

amended by the Regulations made by Orders in Council 3123-81 dated 11 November 1981, 2824-82 dated 1 December 1982, 2485-83 dated 30 November 1983, 2729-84 dated 12 December 1984, 2585-85 dated 4 December 1985, 1868-86 dated 10 December 1986, 1831-87 dated 2 December 1987, 840-88 dated 1 June 1988, 1820-88 dated 7 December 1988, 1803-89 dated 22 November 1989, 1690-90 dated 5 December 1990, 1658-91 dated 4 December 1991, 1800-92 dated 9 December 1992, 1647-93 dated 24 November 1993, 1692-94 dated 30 November 1994, 1563-95 dated 29 November 1995 and 1636-95 dated 13 December 1995, is further amended by substituting the words “with the necessary modifications” for the words “, adapted as required,” in section 11.

Regulation respecting proof required in determining real estate tax refund

50. The Regulation respecting proof required in determining real estate tax refund (R.R.Q., 1981, c. R-20.1, r. 2), amended by the Regulations made by Orders in Council 948-88 dated 15 June 1988 and 48-91 dated 16 January 1991, is further amended by substituting the words “in subparagraph 5 or 6 of subparagraph *i* of subparagraph *c*” for the words “in paragraph *iv* or *v* of subparagraph *c*” in section 1.

51. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

1123

Gouvernement du Québec

O.C. 1634-96, 18 December 1996

Taxation Act
(R.S.Q., c. I-3)

Regulation — Amendment

Regulation to amend the Regulation respecting the Taxation Act

WHEREAS under section 1015 of the Taxation Act (R.S.Q., c. I-3), amended by section 110 of Chapter 1 of the Statutes of 1995, by section 228 of Chapter 49 of the Statutes of 1995 and replaced by section 114 of Chapter 63 of the Statutes of 1995, a person who pays, allocates, grants or awards at any time during a taxation year any of the amounts mentioned therein shall deduct or withhold therefrom the prescribed amount and shall pay an equal amount to the Minister on the dates, for the periods and according to the terms and conditions prescribed;

WHEREAS under subparagraph *f* of the first paragraph of section 1086 of that Act, amended by section 227 of Chapter 63 of the Statutes of 1995, the Government may make regulations to generally prescribe the measures required for its application;

WHEREAS under section 1015R3 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r. 1), the amount which a person shall deduct under the Act is established in accordance with Schedule A to that Regulation;

WHEREAS changes made in the rates of contribution to the Québec Pension Plan and to the Employment Insurance of Canada, applicable from 1 January 1997 and the introduction of a new solidarity contribution for fighting poverty announced by the Minister of Finance in his Minister’s Statement of 26 November 1996 require an adjustment in the income tax deducted at source for the period beginning on 1 January 1997 and ending on 31 December 1997;

WHEREAS in order to take these changes into account, it is expedient to amend the Regulation respecting the Taxation Act to substitute new tables of source deductions applicable for the 1997 taxation year for the tables presently in force prescribed by Schedule A to that Regulation;

WHEREAS under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be made without the prior publication prescribed in section 8 of that Act, where the authority making it is of the opinion that the fiscal nature of the norms established, amended or repealed therein warrants it;

WHEREAS under section 18 of that Act, a regulation may come into force on the date of its publication in the *Gazette officielle du Québec* where the authority that has made it is of the opinion that the fiscal nature of the norms established, amended or repealed therein warrants it;

WHEREAS the Government is of the opinion that the fiscal nature of the norms established or amended by the Regulation warrants the absence of prior publication and such coming into force;

IT IS ORDERED, therefore, on the recommendation of the Minister of State for the Economy and Finance and of the Minister for Revenue:

THAT the Regulation to amend the Regulation respecting the Taxation Act, attached hereto, be made.

Regulation to amend the Regulation respecting the Taxation Act

Taxation Act

(R.S.Q., c. I-3, s. 1086; 1995, c. 63, s. 227)

1. The Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r. 1), amended by the Regulations made by Orders in Council 3211-81 dated 25 November 1981 (Suppl., p. 767), 3438-81 dated 9 December 1981 (Suppl., p. 789), 144-82 dated 20 January 1982 (Suppl., p. 790), 1544-82 dated 23 June 1982 (Suppl., p. 792), 2823-82 dated 1 December 1982, 2962-82 dated 15 December 1982, 227-83 dated 9 February 1983, 500-83 dated 17 March 1983, 2486-83 dated 30 November 1983, 2727-84 dated 12 December 1984, 2847-84 dated 19 December 1984, 491-85 dated 13 March 1985, 2508-85 dated 27 November 1985, 2509-85 dated 27 November 1985, 2583-85 dated 4 December 1985, 544-86 dated 23 April 1986, 1239-86 dated 13 August 1986, 1811-86 dated 3 December 1986, 1812-86 dated 3 December 1986, 7-87 dated 7 January 1987, 1472-87 dated 23 September 1987, 1875-87 dated 9 December 1987, 421-88 dated 23 March 1988, 615-88 dated 27 April 1988, 838-88 dated 1 June 1988, 1076-88 dated 6 July 1988, 1549-88 dated 12 October 1988, 1745-88 dated 23 November 1988, 1746-88 dated 23 November 1988, 1747-88 dated 23 November 1988, 1819-88 dated

7 December 1988, 1038-89 dated 28 June 1989, 1344-89 dated 16 August 1989, 1764-89 dated 15 November 1989, 140-90 dated 7 February 1990, 223-90 dated 21 February 1990, 291-90 dated 7 March 1990, 1666-90 dated 28 November 1990, 1797-90 dated 19 December 1990, 143-91 dated 6 February 1991, 538-91 dated 17 April 1991, 1025-91 dated 17 July 1991, 1232-91 dated 4 September 1991, 1471-91 dated 23 October 1991, 1589-91 dated 20 November 1991, 1114-92 dated 29 July 1992, 1697-92 dated 25 November 1992, 208-93 dated 17 February 1993, 868-93 dated 16 June 1993, 1114-93 dated 11 August 1993, 1539-93 dated 3 November 1993, 1646-93 dated 24 November 1993, 91-94 dated 10 January 1994, 366-94 dated 16 March 1994, 849-94 dated 8 June 1994, 1660-94 dated 24 November 1994, 1691-94 dated 30 November 1994, 473-95 dated 5 April 1995, 522-95 dated 12 April 1995, 1562-95 dated 29 November 1995, 35-96 dated 10 January 1996, 67-96 dated 16 January 1996, 523-96 dated 1 May 1996, 1631-96 dated 18 December 1996 and 1633-96 dated 18 December 1996, is further amended by substituting the Schedule attached hereto for Schedule A.

2. Subsection 1 applies from 1 January 1997.

2. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

Schedule A

Source Deductions of Québec Income Tax

Table 31

QUÉBEC INCOME TAX – Table 31 (Schedule A) 52 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.																	
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
150.00 – 151.99	19.92																	
152.00 – 153.99	20.29																	
154.00 – 155.99	20.65																	
156.00 – 157.99	21.01																	
158.00 – 159.99	21.38																	
160.00 – 161.99	21.74																	
162.00 – 163.99	22.11																	
164.00 – 165.99	22.47																	
166.00 – 167.99	22.84																	
168.00 – 169.99	23.20																	
170.00 – 171.99	23.56	0.35															0.27	
172.00 – 173.99	23.93	0.71															0.64	
174.00 – 175.99	24.29	1.08															1.02	
176.00 – 177.99	24.66	1.44															0.64	1.05
178.00 – 179.99	25.02	1.81															0.65	1.06
180.00 – 181.99	25.38	2.17															0.66	1.07
182.00 – 183.99	25.75	2.53															0.67	1.09
184.00 – 185.99	26.11	2.90															0.69	1.10
186.00 – 187.99	26.48	3.26															0.70	1.11
188.00 – 189.99	26.84	3.63															0.71	1.12
190.00 – 191.99	27.21	3.99															0.72	1.14
192.00 – 193.99	27.57	4.35	0.22														0.73	1.15
194.00 – 195.99	27.93	4.72	0.59														0.75	1.16
196.00 – 197.99	28.30	5.08	0.95														0.76	1.17
198.00 – 199.99	28.66	5.45	1.32														0.77	1.18
200.00 – 201.99	29.03	5.81	1.68														0.78	1.20
202.00 – 203.99	29.39	6.18	2.04														0.80	1.21
204.00 – 205.99	29.76	6.54	2.41														0.81	1.22
206.00 – 207.99	30.12	6.90	2.77														0.82	1.23
208.00 – 209.99	30.48	7.27	3.14														0.83	1.25
210.00 – 211.99	30.85	7.63	3.50														0.85	1.26
212.00 – 213.99	31.21	8.00	3.86														0.86	1.27
214.00 – 215.99	31.58	8.36	4.23														0.87	1.28
216.00 – 217.99	31.94	8.73	4.59														0.88	1.30
218.00 – 219.99	32.30	9.09	4.96														0.89	1.31
220.00 – 221.99	32.67	9.45	5.32														0.91	1.32
222.00 – 223.99	33.03	9.82	5.69														0.92	1.33
224.00 – 225.99	33.40	10.18	6.05														0.93	1.34
226.00 – 227.99	33.76	10.55	6.41	0.32													0.94	1.36
228.00 – 229.99	34.13	10.91	6.78	0.68													0.96	1.37

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31: 52 periods

QUÉBEC INCOME TAX – Table 31 (Schedule A) 52 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.																	
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
230.00 – 234.99	34.76	11.55	7.42	1.32												1.01	1.43	
235.00 – 239.99	35.67	12.46	8.33	2.23												1.04	1.46	
240.00 – 244.99	36.58	13.37	9.24	3.14												1.08	1.49	
245.00 – 249.99	37.49	14.28	10.15	4.05												1.11	1.52	
250.00 – 254.99	38.41	15.19	11.06	4.96												1.14	1.55	
255.00 – 259.99	39.32	16.10	11.97	5.87												1.17	1.58	
260.00 – 264.99	40.23	17.01	12.88	6.78												1.20	1.61	
265.00 – 269.99	41.14	17.92	13.79	7.69												1.23	1.64	
270.00 – 274.99	42.11	18.90	14.77	8.67												1.26	1.67	
275.00 – 279.99	43.13	19.91	15.78	9.68	0.83											1.29	1.70	
280.00 – 284.99	44.14	20.92	16.79	10.69	1.84											1.32	1.73	
285.00 – 289.99	45.15	21.94	17.81	11.71	2.85											1.35	1.76	
290.00 – 294.99	46.17	22.95	18.82	12.72	3.87											1.38	1.80	
295.00 – 299.99	47.18	23.96	19.83	13.73	4.88	0.75										1.41	1.83	
300.00 – 304.99	48.19	24.98	20.84	14.75	5.89	1.76										1.44	1.86	
305.00 – 309.99	49.20	25.99	21.86	15.76	6.90	2.77										1.47	1.89	
310.00 – 314.99	50.22	27.00	22.87	16.77	7.92	3.79	0.02									1.51	1.92	
315.00 – 319.99	51.23	28.01	23.88	17.78	8.93	4.80	1.03									1.54	1.95	
320.00 – 324.99	52.24	29.03	24.90	18.80	9.94	5.81	2.04	0.11								1.57	1.98	
325.00 – 329.99	53.26	30.04	25.91	19.81	10.96	6.82	3.06	0.12								1.60	2.01	
330.00 – 334.99	54.27	31.05	26.92	20.82	11.97	7.84	4.08	2.13								1.63	2.04	
335.00 – 339.99	55.28	32.07	27.93	21.83	12.98	8.85	5.10	3.14								1.66	2.07	
340.00 – 344.99	56.29	33.08	28.95	22.85	13.99	9.86	6.11	4.16								1.69	2.10	
345.00 – 349.99	57.31	34.09	29.96	23.86	15.01	10.88	7.12	5.17								1.72	2.13	
350.00 – 354.99	58.32	35.10	30.97	24.87	16.02	11.89	8.13	6.18	0.87							1.75	2.16	
355.00 – 359.99	59.33	36.12	31.99	25.89	17.03	12.90	9.15	7.20	1.88							1.78	2.19	
360.00 – 364.99	60.35	37.13	33.00	26.90	18.05	13.91	10.16	8.21	2.90							1.81	2.23	
365.00 – 369.99	61.36	38.14	34.01	27.91	19.06	14.93	11.17	9.22	3.91	0.07						1.84	2.26	
370.00 – 374.99	62.37	39.16	35.02	28.92	20.07	15.94	12.19	10.23	4.92	1.09						1.87	2.29	
375.00 – 379.99	63.38	40.17	36.04	29.94	21.08	16.95	13.20	11.25	5.93	2.10						1.90	2.32	
380.00 – 384.99	64.40	41.18	37.05	30.95	22.10	17.97	14.21	12.26	6.95	3.11						1.93	2.35	
385.00 – 389.99	65.41	42.19	38.06	31.96	23.11	18.98	15.22	13.27	7.96	4.12						1.97	2.38	
390.00 – 394.99	66.42	43.21	39.08	32.98	24.12	19.99	16.23	14.29	8.97	5.14						2.00	2.41	
395.00 – 399.99	67.44	44.22	40.09	33.99	25.14	21.00	17.24	15.30	9.99	6.15						2.03	2.44	
400.00 – 404.99	68.45	45.23	41.10	35.00	26.15	22.02	18.25	16.31	11.00	7.16						2.06	2.47	
405.00 – 409.99	69.46	46.25	42.11	36.01	27.16	23.03	19.26	17.32	12.01	8.18						2.09	2.50	
410.00 – 414.99	70.47	47.26	43.13	37.03	28.17	24.04	20.29	18.34	13.02	9.19						2.12	2.53	
415.00 – 419.99	71.49	48.27	44.14	38.04	29.19	25.06	21.30	19.35	14.04	10.20						2.15	2.56	
420.00 – 424.99	72.50	49.28	45.15	39.05	30.20	26.07	22.31	20.36	15.05	11.21						2.18	2.59	
425.00 – 429.99	73.51	50.30	46.16	40.07	31.21	27.08	23.33	21.38	16.06	12.23						2.21	2.62	

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31: 52 periods

QUÉBEC INCOME TAX – Table 31 (Schedule A) **52 pay periods per year**

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.																	
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
430.00 – 439.99	75.03	51.82	47.68	41.59	32.73	28.60	25.85	22.89	17.58	13.75	10.50	8.93	4.60	0.66	2.26	2.67		
440.00 – 449.99	77.11	53.90	49.76	43.67	34.81	30.68	27.93	24.98	19.66	15.83	12.58	11.01	6.68	2.74	2.32	2.73		
450.00 – 459.99	79.34	56.13	52.00	45.90	37.04	32.91	30.16	27.21	21.89	18.06	14.81	13.24	8.91	4.97	0.25	2.38	2.79	0.25
460.00 – 469.99	81.57	58.36	54.23	48.13	39.27	35.14	32.39	29.44	24.12	20.29	17.04	15.47	11.14	7.20	2.48	2.44	2.85	1.96
470.00 – 479.99	83.80	60.59	56.46	50.36	41.50	37.37	34.62	31.67	26.35	22.52	19.27	17.70	13.37	9.43	4.71	2.50	2.92	1.96
480.00 – 489.99	86.03	62.82	58.69	52.59	43.73	39.60	36.85	33.90	28.58	24.75	21.50	19.93	15.60	11.66	6.94	2.56	2.98	1.96
490.00 – 499.99	88.26	65.05	60.92	54.82	45.96	41.83	39.08	36.13	30.81	26.98	23.73	22.16	17.83	13.89	9.17	2.63	3.04	1.96
500.00 – 509.99	90.49	67.28	63.15	57.05	48.19	44.06	41.31	38.36	33.04	29.21	25.96	24.39	20.06	16.13	11.40	2.69	3.10	1.96
510.00 – 519.99	92.72	69.51	65.38	59.28	50.42	46.29	43.54	40.59	35.28	31.44	28.19	26.62	22.29	18.36	13.63	2.75	3.16	1.96
520.00 – 529.99	94.98	71.74	67.61	61.51	52.65	48.52	45.77	42.82	37.51	33.67	30.42	28.85	24.52	20.59	15.86	2.81	3.22	1.96
530.00 – 539.99	97.32	73.97	69.84	63.74	54.88	50.75	48.00	45.05	39.74	35.90	32.65	31.08	26.75	22.82	18.09	2.87	3.28	1.96
540.00 – 549.99	99.65	76.20	72.07	65.97	57.12	52.98	50.23	47.28	41.97	38.13	34.88	33.31	28.98	25.05	20.32	2.93	3.35	1.96
550.00 – 559.99	101.99	78.43	74.30	68.20	59.35	55.21	52.46	49.51	44.20	40.36	37.11	35.54	31.21	27.28	22.55	2.99	3.41	1.96
560.00 – 569.99	104.33	80.66	76.53	70.43	61.58	57.44	54.69	51.74	46.43	42.59	39.34	37.77	33.44	29.51	24.78	3.06	3.47	1.96
570.00 – 579.99	106.67	82.89	78.76	72.66	63.81	59.67	56.92	53.97	48.66	44.82	41.57	40.00	35.67	31.74	27.02	3.12	3.53	1.96
580.00 – 589.99	109.01	85.12	80.99	74.89	66.04	61.90	59.15	56.20	50.89	47.05	43.80	42.23	37.90	33.97	29.25	3.18	3.59	1.96
590.00 – 599.99	111.35	87.35	83.22	77.12	68.27	64.13	61.38	58.43	53.12	49.28	46.03	44.46	40.13	36.20	31.48	3.24	3.65	1.96
600.00 – 609.99	113.69	89.58	85.45	79.35	70.50	66.37	63.61	60.66	55.35	51.51	48.26	46.69	42.36	38.43	33.71	3.30	3.71	1.96
610.00 – 619.99	116.03	91.81	87.68	81.58	72.73	68.60	65.84	62.89	57.58	53.74	50.50	48.92	44.59	40.66	35.94	3.39	3.83	1.96
620.00 – 629.99	118.37	94.04	89.91	83.81	74.96	70.83	68.07	65.12	59.81	55.97	52.73	51.15	46.82	42.89	38.17	3.57	4.00	1.96
630.00 – 639.99	120.71	96.36	92.14	86.04	77.19	73.06	70.30	67.35	62.04	58.20	54.96	53.38	49.05	45.12	40.40	3.66	4.09	1.96
640.00 – 649.99	123.05	98.70	94.37	88.27	79.42	75.29	72.53	69.58	64.27	60.43	57.19	55.61	51.28	47.35	42.63	3.72	4.15	1.96
650.00 – 659.99	125.39	101.04	96.70	90.50	81.65	77.52	74.76	71.81	66.50	62.66	59.42	57.84	53.51	49.58	44.86	3.78	4.22	1.96
660.00 – 669.99	127.73	103.38	99.04	92.73	83.88	79.75	76.99	74.04	68.73	64.89	61.65	60.07	55.74	51.81	47.09	3.85	4.28	1.96
670.00 – 679.99	130.07	105.72	101.38	94.98	86.11	81.98	79.22	76.27	70.96	67.12	63.88	62.30	57.97	54.04	49.32	3.91	4.35	1.96
680.00 – 689.99	132.41	108.06	103.72	97.32	88.34	84.21	81.45	78.50	73.19	69.35	66.11	64.53	60.20	56.27	51.55	3.98	4.41	1.96
690.00 – 699.99	134.75	110.44	106.10	99.71	90.61	86.48	83.72	80.77	75.46	71.62	68.38	66.80	62.48	58.54	53.82	4.00	4.48	1.96
700.00 – 709.99	137.20	112.84	108.51	102.11	92.90	88.77	86.01	83.06	77.75	73.92	70.67	69.10	64.77	60.83	56.11	4.00	4.54	1.96
710.00 – 719.99	139.60	115.25	110.91	104.51	95.23	91.06	88.31	85.36	80.04	76.21	72.96	71.39	67.06	63.12	58.40	4.00	4.60	1.96
720.00 – 729.99	142.00	117.65	113.32	106.92	97.63	93.35	90.60	87.65	82.34	78.50	75.25	73.68	69.35	65.42	60.69	4.00	4.67	1.96
730.00 – 739.99	144.41	120.05	115.72	109.32	100.03	95.70	92.89	89.94	84.63	80.79	77.54	75.97	71.64	67.71	62.99	4.00	4.73	1.96
740.00 – 749.99	146.81	122.46	118.12	111.73	102.44	98.10	95.21	92.23	86.92	83.08	79.84	78.26	73.93	70.00	65.28	4.00	4.80	1.96
750.00 – 759.99	149.21	124.86	120.53	114.13	104.84	100.51	97.62	94.52	89.21	85.37	82.13	80.55	76.23	72.29	67.57	4.00	4.86	1.96
760.00 – 769.99	151.62	127.27	122.93	116.53	107.25	102.91	100.02	96.93	91.50	87.67	84.42	82.85	78.52	74.58	69.86	4.00	4.93	1.96
770.00 – 779.99	154.02	129.67	125.34	118.94	109.65	105.32	102.43	99.33	93.79	89.96	86.71	85.14	80.81	76.87	72.15	4.00	4.99	1.96
780.00 – 789.99	156.43	132.07	127.74	121.34	112.05	107.72	104.83	101.73	96.16	92.25	89.00	87.43	83.10	79.17	74.44	4.00	5.05	1.96
790.00 – 799.99	158.83	134.48	130.14	123.75	114.46	110.12	107.23	104.14	98.57	94.54	91.29	89.72	85.39	81.46	76.74	4.00	5.12	1.96
800.00 – 809.99	161.23	136.88	132.55	126.15	116.86	112.53	109.64	106.54	100.97	96.95	93.59	92.01	87.68	83.75	79.03	4.00	5.18	1.96
810.00 – 819.99	163.64	139.29	134.95	128.55	119.27	114.93	112.04	108.95	103.37	99.35	95.94	94.30	89.98	86.04	81.32	4.00	5.25	1.96
820.00 – 829.99	166.11	141.75	137.42	131.02	121.73	117.40	114.51	111.41	105.84	101.82	98.41	96.76	92.33	88.39	83.67	4.00	5.25	1.96

