



Raymond Chabot
Grant Thornton

INDIVIDUAL TAXATION

QUEBEC 2026



TABLE I1 – QUEBEC (2026)

TAX TABLE							
Taxable Income	Tax			Effective Rate	Marginal Rate		
	Federal	Quebec	Total		Federal	Quebec	Total
\$	\$	\$	\$	%	%	%	%
10,000	-	-	-	0.00	0.00	0.00	0.00
11,000	-	-	-	0.00	0.00	0.00	0.00
12,000	-	-	-	0.00	0.00	0.00	0.00
13,000	-	-	-	0.00	0.00	0.00	0.00
14,000	-	-	-	0.00	0.00	0.00	0.00
15,000	-	-	-	0.00	0.00	0.00	0.00
16,000	-	-	-	0.00	6.41	0.00	6.41
17,000	64	-	64	0.38	11.69	0.00	11.69
18,000	181	-	181	1.01	11.69	0.70	12.39
19,000	298	7	305	1.60	11.69	14.00	25.69
20,000	415	147	562	2.81	11.69	14.00	25.69
21,000	532	287	819	3.90	11.69	14.00	25.69
22,000	649	427	1,076	4.89	11.69	14.00	25.69
23,000	765	567	1,332	5.79	11.69	14.00	25.69
24,000	882	707	1,589	6.62	11.69	14.00	25.69
25,000	999	847	1,846	7.39	11.69	14.00	25.69
26,000	1,116	987	2,103	8.09	11.69	14.00	25.69
27,000	1,233	1,127	2,360	8.74	11.69	14.00	25.69
28,000	1,350	1,267	2,617	9.35	11.69	14.00	25.69
29,000	1,467	1,407	2,874	9.91	11.69	14.00	25.69
30,000	1,584	1,547	3,131	10.44	11.69	14.00	25.69
31,000	1,701	1,687	3,388	10.93	11.69	14.00	25.69
32,000	1,818	1,827	3,645	11.39	11.69	14.00	25.69
33,000	1,934	1,967	3,901	11.82	11.69	14.00	25.69
34,000	2,051	2,107	4,158	12.23	11.69	14.00	25.69
35,000	2,168	2,247	4,415	12.62	11.69	14.00	25.69
36,000	2,285	2,387	4,672	12.98	11.69	14.00	25.69
37,000	2,402	2,527	4,929	13.32	11.69	14.00	25.69
38,000	2,519	2,667	5,186	13.65	11.69	14.00	25.69
39,000	2,636	2,807	5,443	13.96	11.69	14.00	25.69
40,000	2,753	2,947	5,700	14.25	11.69	14.00	25.69
41,000	2,870	3,087	5,957	14.53	11.69	14.00	25.69
42,000	2,987	3,227	6,214	14.79	11.69	14.00	25.69
43,000	3,103	3,367	6,470	15.05	11.69	14.00	25.69
44,000	3,220	3,507	6,727	15.29	11.69	14.00	25.69
45,000	3,337	3,647	6,984	15.52	11.69	14.00	25.69
46,000	3,454	3,787	7,241	15.74	11.69	14.00	25.69
47,000	3,571	3,927	7,498	15.95	11.69	14.00	25.69
48,000	3,688	4,067	7,755	16.16	11.69	14.00	25.69
49,000	3,805	4,207	8,012	16.35	11.69	14.00	25.69
50,000	3,922	4,347	8,269	16.54	11.69	14.00	25.69
51,000	4,039	4,487	8,526	16.72	11.69	14.00	25.69
52,000	4,156	4,627	8,783	16.89	11.69	14.00	25.69
53,000	4,272	4,767	9,039	17.06	11.69	14.00	25.69
54,000	4,389	4,907	9,296	17.22	11.69	17.30	28.99
55,000	4,506	5,079	9,585	17.43	11.69	19.00	30.69
56,000	4,623	5,269	9,892	17.66	11.69	19.00	30.69
57,000	4,740	5,459	10,199	17.89	11.69	19.00	30.69
58,000	4,857	5,649	10,506	18.11	14.28	19.00	33.28
59,000	5,000	5,839	10,839	18.37	17.12	19.00	36.12
60,000	5,171	6,029	11,200	18.67	17.12	19.00	36.12
61,000	5,342	6,219	11,561	18.95	17.12	19.00	36.12
62,000	5,513	6,409	11,922	19.23	17.12	19.00	36.12
63,000	5,684	6,599	12,283	19.50	17.12	19.00	36.12
64,000	5,856	6,789	12,645	19.76	17.12	19.00	36.12
65,000	6,027	6,979	13,006	20.01	17.12	19.00	36.12

TABLE I1 – QUEBEC (2026) (CONTINUED)

