

TAX TABLE FOR INDIVIDUALS (QUEBEC) - 2016

TAXABLE INCOME	FEDERAL INCOME TAX	MARGINAL RATE ¹	QUEBEC TAX	MARGINAL RATE ¹	COMBINED TAX	COMBINED MARGINAL RATE ¹	MARGINAL RATES ^{1 2}		MARGINAL RATE ¹ (CAPITAL GAIN)
							ELIGIBLE DIVIDENDS	OTHER DIVIDENDS	
\$	\$	%	\$	%	\$	%	%	%	%
11,474	-	12.53	-	-	-	12.53	-	4.38	6.26
11,550	10	12.53	-	16.00	10	28.53	5.66	14.85	14.26
15,000	442	12.53	90	16.00	532	28.53	5.66	14.85	14.26
20,000	1,068	12.53	890	16.00	1,958	28.53	5.66	14.85	14.26
25,000	1,694	12.53	1,690	16.00	3,384	28.53	5.66	14.85	14.26
30,000	2,320	12.53	2,490	16.00	4,810	28.53	5.66	14.85	14.26
35,000	2,947	12.53	3,290	16.00	6,237	28.53	5.66	14.85	14.26
40,000	3,573	12.53	4,090	16.00	7,663	28.53	5.66	14.85	14.26
42,390	3,872	12.53	4,472	20.00	8,345	32.53	11.18	19.53	16.26
45,281	4,234	17.12	5,051	20.00	9,285	37.12	17.49	24.90	18.56
50,000	5,042	17.12	5,994	20.00	11,037	37.12	17.49	24.90	18.56
60,000	6,754	17.12	7,994	20.00	14,748	37.12	17.49	24.90	18.56
70,000	8,466	17.12	9,994	20.00	18,460	37.12	17.49	24.90	18.56
75,000	9,321	17.12	10,994	20.00	20,316	37.12	17.49	24.90	18.56
80,000	10,177	17.12	11,994	20.00	22,172	37.12	17.49	24.90	18.56
84,780	10,996	17.12	12,950	24.00	23,946	41.12	23.01	29.58	20.56
90,563	11,985	21.71	14,338	24.00	26,324	45.71	29.35	34.95	22.86
100,000	14,034	21.71	16,603	24.00	30,637	45.71	29.35	34.95	22.86
103,150	14,718	21.71	17,359	25.75	32,077	47.46	31.77	37.00	23.73
140,388	22,802	24.22	26,948	25.75	49,750	49.97	35.22	39.93	24.98
150,000	25,130	24.22	29,423	25.75	54,553	49.97	35.22	39.93	24.98
200,000	37,238	27.56	42,298	25.75	79,536	53.31	39.83	43.84	26.65
215,000	41,371	27.56	46,161	25.75	87,531	53.31	39.83	43.84	26.65

N.B. Income tax is computed for a single individual with no dependants. This table takes into account both the federal and Quebec basic personal exemption. This table should not be used to compute tax if the taxpayer has income from dividends only (unless a separate, distinct computation is made for this type of income). The income tax rate indicated for dividends in the first taxable income brackets only applies fully in cases where there are taxes otherwise payable by the individual.

1 The marginal rate corresponds to the income tax rate applicable to each additional dollar of income.
 2 **Eligible dividends:** Dividends paid by a public company and any other corporation from business income that is not eligible for the small business deduction (SBD).

Other dividends: Dividends paid out by a Canadian-controlled private corporation (CCPC) from business income that is eligible for the SBD and dividends paid out from investment income (interest, taxable capital gains, other income from property, but not dividends).

LIMITATION

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