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31 (Schedule A) **52 pay periods per year**

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.																	
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
830.00 – 839.99	168.58	144.22	139.89	133.49	124.20	119.87	116.98	113.88	108.31	104.29	100.88	99.23	94.69	90.75	86.02	4.00	5.25	1.96
840.00 – 849.99	171.04	146.69	142.36	135.96	126.67	122.34	119.45	116.35	110.78	106.75	103.35	101.70	97.16	93.10	88.38	4.00	5.25	1.96
850.00 – 859.99	173.51	149.16	144.82	138.43	129.14	124.81	121.92	118.82	113.25	109.22	105.82	104.17	99.63	95.50	90.75	4.00	5.25	1.96
860.00 – 869.99	175.98	151.63	147.29	140.90	131.61	127.27	124.38	121.28	115.72	111.69	108.29	106.63	102.09	97.97	93.08	4.00	5.25	1.96
870.00 – 879.99	178.45	154.10	149.76	143.36	134.08	129.74	126.85	123.76	118.18	114.16	110.75	109.10	104.56	100.44	95.48	4.00	5.25	1.96
880.00 – 889.99	180.92	156.56	152.23	145.83	136.54	132.21	129.32	126.23	120.65	116.63	113.22	111.57	107.03	102.90	97.95	4.00	5.25	1.96
890.00 – 899.99	183.39	159.03	154.70	148.30	139.01	134.68	131.79	128.69	123.12	119.10	115.69	114.04	109.50	105.37	100.42	4.00	5.25	1.96
900.00 – 909.99	185.85	161.50	157.17	150.77	141.48	137.15	134.26	131.16	125.59	121.56	118.16	116.51	111.97	107.84	102.89	4.00	5.25	1.96
910.00 – 919.99	188.32	163.97	159.64	153.24	143.95	139.62	136.73	133.63	128.06	124.03	120.63	118.98	114.44	110.31	105.36	4.00	5.25	1.96
920.00 – 929.99	190.79	166.44	162.10	155.71	146.42	142.08	139.19	136.09	130.53	126.50	123.10	121.45	116.90	112.78	107.82	4.00	5.25	1.96
930.00 – 939.99	193.26	168.91	164.57	158.17	148.89	144.55	141.66	138.57	132.99	128.97	125.56	123.91	119.37	115.25	110.29	4.00	5.25	1.96
940.00 – 949.99	195.73	171.37	167.04	160.64	151.35	147.02	144.13	141.04	135.46	131.44	128.03	126.38	121.84	117.71	112.76	4.00	5.25	1.96
950.00 – 959.99	198.21	173.84	169.51	163.11	153.82	149.49	146.60	143.50	137.93	133.91	130.50	128.85	124.31	120.18	115.23	4.00	5.25	1.96
960.00 – 969.99	200.79	176.35	172.01	165.62	156.33	151.99	149.11	146.01	140.44	136.41	133.01	131.36	126.82	122.69	117.75	4.00	5.25	1.96
970.00 – 979.99	203.43	178.92	174.59	168.19	158.90	154.57	151.68	148.59	143.01	138.99	135.58	133.93	129.39	125.26	120.31	4.00	5.25	1.96
980.00 – 989.99	206.08	181.50	177.17	170.77	161.48	157.15	154.26	151.16	145.59	141.56	138.16	136.51	131.97	127.84	122.89	4.00	5.25	1.96
990.00 – 999.99	208.73	184.08	179.74	173.34	164.06	159.72	156.83	153.74	148.16	144.14	140.73	139.08	134.54	130.41	125.46	4.00	5.25	1.96
1,000.00 – 1,009.99	211.38	186.65	182.32	175.92	166.63	162.30	159.41	156.31	150.74	146.72	143.31	141.66	137.12	132.99	128.04	4.00	5.25	1.96
1,010.00 – 1,019.99	214.03	189.23	184.89	178.49	169.21	164.87	161.98	158.89	153.32	149.29	145.89	144.23	139.69	135.56	130.61	4.00	5.25	1.96
1,020.00 – 1,029.99	216.67	191.80	187.47	181.07	171.78	167.45	164.56	161.46	155.89	151.87	148.46	146.81	142.27	138.14	133.19	4.00	5.25	1.96
1,030.00 – 1,039.99	219.32	194.38	190.04	183.65	174.36	170.02	167.14	164.04	158.47	154.44	151.04	149.39	144.85	140.72	135.76	4.02	5.30	1.96
1,040.00 – 1,049.99	221.97	196.95	192.62	186.22	176.93	172.60	169.71	166.62	161.04	157.02	153.61	151.96	147.42	143.29	138.34	4.09	5.37	1.96
1,050.00 – 1,059.99	224.62	199.58	195.20	188.80	179.51	175.18	172.29	169.19	163.62	159.59	156.19	154.54	150.00	145.87	140.92	4.11	5.40	1.96
1,060.00 – 1,069.99	227.26	202.23	197.77	191.37	182.09	177.75	174.86	171.77	166.19	162.17	158.76	157.11	152.57	148.44	143.49	4.11	5.40	1.96
1,070.00 – 1,079.99	229.91	204.88	200.42	193.95	184.66	180.33	177.44	174.34	168.77	164.75	161.34	159.69	155.15	151.02	146.07	4.11	5.40	1.96
1,080.00 – 1,089.99	232.56	207.52	203.07	196.52	187.24	182.90	180.01	176.92	171.35	167.32	163.92	162.26	157.72	153.60	148.64	4.11	5.40	1.96
1,090.00 – 1,099.99	235.21	210.17	205.72	199.14	189.81	185.48	182.59	179.49	173.92	169.90	166.49	164.84	160.30	156.17	151.22	4.11	5.40	1.96
1,100.00 – 1,109.99	237.86	212.82	208.36	201.79	192.39	188.05	185.17	182.07	176.50	172.47	169.07	167.42	162.88	158.75	153.79	4.11	5.40	1.96
1,110.00 – 1,119.99	240.50	215.47	211.01	204.44	194.96	190.63	187.74	184.64	179.07	175.05	171.64	169.99	165.45	161.32	156.37	4.11	5.40	1.96
1,120.00 – 1,129.99	243.15	218.12	213.66	207.08	197.54	193.21	190.32	187.22	181.65	177.62	174.22	172.57	168.03	163.90	158.95	4.11	5.40	1.96
1,130.00 – 1,139.99	245.80	220.76	216.31	209.73	200.18	195.78	192.89	189.80	184.22	180.20	176.79	175.14	170.60	166.47	161.52	4.11	5.40	1.96
1,140.00 – 1,149.99	248.45	223.41	218.96	212.38	202.83	198.38	195.47	192.37	186.80	182.78	179.37	177.72	173.18	169.05	164.10	4.11	5.40	1.96
1,150.00 – 1,159.99	251.10	226.06	221.60	215.03	205.48	201.02	198.05	194.95	189.38	185.35	181.95	180.29	175.75	171.63	166.67	4.11	5.40	1.96
1,160.00 – 1,169.99	253.74	228.71	224.25	217.67	208.13	203.67	200.70	197.52	191.95	187.93	184.52	182.87	178.33	174.20	169.25	4.11	5.40	1.96
1,170.00 – 1,179.99	256.39	231.36	226.90	220.32	210.77	206.32	203.35	200.17	194.53	190.50	187.10	185.45	180.91	176.78	171.82	4.11	5.40	1.96
1,180.00 – 1,189.99	259.04	234.00	229.55	222.97	213.42	208.97	206.00	202.81	197.10	193.08	189.67	188.02	183.48	179.35	174.40	4.11	5.40	1.96
1,190.00 – 1,199.99	261.69	236.65	232.20	225.62	216.07	211.62	208.64	205.46	199.73	195.65	192.25	190.60	186.06	181.93	176.98	4.11	5.40	1.96
1,200.00 – 1,209.99	264.34	239.30	234.84	228.27	218.72	214.26	211.29	208.11	202.38	198.24	194.82	193.17	188.63	184.50	179.55	4.11	5.40	1.96
1,210.00 – 1,219.99	266.98	241.95	237.49	230.91	221.37	216.91	213.94	210.76	205.03	200.89	197.40	195.75	191.21	187.08	182.13	4.11	5.40	1.96
1,220.00 – 1,229.99	269.63	244.60	240.14	233.56	224.01	219.56	216.59	213.41	207.68	203.54	200.04	198.39	193.78	189.66	184.70	4.11	5.40	1.96

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31: 52 periods

QUÉBEC INCOME TAX – Table 31 (Schedule A) **52 pay periods per year**

Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.													S*			
	0	A	B	C	D	E	F	G	H	I	J	K	L		M	N	R
1,230.00 – 1,249.99	273.60	248.57	244.11	237.53	227.99	223.53	220.56	217.38	211.65	207.51	204.01	202.31	197.65	193.52	188.57	4.11	5.40
1,250.00 – 1,269.99	278.90	253.86	249.41	242.83	233.28	228.83	225.86	222.67	216.94	212.81	209.31	207.61	202.94	198.70	193.72	4.11	5.40
1,270.00 – 1,289.99	284.20	259.16	254.70	248.13	238.58	234.12	231.15	227.97	222.24	218.10	214.60	212.90	208.24	203.99	198.90	4.11	5.40
1,290.00 – 1,309.99	289.49	264.45	260.00	253.42	243.87	239.42	236.45	233.27	227.54	223.40	219.90	218.20	213.53	209.29	204.20	4.11	5.40
1,310.00 – 1,329.99	294.79	269.75	265.29	258.72	249.17	244.71	241.74	238.56	232.83	228.70	225.19	223.50	218.83	214.59	209.49	4.11	5.40
1,330.00 – 1,349.99	300.08	275.05	270.59	264.01	254.47	250.01	247.04	243.86	238.13	233.99	230.49	228.79	224.12	219.88	214.79	4.11	5.40
1,350.00 – 1,369.99	305.38	280.34	275.89	269.31	259.76	255.31	252.34	249.15	243.42	239.29	235.79	234.09	229.42	225.18	220.09	4.11	5.40
1,370.00 – 1,389.99	310.67	285.64	281.18	274.61	265.06	260.60	257.63	254.45	248.72	244.58	241.08	239.38	234.72	230.47	225.38	4.11	5.40
1,390.00 – 1,409.99	315.97	290.93	286.48	279.90	270.35	265.90	262.93	259.74	254.02	249.88	246.38	244.68	240.01	235.77	230.68	4.11	5.40
1,410.00 – 1,429.99	321.27	296.23	291.77	285.20	275.65	271.19	268.22	265.04	259.31	255.17	251.67	249.98	245.31	241.06	235.97	4.11	5.40
1,430.00 – 1,449.99	326.56	301.53	297.07	290.49	280.94	276.49	273.52	270.34	264.61	260.47	256.97	255.27	250.60	246.36	241.27	4.11	5.40
1,450.00 – 1,469.99	331.86	306.82	302.37	295.79	286.24	281.78	278.81	275.63	269.90	265.77	262.27	260.57	255.90	251.66	246.56	4.11	5.40
1,470.00 – 1,489.99	337.15	312.12	307.66	301.08	291.54	287.08	284.11	280.93	275.20	271.06	267.56	265.86	261.20	256.95	251.86	4.11	5.40
1,490.00 – 1,509.99	342.45	317.41	312.96	306.38	296.83	292.38	289.41	286.22	280.49	276.36	272.86	271.16	266.49	262.25	257.16	4.11	5.40
1,510.00 – 1,529.99	347.75	322.71	318.25	311.68	302.13	297.67	294.70	291.52	285.79	281.65	278.15	276.46	271.79	267.54	262.45	4.11	5.40
1,530.00 – 1,549.99	353.04	328.00	323.55	316.97	307.42	302.97	300.00	296.82	291.09	286.95	283.45	281.75	277.08	272.84	267.75	4.11	5.40
1,550.00 – 1,569.99	358.34	333.30	328.84	322.27	312.72	308.26	305.29	302.11	296.38	292.25	288.74	287.05	282.38	278.14	273.04	4.11	5.40
1,570.00 – 1,589.99	363.63	338.60	334.14	327.56	318.02	313.56	310.59	307.41	301.68	297.54	294.04	292.34	287.67	283.43	278.34	4.11	5.40
1,590.00 – 1,609.99	368.93	343.89	339.44	332.86	323.31	318.86	315.89	312.70	306.97	302.84	299.34	297.64	292.97	288.73	283.64	4.11	5.40
1,610.00 – 1,629.99	374.22	349.19	344.73	338.16	328.61	324.15	321.18	318.00	312.27	308.13	304.63	302.93	298.27	294.02	288.93	4.11	5.40
1,630.00 – 1,649.99	379.52	354.48	350.03	343.45	333.90	329.45	326.48	323.29	317.57	313.43	309.93	308.23	303.56	299.32	294.23	4.11	5.40
1,650.00 – 1,669.99	384.82	359.78	355.32	348.75	339.20	334.74	331.77	328.59	322.86	318.72	315.22	313.53	308.86	304.61	299.52	4.11	5.40
1,670.00 – 1,689.99	390.11	365.08	360.62	354.04	344.49	340.04	337.07	333.89	328.16	324.02	320.52	318.82	314.15	309.91	304.82	4.11	5.40
1,690.00 – 1,709.99	395.41	370.37	365.92	359.34	349.79	345.34	342.36	339.18	333.45	329.32	325.82	324.12	319.45	315.21	310.11	4.11	5.40
1,710.00 – 1,729.99	400.70	375.67	371.21	364.63	355.09	350.63	347.66	344.48	338.75	334.61	331.11	329.41	324.75	320.50	315.41	4.11	5.40
1,730.00 – 1,749.99	406.00	380.96	376.51	369.93	360.38	355.93	352.96	349.77	344.05	339.91	336.41	334.71	330.04	325.80	320.71	4.11	5.40
1,750.00 – 1,769.99	411.30	386.26	381.80	375.23	365.68	361.22	358.25	355.07	349.34	345.20	341.70	340.01	335.34	331.09	326.00	4.11	5.40
1,770.00 – 1,789.99	416.59	391.55	387.10	380.52	370.97	366.52	363.55	360.37	354.64	350.50	347.00	345.30	340.63	336.39	331.30	4.11	5.40
1,790.00 – 1,809.99	421.89	396.85	392.40	385.82	376.27	371.81	368.84	365.66	359.93	355.80	352.29	350.60	345.93	341.69	336.59	4.11	5.40
1,810.00 – 1,829.99	427.18	402.15	397.69	391.11	381.57	377.11	374.14	370.96	365.23	361.09	357.59	355.89	351.22	346.98	341.89	4.11	5.40
1,830.00 – 1,849.99	432.48	407.44	402.99	396.41	386.86	382.41	379.44	376.25	370.52	366.39	362.89	361.19	356.52	352.28	347.19	4.11	5.40
1,850.00 – 1,869.99	437.77	412.74	408.28	401.71	392.16	387.70	384.73	381.55	375.82	371.68	368.18	366.48	361.82	357.57	352.48	4.11	5.40
1,870.00 – 1,889.99	443.07	418.03	413.58	407.00	397.45	393.00	390.03	386.84	381.12	376.98	373.48	371.78	367.11	362.87	357.78	4.11	5.40
1,890.00 – 1,909.99	448.37	423.33	418.87	412.30	402.75	398.29	395.32	392.14	386.41	382.27	378.77	377.08	372.41	368.16	363.07	4.11	5.40
1,910.00 – 1,929.99	453.66	428.63	424.17	417.59	408.04	403.59	400.62	397.44	391.71	387.57	384.07	382.37	377.70	373.46	368.37	4.11	5.40
1,930.00 – 1,949.99	458.96	433.92	429.47	422.89	413.34	408.89	405.91	402.73	397.00	392.87	389.37	387.67	383.00	378.76	373.66	4.11	5.40
1,950.00 – 1,969.99	464.25	439.22	434.76	428.18	418.64	414.18	411.21	408.03	402.30	398.16	394.66	392.96	388.30	384.05	378.96	4.11	5.40
1,970.00 – 1,989.99	469.55	444.51	440.06	433.48	423.93	419.48	416.51	413.32	407.60	403.46	399.96	398.26	393.59	389.35	384.26	4.11	5.40
1,990.00 – 2,009.99	474.85	449.81	445.35	438.78	429.23	424.77	421.80	418.62	412.89	408.75	405.25	403.56	398.89	394.64	389.55	4.11	5.40
2,010.00 – 2,029.99	480.14	455.10	450.65	444.07	434.52	430.07	427.10	423.92	418.19	414.05	410.55	408.85	404.18	399.94	394.85	4.11	5.40

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31 (Schedule A) **52 pay periods per year**