TAX TABLE							
Taxable Income	Tax			Effective Rate	Marginal Rate		
	Federal	Quebec	Total		Federal	Quebec	Total
\$	\$	\$	\$	%	%	%	%
66,000	6,198	7,169	13,367	20.25	17.12	19.00	36.12
67,000	6,369	7,359	13,728	20.49	17.12	19.00	36.12
68,000	6,540	7,549	14,089	20.72	17.12	19.00	36.12
69,000	6,712	7,739	14,451	20.94	17.12	19.00	36.12
70,000	6,883	7,929	14,812	21.16	17.12	19.00	36.12
71,000	7,054	8,119	15,173	21.37	17.12	19.00	36.12
72,000	7,225	8,309	15,534	21.58	17.12	19.00	36.12
73,000	7,396	8,499	15,895	21.77	17.12	19.00	36.12
74,000	7,567	8,689	16,256	21.97	17.12	19.00	36.12
75,000	7,739	8,879	16,618	22.16	17.12	19.00	36.12
80,000	8,594	9,829	18,423	23.03	17.12	19.00	36.12
85,000	9,450	10,779	20,229	23.80	17.12	19.00	36.12
90,000	10,306	11,729	22,035	24.48	17.12	19.00	36.12
95,000	11,162	12,679	23,841	25.10	17.12	19.00	36.12
100,000	12,018	13,629	25,647	25.65	17.12	19.00	36.12
105,000	12,874	14,579	27,453	26.15	17.12	20.32	37.44
110,000	13,730	15,595	29,325	26.66	17.12	24.00	41.12
115,000	14,586	16,795	31,381	27.29	19.83	24.00	43.83
120,000	15,577	17,995	33,572	27.98	21.71	24.00	45.71
125,000	16,663	19,195	35,858	28.69	21.71	24.00	45.71
130,000	17,748	20,395	38,143	29.34	21.71	25.36	47.07
140,000	19,919	22,931	42,850	30.61	21.71	25.75	47.46
150,000	22,090	25,506	47,596	31.73	21.71	25.75	47.46
160,000	24,261	28,081	52,342	32.71	21.71	25.75	47.46
170,000	26,432	30,656	57,088	33.58	21.71	25.75	47.46
180,000	28,603	33,231	61,834	34.35	24.07	25.75	49.82
190,000	31,010	35,806	66,816	35.17	24.46	25.75	50.21
200,000	33,456	38,381	71,837	35.92	24.46	25.75	50.21
250,000	45,686	51,256	96,942	38.78	27.03	25.75	52.78
300,000	59,201	64,131	123,332	41.11	27.56	25.75	53.31
350,000	72,979	77,006	149,985	42.85	27.56	25.75	53.31
400,000	86,756	89,881	176,637	44.16	27.56	25.75	53.31

Marginal rate applies on each dollar of additional income.

Federal

- 1) Basic personal credit of \$2,303 (gradually reduced when income is greater than \$181,440, up to a minimum credit of \$2,076).
- 2) Provincial abatement of 16.5% of basic federal tax.
- 3) Indexation rate of 2%.

Quebec

- 1) Basic personal credit of \$2,653.
- 2) Indexation rate of 2.05%.

TABLE I2 – MAIN NON-REFUNDABLE TAX CREDITS (2026)

	Federal (14%)	Quebec (14%)
	\$	\$
Basic personal amount	16,452 ¹	18,952
Spouse or eligible dependant	16,452 ^{1,2,3}	n/a
Person living alone	n/a	2,172 ⁴
Supplement for single-parent family	n/a	2,681 ⁵
Parental contribution for adult children engaged in studies	n/a	13,938 ⁶
Minor dependant in professional training or post-secondary studies (per session)	n/a	3,901 ⁷
Other dependant persons aged 18 or older	n/a	5,684 ⁸
Caregiver for a dependant aged 18 and older who has a disability ⁹	8,773 ¹⁰	n/a ¹¹
Employment amount	1,501 ¹²	n/a ¹³
Age amount	9,208 ¹⁴	3,986 ¹⁵
Retirement income	2,000	3,541 ¹⁶
Person suffering from a disability Supplement (-18 years of age)	10,341 6,032 ¹⁷	4,208 ¹⁸ n/a
Adoption fees	19,972 ¹⁹	n/a ¹¹
Volunteer firefighters	6,000	5,515
Search and rescue volunteer	6,000	5,515
Purchase of first home	10,000	10,000
Home accessibility	10,000 ¹⁹	n/a

¹ Gradually reduced when revenue exceeds \$181,440 to a minimum of \$14,829 when revenue reaches \$258,482.

² Reduced by the net income of the spouse or dependant.

³ Potential \$2,740 additional amount if eligible for Canadian caregiver tax credit (also offered for a dependant child under 18 years of age).

⁴ Reduced by 18.75% for each \$1 exceeding \$42,955 (nil at \$54,539).

⁵ The person must not have a minor child in December.

⁶ Reduced of child's income (excluding scholarship); \$10,037 if only one session is completed during the year.

⁷ Limited to two sessions per year; amount reduced of dependant's income, excluding scholarship.

⁸ Reduced of the dependant's income (excluding scholarship). The parent must not benefit from the transfer of the parental contribution for adult children engaged in studies.

