

TABLE TAX RATES FOR INDIVIDUALS QUEBEC 2014

TAXABLE INCOME	FEDERAL TAX	MARGINAL RATE ¹	PROVINCIAL TAX	MARGINAL RATE ¹	TOTAL TAX	TOTAL MARGINAL RATE ¹	MARGINAL RATES ^{(1) (2)}		MARGINAL ¹ RATE (CAPITAL GAIN)
							ELIGIBLE DIVIDENDS	NON-ELIGIBLE DIVIDENDS	
\$	\$	%	\$	%	\$	%	%	%	%
11,138	-	12.53	-	-	-	12.53	-	3.92	6.26
11,305	21	12.53	-	16.00		28.53	5.66	14.49	14.26
15,000	484	12.53	139	16.00	623	28.53	5.66	14.49	14.26
20,000	1,110	12.53	939	16.00	2,049	28.53	5.66	14.49	14.26
25,000	1,736	12.53	1,739	16.00	3,476	28.53	5.66	14.49	14.26
30,000	2,362	12.53	2,539	16.00	4,902	28.53	5.66	14.49	14.26
35,000	2,989	12.53	3,339	16.00	6,329	28.53	5.66	14.49	14.26
40,000	3,615	12.53	4,139	16.00	7,755	28.53	5.66	14.49	14.26
41,495	3,802	12.53	4,378	20.00	8,182	32.53	11.18	19.21	16.26
43,953	4,110	18.37	4,870	20.00	8,982	38.37	19.22	26.10	19.19
50,000	5,221	18.37	6,079	20.00	11,302	38.37	19.22	26.10	19.19
60,000	7,058	18.37	8,079	20.00	15,139	38.37	19.22	26.10	19.19
70,000	8,895	18.37	10,079	20.00	18,976	38.37	19.22	26.10	19.19
75,000	9,813	18.37	11,079	20.00	20,895	38.37	19.22	26.10	19.19
80,000	10,732	18.37	12,079	20.00	22,813	38.37	19.22	26.10	19.19
82,985	11,280	18.37	12,676	24.00	23,958	42.37	24.74	30.82	21.19
87,907	12,184	21.71	13,857	24.00	26,044	45.71	29.35	34.76	22.86
100,000	14,810	21.71	16,760	24.00	31,571	45.71	29.35	34.76	22.86
100,970	15,020	21.71	16,993	25.75	32,014	47.46	31.77	36.83	23.73
136,270	22,684	24.22	26,082	25.75	48,768	49.97	35.22	39.78	24.98
150,000	26,009	24.22	29,618	25.75	55,629	49.97	35.22	39.78	24.98

- N.B. Tax is calculated for a single person, with no eligible dependent.

Table takes into account federal basic personal amount and provincial basic personal amount.

This table **should** not be used when the individual has generated only dividend income (unless it is a separate and isolated calculation of this type of income).

Tax rates on dividend income for the first taxable income brackets will fully apply if the individual has tax payable.

- ⁽¹⁾ The marginal rate is the tax rate on an additional dollar of income.
- ⁽²⁾ **Eligible dividend:** come from business income taxed at the basic corporate tax rate (non-eligible to Small Business Deduction).

Non-eligible dividends: come from business income taxed at the preferential rate (eligible to Small Business Deduction) or from its investment income (interest, taxable capital gain, other property income excluding dividends).

LIMITATION

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