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.																	
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
2,030.00 – 2,069.99	488.09	463.05	458.59	452.02	442.47	438.01	435.04	431.86	426.13	421.99	418.49	416.79	412.13	407.88	402.79	411	5.40	1.96
2,070.00 – 2,109.99	498.68	473.64	469.18	462.61	453.06	448.60	445.63	442.45	436.72	432.58	429.08	427.39	422.72	418.48	413.38	411	5.40	1.96
2,110.00 – 2,149.99	509.27	484.23	479.78	473.20	463.65	459.20	456.23	453.04	447.31	443.18	439.68	437.98	433.31	429.07	423.97	411	5.40	1.96
2,150.00 – 2,189.99	519.86	494.82	490.37	483.79	474.24	469.79	466.82	463.63	457.91	453.77	450.27	448.57	443.90	439.66	434.57	411	5.40	1.96
2,190.00 – 2,229.99	530.45	505.42	500.96	494.38	484.83	480.38	477.41	474.23	468.50	464.36	460.86	459.16	454.49	450.25	445.16	411	5.40	1.96
2,230.00 – 2,269.99	541.04	516.01	511.55	504.97	495.43	490.97	488.00	484.82	479.09	474.95	471.45	469.75	465.09	460.84	455.75	411	5.40	1.96
2,270.00 – 2,309.99	551.64	526.60	522.14	515.57	506.02	501.56	498.59	495.41	489.68	485.54	482.04	480.34	475.68	471.43	466.34	411	5.40	1.96
2,310.00 – 2,349.99	562.23	537.19	532.73	526.16	516.61	512.15	509.18	506.00	500.27	496.13	492.63	490.94	486.27	482.03	476.93	411	5.40	1.96
2,350.00 – 2,389.99	572.82	547.78	543.33	536.75	527.20	522.75	519.78	516.59	510.86	506.73	503.23	501.53	496.86	492.62	487.52	411	5.40	1.96
2,390.00 – 2,429.99	583.41	558.37	553.92	547.34	537.79	533.34	530.37	527.18	521.46	517.32	513.82	512.12	507.45	503.21	498.12	411	5.40	1.96
2,430.00 – 2,469.99	594.00	568.97	564.51	557.93	548.38	543.93	540.96	537.78	532.05	527.91	524.41	522.71	518.04	513.80	508.71	411	5.40	1.96
2,470.00 – 2,509.99	604.59	579.56	575.10	568.52	558.98	554.52	551.55	548.37	542.64	538.50	535.00	533.30	528.64	524.39	519.30	411	5.40	1.96
2,510.00 – 2,549.99	615.19	590.15	585.69	579.12	569.57	565.11	562.14	558.96	553.23	549.09	545.59	543.90	539.23	534.98	529.89	411	5.40	1.96
2,550.00 – 2,589.99	625.78	600.74	596.28	589.71	580.16	575.70	572.73	569.55	563.82	559.69	556.18	554.49	549.82	545.58	540.48	411	5.40	1.96
2,590.00 – 2,629.99	636.37	611.33	606.88	600.30	590.75	586.30	583.33	580.14	574.41	570.28	566.78	565.08	560.41	556.17	551.08	411	5.40	1.96
2,630.00 – 2,669.99	646.96	621.92	617.47	610.89	601.34	596.89	593.92	590.73	585.00	580.87	577.37	575.67	571.00	566.76	561.67	411	5.40	1.96
2,670.00 – 2,709.99	657.55	632.52	628.06	621.48	611.93	607.48	604.51	601.33	595.60	591.46	587.96	586.26	581.59	577.35	572.26	411	5.40	1.96
2,710.00 – 2,749.99	668.14	643.11	638.65	632.07	622.53	618.07	615.10	611.92	606.19	602.05	598.55	596.85	592.18	587.94	582.85	411	5.40	1.96
2,750.00 – 2,789.99	678.74	653.70	649.24	642.67	633.13	628.66	625.69	622.51	616.78	612.64	609.14	607.45	602.78	598.53	593.44	411	5.40	1.96
2,790.00 – 2,829.99	689.33	664.29	659.83	653.26	643.71	639.25	636.28	633.10	627.37	623.24	619.73	618.04	613.37	609.13	604.03	411	5.40	1.96
2,830.00 – 2,869.99	699.92	674.88	670.43	663.85	654.30	649.85	646.88	643.69	637.96	633.83	630.33	628.63	623.96	619.72	614.63	411	5.40	1.96
2,870.00 – 2,909.99	710.51	685.47	681.02	674.44	664.89	660.44	657.47	654.28	648.56	644.42	640.92	639.22	634.55	630.31	625.22	411	5.40	1.96
2,910.00 – 2,949.99	721.10	696.07	691.61	685.03	675.48	671.03	668.06	664.88	659.15	655.01	651.51	649.81	645.14	640.90	635.81	411	5.40	1.96
2,950.00 – 2,989.99	731.69	706.66	702.20	695.62	686.08	681.62	678.65	675.47	669.74	665.60	662.10	660.40	655.74	651.49	646.40	411	5.40	1.96
2,990.00 – 3,029.99	742.29	717.25	712.79	706.22	696.67	692.21	689.24	686.06	680.33	676.19	672.69	671.00	666.33	662.08	656.99	411	5.40	1.96
3,030.00 – 3,069.99	752.88	727.84	723.39	716.81	707.26	702.80	699.83	696.65	690.92	686.79	683.28	681.59	676.92	672.68	667.58	411	5.40	1.96
3,070.00 – 3,109.99	763.47	738.43	733.98	727.40	717.85	713.40	710.43	707.24	701.51	697.38	693.88	692.18	687.51	683.27	678.18	411	5.40	1.96
3,110.00 – 3,149.99	774.06	749.02	744.57	737.99	728.44	723.99	721.03	717.83	712.11	707.97	704.47	702.77	698.10	693.86	688.77	411	5.40	1.96
3,150.00 – 3,189.99	784.65	759.62	755.16	748.58	739.03	734.58	731.61	728.43	722.70	718.56	715.06	713.36	708.69	704.45	699.36	411	5.40	1.96
3,190.00 – 3,229.99	795.24	770.21	765.75	759.17	749.63	745.17	742.20	739.02	733.29	729.15	725.65	723.95	719.29	715.04	709.95	411	5.40	1.96
3,230.00 – 3,269.99	805.84	780.80	776.34	769.77	760.22	755.76	752.79	749.61	743.88	739.74	736.24	734.55	729.88	725.63	720.54	411	5.40	1.96
3,270.00 – 3,309.99	816.43	791.39	786.94	780.36	770.81	766.35	763.38	760.20	754.47	750.33	746.83	745.14	740.47	736.23	731.13	411	5.40	1.96
3,310.00 – 3,349.99	827.02	801.98	797.53	790.95	781.40	776.95	773.98	770.79	765.06	760.93	757.43	755.73	751.06	746.82	741.73	411	5.40	1.96
3,350.00 – 3,389.99	837.61	812.57	808.12	801.54	791.99	787.54	784.57	781.38	775.66	771.52	768.02	766.32	761.65	757.41	752.32	411	5.40	1.96
3,390.00 – 3,429.99	848.20	823.17	818.71	812.13	802.59	798.13	795.16	791.98	786.25	782.11	778.61	776.91	772.24	768.00	762.91	411	5.40	1.96
3,430.00 – 3,469.99	858.79	833.76	829.30	822.72	813.18	808.72	805.75	802.57	796.84	792.70	789.20	787.50	782.83	778.59	773.50	411	5.40	1.96
3,470.00 – 3,509.99	869.39	844.35	839.89	833.32	823.77	819.31	816.34	813.16	807.43	803.29	799.79	798.10	793.43	789.19	784.09	411	5.40	1.96
3,510.00 – 3,549.99	879.98	854.94	850.49	843.91	834.36	829.90	826.93	823.75	818.02	813.89	810.38	808.69	804.02	799.78	794.68	411	5.40	1.96
3,550.00 – 3,589.99	890.57	865.53	861.08	854.50	844.95	840.50	837.53	834.34	828.61	824.48	820.98	819.28	814.61	810.37	805.28	411	5.40	1.96
3,590.00 – 3,629.99	901.16	876.12	871.67	865.09	855.54	851.09	848.12	844.93	839.21	835.07	831.57	829.87	825.20	820.96	815.87	411	5.40	1.96

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31 (Schedule A) 26 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.																	
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
300.00 – 303.99	39.84																	
304.00 – 307.99	40.57																	
308.00 – 311.99	41.30																	
312.00 – 315.99	42.03																	
316.00 – 319.99	42.76																	
320.00 – 323.99	43.49																	
324.00 – 327.99	44.21																	
328.00 – 331.99	44.94																	
332.00 – 335.99	45.67																	
336.00 – 339.99	46.40																	
340.00 – 343.99	47.13	0.70															0.54	
344.00 – 347.99	47.86	1.42															1.29	
348.00 – 351.99	48.58	2.15															2.04	
352.00 – 355.99	49.31	2.88															2.10	
356.00 – 359.99	50.04	3.61															2.15	
360.00 – 363.99	50.77	4.34															2.17	
364.00 – 367.99	51.50	5.07															2.20	
368.00 – 371.99	52.23	5.80															2.22	
372.00 – 375.99	52.95	6.52															2.25	
376.00 – 379.99	53.68	7.25															2.27	
380.00 – 383.99	54.41	7.98															2.30	
384.00 – 387.99	55.14	8.71	0.45														2.32	
388.00 – 391.99	55.87	9.44	1.17														2.34	
392.00 – 395.99	56.60	10.17	1.90														2.37	
396.00 – 399.99	57.33	10.89	2.63														2.39	
400.00 – 403.99	58.05	11.62	3.36														2.42	
404.00 – 407.99	58.78	12.35	4.09														2.44	
408.00 – 411.99	59.51	13.08	4.82														2.47	
412.00 – 415.99	60.24	13.81	5.54														2.49	
416.00 – 419.99	60.97	14.54	6.27														2.52	
420.00 – 423.99	61.70	15.26	7.00														2.54	
424.00 – 427.99	62.42	15.99	7.73														2.57	
428.00 – 431.99	63.15	16.72	8.46														2.59	
432.00 – 435.99	63.88	17.45	9.19														2.61	
436.00 – 439.99	64.61	18.18	9.92														2.64	
440.00 – 443.99	65.34	18.91	10.64														2.66	
444.00 – 447.99	66.07	19.64	11.37														2.69	
448.00 – 451.99	66.79	20.36	12.10														2.71	
452.00 – 455.99	67.52	21.09	12.83	0.63													2.74	
456.00 – 459.99	68.25	21.82	13.56	1.36													2.76	

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31: 26 periods

QUÉBEC INCOME TAX – Table 31 (Schedule A) 26 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.																	
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
460.00 – 469.99	69.53	23.10	14.83	2.63												2.03	2.85	
470.00 – 479.99	71.35	24.92	16.65	4.46												2.09	2.92	
480.00 – 489.99	73.17	26.74	18.47	6.28												2.15	2.98	
490.00 – 499.99	74.99	28.56	20.30	8.10												2.21	3.04	
500.00 – 509.99	76.81	30.38	22.12	9.92												2.27	3.10	
510.00 – 519.99	78.63	32.20	23.94	11.74												2.33	3.16	
520.00 – 529.99	80.45	34.02	25.76	13.56												2.40	3.22	
530.00 – 539.99	82.27	35.84	27.58	15.38												2.46	3.28	
540.00 – 549.99	84.23	37.80	29.53	17.34												2.52	3.35	
550.00 – 559.99	86.25	39.82	31.56	19.36	1.66											2.58	3.41	
560.00 – 569.99	88.28	41.85	33.59	21.39	3.68											2.64	3.47	
570.00 – 579.99	90.31	43.87	35.61	23.41	5.71											2.70	3.53	
580.00 – 589.99	92.33	45.90	37.64	25.44	7.73											2.76	3.59	
590.00 – 599.99	94.36	47.93	39.66	27.46	9.76	1.49										2.83	3.65	
600.00 – 609.99	96.38	49.95	41.69	29.49	11.78	3.52										2.89	3.71	
610.00 – 619.99	98.41	51.98	43.71	31.52	13.81	5.55										2.95	3.78	
620.00 – 629.99	100.43	54.00	45.74	33.54	15.83	7.57										3.01	3.84	
630.00 – 639.99	102.46	56.03	47.77	35.57	17.86	9.60										3.07	3.90	
640.00 – 649.99	104.49	58.05	49.79	37.59	19.89	11.62	0.21									3.13	3.96	
650.00 – 659.99	106.51	60.08	51.82	39.62	21.91	13.65	8.14	2.24								3.19	4.02	
660.00 – 669.99	108.54	62.11	53.84	41.64	23.94	15.67	10.17	4.26								3.26	4.08	
670.00 – 679.99	110.56	64.13	55.87	43.67	25.96	17.70	12.19	6.29								3.32	4.14	
680.00 – 689.99	112.59	66.16	57.89	45.70	27.99	19.73	14.22	8.31								3.38	4.20	
690.00 – 699.99	114.61	68.18	59.92	47.72	30.01	21.75	16.24	10.34								3.44	4.27	
700.00 – 709.99	116.64	70.21	61.94	49.75	32.04	23.78	18.27	12.37	1.74							3.50	4.33	
710.00 – 719.99	118.66	72.23	63.97	51.77	34.07	25.80	20.29	14.39	3.77							3.56	4.39	
720.00 – 729.99	120.69	74.26	66.00	53.80	36.09	27.83	22.32	16.42	5.79							3.62	4.45	
730.00 – 739.99	122.72	76.28	68.02	55.82	38.12	29.85	24.34	18.44	7.82							3.69	4.51	
740.00 – 749.99	124.74	78.31	70.05	57.85	40.14	31.88	26.37	20.47	9.84	0.15						3.75	4.57	
750.00 – 759.99	126.77	80.34	72.07	59.88	42.17	33.91	28.40	22.49	11.87	4.20						3.81	4.63	
760.00 – 769.99	128.79	82.36	74.10	61.90	44.19	35.93	30.42	24.52	13.90	6.22						3.87	4.70	
770.00 – 779.99	130.82	84.39	76.12	63.93	46.22	37.96	32.45	26.55	15.92	8.25						3.93	4.76	
780.00 – 789.99	132.84	86.41	78.15	65.95	48.25	39.98	34.47	28.57	17.95	10.27						3.99	4.82	
790.00 – 799.99	134.87	88.44	80.18	67.98	50.27	42.01	36.50	30.60	19.97	12.30	0.63					4.05	4.88	
800.00 – 809.99	136.90	90.46	82.20	70.00	52.30	44.03	38.52	32.62	22.00	14.33	7.83					4.12	4.94	
810.00 – 819.99	138.92	92.49	84.23	72.03	54.32	46.06	40.55	34.65	24.02	16.35	9.86					4.18	5.00	
820.00 – 829.99	140.95	94.52	86.25	74.05	56.35	48.08	42.58	36.67	26.05	18.38	11.88			0.08		4.24	5.06	
830.00 – 839.99	142.97	96.54	88.28	76.08	58.37	50.11	44.60	38.70	28.08	20.40	13.91			2.11		4.30	5.13	
840.00 – 849.99	145.00	98.57	90.30	78.11	60.40	52.14	46.63	40.72	30.10	22.43	15.94			4.13		4.36	5.19	
850.00 – 859.99	147.02	100.59	92.33	80.13	62.42	54.16	48.65	42.75	32.13	24.45	17.96			6.16		4.42	5.25	

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31: 26 periods

QUÉBEC INCOME TAX – Table 31 (Schedule A) **26 pay periods per year**

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.																	
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
860.00 – 879.99	150.06	103.63	95.37	83.17	65.46	57.20	51.69	45.79	35.16	27.49	21.00	17.85	9.20	1.33		4.51	5.34	
880.00 – 899.99	154.22	107.79	99.53	87.33	69.62	61.36	55.85	49.95	39.33	31.65	25.16	22.01	13.36	5.49		4.64	5.46	
900.00 – 919.99	158.68	112.25	103.99	91.79	74.09	65.82	60.31	54.41	43.79	36.11	29.62	26.47	17.82	9.95	0.50	4.76	5.59	0.50
920.00 – 939.99	163.15	116.71	108.45	96.25	78.55	70.28	64.77	58.87	48.25	40.57	34.08	30.93	22.28	14.41	4.96	4.88	5.71	3.86
940.00 – 959.99	167.61	121.17	112.91	100.71	83.01	74.74	69.23	63.33	52.71	45.04	38.54	35.39	26.74	18.87	9.42	5.01	5.83	3.86
960.00 – 979.99	172.07	125.63	117.37	105.17	87.47	79.20	73.70	67.79	57.17	49.50	43.00	39.86	31.20	23.33	13.89	5.13	5.95	3.86
980.00 – 999.99	176.53	130.10	121.83	109.63	91.93	83.66	78.16	72.25	61.63	53.96	47.46	44.32	35.66	27.79	18.35	5.25	6.08	3.86
1,000.00 – 1,019.99	180.99	134.56	126.29	114.09	96.39	88.12	82.62	76.71	66.09	58.42	51.92	48.78	40.12	32.25	22.81	5.37	6.20	3.86
1,020.00 – 1,039.99	185.45	139.02	130.75	118.56	100.85	92.59	87.08	81.17	70.55	62.88	56.38	53.24	44.58	36.71	27.27	5.50	6.32	3.86
1,040.00 – 1,059.99	189.95	143.48	135.21	123.02	105.31	97.05	91.54	85.63	75.01	67.34	60.85	57.70	49.04	41.17	31.75	5.62	6.45	3.86
1,060.00 – 1,079.99	194.63	147.94	139.67	127.48	109.77	101.51	96.00	90.10	79.47	71.80	65.31	62.16	53.50	45.63	36.19	5.74	6.57	3.86
1,080.00 – 1,099.99	199.31	152.40	144.14	131.94	114.23	105.97	100.46	94.56	83.93	76.26	69.77	66.62	57.96	50.09	40.65	5.86	6.69	3.86
1,100.00 – 1,119.99	203.99	156.86	148.60	136.40	118.69	110.43	104.92	99.02	88.39	80.72	74.23	71.08	62.42	54.55	45.11	5.99	6.81	3.86
1,120.00 – 1,139.99	208.67	161.32	153.06	140.86	123.15	114.89	109.38	103.48	92.85	85.18	78.69	75.54	66.88	59.01	49.57	6.11	6.94	3.86
1,140.00 – 1,159.99	213.35	165.78	157.52	145.32	127.61	119.35	113.84	107.94	97.31	89.64	83.15	80.00	71.34	63.47	54.03	6.23	7.06	3.86
1,160.00 – 1,179.99	218.03	170.24	161.98	149.78	132.07	123.81	118.30	112.40	101.77	94.10	87.61	84.46	75.80	67.93	58.49	6.36	7.18	3.86
1,180.00 – 1,199.99	222.71	174.70	166.44	154.24	136.53	128.27	122.76	116.86	106.23	98.56	92.07	88.92	80.26	72.39	62.95	6.48	7.30	3.86
1,200.00 – 1,219.99	227.39	179.16	170.90	158.70	140.99	132.73	127.22	121.32	110.70	103.02	96.53	93.38	84.73	76.86	67.41	6.60	7.43	3.86
1,220.00 – 1,239.99	232.06	183.62	175.36	163.16	145.45	137.19	131.68	125.78	115.16	107.48	100.99	97.84	89.19	81.32	71.87	6.79	7.66	3.86
1,240.00 – 1,259.99	236.74	188.08	179.82	167.62	149.91	141.65	136.14	130.24	119.62	111.94	105.45	102.30	93.65	85.78	76.33	7.14	8.00	3.86
1,260.00 – 1,279.99	241.42	192.72	184.28	172.08	154.38	146.11	140.60	134.70	124.08	116.40	109.91	106.76	98.11	90.24	80.79	7.31	8.18	3.86
1,280.00 – 1,299.99	246.10	197.39	188.74	176.54	158.84	150.57	145.06	139.16	128.54	120.86	114.37	111.22	102.57	94.70	85.25	7.44	8.31	3.86
1,300.00 – 1,319.99	250.78	202.07	193.41	181.00	163.30	155.03	149.52	143.62	133.00	125.32	118.83	115.68	107.03	99.16	89.71	7.57	8.44	3.86
1,320.00 – 1,339.99	255.46	206.75	198.08	185.46	167.76	159.49	153.98	148.08	137.46	129.79	123.29	120.15	111.49	103.62	94.18	7.70	8.56	3.86
1,340.00 – 1,359.99	260.14	211.43	202.76	189.97	172.22	163.95	158.45	152.54	141.92	134.25	127.75	124.61	115.95	108.08	98.64	7.83	8.69	3.86
1,360.00 – 1,379.99	264.82	216.11	207.44	194.65	176.68	168.41	162.91	157.00	146.38	138.71	132.21	129.07	120.41	112.54	103.10	7.95	8.82	3.86
1,380.00 – 1,399.99	269.58	220.87	212.21	199.41	181.22	172.96	167.45	161.54	150.92	143.25	136.75	133.61	124.95	117.08	107.64	8.00	8.95	3.86
1,400.00 – 1,419.99	274.39	225.68	217.01	203.42	185.80	177.54	170.03	166.13	155.50	147.83	141.34	138.19	129.53	121.66	112.22	8.00	9.08	3.86
1,420.00 – 1,439.99	279.20	230.49	221.82	209.03	190.45	182.12	176.61	170.71	160.09	152.41	145.92	142.77	134.12	126.25	116.80	8.00	9.21	3.86
1,440.00 – 1,459.99	284.01	235.30	226.63	213.83	195.26	186.71	181.20	175.29	164.67	157.00	150.50	147.36	138.70	130.83	121.39	8.00	9.34	3.86
1,460.00 – 1,479.99	288.81	240.11	231.44	218.64	200.07	191.40	185.78	179.88	169.25	161.58	155.09	151.94	143.28	135.41	125.97	8.00	9.47	3.86
1,480.00 – 1,499.99	293.62	244.91	236.25	223.45	204.88	196.21	190.43	184.46	173.84	166.16	159.67	156.52	147.87	140.00	130.55	8.00	9.59	3.86
1,500.00 – 1,519.99	298.43	249.72	241.05	228.26	209.68	201.02	195.24	189.05	178.42	170.75	164.25	161.11	152.45	144.58	135.14	8.00	9.72	3.86
1,520.00 – 1,539.99	303.24	254.53	245.86	233.07	214.49	205.82	200.04	193.85	188.00	175.33	168.84	165.69	157.03	149.16	139.72	8.00	9.85	3.86
1,540.00 – 1,559.99	308.05	259.34	250.67	237.87	219.30	210.63	204.85	198.66	187.59	179.91	173.42	170.27	161.62	153.75	144.30	8.00	9.98	3.86
1,560.00 – 1,579.99	312.85	264.15	255.48	242.68	224.11	215.44	209.66	203.47	192.32	180.08	178.00	174.86	166.20	158.33	148.89	8.00	10.11	3.86
1,580.00 – 1,599.99	317.66	268.95	260.29	247.49	228.92	220.25	214.47	208.28	197.13	189.08	182.59	179.44	170.78	162.91	153.47	8.00	10.24	3.86
1,600.00 – 1,619.99	322.47	273.76	265.09	252.30	233.72	225.06	219.28	213.08	201.94	193.89	187.17	184.02	175.37	167.50	158.05	8.00	10.37	3.86
1,620.00 – 1,639.99	327.28	278.57	269.90	257.11	238.53	229.86	224.08	217.89	206.75	198.70	191.89	188.61	179.95	172.08	162.64	8.00	10.50	3.86
1,640.00 – 1,659.99	332.21	283.51	274.84	262.04	243.47	234.80	229.02	222.83	211.68	203.64	196.83	193.52	184.66	176.79	167.34	8.00	10.50	3.86