⁹ Other than a person for whom the spouse tax credit or eligible dependant tax credit is claimed.

¹⁰ Reduced by each \$1 of net income of the dependant in excess of \$20,601 (nil at \$29,374).

¹¹ Refundable tax credit in Quebec.

¹² Amount equal to taxpayer's employment income for the year (max. \$1,501).

¹³ In Quebec, deduction for workers (max. \$1,450).

¹⁴ Reduced by 15% for each \$1 exceeding \$46,432 (nil at \$107,819).

¹⁵ Reduced by 18.75% for each \$1 exceeding \$42,955 (nil at \$64,214).

¹⁶ Reduced by 18.75% for each \$1 exceeding \$42,955 (nil at \$61,840).

¹⁷ Reduced by childcare and caregiver expenses which exceed \$3,533 (nil at \$9,565).

¹⁸ Reduced if a supplement for disabled child is included in the Family Allowance.

¹⁹ Maximum amount of expenses eligible for the credit.

TABLE I2 – MAIN NON-REFUNDABLE TAX CREDITS (2026) (CONTINUED)

	Federal	Quebec
Medical Expenses	<ul style="list-style-type: none"> 14% of expenses which exceed the lesser of \$2,890 or 3% of applicant's net income 	<ul style="list-style-type: none"> 20% of expenses which exceed 3% of net family income
Charitable Donations	<ul style="list-style-type: none"> Max. donations: 75% of net income 14% on the first \$200 and 29% or 33% on excess amount 	<ul style="list-style-type: none"> 20% on the first \$200 and 24% or 25.75% on excess amount Additional credit for certain cultural donations

TABLE I3 – MARGINAL RATES (2026)

Tax Brackets	Other Income %	Capital Gain %	Dividends ¹	
			Eligible ² %	Ordinary ³ %
QUEBEC				
\$18,500 – \$54,345	25.69	12.85	3.17	16.94
\$54,346 – \$58,523	30.69	15.35	10.07	22.69
\$58,524 – \$108,680	36.12	18.06	16.39	28.93
\$108,681 – \$117,045	41.12	20.56	23.29	34.68
\$117,046 – \$132,245	45.71	22.86	29.63	39.96
\$132,246 – \$181,440	47.46	23.73	32.04	41.97
\$181,441 – \$258,482	50.21	25.11	35.84	45.14
\$258,483 and over	53.31	26.65	40.11	48.70
ALL PROVINCES				
Federal				
For all provinces, except Quebec	33.00	16.50	24.81	27.57
Quebec only	27.56	13.78	20.72	23.02
Provincial⁴				
Alberta	48.00	24.00	34.31	42.30
British Columbia	53.50	26.75	36.54	48.89
Manitoba	50.40	25.20	37.78	46.67
New Brunswick	52.50	26.25	32.40	46.83
Newfoundland and Labrador	54.80	27.40	46.20	48.96
Northwest Territories	47.05	23.53	28.33	36.82
Nova Scotia	54.00	27.00	41.58	49.99
Nunavut	44.50	22.25	33.08	37.79
Ontario	53.53	26.76	39.34	47.74
Prince Edward Island	52.00	26.00	36.54	47.92
Quebec	53.31	26.65	40.11	48.70
Saskatchewan	47.50	23.75	29.64	41.34
Yukon	48.00	24.00	28.93	44.04

¹ Rates applicable to actual dividends received (not grossed-up).

² 38% gross-up.

³ 15% gross-up.

⁴ Combined rates, federal and provincial.

TABLE I4 – TAX BRACKETS

FEDERAL – 2026		
\$58,523 or less	14.00%	
\$58,524 – \$117,045	\$8,193 + 20.5% on next \$58,522	
\$117,046 – \$181,440	\$20,190 + 26.0% on next \$64,395	
\$181,441 – \$258,482	\$36,933 + 29.0% on next \$77,042	
\$258,483 and over	\$59,275 + 33.0% on excess	
<ul style="list-style-type: none"> • 20.5% rate used for AMT¹. • Quebec abatement is 16.5% of basic federal tax. • Indexation rate of 2% in 2026. 		
QUEBEC – 2026		
\$54,345 or less	14.00%	
\$54,346 – \$108,680	\$7,608 + 19.00% on next \$54,335	
\$108,681 – \$132,245	\$17,932 + 24.00% on next \$23,565	
\$132,246 and over	\$23,588 + 25.75% on excess	
<ul style="list-style-type: none"> • 19% rate used for AMT². • Indexation rate of 2.05% in 2026. 		
TAX CREDIT FOR DIVIDENDS FROM CANADIAN CORPORATIONS – 2026 ³		
	Eligible Dividends ⁴	Ordinary Dividends ⁵
Federal	15.02%	9.03%
Quebec	11.70%	3.42%

¹ \$181,440 basic exemption in 2026, indexed annually.

² \$183,680 basic exemption in 2026, indexed annually.

³ Rates applicable to grossed-up dividends.

⁴ 38% gross-up.

⁵ 15% gross-up.