

## 2025 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 <sup>1</sup> (50% inclusion)
5 000	-	-	-	-	-	-	-	-	-	-
16 129	-	-	-	-	12,53	-	12,53	5,74	-	6,26
18 571	306	-	306	1,6	12,53	14,00	26,53	17,91	3,17	13,27
20 000	485	200	685	3,4	12,53	14,00	26,53	17,91	3,17	13,27
30 000	1 737	1 600	3 337	11,1	12,53	14,00	26,53	17,91	3,17	13,27
40 000	2 990	3 000	5 990	15,0	12,53	14,00	26,53	17,91	3,17	13,27
50 000	4 242	4 400	8 642	17,3	12,53	14,00	26,53	17,91	3,17	13,27
53 255	4 650	4 856	9 506	17,8	12,53	19,00	31,53	23,66	10,07	15,77
57 375	5 166	5 639	10 805	18,8	17,12	19,00	36,12	28,93	16,39	18,06
75 000	8 183	8 987	17 170	22,9	17,12	19,00	36,12	28,93	16,39	18,06
90 000	10 751	11 837	22 588	25,1	17,12	19,00	36,12	28,93	16,39	18,06
100 000	12 462	13 737	26 199	26,2	17,12	19,00	36,12	28,93	16,39	18,06
106 495	13 574	14 971	28 545	26,8	17,12	24,00	41,12	34,68	23,29	20,56
110 000	14 174	15 813	29 987	27,3	17,12	24,00	41,12	34,68	23,29	20,56
114 750	14 987	16 953	31 940	27,8	21,71	24,00	45,71	39,96	29,63	22,86
120 000	16 127	18 213	34 340	28,6	21,71	24,00	45,71	39,96	29,63	22,86
129 590	18 209	20 514	38 723	29,9	21,71	25,75	47,46	41,97	32,04	23,73
150 000	22 640	25 770	48 410	32,3	21,71	25,75	47,46	41,97	32,04	23,73
177 882	28 693	32 949	61 642	34,7	24,22	25,75	49,97	44,86	35,51	24,99
200 000	34 049	38 645	72 694	36,3	24,22	25,75	49,97	44,86	35,51	24,99
253 414	46 983	52 399	99 382	39,2	27,56	25,75	53,31	48,70	40,11	26,66
260 000	48 997	54 095	103 092	39,7	27,56	25,75	53,31	48,70	40,11	26,66

Notes : \* Discrepancies may be caused by rounding.

<sup>1</sup> The capital gains inclusion rate will increase from 50% to 66.67% on the portion of realized capital gains in excess of \$250,000

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

- Tax rate calculations takes into account basic personal amount (BPA)

Québec: \$18,571

Federal: \$16,129 (not considered in the table, the gradual reduction of the BPA up to \$14,538 from a net income of \$177,882 to \$253,414).

	Non-eligible dividends (ordinary dividends)		Eligible dividends	
	Federal	Quebec	Federal	Quebec
Gross-up	15%	15%	38%	38%
Tax credits	9,03%	3,42%	15,02%	11,70%
Amount paid tax-free <sup>2</sup>	\$35 241	\$21 372	\$73 721	\$52 243
Generally paid by	Corporation whose income is taxed at the reduced rate		Corporation whose income is taxed at the general rate	
Examples	Business corporation (SME)		Public company	

<sup>2</sup> provided that the dividend is the sole income of the taxation year