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31: 26 periods

QUÉBEC INCOME TAX – Table 31 (Schedule A) **26 pay periods per year**

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.																									
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*								
1,660.00 – 1,679.99	337.15	288.44	279.78	266.98	248.41	239.74	233.96	227.77	216.62	208.57	201.76	198.46	189.38	181.49	172.05	8.00	10.50	3.86								
1,680.00 – 1,699.99	342.09	293.38	284.71	271.92	253.34	244.67	238.89	232.70	221.56	213.51	206.70	203.40	194.32	186.20	176.75	8.00	10.50	3.86								
1,700.00 – 1,719.99	347.02	298.32	289.65	276.85	258.28	249.61	243.83	237.64	226.50	218.45	211.64	208.33	199.25	191.00	181.46	8.00	10.50	3.86								
1,720.00 – 1,739.99	351.96	303.25	294.59	281.79	263.22	254.55	248.77	242.58	231.43	223.38	216.57	213.27	204.19	195.93	186.17	8.00	10.50	3.86								
1,740.00 – 1,759.99	356.90	308.19	299.52	286.75	268.15	259.48	253.71	247.51	236.37	228.32	221.51	218.21	209.13	200.87	190.96	8.00	10.50	3.86								
1,760.00 – 1,779.99	361.84	313.13	304.46	291.66	273.09	264.42	258.64	252.45	241.31	233.26	226.45	223.14	214.06	205.81	195.90	8.00	10.50	3.86								
1,780.00 – 1,799.99	366.77	318.06	309.40	296.60	278.03	269.36	263.58	257.39	246.24	238.19	231.38	228.08	219.00	210.74	200.84	8.00	10.50	3.86								
1,800.00 – 1,819.99	371.71	323.00	314.33	301.54	282.96	274.29	268.52	262.32	251.18	243.13	236.32	233.02	223.94	215.68	205.77	8.00	10.50	3.86								
1,820.00 – 1,839.99	376.65	327.94	319.27	306.47	287.90	279.23	273.45	267.26	256.12	248.07	241.26	237.95	228.87	220.62	210.71	8.00	10.50	3.86								
1,840.00 – 1,859.99	381.58	332.88	324.21	311.41	292.84	284.17	278.39	272.20	261.05	253.00	246.19	242.89	233.81	225.55	215.65	8.00	10.50	3.86								
1,860.00 – 1,879.99	386.52	337.81	329.14	316.35	297.77	289.10	283.33	277.13	265.99	257.94	251.13	247.83	238.75	230.49	220.58	8.00	10.50	3.86								
1,880.00 – 1,899.99	391.46	342.75	334.08	321.28	302.71	294.04	288.26	282.07	270.93	262.88	256.07	252.76	243.68	235.43	225.52	8.00	10.50	3.86								
1,900.00 – 1,919.99	396.42	347.69	339.02	326.22	307.65	298.98	293.20	287.01	275.86	267.81	261.00	257.70	248.62	240.36	230.46	8.00	10.50	3.86								
1,920.00 – 1,939.99	401.57	352.70	344.03	331.23	312.66	303.99	298.21	292.02	280.87	272.82	266.01	262.71	253.63	245.38	235.47	8.00	10.50	3.86								
1,940.00 – 1,959.99	406.87	357.85	349.18	336.38	317.81	309.14	303.36	297.17	286.03	277.98	271.17	267.86	258.78	250.53	240.62	8.00	10.50	3.86								
1,960.00 – 1,979.99	412.16	363.00	354.33	341.54	322.96	314.29	308.51	302.32	291.18	283.13	276.32	273.01	263.93	255.68	245.77	8.00	10.50	3.86								
1,980.00 – 1,999.99	417.46	368.15	359.48	346.69	328.11	319.44	313.66	307.47	296.33	288.28	281.47	278.17	269.09	260.83	250.92	8.00	10.50	3.86								
2,000.00 – 2,019.99	422.75	373.30	364.63	351.84	333.26	324.59	318.82	312.62	301.48	293.43	286.62	283.32	274.24	265.98	256.07	8.00	10.50	3.86								
2,020.00 – 2,039.99	428.05	378.45	369.79	356.99	338.41	329.75	323.97	317.78	306.63	298.58	291.77	288.47	279.39	271.13	261.23	8.00	10.50	3.86								
2,040.00 – 2,059.99	433.35	383.60	374.94	362.14	343.57	334.90	329.12	322.93	311.78	303.73	296.92	293.62	284.54	276.28	266.38	8.00	10.50	3.86								
2,060.00 – 2,079.99	438.64	388.76	380.09	367.29	348.72	340.05	334.27	328.08	316.93	308.88	302.07	298.77	289.69	281.44	271.53	8.04	10.60	3.86								
2,080.00 – 2,099.99	443.94	393.91	385.24	372.44	353.87	345.20	339.42	333.23	322.09	314.04	307.23	303.92	294.84	286.59	276.68	8.18	10.75	3.86								
2,100.00 – 2,119.99	449.23	399.16	390.59	377.59	359.02	350.35	344.57	338.38	327.24	319.19	312.38	309.07	299.99	291.74	281.83	8.22	10.79	3.86								
2,120.00 – 2,139.99	454.53	404.46	395.55	382.75	364.17	355.50	349.72	343.53	332.39	324.34	317.53	314.23	305.14	296.89	286.98	8.22	10.79	3.86								
2,140.00 – 2,159.99	459.83	409.75	400.84	387.90	369.32	360.65	354.88	348.68	337.54	329.49	322.68	319.38	310.30	302.04	292.13	8.22	10.79	3.86								
2,160.00 – 2,179.99	465.12	415.05	406.14	393.05	374.47	365.81	360.03	353.84	342.69	334.64	327.83	324.53	315.45	307.19	297.29	8.22	10.79	3.86								
2,180.00 – 2,199.99	470.42	420.34	411.43	398.28	379.63	370.96	365.18	358.99	347.84	339.79	332.98	329.68	320.60	312.34	302.44	8.22	10.79	3.86								
2,200.00 – 2,219.99	475.71	425.64	416.73	403.57	384.78	376.11	370.33	364.14	352.99	344.94	338.13	334.83	325.75	317.50	307.59	8.22	10.79	3.86								
2,220.00 – 2,239.99	481.01	430.94	422.03	408.87	389.93	381.26	375.48	369.29	358.15	350.10	343.29	339.98	330.90	322.65	312.74	8.22	10.79	3.86								
2,240.00 – 2,259.99	486.31	436.23	427.32	414.17	395.08	386.41	380.63	374.44	363.30	355.25	348.44	345.13	336.05	327.80	317.89	8.22	10.79	3.86								
2,260.00 – 2,279.99	491.60	441.53	432.62	419.46	400.37	391.56	385.78	379.59	368.45	360.40	353.59	350.29	341.20	332.95	323.04	8.22	10.79	3.86								
2,280.00 – 2,299.99	496.90	446.82	437.91	424.76	405.66	396.75	390.94	384.74	373.60	365.55	358.74	355.44	346.36	338.10	328.19	8.22	10.79	3.86								
2,300.00 – 2,319.99	502.19	452.12	443.21	430.05	410.96	402.05	396.11	389.90	378.75	370.70	363.89	360.59	351.51	343.25	333.55	8.22	10.79	3.86								
2,320.00 – 2,339.99	507.49	457.42	448.50	435.35	416.25	407.34	401.40	395.05	383.90	375.85	369.04	365.74	356.66	348.40	338.50	8.22	10.79	3.86								
2,340.00 – 2,359.99	512.78	462.71	453.80	440.65	421.55	412.64	406.70	400.33	389.05	381.00	374.19	370.89	361.81	353.55	343.65	8.22	10.79	3.86								
2,360.00 – 2,379.99	518.08	468.01	459.10	445.94	426.85	417.93	411.99	405.63	394.20	386.16	379.35	376.04	366.96	358.71	348.80	8.22	10.79	3.86								
2,380.00 – 2,399.99	523.38	473.30	464.39	451.24	432.14	423.23	417.29	410.92	399.47	391.31	384.50	381.19	372.11	363.86	353.95	8.22	10.79	3.86								
2,400.00 – 2,419.99	528.67	478.60	469.69	456.53	437.44	428.53	422.59	416.22	404.76	396.49	389.65	386.35	377.26	369.01	359.10	8.22	10.79	3.86								
2,420.00 – 2,439.99	533.97	483.89	474.98	461.83	442.73	433.82	427.88	421.52	410.06	401.78	394.80	391.50	382.42	374.16	364.25	8.22	10.79	3.86								
2,440.00 – 2,459.99	539.26	489.19	480.28	467.12	448.03	439.12	433.18	426.81	415.35	407.08	400.08	396.68	387.57	379.31	369.41	8.22	10.79	3.86								

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31: 26 periods

QUÉBEC INCOME TAX – Table 31 (Schedule A) **26 pay periods per year**

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.																									
	0	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*								
2,460.00 – 2,499.99	547.21	497.13	488.22	475.07	455.97	447.06	441.12	434.76	423.30	415.02	408.02	404.63	395.29	387.04	377.13	8.22	10.79	3.86								
2,500.00 – 2,539.99	557.80	507.73	498.81	485.66	466.56	457.65	451.71	445.35	433.89	425.62	418.61	415.22	405.88	397.40	387.44	8.22	10.79	3.86								
2,540.00 – 2,579.99	568.39	518.32	509.41	496.25	477.16	468.25	462.30	455.94	444.48	436.21	429.20	425.81	416.47	407.99	397.80	8.22	10.79	3.86								
2,580.00 – 2,619.99	578.98	528.91	520.00	506.84	487.75	478.84	472.90	466.53	455.07	446.80	439.80	436.40	427.07	418.58	408.40	8.22	10.79	3.86								
2,620.00 – 2,659.99	589.57	539.50	530.59	517.44	498.34	489.43	483.49	477.12	465.66	457.39	450.39	446.99	437.66	429.17	418.99	8.22	10.79	3.86								
2,660.00 – 2,699.99	600.17	550.09	541.18	528.03	508.93	500.02	494.08	487.71	476.26	467.98	460.98	457.59	448.25	439.76	429.58	8.22	10.79	3.86								
2,700.00 – 2,739.99	610.76	560.68	551.77	538.62	519.52	510.61	504.67	498.31	486.85	478.57	471.57	468.18	458.84	450.35	440.17	8.22	10.79	3.86								
2,740.00 – 2,779.99	621.35	571.28	562.36	549.21	530.11	521.20	515.26	508.90	497.44	489.17	482.16	478.77	469.43	460.95	450.76	8.22	10.79	3.86								
2,780.00 – 2,819.99	631.94	581.87	572.96	559.80	540.71	531.79	525.85	519.49	508.03	499.76	492.76	489.36	480.02	471.54	461.35	8.22	10.79	3.86								
2,820.00 – 2,859.99	642.53	592.46	583.55	570.39	551.30	542.39	536.45	530.08	518.62	510.35	503.35	499.95	490.62	482.13	471.95	8.22	10.79	3.86								
2,860.00 – 2,899.99	653.12	603.05	594.14	580.99	561.89	552.98	547.04	540.67	529.21	520.94	513.94	510.54	501.21	492.72	482.54	8.22	10.79	3.86								
2,900.00 – 2,939.99	663.72	613.64	604.73	591.58	572.48	563.57	557.63	551.26	539.81	531.53	524.53	521.14	511.80	503.31	493.13	8.22	10.79	3.86								
2,940.00 – 2,979.99	674.31	624.23	615.32	602.17	583.07	574.16	568.22	561.86	550.40	542.12	535.12	531.73	522.39	513.90	503.72	8.22	10.79	3.86								
2,980.00 – 3,019.99	684.90	634.83	625.91	612.76	593.66	584.75	578.81	572.45	560.99	552.72	545.71	542.32	532.98	524.50	514.31	8.22	10.79	3.86								
3,020.00 – 3,059.99	695.49	645.42	636.51	623.35	604.26	595.35	589.40	583.04	571.58	563.31	556.31	552.91	543.57	535.09	524.90	8.22	10.79	3.86								
3,060.00 – 3,099.99	706.08	656.01	647.10	633.94	614.85	605.94	600.00	593.63	582.17	573.90	566.90	563.50	554.17	545.68	535.50	8.22	10.79	3.86								
3,100.00 – 3,139.99	716.67	666.60	657.69	644.54	625.44	616.53	610.59	604.22	592.76	584.49	577.49	574.09	564.76	556.27	546.09	8.22	10.79	3.86								
3,140.00 – 3,179.99	727.27	677.19	668.28	655.13	636.03	627.12	621.18	614.81	603.36	595.08	588.08	584.69	575.35	566.86	556.68	8.22	10.79	3.86								
3,180.00 – 3,219.99	737.86	687.78	678.87	665.72	646.62	637.71	631.77	625.41	613.95	605.67	598.67	595.28	585.94	577.45	567.27	8.22	10.79	3.86								
3,220.00 – 3,259.99	748.45	698.38	689.46	676.31	657.21	648.30	642.36	636.00	624.54	616.27	609.26	605.87	596.53	588.05	577.86	8.22	10.79	3.86								
3,260.00 – 3,299.99	759.04	708.97	700.06	686.90	667.81	658.90	652.95	646.59	635.13	626.86	619.86	616.46	607.12	598.64	588.45	8.22	10.79	3.86								
3,300.00 – 3,339.99	769.63	719.56	710.65	697.49	678.40	669.49	663.55	657.18	645.72	637.45	630.45	627.05	617.72	609.23	599.05	8.22	10.79	3.86								
3,340.00 – 3,379.99	780.22	730.15	721.24	708.09	688.99	680.08	674.14	667.77	656.32	648.04	641.04	637.64	628.31	619.82	609.64	8.22	10.79	3.86								
3,380.00 – 3,419.99	790.82	740.74	731.83	718.68	699.58	690.67	684.73	678.36	666.91	658.63	651.63	648.24	638.90	630.41	620.23	8.22	10.79	3.86								
3,420.00 – 3,459.99	801.41	751.33	742.42	729.27	710.17	701.26	695.32	688.96	677.50	669.22	662.22	658.83	649.49	641.00	630.82	8.22	10.79	3.86								
3,460.00 – 3,499.99	812.00	761.93	753.02	739.86	720.76	711.85	705.91	699.55	688.09	679.82	672.81	669.42	660.08	651.60	641.41	8.22	10.79	3.86								
3,500.00 – 3,539.99	822.59	772.52	763.61	750.45	731.36	722.45	716.50	710.14	698.68	690.41	683.41	680.01	670.67	662.19	652.00	8.22	10.79	3.86								
3,540.00 – 3,579.99	833.18	783.11	774.20	761.04	741.95	733.04	727.10	720.73	709.27	701.00	694.00	690.60	681.27	672.78	662.60	8.22	10.79	3.86								
3,580.00 – 3,619.99	843.77	793.70	784.79	771.64	752.54	743.63	737.69	731.32	719.87	711.59	704.59	701.19	691.86	683.37	673.19	8.22	10.79	3.86								
3,620.00 – 3,659.99	854.37	804.29	795.38	782.23	763.13	754.22	748.28	741.91	730.46	722.18	715.18	711.79	702.45	693.96	683.78	8.22	10.79	3.86								
3,660.00 – 3,699.99	864.96	814.88	805.97	792.82	773.72	764.81	758.87	752.51	741.05	732.77	725.77	722.38	713.04	704.55	694.37	8.22	10.79	3.86								
3,700.00 – 3,739.99	875.55	825.48	816.57	803.41	784.31	775.40	769.46	763.10	751.64	743.37	736.36	732.97	723.63	715.15	704.96	8.22	10.79	3.86								
3,740.00 – 3,779.99	886.14	836.07	827.16	814.00	794.91	786.00	780.05	773.69	762.23	753.96	746.96	743.56	734.22	725.74	715.55	8.22	10.79	3.86								
3,780.00 – 3,819.99	896.73	846.66	837.75	824.59	805.50	796.59	790.65	784.28	772.82	764.55	757.55	754.15	744.82	736.33	726.15	8.22	10.79	3.86								
3,820.00 – 3,859.99	907.32	857.25	848.34	835.19	816.09	807.18	801.24	794.87	783.42	775.14	768.14	764.74	755.41	746.92	736.74	8.22	10.79	3.86								
3,860.00 – 3,899.99	917.92	867.84	858.93	845.78	826.68	817.77	811.83	805.46	794.01	785.73	778.73	775.34	766.00	757.51	747.33	8.22	10.79	3.86								
3,900.00 – 3,939.99	928.51	878.43	869.52	856.37	837.27	828.32	822.42	816.06	804.60	796.32	789.32	785.93	776.59	768.10	759.72	8.22	10.79	3.86								
3,940.00 – 3,979.99	939.10	889.03	880.12	866.96	847.86	838.95	833.01	826.65	815.19	806.92	799.92	796.52	787.18	778.70	768.51	8.22	10.79	3.86								
3,980.00 – 4,019.99	949.69	899.62	890.71	877.55	858.46	849.55	843.60	837.24	825.78	817.51	810.51	807.11	797.78	789.29	779.10	8.22	10.79	3.86								
4,020.00 – 4,059.99	960.28	910.21	901.30	888.14	869.05	860.14	854.20	847.83	836.37	828.10	821.10	817.70	808.37	799.88	789.70	8.22	10.79	3.86								

