

2022 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
14 398	0	0	0	0,0	12,53	0,00	12,53	5,74	0,00	6,26
16 143	219	0	219	1,4	12,53	15,00	27,53	19,06	4,55	13,77
18 000	451	279	730	4,1	12,53	15,00	27,53	19,06	4,55	13,77
20 000	702	579	1 281	6,4	12,53	15,00	27,53	19,06	4,55	13,77
25 000	1 328	1 329	2 657	10,6	12,53	15,00	27,53	19,06	4,55	13,77
30 000	1 954	2 079	4 033	13,4	12,53	15,00	27,53	19,06	4,55	13,77
35 000	2 580	2 829	5 409	15,5	12,53	15,00	27,53	19,06	4,55	13,77
46 295	3 995	4 523	8 518	18,4	12,53	20,00	32,53	24,81	11,45	16,27
50 197	4 484	5 303	9 787	19,5	17,12	20,00	37,12	30,08	17,77	18,56
60 000	6 162	7 264	13 426	22,4	17,12	20,00	37,12	30,08	17,77	18,56
70 000	7 874	9 264	17 138	24,5	17,12	20,00	37,12	30,08	17,77	18,56
80 000	9 585	11 264	20 849	26,1	17,12	20,00	37,12	30,08	17,77	18,56
90 000	11 297	13 264	24 561	27,3	17,12	20,00	37,12	30,08	17,77	18,56
92 580	11 739	13 780	25 519	27,6	17,12	24,00	41,12	34,68	23,29	20,56
100 392	13 076	15 655	28 731	28,6	21,71	24,00	45,71	39,96	29,63	22,86
105 000	14 076	16 761	30 837	29,4	21,71	24,00	45,71	39,96	29,63	22,86
112 655	15 738	18 598	34 336	30,5	21,71	25,75	47,46	41,97	32,04	23,73
125 000	18 418	21 777	40 195	32,2	21,71	25,75	47,46	41,97	32,04	23,73
155 625	25 067	29 663	54 730	35,2	24,22	25,75	49,97	44,86	35,51	24,99
200 000	35 812	41 089	76 901	38,5	24,22	25,75	49,97	44,86	35,51	24,99
221 708	41 069	46 679	87 748	39,6	27,56	25,75	53,31	48,70	40,11	26,66
230 000	43 564	48 814	92 378	40,2	27,56	25,75	53,31	48,70	40,11	26,66

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

Table takes into account federal basic personal amount of \$14,398 and provincial basic personal amount of \$16,143. Note that the federal amount of \$14,398 is gradually reduced to \$12,719 from taxable income of \$155,625 until it reaches \$221, 708 (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 3.42%.

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 \$31,450 are not subject to federal taxation and up to \$18,180 are not subject to provincial taxation.

Eligible dividends up to \$65,059 are not subject to federal taxation and up to \$41,347 are not subject to provincial taxation.