2026 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[1]	Ineligible Canadian dividends[2]	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	$0	0.0%	0.0%	0.0%	0.0%	0.0%
$18,000	$181	1.0%	11.7%	0.0%	4.8%	5.8%
$20,000	$561	2.8%	25.7%	3.2%	16.9%	12.8%
$22,000	$1,075	4.9%	25.7%	3.2%	16.9%	12.8%
$24,000	$1,589	6.6%	25.7%	3.2%	16.9%	12.8%
$26,000	$2,103	8.1%	25.7%	3.2%	16.9%	12.8%
$28,000	$2,617	9.3%	25.7%	3.2%	16.9%	12.8%
$30,000	$3,130	10.4%	25.7%	3.2%	16.9%	12.8%
$32,000	$3,644	11.4%	25.7%	3.2%	16.9%	12.8%
$34,000	$4,158	12.2%	25.7%	3.2%	16.9%	12.8%
$36,000	$4,672	13.0%	25.7%	3.2%	16.9%	12.8%
$38,000	$5,186	13.6%	25.7%	3.2%	16.9%	12.8%
$40,000	$5,699	14.2%	25.7%	3.2%	16.9%	12.8%
$42,000	$6,213	14.8%	25.7%	3.2%	16.9%	12.8%
$44,000	$6,727	15.3%	25.7%	3.2%	16.9%	12.8%
$46,000	$7,241	15.7%	25.7%	3.2%	16.9%	12.8%
$48,000	$7,755	16.2%	25.7%	3.2%	16.9%	12.8%
$50,000	$8,268	16.5%	25.7%	3.2%	16.9%	12.8%
$52,000	$8,782	16.9%	25.7%	3.2%	16.9%	12.8%
$54,000	$9,296	17.2%	25.7%	3.2%	16.9%	12.8%
$56,000	$9,893	17.7%	30.7%	10.1%	22.7%	15.3%
$58,000	$10,506	18.1%	30.7%	10.1%	22.7%	15.3%
$60,000	$11,200	18.7%	36.1%	16.4%	28.9%	18.1%
$62,000	$11,923	19.2%	36.1%	16.4%	28.9%	18.1%
$64,000	$12,645	19.8%	36.1%	16.4%	28.9%	18.1%
$66,000	$13,367	20.3%	36.1%	16.4%	28.9%	18.1%
$68,000	$14,090	20.7%	36.1%	16.4%	28.9%	18.1%

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.

2 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.

2026 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[1]	Ineligible Canadian dividends[2]	Capital gains
$70,000	$14,812	21.2%	36.1%	16.4%	28.9%	18.1%
$72,000	$15,534	21.6%	36.1%	16.4%	28.9%	18.1%
$74,000	$16,257	22.0%	36.1%	16.4%	28.9%	18.1%
$76,000	$16,979	22.3%	36.1%	16.4%	28.9%	18.1%
$78,000	$17,702	22.7%	36.1%	16.4%	28.9%	18.1%
$80,000	$18,424	23.0%	36.1%	16.4%	28.9%	18.1%
$82,000	$19,146	23.3%	36.1%	16.4%	28.9%	18.1%
$84,000	$19,869	23.7%	36.1%	16.4%	28.9%	18.1%
$86,000	$20,591	23.9%	36.1%	16.4%	28.9%	18.1%
$88,000	$21,313	24.2%	36.1%	16.4%	28.9%	18.1%
$90,000	$22,036	24.5%	36.1%	16.4%	28.9%	18.1%
$92,000	$22,758	24.7%	36.1%	16.4%	28.9%	18.1%
$94,000	$23,480	25.0%	36.1%	16.4%	28.9%	18.1%
$96,000	$24,203	25.2%	36.1%	16.4%	28.9%	18.1%
$98,000	$24,925	25.4%	36.1%	16.4%	28.9%	18.1%
$100,000	$25,647	25.6%	36.1%	16.4%	28.9%	18.1%
$110,000	$29,325	26.7%	41.1%	23.3%	34.7%	20.6%
$120,000	$33,573	28.0%	45.7%	29.6%	40.0%	22.9%
$130,000	$38,144	29.3%	45.7%	29.6%	40.0%	22.9%
$140,000	$42,850	30.6%	47.5%	32.0%	42.0%	23.7%
$150,000	$47,596	31.7%	47.5%	32.0%	42.0%	23.7%
$200,000	$71,837	35.9%	50.0%	35.5%	44.9%	25.0%
$250,000	$96,943	38.8%	50.0%	35.5%	44.9%	25.0%
$300,000	$123,333	41.1%	53.3%	40.1%	48.7%	26.7%
$400,000	$176,638	44.2%	53.3%	40.1%	48.7%	26.7%
$500,000	$229,943	46.0%	53.3%	40.1%	48.7%	26.7%
$1,000,000	$496,468	49.6%	53.3%	40.1%	48.7%	26.7%
$1,250,000	$629,730	50.4%	53.3%	40.1%	48.7%	26.7%

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