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31: 26 periods

QUÉBEC INCOME TAX – Table 31 (Schedule A) **26 pay periods per year**

Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.																									
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*								
4,060.00 – 4,139.99	976.17	926.10	917.19	904.03	884.94	876.02	870.08	863.72	852.26	843.99	836.98	833.59	824.25	815.77	805.58	822	10.79	3.86								
4,140.00 – 4,219.99	997.35	947.28	938.37	925.21	906.12	897.21	891.27	884.90	873.44	865.17	858.17	854.77	845.44	836.95	826.77	822	10.79	3.86								
4,220.00 – 4,299.99	1,018.54	968.46	959.55	946.40	927.30	918.39	912.45	906.09	894.63	886.35	879.36	875.96	866.62	858.13	847.95	822	10.79	3.86								
4,300.00 – 4,379.99	1,039.72	989.65	980.74	967.58	948.49	939.57	933.63	927.27	916.81	907.54	900.53	897.14	887.80	879.32	869.15	822	10.79	3.86								
4,380.00 – 4,459.99	1,060.90	1,010.83	1,001.92	988.76	969.67	960.76	954.82	948.45	936.99	928.72	921.72	918.32	908.99	900.50	890.32	822	10.79	3.86								
4,460.00 – 4,539.99	1,082.09	1,032.01	1,023.10	1,009.95	990.85	981.94	976.00	969.64	958.18	949.90	942.90	939.51	930.17	921.68	911.50	822	10.79	3.86								
4,540.00 – 4,619.99	1,103.27	1,053.20	1,044.29	1,031.13	1,012.04	1,003.12	997.18	990.82	979.36	971.09	964.08	960.69	951.35	942.87	932.68	822	10.79	3.86								
4,620.00 – 4,699.99	1,124.45	1,074.38	1,065.47	1,052.31	1,033.22	1,024.31	1,018.37	1,012.00	1,000.54	992.27	985.27	981.87	972.54	964.05	953.87	822	10.79	3.86								
4,700.00 – 4,779.99	1,145.64	1,095.56	1,086.65	1,073.50	1,054.40	1,045.49	1,039.55	1,033.19	1,021.73	1,013.45	1,006.45	1,003.06	993.72	985.23	975.05	822	10.79	3.86								
4,780.00 – 4,859.99	1,166.82	1,116.75	1,107.84	1,094.68	1,075.59	1,066.67	1,060.73	1,054.37	1,042.91	1,034.64	1,027.65	1,024.24	1,014.90	1,006.42	996.23	822	10.79	3.86								
4,860.00 – 4,939.99	1,188.00	1,137.93	1,129.02	1,115.86	1,096.77	1,087.86	1,081.92	1,075.55	1,064.09	1,055.82	1,048.82	1,045.42	1,036.09	1,027.60	1,017.42	822	10.79	3.86								
4,940.00 – 5,019.99	1,209.19	1,159.11	1,150.20	1,137.05	1,117.95	1,109.04	1,103.10	1,096.74	1,085.28	1,077.00	1,070.00	1,066.61	1,057.27	1,048.78	1,038.60	822	10.79	3.86								
5,020.00 – 5,099.99	1,230.37	1,180.30	1,171.39	1,158.23	1,139.14	1,130.22	1,124.28	1,117.92	1,106.46	1,098.19	1,091.18	1,087.79	1,078.45	1,069.97	1,059.78	822	10.79	3.86								
5,100.00 – 5,179.99	1,251.55	1,201.48	1,192.57	1,179.42	1,160.32	1,151.41	1,145.47	1,139.10	1,127.64	1,119.37	1,112.37	1,108.97	1,099.64	1,091.15	1,080.97	822	10.79	3.86								
5,180.00 – 5,259.99	1,272.74	1,222.66	1,213.75	1,200.60	1,181.50	1,172.59	1,166.65	1,160.29	1,148.83	1,140.55	1,133.55	1,130.16	1,120.82	1,112.33	1,102.15	822	10.79	3.86								
5,260.00 – 5,339.99	1,293.92	1,243.85	1,234.94	1,221.78	1,202.69	1,193.77	1,187.83	1,181.47	1,170.01	1,161.74	1,154.74	1,151.34	1,142.00	1,133.52	1,123.33	822	10.79	3.86								
5,340.00 – 5,419.99	1,315.10	1,265.03	1,256.12	1,242.97	1,223.87	1,214.96	1,209.02	1,202.65	1,191.19	1,182.92	1,175.92	1,172.52	1,163.19	1,154.70	1,144.52	822	10.79	3.86								
5,420.00 – 5,499.99	1,336.29	1,286.22	1,277.30	1,264.15	1,245.05	1,236.14	1,230.20	1,223.84	1,212.38	1,204.10	1,197.10	1,193.71	1,184.37	1,175.88	1,165.70	822	10.79	3.86								
5,500.00 – 5,579.99	1,357.47	1,307.40	1,298.49	1,285.33	1,266.24	1,257.33	1,251.38	1,245.02	1,233.56	1,225.29	1,218.29	1,214.89	1,205.55	1,197.07	1,186.88	822	10.79	3.86								
5,580.00 – 5,659.99	1,378.65	1,328.58	1,319.67	1,306.52	1,287.42	1,278.51	1,272.57	1,266.20	1,254.74	1,246.47	1,239.47	1,236.07	1,226.74	1,218.25	1,208.07	822	10.79	3.86								
5,660.00 – 5,739.99	1,399.84	1,349.76	1,340.85	1,327.70	1,308.60	1,299.69	1,293.75	1,287.39	1,275.93	1,267.65	1,260.65	1,257.26	1,247.92	1,239.43	1,229.25	822	10.79	3.86								
5,740.00 – 5,819.99	1,421.02	1,370.95	1,362.04	1,348.88	1,329.79	1,320.88	1,314.93	1,308.57	1,297.11	1,288.84	1,281.84	1,278.44	1,269.10	1,260.62	1,250.43	822	10.79	3.86								
5,820.00 – 5,899.99	1,442.20	1,392.13	1,383.22	1,370.07	1,350.97	1,342.06	1,336.12	1,329.75	1,318.30	1,310.02	1,303.02	1,299.62	1,290.29	1,281.80	1,271.62	822	10.79	3.86								
5,900.00 – 5,979.99	1,463.39	1,413.31	1,404.40	1,391.25	1,372.15	1,363.24	1,357.30	1,350.94	1,339.48	1,331.20	1,324.20	1,320.81	1,311.47	1,302.98	1,292.80	822	10.79	3.86								
5,980.00 – 6,059.99	1,484.57	1,434.50	1,425.59	1,412.43	1,393.34	1,384.43	1,378.48	1,372.12	1,360.66	1,352.39	1,345.39	1,341.99	1,332.65	1,324.17	1,313.98	822	10.79	3.86								
6,060.00 – 6,139.99	1,505.75	1,455.68	1,446.77	1,433.62	1,414.52	1,405.61	1,399.67	1,393.30	1,381.85	1,373.57	1,366.57	1,363.17	1,353.84	1,345.35	1,335.17	822	10.79	3.86								
6,140.00 – 6,219.99	1,526.94	1,476.86	1,467.95	1,454.80	1,435.70	1,426.79	1,420.85	1,414.49	1,403.03	1,394.75	1,387.75	1,384.36	1,375.02	1,366.53	1,356.35	822	10.79	3.86								
6,220.00 – 6,299.99	1,548.12	1,498.05	1,489.14	1,475.98	1,456.89	1,447.98	1,442.03	1,435.67	1,424.21	1,415.94	1,408.94	1,405.54	1,396.21	1,387.72	1,377.55	822	10.79	3.86								
6,300.00 – 6,379.99	1,569.30	1,519.23	1,510.32	1,497.17	1,478.07	1,469.16	1,463.22	1,456.85	1,445.40	1,437.12	1,430.12	1,426.72	1,417.39	1,408.90	1,398.72	822	10.79	3.86								
6,380.00 – 6,459.99	1,590.49	1,540.41	1,531.50	1,518.35	1,499.25	1,490.34	1,484.40	1,478.04	1,466.58	1,458.30	1,451.30	1,447.91	1,438.57	1,430.08	1,419.90	822	10.79	3.86								
6,460.00 – 6,539.99	1,611.67	1,561.60	1,552.69	1,539.53	1,520.44	1,511.53	1,505.58	1,499.22	1,487.76	1,479.49	1,472.49	1,469.09	1,459.76	1,451.27	1,441.08	822	10.79	3.86								
6,540.00 – 6,619.99	1,632.85	1,582.78	1,573.87	1,560.72	1,541.62	1,532.71	1,526.77	1,520.40	1,508.95	1,500.67	1,493.67	1,490.27	1,480.94	1,472.45	1,462.27	822	10.79	3.86								
6,620.00 – 6,699.99	1,654.04	1,603.96	1,595.05	1,581.90	1,562.80	1,553.89	1,547.95	1,541.59	1,530.13	1,521.85	1,514.85	1,511.46	1,502.12	1,493.63	1,483.45	822	10.79	3.86								
6,700.00 – 6,779.99	1,675.22	1,625.15	1,616.24	1,603.08	1,583.99	1,575.08	1,569.13	1,562.77	1,551.31	1,543.04	1,536.04	1,532.64	1,523.31	1,514.82	1,504.65	822	10.79	3.86								
6,780.00 – 6,859.99	1,696.40	1,646.33	1,637.42	1,624.27	1,605.17	1,596.26	1,590.32	1,583.95	1,572.50	1,564.22	1,557.22	1,553.82	1,544.49	1,536.00	1,525.82	822	10.79	3.86								
6,860.00 – 6,939.99	1,717.59	1,667.51	1,658.60	1,645.45	1,626.35	1,617.44	1,611.50	1,605.14	1,593.68	1,585.40	1,578.40	1,575.01	1,565.67	1,557.18	1,547.00	822	10.79	3.86								
6,940.00 – 7,019.99	1,738.77	1,688.70	1,679.79	1,666.63	1,647.54	1,638.62	1,632.68	1,626.32	1,614.86	1,606.59	1,599.59	1,596.19	1,586.86	1,578.37	1,568.18	822	10.79	3.86								
7,020.00 – 7,099.99	1,759.95	1,709.88	1,700.97	1,687.82	1,668.72	1,659.81	1,653.87	1,647.50	1,636.05	1,627.77	1,620.77	1,617.37	1,608.04	1,599.55	1,589.37	822	10.79	3.86								
7,100.00 – 7,179.99	1,781.14	1,731.07	1,722.15	1,709.00	1,689.90	1,680.99	1,675.05	1,668.69	1,657.23	1,648.95	1,641.95	1,638.56	1,629.22	1,620.74	1,610.55	822	10.79	3.86								
7,180.00 – 7,259.99	1,802.32	1,752.25	1,743.34	1,730.18	1,711.09	1,702.18	1,696.23	1,689.87	1,678.41	1,670.14	1,663.14	1,659.74	1,650.41	1,641.92	1,631.73	822	10.79	3.86								

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31 (Schedule A) 24 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.																																			
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*																		
325.00 – 328.99	43.13																																			
329.00 – 332.99	43.86																																			
333.00 – 336.99	44.59																																			
337.00 – 340.99	45.32																																			
341.00 – 344.99	46.05																																			
345.00 – 348.99	46.78																																			
349.00 – 352.99	47.50																																			
353.00 – 356.99	48.23																																			
357.00 – 360.99	48.96																																			
361.00 – 364.99	49.69																																			
365.00 – 368.99	50.42	0.12																																		
369.00 – 372.99	51.15	0.85																																		
373.00 – 376.99	51.87	1.57																																		
377.00 – 380.99	52.60	2.30																																		
381.00 – 384.99	53.33	3.03																																		
385.00 – 388.99	54.06	3.76																																		
389.00 – 392.99	54.79	4.49																																		
393.00 – 396.99	55.52	5.22																																		
397.00 – 400.99	56.24	5.94																																		
401.00 – 404.99	56.97	6.67																																		
405.00 – 408.99	57.70	7.40																																		
409.00 – 412.99	58.43	8.13																																		
413.00 – 416.99	59.16	8.86																																		
417.00 – 420.99	59.89	9.59	0.63																																	
421.00 – 424.99	60.62	10.31	1.36																																	
425.00 – 428.99	61.34	11.04	2.09																																	
429.00 – 432.99	62.07	11.77	2.82																																	
433.00 – 436.99	62.80	12.50	3.55																																	
437.00 – 440.99	63.53	13.23	4.28																																	
441.00 – 444.99	64.26	13.96	5.01																																	
445.00 – 448.99	64.99	14.69	5.73																																	
449.00 – 452.99	65.71	15.41	6.46																																	
453.00 – 456.99	66.44	16.14	7.19																																	
457.00 – 460.99	67.17	16.87	7.92																																	
461.00 – 464.99	67.90	17.60	8.65																																	
465.00 – 468.99	68.63	18.33	9.38																																	
469.00 – 472.99	69.36	19.06	10.10																																	
473.00 – 476.99	70.08	19.78	10.83																																	
477.00 – 480.99	70.81	20.51	11.56																																	
481.00 – 484.99	71.54	21.24	12.29																																	

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31 (Schedule A) 24 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.																	
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
485.00 – 494.99	72.82	22.52	13.56	0.35												2.11	3.01	
495.00 – 504.99	74.64	24.34	15.39	2.17												2.17	3.07	
505.00 – 514.99	76.46	26.16	17.21	3.99												2.24	3.13	
515.00 – 524.99	78.28	27.98	19.03	5.81												2.30	3.19	
525.00 – 534.99	80.10	29.80	20.85	7.63												2.36	3.25	
535.00 – 544.99	81.92	31.62	22.67	9.45												2.42	3.31	
545.00 – 554.99	83.74	33.44	24.49	11.28												2.48	3.38	
555.00 – 564.99	85.56	35.26	26.31	13.10												2.54	3.44	
565.00 – 574.99	87.38	37.08	28.13	14.92												2.60	3.50	
575.00 – 584.99	89.21	38.91	29.95	16.74												2.67	3.56	
585.00 – 594.99	91.16	40.86	31.91	18.70												2.73	3.62	
595.00 – 604.99	93.19	42.89	33.94	20.72	1.54											2.79	3.68	
605.00 – 614.99	95.21	44.91	35.96	22.75	3.57											2.85	3.74	
615.00 – 624.99	97.24	46.94	37.99	24.77	5.59											2.91	3.81	
625.00 – 634.99	99.27	48.97	40.01	26.80	7.62											2.97	3.87	
635.00 – 644.99	101.29	50.99	42.04	28.82	9.64	0.69										3.03	3.93	
645.00 – 654.99	103.32	53.02	44.06	30.85	11.67	2.72										3.09	3.99	
655.00 – 664.99	105.34	55.04	46.09	32.88	13.69	4.74										3.16	4.05	
665.00 – 674.99	107.37	57.07	48.12	34.90	15.72	6.77	0.80									3.22	4.11	
675.00 – 684.99	109.39	59.09	50.14	36.93	17.75	8.79	2.83									3.28	4.17	
685.00 – 694.99	111.42	61.12	52.17	38.95	19.77	10.82	4.85									3.34	4.24	
695.00 – 704.99	113.45	63.15	54.19	40.98	21.80	12.84	6.88	0.48								3.40	4.30	
705.00 – 714.99	115.47	65.17	56.22	43.00	23.82	14.87	8.90	2.51								3.46	4.36	
715.00 – 724.99	117.50	67.20	58.24	45.03	25.85	16.90	10.93	4.53								3.52	4.42	
725.00 – 734.99	119.52	69.22	60.27	47.06	27.87	18.92	12.95	6.56								3.59	4.48	
735.00 – 744.99	121.55	71.25	62.30	49.08	29.90	20.95	14.98	8.59								3.65	4.54	
745.00 – 754.99	123.57	73.27	64.32	51.11	31.92	22.97	17.01	10.61								3.71	4.60	
755.00 – 764.99	125.60	75.30	66.35	53.13	33.95	25.00	19.03	12.64	1.13							3.77	4.67	
765.00 – 774.99	127.63	77.32	68.37	55.16	35.98	27.02	21.06	14.66	3.15							3.83	4.73	
775.00 – 784.99	129.65	79.35	70.40	57.18	38.00	29.05	23.08	16.69	5.18							3.89	4.79	
785.00 – 794.99	131.68	81.38	72.42	59.21	40.03	31.08	25.11	18.71	7.20							3.95	4.85	
795.00 – 804.99	133.70	83.40	74.45	61.24	42.05	33.10	27.13	20.74	9.23	0.92						4.02	4.91	
805.00 – 814.99	135.73	85.43	76.48	63.26	44.08	35.13	29.16	22.76	11.26	2.94						4.08	4.97	
815.00 – 824.99	137.75	87.45	78.50	65.29	46.10	37.15	31.18	24.79	13.28	4.97						4.14	5.03	
825.00 – 834.99	139.78	89.48	80.53	67.31	48.13	39.18	33.21	26.82	15.31	6.99						4.20	5.09	
835.00 – 844.99	141.80	91.50	82.55	69.34	50.16	41.20	35.24	28.84	17.33	9.02	1.99					4.26	5.16	
845.00 – 854.99	143.83	93.53	84.58	71.36	52.18	43.23	37.26	30.87	19.36	11.05	4.01	0.60				4.32	5.22	
855.00 – 864.99	145.86	95.56	86.60	73.39	54.21	45.26	39.29	32.89	21.38	13.07	6.04	2.63				4.38	5.28	
865.00 – 874.99	147.88	97.58	88.63	75.41	56.23	47.28	41.31	34.92	23.41	15.10	8.06	4.65				4.45	5.34	
875.00 – 884.99	149.91	99.61	90.66	77.44	58.26	49.31	43.34	36.94	25.44	17.12	10.09	6.68				4.51	5.40	

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31: 24 periods

QUÉBEC INCOME TAX – Table 31 (Schedule A) **24 pay periods per year**

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.																							
	0	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*						
885.00 – 904.99	152.95	102.65	93.69	80.48	61.30	52.34	46.38	39.98	28.47	20.16	13.13	9.72	0.34			4.60	5.49							
905.00 – 924.99	157.00	106.70	97.74	84.53	65.35	56.40	50.43	44.03	32.52	24.21	17.18	13.77	4.39			4.72	5.62							
925.00 – 944.99	161.05	110.75	101.80	88.58	69.40	60.45	54.48	48.09	36.58	28.26	21.23	17.82	8.44			4.84	5.74							
945.00 – 964.99	165.10	114.80	105.85	92.63	73.45	64.50	58.53	52.14	40.63	32.32	25.28	21.87	12.49	3.97		4.97	5.86							
965.00 – 984.99	169.49	119.19	110.24	97.03	77.84	68.89	62.92	56.53	45.02	36.71	29.67	26.26	16.89	8.36		5.09	5.98							
985.00 – 1,004.99	173.95	123.65	114.70	101.49	82.30	73.35	67.38	60.99	49.48	41.17	34.13	30.72	21.35	12.82	2.59	5.21	6.11	2.59						
1,005.00 – 1,024.99	178.41	128.11	119.16	105.95	86.76	77.81	71.84	65.45	55.94	45.63	38.60	35.18	25.81	17.28	7.05	5.34	6.23	4.16						
1,025.00 – 1,044.99	182.87	132.57	123.62	110.41	91.22	82.27	76.30	69.91	58.40	50.09	43.06	39.65	30.27	21.74	11.51	5.46	6.35	4.16						
1,045.00 – 1,064.99	187.33	137.03	128.08	114.87	95.69	86.73	80.77	74.37	62.86	54.55	47.52	44.11	34.73	26.20	15.97	5.58	6.48	4.16						
1,065.00 – 1,084.99	191.79	141.49	132.54	119.33	100.15	91.19	85.23	78.83	67.32	59.01	51.98	48.57	39.19	30.66	20.43	5.70	6.60	4.16						
1,085.00 – 1,104.99	196.26	145.95	137.00	123.79	104.61	95.65	89.69	83.29	71.78	63.47	56.44	53.03	43.65	35.12	24.89	5.83	6.72	4.16						
1,105.00 – 1,124.99	200.72	150.42	141.46	128.25	109.07	100.12	94.15	87.75	76.24	67.93	60.90	57.49	48.11	39.58	29.35	5.95	6.84	4.16						
1,125.00 – 1,144.99	205.20	154.88	145.92	132.71	113.53	104.58	98.61	92.21	80.70	72.39	65.36	61.95	52.57	44.04	33.81	6.07	6.97	4.16						
1,145.00 – 1,164.99	209.88	159.34	150.38	137.17	117.99	109.04	103.07	96.67	85.16	76.85	69.82	66.41	57.03	48.51	38.27	6.19	7.09	4.16						
1,165.00 – 1,184.99	214.55	163.80	154.85	141.63	122.45	113.50	107.53	101.13	89.63	81.31	74.28	70.87	61.49	52.97	42.75	6.32	7.21	4.16						
1,185.00 – 1,204.99	219.23	168.26	159.31	146.09	126.91	117.96	111.99	105.60	94.00	85.77	78.74	75.33	65.95	57.43	47.20	6.44	7.34	4.16						
1,205.00 – 1,224.99	223.91	172.72	163.77	150.55	131.37	122.42	116.45	110.06	98.01	90.23	83.20	79.79	70.41	61.89	51.66	6.56	7.46	4.16						
1,225.00 – 1,244.99	228.59	177.18	168.23	155.01	135.83	126.88	120.91	114.52	103.01	94.69	87.66	84.25	74.87	66.35	56.12	6.69	7.58	4.16						
1,245.00 – 1,264.99	233.27	181.64	172.69	159.47	140.29	131.34	125.37	118.98	107.47	99.16	92.12	88.71	79.33	70.81	60.58	6.81	7.70	4.16						
1,265.00 – 1,284.99	237.95	186.10	177.15	163.93	144.75	135.80	129.83	123.44	111.93	103.62	96.58	93.17	83.79	75.27	65.04	6.93	7.83	4.16						
1,285.00 – 1,304.99	242.63	190.56	181.61	168.39	149.21	140.26	134.29	127.90	116.39	108.08	101.04	97.63	88.25	79.73	69.50	7.05	7.95	4.16						
1,305.00 – 1,324.99	247.31	195.02	186.07	172.85	153.67	144.72	138.75	132.36	120.85	112.54	105.50	102.09	92.71	84.19	73.96	7.18	8.07	4.16						
1,325.00 – 1,344.99	251.99	199.48	190.53	177.32	158.13	149.18	143.21	136.82	125.31	117.00	109.96	106.55	97.18	88.65	78.42	7.40	8.34	4.16						
1,345.00 – 1,364.99	256.67	203.94	194.99	181.78	162.59	153.64	147.67	141.28	129.77	121.46	114.42	111.01	101.64	93.11	82.88	7.75	8.68	4.16						
1,365.00 – 1,384.99	261.35	208.38	199.45	186.24	167.05	158.10	152.13	145.74	134.23	125.92	118.88	115.47	106.10	97.57	87.34	7.91	8.85	4.16						
1,385.00 – 1,404.99	266.03	213.26	203.91	190.70	171.51	162.56	156.59	150.20	138.69	130.38	123.55	119.94	110.56	102.03	91.80	8.04	8.98	4.16						
1,405.00 – 1,424.99	270.70	217.94	208.55	195.16	175.97	167.02	161.06	154.66	143.15	134.84	127.81	124.40	115.02	106.49	96.26	8.17	9.11	4.16						
1,425.00 – 1,444.99	275.38	222.62	213.23	199.62	180.44	171.48	165.52	159.12	147.61	139.30	132.72	128.86	119.48	110.95	100.72	8.30	9.24	4.16						
1,445.00 – 1,464.99	280.06	227.30	217.91	204.08	184.90	175.94	169.98	163.58	152.07	143.76	136.73	133.32	123.94	115.41	105.18	8.43	9.37	4.16						
1,465.00 – 1,484.99	284.74	231.98	222.59	208.72	189.36	180.40	174.44	168.04	156.53	148.22	141.19	137.78	128.40	119.87	109.64	8.56	9.50	4.16						
1,485.00 – 1,504.99	289.44	236.68	227.29	213.42	193.84	184.89	178.92	172.52	161.01	152.70	145.67	142.26	132.88	124.35	114.12	8.67	9.63	4.16						
1,505.00 – 1,524.99	294.25	241.48	232.09	218.23	198.42	189.47	183.50	177.11	165.60	157.29	150.25	146.84	137.46	128.94	118.71	8.67	9.76	4.16						
1,525.00 – 1,544.99	299.06	246.29	236.90	223.04	203.00	194.05	188.08	181.69	170.18	161.87	154.84	151.42	142.05	135.52	123.29	8.67	9.88	4.16						
1,545.00 – 1,564.99	303.87	251.10	241.71	227.85	207.73	198.64	192.67	186.27	174.76	166.45	159.42	156.01	146.63	138.10	127.87	8.67	10.01	4.16						
1,565.00 – 1,584.99	308.67	255.91	246.52	232.66	212.53	203.22	197.25	190.86	179.35	171.04	164.00	160.59	151.21	142.69	132.46	8.67	10.14	4.16						
1,585.00 – 1,604.99	313.48	260.72	251.33	237.46	217.34	207.95	201.83	195.44	188.93	175.62	168.59	165.17	155.80	147.27	137.04	8.67	10.27	4.16						
1,605.00 – 1,624.99	318.29	265.52	256.13	242.27	222.15	212.76	206.50	200.02	188.51	180.20	173.17	169.76	160.38	151.85	141.62	8.67	10.40	4.16						
1,625.00 – 1,644.99	323.10	270.33	260.94	247.08	226.96	217.57	211.31	204.61	193.10	184.79	177.75	174.34	164.96	156.44	146.21	8.67	10.53	4.16						
1,645.00 – 1,664.99	327.91	275.14	265.75	251.89	231.77	222.37	216.11	209.41	197.68	189.37	182.33	178.92	169.55	161.02	150.79	8.67	10.66	4.16						
1,665.00 – 1,684.99	332.71	279.95	270.56	256.70	236.57	227.18	220.92	214.21	202.26	193.95	186.92	183.51	174.13	165.60	155.37	8.67	10.79	4.16						

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31: 24 periods

QUÉBEC INCOME TAX – Table 31 (Schedule A) **24 pay periods per year**

Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.

