

# 2024 personal tax rates

## Quebec



Taxable income	Taxes payable on other income	Average tax rate on other income	Marginal tax rate on			
			Other income	Eligible Canadian dividends*	Ineligible Canadian dividends**	Capital gains
\$0	\$0	0.0%	0.0%	0.0%	0.0%	0.0%
\$2,000	\$0	0.0%	0.0%	0.0%	0.0%	0.0%
\$4,000	\$0	0.0%	0.0%	0.0%	0.0%	0.0%
\$6,000	\$0	0.0%	0.0%	0.0%	0.0%	0.0%
\$8,000	\$0	0.0%	0.0%	0.0%	0.0%	0.0%
\$10,000	\$0	0.0%	0.0%	0.0%	0.0%	0.0%
\$12,000	\$0	0.0%	0.0%	0.0%	0.0%	0.0%
\$14,000	\$0	0.0%	0.0%	0.0%	0.0%	0.0%
\$16,000	\$37	0.2%	12.5%	0.0%	5.7%	6.3%
\$18,000	\$287	1.6%	12.5%	0.0%	5.7%	6.3%
\$20,000	\$810	4.1%	26.5%	3.2%	17.9%	13.3%
\$22,000	\$1,341	6.1%	26.5%	3.2%	17.9%	13.3%
\$24,000	\$1,871	7.8%	26.5%	3.2%	17.9%	13.3%
\$26,000	\$2,402	9.2%	26.5%	3.2%	17.9%	13.3%
\$28,000	\$2,932	10.5%	26.5%	3.2%	17.9%	13.3%
\$30,000	\$3,463	11.5%	26.5%	3.2%	17.9%	13.3%
\$32,000	\$3,993	12.5%	26.5%	3.2%	17.9%	13.3%
\$34,000	\$4,524	13.3%	26.5%	3.2%	17.9%	13.3%
\$36,000	\$5,054	14.0%	26.5%	3.2%	17.9%	13.3%
\$38,000	\$5,585	14.7%	26.5%	3.2%	17.9%	13.3%
\$40,000	\$6,115	15.3%	26.5%	3.2%	17.9%	13.3%
\$42,000	\$6,646	15.8%	26.5%	3.2%	17.9%	13.3%
\$44,000	\$7,176	16.3%	26.5%	3.2%	17.9%	13.3%
\$46,000	\$7,707	16.8%	26.5%	3.2%	17.9%	13.3%
\$48,000	\$8,237	17.2%	26.5%	3.2%	17.9%	13.3%
\$50,000	\$8,768	17.5%	26.5%	3.2%	17.9%	13.3%
\$52,000	\$9,309	17.9%	31.5%	10.1%	23.6%	15.8%
\$54,000	\$9,940	18.4%	31.5%	10.1%	23.6%	15.8%
\$56,000	\$10,576	18.9%	36.1%	16.4%	28.9%	18.1%
\$58,000	\$11,299	19.5%	36.1%	16.4%	28.9%	18.1%
\$60,000	\$12,021	20.0%	36.1%	16.4%	28.9%	18.1%
\$62,000	\$12,743	20.6%	36.1%	16.4%	28.9%	18.1%
\$64,000	\$13,466	21.0%	36.1%	16.4%	28.9%	18.1%
\$66,000	\$14,188	21.5%	36.1%	16.4%	28.9%	18.1%
\$68,000	\$14,910	21.9%	36.1%	16.4%	28.9%	18.1%

\* Taxes calculated on Canadian dividend amounts assume that the dividends are generated from Canadian public corporations and, as such, are considered as eligible dividends for Canadian tax purposes.

\*\* Ineligible Canadian Dividend amounts are typically dividends that are received from Canadian Controlled Private Corporations (CCPC) on income that is subject to tax at the small business rate.

Rates are subject to change in accordance with federal and provincial budgets.

# 2024 personal tax rates

Quebec



Taxable income	Taxes payable on other income	Average tax rate on other income	Marginal tax rate on			
			Other income	Eligible Canadian dividends*	Ineligible Canadian dividends**	Capital gains
\$70,000	\$15,633	22.3%	36.1%	16.4%	28.9%	18.1%
\$72,000	\$16,355	22.7%	36.1%	16.4%	28.9%	18.1%
\$74,000	\$17,077	23.1%	36.1%	16.4%	28.9%	18.1%
\$76,000	\$17,800	23.4%	36.1%	16.4%	28.9%	18.1%
\$78,000	\$18,522	23.7%	36.1%	16.4%	28.9%	18.1%
\$80,000	\$19,244	24.1%	36.1%	16.4%	28.9%	18.1%
\$82,000	\$19,967	24.3%	36.1%	16.4%	28.9%	18.1%
\$84,000	\$20,689	24.6%	36.1%	16.4%	28.9%	18.1%
\$86,000	\$21,411	24.9%	36.1%	16.4%	28.9%	18.1%
\$88,000	\$22,134	25.2%	36.1%	16.4%	28.9%	18.1%
\$90,000	\$22,856	25.4%	36.1%	16.4%	28.9%	18.1%
\$92,000	\$23,579	25.6%	36.1%	16.4%	28.9%	18.1%
\$94,000	\$24,301	25.9%	36.1%	16.4%	28.9%	18.1%
\$96,000	\$25,023	26.1%	36.1%	16.4%	28.9%	18.1%
\$98,000	\$25,746	26.3%	36.1%	16.4%	28.9%	18.1%
\$100,000	\$26,468	26.5%	36.1%	16.4%	28.9%	18.1%
\$110,000	\$30,402	27.6%	41.1%	23.3%	34.7%	20.6%
\$120,000	\$34,894	29.1%	45.7%	29.6%	40.0%	22.9%
\$130,000	\$39,535	30.4%	47.5%	32.0%	42.0%	23.7%
\$140,000	\$44,281	31.6%	47.5%	32.0%	42.0%	23.7%
\$150,000	\$49,027	32.7%	47.5%	32.0%	42.0%	23.7%
\$200,000	\$73,499	36.7%	50.0%	35.5%	44.9%	25.0%
\$300,000	\$125,366	41.8%	53.3%	40.1%	48.7%	26.7%
\$400,000	\$178,671	44.7%	53.3%	40.1%	48.7%	26.7%
\$500,000	\$231,976	46.4%	53.3%	40.1%	48.7%	26.7%
\$1,000,000	\$498,501	49.9%	53.3%	40.1%	48.7%	26.7%
\$1,250,000	\$631,763	50.5%	53.3%	40.1%	48.7%	26.7%

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