27
49 020	4 410	5 190	9 600	19,6	17,12	20,00	37,12	29,41	17,77	18,56
50 000	4 578	5 386	9 964	19,9	17,12	20,00	37,12	29,41	17,77	18,56
55 000	5 434	6 386	11 820	21,5	17,12	20,00	37,12	29,41	17,77	18,56
60 000	6 290	7 386	13 676	22,8	17,12	20,00	37,12	29,41	17,77	18,56
70 000	8 002	9 386	17 388	24,8	17,12	20,00	37,12	29,41	17,77	18,56
90 200	11 459	13 426	24 885	27,6	17,12	24,00	41,12	34,01	23,29	20,56
98 040	12 801	15 307	28 108	28,7	21,71	24,00	45,71	39,28	29,63	22,86
100 000	13 227	15 778	29 005	29,0	21,71	24,00	45,71	39,28	29,63	22,86
109 755	15 345	18 119	33 464	30,5	21,71	25,75	47,46	41,30	32,04	23,73
151 978	24 511	28 991	53 502	35,2	24,22	25,75	49,97	44,18	35,51	24,99
200 000	36 313	41 357	77 670	38,8	24,22	25,75	49,97	44,18	35,51	24,99
216 511	40 312	45 608	85 920	39,7	27,55	25,75	53,30	48,01	40,10	26,65
220 000	41 273	46 507	87 780	39,9	27,55	25,75	53,30	48,01	40,10	26,65

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

Table takes into account federal basic personal amount of \$13,808 and provincial basic personal amount of \$15,728. Note that the federal amount of \$13,808 is gradually reduced to \$12,421 from taxable income of \$151,978 until it reaches \$216,511 (not considered in the table).

\*: 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 4.01%.  
For eligible dividends, table takes into account the gross-up of 38%, the federal tax credit of 15.02% and the provincial tax credit of 11.70 %.

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

Non-eligible dividends up to \$30,172 are not subject to federal taxation and up to \$18,670 are not subject to provincial taxation.

Eligible dividends up to \$63,043 are not subject to federal taxation and up to \$40,291 are not subject to provincial taxation.