Remuneration subject to source deductions. Use the appropriate bracket.	0	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
1,685.00 – 1,704.99	337.52	284.76	275.37	261.50	241.38	231.99	225.73	219.02	206.95	198.54	191.50	188.09	178.71	170.19	159.96	86.7	10.91	4.16
1,705.00 – 1,724.99	342.35	289.56	280.17	266.31	246.19	236.80	230.54	223.85	211.76	205.12	196.08	192.67	183.30	174.77	164.54	86.7	11.04	4.16
1,725.00 – 1,744.99	347.14	294.37	284.98	271.12	251.00	241.61	235.35	228.64	216.56	209.84	200.67	197.26	187.88	179.35	169.12	86.7	11.17	4.16
1,745.00 – 1,764.99	351.95	299.18	289.79	275.93	255.80	246.41	240.15	233.44	221.37	214.65	205.27	201.84	192.46	183.94	173.71	86.7	11.30	4.16
1,765.00 – 1,784.99	356.81	304.05	294.66	280.79	260.67	251.28	245.02	238.31	226.24	217.52	210.14	206.56	197.10	188.58	178.35	86.7	11.37	4.16
1,785.00 – 1,804.99	361.75	308.98	299.59	285.75	265.61	256.22	249.96	243.25	231.18	222.46	215.08	211.50	201.81	193.28	183.05	86.7	11.37	4.16
1,805.00 – 1,824.99	366.69	313.92	304.55	290.67	270.55	261.15	254.89	248.19	236.11	227.39	220.02	216.44	206.60	197.99	187.76	86.7	11.37	4.16
1,825.00 – 1,844.99	371.62	318.86	309.47	295.60	275.48	266.09	259.83	253.12	241.05	232.33	224.95	221.37	211.54	202.70	192.46	86.7	11.37	4.16
1,845.00 – 1,864.99	376.56	323.79	314.40	300.54	280.42	271.03	264.77	258.06	245.99	237.27	229.89	226.31	216.47	207.53	197.17	86.7	11.37	4.16
1,865.00 – 1,884.99	381.50	328.75	319.34	305.48	285.36	275.97	269.70	263.00	250.92	242.20	234.83	231.25	221.41	212.47	201.88	86.7	11.37	4.16
1,885.00 – 1,904.99	386.43	333.67	324.28	310.42	290.29	280.90	274.64	267.93	255.86	247.14	239.76	236.18	226.35	217.40	206.67	86.7	11.37	4.16
1,905.00 – 1,924.99	391.37	338.60	329.21	315.35	295.23	285.84	279.58	272.87	260.80	252.08	244.70	241.12	231.28	222.34	211.61	86.7	11.37	4.16
1,925.00 – 1,944.99	396.31	343.54	334.15	320.29	300.17	290.78	284.52	277.81	265.73	257.01	249.64	246.06	236.22	227.28	216.55	86.7	11.37	4.16
1,945.00 – 1,964.99	401.24	348.48	339.09	325.23	305.10	295.71	289.45	282.74	270.67	261.95	254.57	251.00	241.16	232.21	221.48	86.7	11.37	4.16
1,965.00 – 1,984.99	406.18	353.42	344.02	330.16	310.04	300.65	294.39	287.68	275.61	266.89	259.51	255.93	246.09	237.15	226.42	86.7	11.37	4.16
1,985.00 – 2,004.99	411.12	358.35	348.96	335.10	314.98	305.59	299.33	292.62	280.54	271.82	264.45	260.87	251.03	242.09	231.36	86.7	11.37	4.16
2,005.00 – 2,024.99	416.05	363.29	353.90	340.04	319.91	310.52	304.26	297.55	285.48	276.76	269.38	265.81	255.97	247.02	236.29	86.7	11.37	4.16
2,025.00 – 2,044.99	420.99	368.23	358.83	344.97	324.85	315.46	309.20	302.49	290.42	281.70	274.32	270.74	260.90	251.96	241.23	86.7	11.37	4.16
2,045.00 – 2,064.99	425.93	373.16	363.77	349.91	329.79	320.40	314.14	307.43	295.35	286.63	279.26	275.68	265.84	256.90	246.17	86.7	11.37	4.16
2,065.00 – 2,084.99	430.94	378.10	368.71	354.85	334.72	325.33	319.07	312.36	300.29	291.57	284.19	280.62	270.78	261.83	251.10	86.7	11.37	4.16
2,085.00 – 2,104.99	436.14	383.16	373.77	359.91	339.79	330.39	324.13	317.43	305.35	296.63	289.26	285.68	275.84	266.90	256.16	86.7	11.37	4.16
2,105.00 – 2,124.99	441.44	388.31	378.92	365.06	344.94	335.55	329.29	322.58	310.50	301.78	294.41	290.83	280.99	272.05	261.32	86.7	11.37	4.16
2,125.00 – 2,144.99	446.73	393.46	384.07	370.21	350.09	340.70	334.44	327.73	315.66	306.94	299.56	295.98	286.14	277.20	266.47	86.7	11.37	4.16
2,145.00 – 2,164.99	452.03	398.62	389.22	375.36	355.24	345.85	339.59	332.88	320.81	312.09	304.71	301.13	291.29	282.35	271.62	86.7	11.37	4.16
2,165.00 – 2,184.99	457.32	403.77	394.38	380.51	360.39	351.00	344.74	338.03	325.96	317.24	309.86	306.28	296.45	287.50	276.77	86.7	11.37	4.16
2,185.00 – 2,204.99	462.62	408.92	399.53	385.67	365.54	356.15	349.89	343.18	331.11	322.39	315.01	311.43	301.60	292.65	281.92	86.7	11.37	4.16
2,205.00 – 2,224.99	467.91	414.07	404.68	390.82	370.69	361.30	355.04	348.34	336.26	327.54	320.16	316.59	306.75	297.81	287.07	86.7	11.37	4.16
2,225.00 – 2,244.99	473.21	419.22	409.83	395.97	375.85	366.45	360.19	353.49	341.41	332.69	325.31	321.74	311.90	302.96	292.22	86.7	11.45	4.16
2,245.00 – 2,264.99	478.51	424.37	414.98	401.12	381.00	371.61	365.35	358.64	346.56	337.84	330.47	326.89	317.05	308.11	297.38	88.0	11.58	4.16
2,265.00 – 2,284.99	483.80	429.56	420.13	406.27	386.15	376.76	370.50	363.79	351.72	343.00	335.62	332.04	322.20	313.26	302.53	89.1	11.69	4.16
2,285.00 – 2,304.99	489.10	434.85	425.28	411.42	391.30	381.91	375.65	368.94	356.87	348.15	340.77	337.19	327.35	318.41	307.68	89.1	11.69	4.16
2,305.00 – 2,324.99	494.39	440.15	430.49	416.57	396.45	387.06	380.80	374.09	362.02	353.30	345.92	342.34	332.51	323.56	312.83	89.1	11.69	4.16
2,325.00 – 2,344.99	499.69	445.44	435.79	421.72	401.60	392.21	385.95	379.24	367.17	358.45	351.07	347.49	337.66	328.71	317.98	89.1	11.69	4.16
2,345.00 – 2,364.99	504.99	450.74	441.09	426.88	406.75	397.36	391.10	384.40	372.32	363.60	356.22	352.65	342.81	333.86	323.13	89.1	11.69	4.16
2,365.00 – 2,384.99	510.28	456.04	446.38	432.13	411.91	402.51	396.25	389.55	377.47	368.75	361.37	357.80	347.96	339.02	328.28	89.1	11.69	4.16
2,385.00 – 2,404.99	515.58	461.33	451.68	437.45	417.62	407.82	401.56	394.70	382.62	373.90	366.55	362.95	353.11	344.17	333.44	89.1	11.69	4.16
2,405.00 – 2,424.99	520.87	466.63	456.97	442.72	422.21	412.82	406.56	399.85	387.78	379.06	371.68	368.10	358.26	349.32	338.59	89.1	11.69	4.16
2,425.00 – 2,444.99	526.17	471.92	462.27	448.02	427.36	417.97	411.71	405.00	392.93	384.21	376.83	373.25	363.41	354.47	343.74	89.1	11.69	4.16
2,445.00 – 2,464.99	531.46	477.22	467.56	453.31	432.63	423.12	416.86	410.15	398.08	389.36	381.98	378.40	368.57	359.62	348.89	89.1	11.69	4.16
2,465.00 – 2,484.99	536.76	482.51	472.86	458.61	437.92	428.27	422.01	415.30	403.23	394.51	387.13	383.55	373.72	364.77	354.04	89.1	11.69	4.16

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31: 24 periods

QUÉBEC INCOME TAX – Table 31 (Schedule A) **24 pay periods per year**

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.																	
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
2,485.00 – 2,524.99	544.70	490.46	480.80	466.55	445.87	436.21	429.78	423.03	410.96	402.24	394.86	391.28	381.44	372.50	361.77	891	11.69	4.16
2,525.00 – 2,564.99	555.30	501.05	491.40	477.15	456.46	446.80	440.37	433.47	421.26	412.54	405.16	401.58	391.75	382.80	372.07	891	11.69	4.16
2,565.00 – 2,604.99	565.89	511.64	501.99	487.74	467.05	457.40	450.96	444.06	431.65	422.84	415.46	411.89	402.05	393.11	382.37	891	11.69	4.16
2,605.00 – 2,644.99	576.48	522.23	512.58	498.33	477.64	467.99	461.55	454.66	442.24	433.28	425.77	422.19	412.35	403.41	392.68	891	11.69	4.16
2,645.00 – 2,684.99	587.07	532.83	523.17	508.92	488.23	478.58	472.14	465.25	452.84	443.87	436.29	432.61	422.66	413.71	402.98	891	11.69	4.16
2,685.00 – 2,724.99	597.66	543.42	533.76	519.51	498.82	489.17	482.74	475.84	463.43	454.46	446.88	443.20	433.09	424.01	413.28	891	11.69	4.16
2,725.00 – 2,764.99	608.25	554.01	544.35	530.10	509.42	499.76	493.33	486.43	474.02	465.05	457.47	453.79	443.68	434.48	423.59	891	11.69	4.16
2,765.00 – 2,804.99	618.85	564.60	554.95	540.70	520.01	510.35	503.92	497.02	484.61	475.65	468.06	464.38	454.27	445.08	434.04	891	11.69	4.16
2,805.00 – 2,844.99	629.44	575.19	565.54	551.29	530.60	520.95	514.51	507.61	495.20	486.24	478.65	474.98	464.86	455.67	444.63	891	11.69	4.16
2,845.00 – 2,884.99	640.03	585.78	576.13	561.88	541.19	531.54	525.10	518.21	505.79	496.83	489.24	485.57	475.45	466.26	455.23	891	11.69	4.16
2,885.00 – 2,924.99	650.62	596.38	586.72	572.47	551.78	542.13	535.69	528.80	516.39	507.42	499.84	496.16	486.05	476.85	465.82	891	11.69	4.16
2,925.00 – 2,964.99	661.21	606.97	597.31	583.06	562.38	552.72	546.29	539.39	526.98	518.01	510.43	506.75	496.64	487.44	476.41	891	11.69	4.16
2,965.00 – 3,004.99	671.80	617.56	607.90	593.65	572.97	563.31	556.88	549.98	537.57	528.60	521.02	517.34	507.23	498.03	487.00	891	11.69	4.16
3,005.00 – 3,044.99	682.40	628.15	618.50	604.25	583.56	573.90	567.47	560.57	548.16	539.20	531.61	527.93	517.82	508.63	497.59	891	11.69	4.16
3,045.00 – 3,084.99	692.99	638.74	629.09	614.84	594.15	584.50	578.06	571.16	558.75	549.79	542.20	538.53	528.41	519.22	508.18	891	11.69	4.16
3,085.00 – 3,124.99	703.58	649.33	639.68	625.43	604.74	595.09	588.65	581.76	569.34	560.38	552.79	549.12	539.00	529.81	518.78	891	11.69	4.16
3,125.00 – 3,164.99	714.17	659.93	650.27	636.02	615.33	605.68	599.24	592.35	579.94	570.97	563.39	559.71	549.60	540.40	529.37	891	11.69	4.16
3,165.00 – 3,204.99	724.76	670.52	660.86	646.61	625.93	616.27	609.84	602.94	590.53	581.56	573.98	570.30	560.19	550.99	539.96	891	11.69	4.16
3,205.00 – 3,244.99	735.35	681.11	671.45	657.20	636.52	626.86	620.43	613.53	601.12	592.15	584.57	580.89	570.78	561.58	550.55	891	11.69	4.16
3,245.00 – 3,284.99	745.95	691.70	682.05	667.80	647.11	637.45	631.02	624.12	611.71	602.75	595.16	591.48	581.37	572.18	561.14	891	11.69	4.16
3,285.00 – 3,324.99	756.54	702.29	692.64	678.39	657.70	648.05	641.61	634.71	622.30	613.34	605.75	602.08	591.96	582.77	571.73	891	11.69	4.16
3,325.00 – 3,364.99	767.13	712.88	703.23	688.98	668.29	658.64	652.20	645.31	632.90	623.93	616.34	612.67	602.55	593.36	582.33	891	11.69	4.16
3,365.00 – 3,404.99	777.72	723.48	713.82	699.57	678.88	669.23	662.79	655.90	643.49	634.52	626.94	623.26	613.15	603.95	592.92	891	11.69	4.16
3,405.00 – 3,444.99	788.31	734.07	724.41	710.16	689.48	679.82	673.39	666.49	654.08	645.11	637.53	633.85	623.74	614.54	603.51	891	11.69	4.16
3,445.00 – 3,484.99	798.90	744.66	735.00	720.75	700.07	690.41	683.98	677.08	664.67	655.71	648.12	644.44	634.33	625.13	614.10	891	11.69	4.16
3,485.00 – 3,524.99	809.50	755.25	745.60	731.35	710.66	701.00	694.57	687.67	675.26	666.30	658.71	655.03	644.92	635.73	624.69	891	11.69	4.16
3,525.00 – 3,564.99	820.09	765.84	756.19	741.94	721.25	711.60	705.16	698.26	685.85	676.89	669.30	665.63	655.51	646.32	635.28	891	11.69	4.16
3,565.00 – 3,604.99	830.68	776.43	766.78	752.53	731.84	722.19	715.75	708.86	696.44	687.48	679.89	676.22	666.10	656.91	645.88	891	11.69	4.16
3,605.00 – 3,644.99	841.27	787.03	777.37	763.12	742.43	732.78	726.34	719.45	707.04	698.07	690.49	686.81	676.70	667.50	656.47	891	11.69	4.16
3,645.00 – 3,684.99	851.86	797.62	787.96	773.71	753.03	743.37	736.94	730.04	717.63	708.66	701.08	697.40	687.29	678.09	667.06	891	11.69	4.16
3,685.00 – 3,724.99	862.45	808.21	798.55	784.30	763.62	753.96	747.53	740.63	728.22	719.26	711.67	707.99	697.88	688.68	677.65	891	11.69	4.16
3,725.00 – 3,764.99	873.05	818.80	809.15	794.90	774.21	764.55	758.12	751.22	738.81	729.85	722.26	718.58	708.47	699.28	688.24	891	11.69	4.16
3,765.00 – 3,804.99	883.64	829.39	819.74	805.49	784.80	775.15	768.71	761.81	749.40	740.44	732.85	729.18	719.06	709.87	698.83	891	11.69	4.16
3,805.00 – 3,844.99	894.23	835.08	825.43	811.18	790.49	780.84	773.40	766.50	754.09	745.13	737.54	733.86	723.75	714.56	705.47	891	11.69	4.16
3,845.00 – 3,884.99	904.82	845.67	836.02	821.77	801.08	791.43	784.00	777.10	764.69	755.73	748.14	744.46	734.35	725.16	716.07	891	11.69	4.16
3,885.00 – 3,924.99	915.41	861.17	851.51	837.26	816.58	806.92	800.49	793.59	781.18	772.21	764.63	760.95	750.84	741.64	732.45	891	11.69	4.16
3,925.00 – 3,964.99	926.00	871.76	862.10	847.85	827.17	817.51	811.08	804.18	791.77	782.81	775.22	771.54	761.43	752.23	743.04	891	11.69	4.16
3,965.00 – 4,004.99	936.60	882.35	872.70	858.45	837.76	828.10	821.67	814.77	802.36	793.40	785.81	782.13	772.02	762.83	753.64	891	11.69	4.16
4,005.00 – 4,044.99	947.19	892.94	883.29	869.04	848.35	838.70	832.26	825.37	812.95	803.99	796.40	792.73	782.61	773.42	764.23	891	11.69	4.16
4,045.00 – 4,084.99	957.78	903.53	893.88	879.63	858.94	849.29	842.85	835.96	823.54	814.58	807.00	803.32	793.20	784.01	774.82	891	11.69	4.16

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31 (Schedule A) **24 pay periods per year**

Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.

Remuneration subject to source deductions. Use the appropriate bracket.	Z*																							
	0	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z						
4,085.00 – 4,164.99	973.67	919.42	909.77	895.52	874.83	865.18	858.74	851.84	839.43	830.47	822.88	819.20	809.09	799.90	788.86	891	11.69	4.16						
4,165.00 – 4,244.99	994.85	940.60	930.95	916.70	896.01	886.36	879.92	873.05	860.62	851.65	844.07	840.39	830.27	821.08	810.05	891	11.69	4.16						
4,245.00 – 4,324.99	1,016.05	961.79	952.13	937.88	917.20	907.54	901.11	894.21	881.80	872.83	865.25	861.57	851.46	842.26	831.23	891	11.69	4.16						
4,325.00 – 4,404.99	1,037.22	982.97	973.32	959.07	938.38	928.72	922.29	915.39	902.98	894.02	886.45	882.76	872.64	863.45	852.42	891	11.69	4.16						
4,405.00 – 4,484.99	1,058.40	1,004.15	994.50	980.25	959.56	949.91	943.47	936.58	924.17	915.20	907.62	903.94	893.82	884.63	873.60	891	11.69	4.16						
4,485.00 – 4,564.99	1,079.58	1,025.34	1,015.68	1,001.43	980.75	971.09	964.66	957.76	945.35	936.38	928.80	925.12	915.01	905.81	894.78	891	11.69	4.16						
4,565.00 – 4,644.99	1,100.77	1,046.52	1,036.87	1,022.62	1,001.93	992.28	985.84	978.94	966.53	957.57	949.98	946.31	936.19	927.00	915.96	891	11.69	4.16						
4,645.00 – 4,724.99	1,121.95	1,067.70	1,058.05	1,043.80	1,023.11	1,013.46	1,007.02	1,000.13	987.72	978.75	971.17	967.50	957.37	948.18	937.15	891	11.69	4.16						
4,725.00 – 4,804.99	1,143.13	1,088.89	1,079.23	1,064.98	1,044.30	1,034.64	1,028.21	1,021.31	1,008.90	999.93	992.35	988.67	978.56	969.36	958.33	891	11.69	4.16						
4,805.00 – 4,884.99	1,164.32	1,110.07	1,100.42	1,086.17	1,065.48	1,055.83	1,049.39	1,042.49	1,030.08	1,021.12	1,013.53	1,009.86	999.74	990.55	979.51	891	11.69	4.16						
4,885.00 – 4,964.99	1,185.50	1,131.25	1,121.60	1,107.35	1,086.66	1,077.01	1,070.57	1,063.68	1,051.27	1,042.30	1,034.72	1,031.04	1,020.92	1,011.73	1,000.70	891	11.69	4.16						
4,965.00 – 5,044.99	1,206.68	1,152.44	1,142.78	1,128.53	1,107.85	1,098.19	1,091.76	1,084.86	1,072.45	1,063.48	1,055.90	1,052.22	1,042.11	1,032.91	1,021.88	891	11.69	4.16						
5,045.00 – 5,124.99	1,227.87	1,173.62	1,163.97	1,149.72	1,129.03	1,119.38	1,112.94	1,106.04	1,093.63	1,084.67	1,077.08	1,073.41	1,063.29	1,054.10	1,043.06	891	11.69	4.16						
5,125.00 – 5,204.99	1,249.05	1,194.81	1,185.15	1,170.90	1,150.21	1,140.56	1,134.12	1,127.23	1,114.82	1,105.85	1,098.27	1,094.59	1,084.48	1,075.28	1,064.25	891	11.69	4.16						
5,205.00 – 5,284.99	1,270.23	1,215.99	1,206.33	1,192.08	1,171.40	1,161.74	1,155.31	1,148.41	1,136.00	1,127.03	1,119.45	1,115.77	1,105.66	1,096.46	1,085.43	891	11.69	4.16						
5,285.00 – 5,364.99	1,291.42	1,237.17	1,227.52	1,213.27	1,192.58	1,182.93	1,176.49	1,169.59	1,157.18	1,148.22	1,140.63	1,136.96	1,126.84	1,116.65	1,106.61	891	11.69	4.16						
5,365.00 – 5,444.99	1,312.60	1,258.36	1,248.70	1,234.45	1,213.76	1,204.11	1,197.67	1,190.78	1,178.37	1,169.40	1,161.82	1,158.14	1,148.03	1,138.83	1,128.80	891	11.69	4.16						
5,445.00 – 5,524.99	1,333.78	1,279.54	1,269.88	1,255.63	1,234.95	1,225.29	1,218.86	1,211.96	1,199.55	1,190.58	1,183.00	1,179.32	1,169.21	1,160.01	1,149.98	891	11.69	4.16						
5,525.00 – 5,604.99	1,354.97	1,300.72	1,291.07	1,276.82	1,256.13	1,246.48	1,240.04	1,233.14	1,220.73	1,211.77	1,204.18	1,200.51	1,190.39	1,181.20	1,170.16	891	11.69	4.16						
5,605.00 – 5,684.99	1,376.15	1,321.91	1,312.25	1,298.00	1,277.31	1,267.66	1,261.22	1,254.33	1,241.92	1,232.95	1,225.37	1,221.69	1,211.58	1,202.38	1,191.35	891	11.69	4.16						
5,685.00 – 5,764.99	1,397.33	1,343.09	1,333.43	1,319.18	1,298.50	1,288.84	1,282.41	1,275.51	1,263.10	1,254.13	1,246.55	1,242.87	1,232.76	1,223.56	1,212.53	891	11.69	4.16						
5,765.00 – 5,844.99	1,418.52	1,364.27	1,354.62	1,340.37	1,319.68	1,310.03	1,303.59	1,296.69	1,284.28	1,275.32	1,267.73	1,264.06	1,253.94	1,244.75	1,233.71	891	11.69	4.16						
5,845.00 – 5,924.99	1,439.70	1,385.46	1,375.80	1,361.55	1,340.86	1,331.21	1,324.77	1,317.88	1,305.47	1,296.50	1,288.92	1,285.24	1,275.13	1,265.93	1,254.90	891	11.69	4.16						
5,925.00 – 6,004.99	1,460.88	1,406.64	1,396.98	1,382.73	1,362.05	1,352.39	1,345.96	1,339.06	1,326.65	1,317.69	1,310.10	1,306.42	1,296.31	1,287.11	1,276.08	891	11.69	4.16						
6,005.00 – 6,084.99	1,482.07	1,427.82	1,418.17	1,403.92	1,383.23	1,373.58	1,367.14	1,360.24	1,347.83	1,338.87	1,331.28	1,327.61	1,317.49	1,308.30	1,297.26	891	11.69	4.16						
6,085.00 – 6,164.99	1,503.25	1,449.01	1,439.35	1,425.10	1,404.41	1,394.76	1,388.32	1,381.43	1,369.02	1,360.05	1,352.47	1,348.79	1,338.68	1,329.48	1,318.45	891	11.69	4.16						
6,165.00 – 6,244.99	1,524.43	1,470.19	1,460.53	1,446.28	1,425.60	1,415.94	1,409.51	1,402.61	1,390.20	1,381.24	1,373.65	1,369.97	1,359.86	1,350.66	1,339.63	891	11.69	4.16						
6,245.00 – 6,324.99	1,545.62	1,491.37	1,481.72	1,467.47	1,446.78	1,437.13	1,430.69	1,423.79	1,411.38	1,402.42	1,394.83	1,391.16	1,381.04	1,371.85	1,360.81	891	11.69	4.16						
6,325.00 – 6,404.99	1,566.80	1,512.56	1,502.90	1,488.65	1,467.96	1,458.31	1,451.87	1,444.98	1,432.57	1,423.60	1,416.02	1,412.34	1,402.23	1,393.03	1,382.00	891	11.69	4.16						
6,405.00 – 6,484.99	1,587.98	1,533.74	1,524.08	1,509.83	1,489.15	1,479.49	1,473.06	1,466.16	1,453.75	1,444.79	1,437.20	1,433.52	1,423.41	1,414.21	1,403.18	891	11.69	4.16						
6,485.00 – 6,564.99	1,609.17	1,554.92	1,545.27	1,531.02	1,510.33	1,500.68	1,494.24	1,487.35	1,474.93	1,465.97	1,458.38	1,454.71	1,444.59	1,435.40	1,424.36	891	11.69	4.16						
6,565.00 – 6,644.99	1,630.35	1,576.11	1,566.45	1,552.20	1,531.51	1,521.86	1,515.42	1,508.53	1,496.12	1,487.15	1,479.57	1,475.89	1,465.78	1,456.58	1,445.55	891	11.69	4.16						
6,645.00 – 6,724.99	1,651.53	1,597.29	1,587.63	1,573.38	1,552.69	1,543.04	1,536.61	1,529.71	1,517.30	1,508.34	1,500.75	1,497.07	1,486.96	1,477.76	1,466.73	891	11.69	4.16						
6,725.00 – 6,804.99	1,672.72	1,618.47	1,608.82	1,594.57	1,573.88	1,564.23	1,557.79	1,550.90	1,538.48	1,529.52	1,521.93	1,518.26	1,508.14	1,498.95	1,487.92	891	11.69	4.16						
6,805.00 – 6,884.99	1,693.90	1,639.66	1,630.00	1,615.75	1,595.06	1,585.41	1,578.97	1,572.08	1,559.67	1,550.70	1,543.12	1,539.44	1,529.33	1,520.13	1,509.10	891	11.69	4.16						
6,885.00 – 6,964.99	1,715.08	1,660.84	1,651.19	1,636.93	1,616.25	1,606.59	1,600.16	1,593.26	1,580.85	1,571.89	1,564.30	1,560.62	1,550.51	1,541.31	1,530.28	891	11.69	4.16						
6,965.00 – 7,044.99	1,736.27	1,682.02	1,672.37	1,658.12	1,637.43	1,627.78	1,621.34	1,614.45	1,602.03	1,593.07	1,585.48	1,581.81	1,571.69	1,562.50	1,551.47	891	11.69	4.16						
7,045.00 – 7,124.99	1,757.45	1,703.21	1,693.55	1,679.30	1,658.61	1,648.96	1,642.52	1,635.63	1,623.22	1,614.25	1,606.67	1,602.99	1,592.88	1,583.68	1,572.65	891	11.69	4.16						
7,125.00 – 7,204.99	1,778.63	1,724.39	1,714.74	1,700.48	1,679.80	1,670.14	1,663.71	1,656.81	1,644.40	1,635.44	1,627.85	1,624.17	1,614.06	1,604.86	1,593.83	891	11.69	4.16						
7,205.00 – 7,284.99	1,799.82	1,745.57	1,735.92	1,721.67	1,700.98	1,691.33	1,684.89	1,677.99	1,665.58	1,656.62	1,649.03	1,645.36	1,635.24	1,626.05	1,615.02	891	11.69	4.16						

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31: 24 periods

QUÉBEC INCOME TAX – Table 31 (Schedule A) 12 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.																	
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
650.00 – 657.99	86.27																	
658.00 – 665.99	87.72																	
666.00 – 673.99	89.18																	
674.00 – 681.99	90.64																	
682.00 – 689.99	92.09																	
690.00 – 697.99	93.55																	
698.00 – 705.99	95.01																	
706.00 – 713.99	96.46																	
714.00 – 721.99	97.92																	
722.00 – 729.99	99.38																	
730.00 – 737.99	100.83	0.23																
738.00 – 745.99	102.29	1.69																
746.00 – 753.99	103.75	3.15																
754.00 – 761.99	105.21	4.60																
762.00 – 769.99	106.66	6.06																
770.00 – 777.99	108.12	7.52																
778.00 – 785.99	109.58	8.98																
786.00 – 793.99	111.03	10.43																
794.00 – 801.99	112.49	11.89																
802.00 – 809.99	113.95	13.35																
810.00 – 817.99	115.40	14.80																
818.00 – 825.99	116.86	16.26																
826.00 – 833.99	118.32	17.72																
834.00 – 841.99	119.77	19.17	1.27															
842.00 – 849.99	121.23	20.63	2.73															
850.00 – 857.99	122.69	22.09	4.18															
858.00 – 865.99	124.14	23.54	5.64															
866.00 – 873.99	125.60	25.00	7.10															
874.00 – 881.99	127.06	26.46	8.55															
882.00 – 889.99	128.51	27.91	10.01															
890.00 – 897.99	129.97	29.37	11.47															
898.00 – 905.99	131.43	30.83	12.92															
906.00 – 913.99	132.89	32.28	14.38															
914.00 – 921.99	134.34	33.74	15.84															
922.00 – 929.99	135.80	35.20	17.29															
930.00 – 937.99	137.26	36.66	18.75															
938.00 – 945.99	138.71	38.11	20.21															
946.00 – 953.99	140.17	39.57	21.67															
954.00 – 961.99	141.63	41.03	23.12															
962.00 – 969.99	143.08	42.48	24.58															

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31: 12 periods

QUÉBEC INCOME TAX – Table 31 (Schedule A) 12 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.																	
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
970.00 – 989.99	145.63	45.03	27.13	0.70												4.23	6.02	
990.00 – 1,009.99	149.27	48.67	30.77	4.34												4.35	6.14	
1,010.00 – 1,029.99	152.92	52.32	34.41	7.98												4.47	6.26	
1,030.00 – 1,049.99	156.56	55.96	38.05	11.63												4.59	6.38	
1,050.00 – 1,069.99	160.20	59.60	41.70	15.27												4.72	6.51	
1,070.00 – 1,089.99	163.84	63.24	45.34	18.91												4.84	6.63	
1,090.00 – 1,109.99	167.49	66.88	48.98	22.55												4.96	6.75	
1,110.00 – 1,129.99	171.13	70.53	52.62	26.19												5.08	6.87	
1,130.00 – 1,149.99	174.77	74.17	56.27	29.84												5.21	7.00	
1,150.00 – 1,169.99	178.41	77.81	59.91	33.48												5.33	7.12	
1,170.00 – 1,189.99	182.33	81.73	63.82	37.39												5.45	7.24	
1,190.00 – 1,209.99	186.38	85.78	67.87	41.44	3.08											5.58	7.37	
1,210.00 – 1,229.99	190.43	89.83	71.92	45.50	7.13											5.70	7.49	
1,230.00 – 1,249.99	194.48	93.88	75.98	49.55	11.18											5.82	7.61	
1,250.00 – 1,269.99	198.53	97.93	80.03	53.60	15.23											5.94	7.73	
1,270.00 – 1,289.99	202.58	101.98	84.08	57.65	19.28	1.38										6.07	7.86	
1,290.00 – 1,309.99	206.63	106.03	88.13	61.70	23.34	5.43										6.19	7.98	
1,310.00 – 1,329.99	210.69	110.08	92.18	65.75	27.39	9.48										6.31	8.10	
1,330.00 – 1,349.99	214.74	114.14	96.23	69.80	31.44	13.54	1.60									6.44	8.23	
1,350.00 – 1,369.99	218.79	118.19	100.28	73.85	35.49	17.59	5.65									6.56	8.35	
1,370.00 – 1,389.99	222.84	122.24	104.34	77.91	39.54	21.64	9.70									6.68	8.47	
1,390.00 – 1,409.99	226.89	126.29	108.39	81.96	43.59	25.69	13.75	0.97								6.80	8.59	
1,410.00 – 1,429.99	230.94	130.34	112.44	86.01	47.64	29.74	17.80	5.02								6.93	8.72	
1,430.00 – 1,449.99	234.99	134.39	116.49	90.06	51.70	33.79	21.86	9.07								7.05	8.84	
1,450.00 – 1,469.99	239.04	138.44	120.54	94.11	55.75	37.84	25.91	13.12								7.17	8.96	
1,470.00 – 1,489.99	243.10	142.50	124.59	98.16	59.80	41.89	29.96	17.17								7.29	9.08	
1,490.00 – 1,509.99	247.15	146.55	128.64	102.21	63.85	45.95	34.01	21.22								7.42	9.21	
1,510.00 – 1,529.99	251.20	150.60	132.69	106.27	67.90	50.00	38.06	25.27	2.25							7.54	9.33	
1,530.00 – 1,549.99	255.25	154.65	136.75	110.32	71.95	54.05	42.11	29.32	6.31							7.66	9.45	
1,550.00 – 1,569.99	259.30	158.70	140.80	114.37	76.00	58.10	46.16	33.38	10.36							7.79	9.58	
1,570.00 – 1,589.99	263.35	162.75	144.85	118.42	80.05	62.15	50.22	37.43	14.41							7.91	9.70	
1,590.00 – 1,609.99	267.40	166.80	148.90	122.47	84.11	66.20	54.27	41.48	18.46	1.83						8.03	9.82	
1,610.00 – 1,629.99	271.46	170.85	152.95	126.52	88.16	70.25	58.32	45.53	22.51	5.89						8.15	9.94	
1,630.00 – 1,649.99	275.51	174.91	157.00	130.57	92.21	74.30	62.37	49.58	26.56	9.94						8.28	10.07	
1,650.00 – 1,669.99	279.56	178.96	161.05	134.62	96.26	78.36	66.42	53.63	30.61	13.99						8.40	10.19	
1,670.00 – 1,689.99	283.61	183.01	165.10	138.68	100.31	82.41	70.47	57.68	34.66	18.04						8.52	10.31	
1,690.00 – 1,709.99	287.66	187.06	169.16	142.73	104.36	86.46	74.52	61.73	38.72	22.09						8.64	10.44	
1,710.00 – 1,729.99	291.71	191.11	173.21	146.78	108.41	90.51	78.57	65.79	42.77	26.14						8.77	10.56	
1,730.00 – 1,749.99	295.76	195.16	177.26	150.83	112.47	94.56	82.63	69.84	46.82	30.19						8.89	10.68	
1,750.00 – 1,769.99	299.81	199.21	181.31	154.88	116.52	98.61	86.68	73.89	50.87	34.25						9.01	10.80	

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31 (Schedule A) **12 pay periods per year**

Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.

Remuneration subject to source deductions. Use the appropriate bracket.	0	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
1,770.00 – 1,809.99	305.89	205.29	187.39	160.96	122.59	104.69	92.75	79.97	56.95	40.32	26.26	19.43	0.68			9.20	10.99	
1,810.00 – 1,849.99	313.99	213.39	195.49	169.06	130.70	112.79	100.86	88.07	65.05	48.42	34.36	27.54	8.78			9.44	11.23	
1,850.00 – 1,889.99	322.10	221.50	203.59	177.16	138.80	120.90	108.96	96.17	73.15	56.53	42.46	35.64	16.88			9.69	11.48	
1,890.00 – 1,929.99	330.20	229.60	211.70	185.27	146.90	129.00	117.06	104.27	81.25	64.63	50.56	43.74	24.99	7.94		9.93	11.72	
1,930.00 – 1,969.99	338.98	238.38	220.48	194.05	155.69	137.78	125.85	113.06	90.04	73.41	59.35	52.53	33.77	16.72		10.18	11.97	
1,970.00 – 2,009.99	347.91	247.30	229.40	202.97	164.61	146.70	134.77	121.98	98.96	82.34	68.27	61.65	42.69	25.64	5.18	10.42	12.22	5.18
2,010.00 – 2,049.99	356.83	256.23	238.32	211.89	173.53	155.62	143.69	130.90	107.88	91.26	77.19	70.37	51.61	34.56	14.10	10.67	12.46	8.37
2,050.00 – 2,089.99	365.75	265.15	247.24	220.81	182.45	164.55	152.61	139.82	116.80	100.18	86.11	79.29	60.53	43.48	23.02	10.92	12.71	8.37
2,090.00 – 2,129.99	374.67	274.07	256.16	229.74	191.37	173.47	161.53	148.74	125.72	109.10	95.03	88.21	69.46	52.40	31.94	11.16	12.95	8.37
2,130.00 – 2,169.99	383.59	282.99	265.09	238.66	200.29	182.39	170.45	157.66	134.65	118.02	103.95	97.13	78.38	61.33	40.86	11.41	13.20	8.37
2,170.00 – 2,209.99	392.51	291.91	274.01	247.58	209.21	191.31	179.37	166.58	143.57	126.94	112.87	106.05	87.30	70.25	49.79	11.65	13.44	8.37
2,210.00 – 2,249.99	401.43	300.83	282.93	256.50	218.13	200.23	188.29	175.51	152.49	135.86	121.80	114.98	96.22	79.17	58.71	11.90	13.69	8.37
2,250.00 – 2,289.99	410.35	309.75	291.85	265.42	227.05	209.15	197.22	184.43	161.41	144.78	130.72	123.90	105.14	88.09	67.63	12.14	13.93	8.37
2,290.00 – 2,329.99	419.27	318.67	300.77	274.34	235.98	218.07	206.14	193.35	170.33	153.70	139.64	132.82	114.06	97.01	76.55	12.39	14.18	8.37
2,330.00 – 2,369.99	429.11	327.59	309.69	283.26	244.90	226.99	215.06	202.27	179.25	162.63	148.56	141.74	122.98	105.93	85.47	12.63	14.43	8.37
2,370.00 – 2,409.99	438.47	336.52	318.61	292.18	253.82	235.91	223.98	211.19	188.17	171.55	157.48	150.66	131.90	114.85	94.39	12.88	14.67	8.37
2,410.00 – 2,449.99	447.83	345.44	327.53	301.10	262.74	244.84	232.90	220.11	197.09	180.47	166.40	159.58	140.82	123.77	103.31	13.13	14.92	8.37
2,450.00 – 2,489.99	457.18	354.36	336.45	310.02	271.66	253.76	241.82	229.03	206.01	189.39	175.32	168.50	149.75	132.69	112.23	13.37	15.16	8.37
2,490.00 – 2,529.99	466.54	363.28	345.37	318.95	280.58	262.68	250.74	237.95	214.93	198.31	184.24	177.42	158.67	141.62	121.15	13.62	15.41	8.37
2,530.00 – 2,569.99	475.90	372.20	354.30	327.87	289.50	271.60	259.66	246.87	223.86	212.86	193.16	186.34	167.59	150.54	130.08	13.86	15.65	8.37
2,570.00 – 2,609.99	485.26	381.12	363.22	336.79	298.42	280.52	268.58	255.80	232.78	216.15	202.09	195.26	176.51	159.46	139.00	14.11	15.90	8.37
2,610.00 – 2,649.99	494.62	390.04	372.14	345.71	307.34	289.44	277.51	264.72	241.70	225.07	211.01	204.19	185.43	168.38	147.92	14.35	16.14	8.37
2,650.00 – 2,689.99	503.98	398.96	381.06	354.65	316.27	298.36	286.43	273.64	250.62	233.99	219.93	213.11	194.55	177.30	156.84	14.80	16.67	8.37
2,690.00 – 2,729.99	513.33	407.88	389.98	363.55	325.19	307.28	295.35	282.56	259.54	242.92	228.85	222.03	203.27	186.22	165.76	15.49	17.37	8.37
2,730.00 – 2,769.99	522.69	417.16	398.90	372.47	334.11	316.20	304.27	291.48	268.46	251.84	237.77	230.95	212.19	195.14	174.68	15.83	17.71	8.37
2,770.00 – 2,809.99	532.05	426.52	407.82	381.39	343.03	325.13	313.19	300.40	277.38	260.76	246.69	239.87	221.11	204.06	183.60	16.09	17.97	8.37
2,810.00 – 2,849.99	541.41	435.88	417.10	390.31	351.95	334.05	322.11	309.32	286.30	269.68	255.61	248.79	230.04	212.98	192.52	16.34	18.22	8.37
2,850.00 – 2,889.99	550.77	445.24	426.45	399.24	360.87	342.97	331.03	318.24	295.22	278.60	264.53	257.71	238.96	221.91	201.44	16.60	18.48	8.37
2,890.00 – 2,929.99	560.13	454.59	435.81	408.16	369.79	351.89	339.95	327.16	304.15	287.52	273.45	266.63	248.88	230.83	210.37	16.86	18.74	8.37
2,930.00 – 2,969.99	569.48	463.95	445.17	417.45	378.71	360.81	348.87	336.09	313.07	296.44	282.37	275.55	256.80	239.75	219.29	17.12	19.00	8.37
2,970.00 – 3,009.99	578.89	473.35	454.57	426.85	387.68	369.77	357.84	345.05	322.03	305.40	291.34	284.52	265.76	248.71	228.25	17.33	19.25	8.37
3,010.00 – 3,049.99	588.50	482.97	464.19	436.46	396.84	378.94	367.00	354.21	331.20	314.57	300.50	293.68	274.93	257.88	237.41	17.33	19.51	8.37
3,050.00 – 3,089.99	598.12	492.59	473.80	446.08	406.01	388.10	376.17	363.38	340.36	323.74	309.67	302.85	284.09	267.04	246.58	17.33	19.77	8.37
3,090.00 – 3,129.99	607.73	502.20	483.42	455.70	415.45	397.27	385.34	372.55	349.53	332.90	318.84	312.02	293.26	276.21	255.75	17.33	20.03	8.37
3,130.00 – 3,169.99	617.35	511.82	493.04	465.31	425.07	406.44	394.50	381.71	358.70	342.07	328.00	321.18	302.43	285.38	264.91	17.33	20.28	8.37
3,170.00 – 3,209.99	626.97	521.43	502.65	474.93	434.68	415.90	403.67	390.88	367.86	351.24	337.17	330.35	311.59	294.54	274.08	17.33	20.54	8.37
3,210.00 – 3,249.99	636.58	531.05	512.27	484.54	444.30	425.52	413.00	400.05	377.03	360.40	346.34	339.52	320.76	303.71	283.25	17.33	20.80	8.37
3,250.00 – 3,289.99	646.20	540.67	521.88	494.16	453.13	432.61	422.61	409.21	386.20	369.57	355.50	348.68	329.93	312.88	292.41	17.33	21.06	8.37
3,290.00 – 3,329.99	655.81	551.50	531.50	503.78	463.53	444.75	432.23	418.81	395.36	378.74	364.67	357.85	339.09	322.04	301.58	17.33	21.31	8.37
3,330.00 – 3,369.99	665.43	559.90	541.12	513.39	473.15	454.36	441.84	428.43	404.53	387.90	373.84	367.02	348.26	331.21	310.75	17.33	21.57	8.37

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31: 12 periods

QUÉBEC INCOME TAX – Table 31 (Schedule A) **12 pay periods per year**

Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.

	0	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
3,370.00 – 3,409.99	675.05	569.51	550.73	523.01	482.76	463.98	451.46	438.04	413.90	397.07	383.00	376.18	357.43	340.38	319.91	17.33	21.83	8.37
3,410.00 – 3,449.99	684.66	579.13	560.35	532.62	492.38	473.60	461.08	447.66	423.51	406.24	392.17	385.35	366.59	349.54	329.08	17.33	22.09	8.37
3,450.00 – 3,489.99	694.28	588.75	569.96	542.24	501.99	483.21	470.69	457.28	433.13	415.69	401.34	394.52	375.76	358.71	338.25	17.33	22.34	8.37
3,490.00 – 3,529.99	703.89	598.36	579.58	551.86	511.61	492.83	480.31	466.89	442.75	425.31	410.55	403.68	384.93	367.88	347.41	17.33	22.60	8.37
3,530.00 – 3,569.99	713.63	608.10	589.31	561.59	521.34	502.56	490.04	476.63	452.48	435.04	420.28	413.13	394.21	377.15	356.69	17.33	22.74	8.37
3,570.00 – 3,609.99	723.50	617.97	599.19	571.46	531.22	512.44	499.92	486.50	462.35	444.91	430.16	423.00	403.62	386.57	366.11	17.33	22.74	8.37
3,610.00 – 3,649.99	733.57	627.84	609.06	581.54	541.09	522.31	509.79	496.37	472.23	454.79	440.03	432.88	413.20	395.98	375.52	17.33	22.74	8.37
3,650.00 – 3,689.99	743.25	637.72	618.93	591.21	550.96	532.18	519.66	506.25	482.10	464.66	449.90	442.75	423.07	405.39	384.93	17.33	22.74	8.37
3,690.00 – 3,729.99	753.12	647.59	628.81	601.08	560.84	542.06	529.54	516.12	491.97	474.53	459.78	452.62	432.95	415.06	394.54	17.33	22.74	8.37
3,730.00 – 3,769.99	763.00	657.46	638.68	610.96	570.71	551.93	539.41	525.99	501.85	484.41	469.65	462.50	442.82	424.93	403.75	17.33	22.74	8.37
3,770.00 – 3,809.99	772.87	667.34	648.56	620.83	580.59	561.80	549.28	535.87	511.72	494.28	479.52	472.37	452.69	434.81	413.34	17.33	22.74	8.37
3,810.00 – 3,849.99	782.74	677.21	658.43	630.70	590.46	571.68	559.16	545.74	521.59	504.15	489.40	482.24	462.57	444.68	423.22	17.33	22.74	8.37
3,850.00 – 3,889.99	792.62	687.08	668.30	640.58	600.33	581.55	569.03	555.62	531.47	514.03	499.27	492.12	472.44	454.55	433.09	17.33	22.74	8.37
3,890.00 – 3,929.99	802.49	696.96	678.18	650.45	610.21	591.42	578.90	565.49	541.34	523.90	509.15	501.99	482.31	464.43	442.96	17.33	22.74	8.37
3,930.00 – 3,969.99	812.36	706.83	688.05	660.32	620.08	601.30	588.78	575.36	551.21	533.78	519.02	511.86	492.19	474.30	452.84	17.33	22.74	8.37
3,970.00 – 4,009.99	822.24	716.70	697.92	670.20	629.95	611.17	598.65	585.24	561.09	543.65	528.89	521.74	502.06	484.18	462.71	17.33	22.74	8.37
4,010.00 – 4,049.99	832.11	726.58	707.80	680.07	639.83	621.05	608.52	595.11	570.96	553.52	538.77	531.61	511.94	494.05	472.58	17.33	22.74	8.37
4,050.00 – 4,089.99	841.98	736.45	717.67	689.95	649.70	630.92	618.40	604.98	580.84	563.40	548.64	541.48	521.81	503.92	482.46	17.33	22.74	8.37
4,090.00 – 4,129.99	851.86	746.32	727.54	699.82	659.57	640.79	628.27	614.86	590.71	573.27	558.51	551.36	531.68	513.80	492.33	17.33	22.74	8.37
4,130.00 – 4,169.99	861.87	756.20	737.42	709.69	669.45	650.67	638.14	624.73	600.58	583.14	568.39	561.23	541.56	523.67	502.20	17.33	22.74	8.37
4,170.00 – 4,209.99	872.28	766.32	747.54	719.82	679.57	660.79	648.27	634.85	610.71	593.27	578.51	571.36	551.68	533.79	512.33	17.33	22.74	8.37
4,210.00 – 4,249.99	882.87	776.62	757.84	730.12	689.87	671.09	658.57	645.16	621.01	603.57	588.81	581.66	561.98	544.10	522.63	17.33	22.74	8.37
4,250.00 – 4,289.99	893.46	786.93	768.15	740.42	700.18	681.40	668.87	655.46	631.31	613.87	599.12	591.96	572.29	554.40	532.93	17.33	22.74	8.37
4,290.00 – 4,329.99	904.05	797.23	778.45	750.72	710.48	691.70	679.18	665.76	641.61	624.18	609.42	602.26	582.59	564.70	543.24	17.33	22.74	8.37
4,330.00 – 4,369.99	914.65	807.53	788.75	761.03	720.78	702.00	689.48	676.06	651.92	634.48	619.72	612.57	592.89	575.00	553.54	17.33	22.74	8.37
4,370.00 – 4,409.99	925.24	817.84	799.05	771.33	731.08	712.30	699.78	686.37	662.22	644.78	630.02	622.87	603.19	585.31	563.84	17.33	22.74	8.37
4,410.00 – 4,449.99	935.83	828.14	809.36	781.63	741.39	722.61	710.09	696.67	672.52	655.08	640.33	633.17	613.50	595.61	574.15	17.33	22.74	8.37
4,450.00 – 4,489.99	946.42	838.44	819.66	791.94	751.69	732.91	720.39	706.97	682.83	665.39	650.63	643.48	623.80	605.91	584.45	17.33	22.87	8.37
4,490.00 – 4,529.99	957.01	848.74	829.96	802.24	761.99	743.21	730.69	717.28	693.13	675.69	660.93	653.78	634.10	616.22	594.75	17.59	23.16	8.37
4,530.00 – 4,569.99	967.60	859.11	840.27	812.54	772.30	753.51	740.99	727.58	703.43	685.99	671.24	664.08	644.41	626.52	605.05	17.82	23.38	8.37
4,570.00 – 4,609.99	978.20	869.70	850.57	822.84	782.60	763.82	751.30	737.88	713.73	696.30	681.54	674.38	654.71	636.82	615.36	17.82	23.38	8.37
4,610.00 – 4,649.99	988.79	880.30	860.99	833.15	792.90	774.12	761.60	748.18	724.04	706.60	691.84	684.69	665.01	647.12	625.66	17.82	23.38	8.37
4,650.00 – 4,689.99	999.38	890.89	871.58	843.45	803.20	784.42	771.90	758.49	734.34	716.90	702.14	694.99	675.31	657.43	635.96	17.82	23.38	8.37
4,690.00 – 4,729.99	1,009.97	901.48	882.17	853.75	813.51	794.73	782.21	768.79	744.64	727.20	712.45	705.29	685.62	667.73	646.27	17.82	23.38	8.37
4,730.00 – 4,769.99	1,020.56	912.07	892.76	864.26	823.81	805.03	792.51	779.09	754.95	737.51	722.75	715.59	695.92	678.03	656.57	17.82	23.38	8.37
4,770.00 – 4,809.99	1,031.15	922.66	903.35	874.85	834.11	815.33	802.81	789.40	765.25	747.81	733.05	725.90	706.22	688.34	666.87	17.82	23.38	8.37
4,810.00 – 4,849.99	1,041.74	933.25	913.95	885.44	844.42	825.63	813.11	799.70	775.55	758.11	743.36	736.20	716.53	698.64	677.17	17.82	23.38	8.37
4,850.00 – 4,889.99	1,052.34	943.85	924.54	896.04	854.72	835.94	823.42	810.00	785.85	768.41	753.66	746.50	726.83	708.94	687.48	17.82	23.38	8.37
4,890.00 – 4,929.99	1,062.93	954.44	935.13	906.63	865.25	846.24	833.72	820.30	796.16	778.72	763.96	756.81	737.13	719.24	697.78	17.82	23.38	8.37
4,930.00 – 4,969.99	1,073.52	965.03	945.72	917.22	875.85	856.54	844.02	830.61	806.46	789.02	774.26	767.11	747.43	729.55	708.08	17.82	23.38	8.37

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31 (Schedule A)

12 pay periods per year

Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.

Remuneration subject to source deductions. Use the appropriate bracket.	0	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
4,970.00 – 5,049.99	1,089.41	980.92	961.61	933.11	891.73	872.43	859.55	846.06	821.91	804.47	789.72	782.56	762.89	745.00	723.54	17.82	23.38	8.37
5,050.00 – 5,129.99	1,110.59	1,002.10	982.79	954.29	912.92	893.61	880.74	866.95	842.52	825.08	810.32	803.17	783.49	765.61	744.14	17.82	23.38	8.37
5,130.00 – 5,209.99	1,131.77	1,023.28	1,003.98	975.47	934.10	914.79	901.92	888.13	863.30	845.69	830.93	823.77	804.10	786.21	764.75	17.82	23.38	8.37
5,210.00 – 5,289.99	1,152.96	1,044.47	1,025.16	996.66	955.28	935.98	923.10	909.31	884.49	866.56	851.53	844.38	824.70	806.82	785.35	17.82	23.38	8.37
5,290.00 – 5,369.99	1,174.14	1,065.65	1,046.34	1,017.84	976.47	957.16	944.29	930.50	905.67	887.74	872.57	865.22	845.31	827.42	805.96	17.82	23.38	8.37
5,370.00 – 5,449.99	1,195.32	1,086.83	1,067.53	1,039.02	997.65	978.34	965.47	951.68	926.85	908.93	893.76	886.40	866.17	848.03	826.56	17.82	23.38	8.37
5,450.00 – 5,529.99	1,216.51	1,108.02	1,088.71	1,060.21	1,018.83	999.53	986.65	972.86	948.04	930.11	914.94	907.58	887.36	869.15	847.17	17.82	23.38	8.37
5,530.00 – 5,609.99	1,237.69	1,129.20	1,109.89	1,081.39	1,040.02	1,020.71	1,007.84	994.05	969.22	951.29	936.12	928.77	908.54	890.15	868.09	17.82	23.38	8.37
5,610.00 – 5,689.99	1,258.87	1,150.38	1,131.08	1,102.57	1,061.20	1,041.89	1,029.02	1,015.23	990.40	972.48	957.31	949.95	929.72	911.34	889.27	17.82	23.38	8.37
5,690.00 – 5,769.99	1,280.06	1,171.57	1,152.26	1,123.76	1,082.38	1,063.08	1,050.20	1,036.41	1,011.59	993.66	978.49	971.13	950.91	932.52	910.45	17.82	23.38	8.37
5,770.00 – 5,849.99	1,301.24	1,192.75	1,173.44	1,144.94	1,103.57	1,084.26	1,071.39	1,057.60	1,032.77	1,014.84	999.67	992.32	972.09	953.70	931.64	17.82	23.38	8.37
5,850.00 – 5,929.99	1,322.42	1,213.93	1,194.63	1,166.12	1,124.75	1,105.44	1,092.57	1,078.78	1,053.96	1,036.03	1,020.86	1,013.50	993.27	974.89	952.82	17.82	23.38	8.37
5,930.00 – 6,009.99	1,343.61	1,235.12	1,215.81	1,187.31	1,145.93	1,126.63	1,113.75	1,099.96	1,075.14	1,057.21	1,042.04	1,034.68	1,014.46	996.07	974.00	17.82	23.38	8.37
6,010.00 – 6,089.99	1,364.79	1,256.30	1,236.99	1,208.49	1,167.12	1,147.81	1,134.94	1,121.15	1,096.32	1,078.39	1,063.22	1,055.87	1,035.64	1,017.25	995.19	17.82	23.38	8.37
6,090.00 – 6,169.99	1,385.97	1,277.48	1,258.18	1,229.67	1,188.30	1,168.99	1,156.12	1,142.33	1,117.51	1,099.58	1,084.41	1,077.05	1,056.82	1,038.44	1,016.37	17.82	23.38	8.37
6,170.00 – 6,249.99	1,407.16	1,298.67	1,279.36	1,250.86	1,209.48	1,190.18	1,177.30	1,163.51	1,138.69	1,120.76	1,105.59	1,098.23	1,078.01	1,059.62	1,037.55	17.82	23.38	8.37
6,250.00 – 6,329.99	1,428.34	1,319.85	1,300.54	1,272.04	1,230.67	1,211.36	1,198.49	1,184.70	1,159.87	1,141.94	1,126.77	1,119.42	1,099.19	1,080.80	1,058.74	17.82	23.38	8.37
6,330.00 – 6,409.99	1,449.52	1,341.03	1,321.73	1,293.22	1,251.85	1,232.54	1,219.67	1,205.88	1,181.06	1,163.13	1,147.96	1,140.60	1,120.37	1,101.99	1,079.92	17.82	23.38	8.37
6,410.00 – 6,489.99	1,470.71	1,362.22	1,342.91	1,314.41	1,273.03	1,253.72	1,240.85	1,227.06	1,202.24	1,184.31	1,169.14	1,161.78	1,141.56	1,123.17	1,101.10	17.82	23.38	8.37
6,490.00 – 6,569.99	1,491.89	1,383.40	1,364.09	1,335.59	1,294.22	1,274.91	1,262.04	1,248.25	1,223.42	1,205.49	1,190.32	1,182.97	1,162.74	1,144.35	1,122.29	17.82	23.38	8.37
6,570.00 – 6,649.99	1,513.07	1,404.58	1,385.28	1,356.77	1,315.40	1,296.09	1,283.22	1,269.43	1,244.61	1,226.68	1,211.51	1,204.15	1,183.92	1,165.54	1,143.47	17.82	23.38	8.37
6,650.00 – 6,729.99	1,534.26	1,425.77	1,406.46	1,377.96	1,336.58	1,317.28	1,304.40	1,290.61	1,265.79	1,247.86	1,232.69	1,225.33	1,205.11	1,186.72	1,164.65	17.82	23.38	8.37
6,730.00 – 6,809.99	1,555.44	1,446.95	1,427.64	1,399.14	1,357.77	1,338.46	1,325.59	1,311.80	1,286.97	1,269.04	1,253.87	1,246.52	1,226.29	1,207.90	1,185.84	17.82	23.38	8.37
6,810.00 – 6,889.99	1,576.63	1,468.13	1,448.83	1,420.32	1,378.95	1,359.64	1,346.77	1,332.98	1,308.16	1,290.23	1,275.06	1,267.70	1,247.47	1,229.09	1,207.02	17.82	23.38	8.37
6,890.00 – 6,969.99	1,597.81	1,489.32	1,470.01	1,441.51	1,400.13	1,380.83	1,367.95	1,354.16	1,329.34	1,311.41	1,296.24	1,288.88	1,268.66	1,250.27	1,228.20	17.82	23.38	8.37
6,970.00 – 7,049.99	1,618.99	1,510.50	1,491.19	1,462.69	1,421.32	1,402.01	1,389.14	1,375.35	1,350.52	1,332.59	1,317.42	1,310.07	1,289.84	1,271.45	1,249.39	17.82	23.38	8.37
7,050.00 – 7,129.99	1,640.18	1,531.68	1,512.38	1,483.87	1,442.50	1,423.19	1,410.32	1,396.53	1,371.71	1,353.78	1,338.61	1,331.25	1,311.02	1,292.64	1,270.57	17.82	23.38	8.37
7,130.00 – 7,209.99	1,661.36	1,552.87	1,533.56	1,505.06	1,463.68	1,444.38	1,431.50	1,417.71	1,392.89	1,374.96	1,359.79	1,352.43	1,332.21	1,313.82	1,291.75	17.82	23.38	8.37
7,210.00 – 7,289.99	1,682.54	1,574.05	1,554.74	1,526.24	1,484.87	1,465.56	1,452.69	1,438.90	1,414.07	1,396.14	1,380.97	1,373.62	1,353.40	1,335.00	1,312.94	17.82	23.38	8.37
7,290.00 – 7,369.99	1,703.73	1,595.23	1,575.93	1,547.42	1,506.05	1,486.74	1,473.87	1,460.08	1,435.26	1,417.33	1,402.16	1,394.80	1,374.57	1,356.19	1,334.12	17.82	23.38	8.37
7,370.00 – 7,449.99	1,724.91	1,616.42	1,597.11	1,568.61	1,527.23	1,507.93	1,495.05	1,481.26	1,456.44	1,438.51	1,423.34	1,415.98	1,395.76	1,377.37	1,355.30	17.82	23.38	8.37
7,450.00 – 7,529.99	1,746.09	1,637.60	1,618.29	1,589.79	1,548.42	1,529.11	1,516.24	1,502.45	1,477.62	1,459.69	1,444.52	1,437.17	1,416.94	1,398.55	1,376.49	17.82	23.38	8.37
7,530.00 – 7,609.99	1,767.28	1,658.78	1,639.48	1,610.97	1,569.60	1,550.29	1,537.42	1,523.63	1,498.81	1,480.88	1,465.71	1,458.35	1,438.12	1,419.74	1,397.67	17.82	23.38	8.37
7,610.00 – 7,689.99	1,788.46	1,679.97	1,660.66	1,632.16	1,590.78	1,571.48	1,558.60	1,544.81	1,519.99	1,502.06	1,486.89	1,479.53	1,459.31	1,440.92	1,418.85	17.82	23.38	8.37
7,690.00 – 7,769.99	1,809.64	1,701.15	1,681.84	1,653.34	1,611.97	1,592.66	1,579.79	1,566.00	1,541.17	1,523.24	1,508.07	1,500.72	1,480.49	1,462.10	1,440.04	17.82	23.38	8.37
7,770.00 – 7,849.99	1,830.83	1,722.33	1,703.03	1,674.52	1,633.15	1,613.84	1,600.97	1,587.18	1,562.36	1,544.43	1,529.26	1,521.90	1,501.67	1,483.29	1,461.22	17.82	23.38	8.37
7,850.00 – 7,929.99	1,852.01	1,743.52	1,724.21	1,695.71	1,654.33	1,635.03	1,622.16	1,608.36	1,583.54	1,565.61	1,550.44	1,543.08	1,522.86	1,504.47	1,482.40	17.82	23.38	8.37
7,930.00 – 8,009.99	1,873.19	1,764.70	1,745.39	1,716.89	1,675.52	1,656.21	1,643.34	1,629.55	1,604.72	1,586.79	1,571.62	1,564.27	1,544.04	1,525.65	1,503.59	17.82	23.38	8.37
8,010.00 – 8,089.99	1,894.38	1,785.88	1,766.58	1,738.07	1,696.70	1,677.39	1,664.52	1,650.73	1,625.91	1,607.98	1,592.81	1,585.45	1,565.22	1,546.84	1,524.77	17.82	23.38	8.37
8,090.00 – 8,169.99	1,915.56	1,807.07	1,787.76	1,759.26	1,717.88	1,698.58	1,685.70	1,671.91	1,647.09	1,629.16	1,613.99	1,606.63	1,586.41	1,568.02	1,545.95	17.82	23.38	8.37

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31: 12 periods

QUÉBEC INCOME TAX – Table 31 (Schedule A)

12 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.																	
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
8,170.00 – 8,329.99	1,947.33	1,838.84	1,819.53	1,791.03	1,749.66	1,730.35	1,717.48	1,703.69	1,678.86	1,660.94	1,645.77	1,638.41	1,618.18	1,599.79	1,577.73	1,782	23.38	83.7
8,330.00 – 8,489.99	1,989.70	1,881.21	1,861.90	1,835.40	1,792.03	1,772.72	1,759.85	1,746.06	1,721.23	1,705.30	1,688.13	1,680.78	1,660.55	1,642.16	1,620.10	1,782	23.38	83.7
8,490.00 – 8,649.99	2,032.07	1,923.58	1,904.27	1,875.77	1,832.40	1,813.08	1,800.21	1,786.42	1,761.59	1,745.67	1,730.50	1,723.14	1,702.92	1,684.54	1,662.48	1,782	23.38	83.7
8,650.00 – 8,809.99	2,074.43	1,965.94	1,946.64	1,918.13	1,874.76	1,855.45	1,842.58	1,830.79	1,805.96	1,788.04	1,772.87	1,765.51	1,745.28	1,726.89	1,704.83	1,782	23.38	83.7
8,810.00 – 8,969.99	2,116.80	2,008.31	1,989.00	1,960.50	1,919.13	1,899.82	1,886.95	1,873.16	1,848.33	1,830.40	1,815.23	1,807.88	1,787.65	1,769.26	1,747.20	1,782	23.38	83.7
8,970.00 – 9,129.99	2,159.17	2,050.68	2,031.37	2,002.87	1,961.49	1,942.19	1,929.31	1,915.52	1,890.70	1,872.77	1,857.60	1,850.24	1,830.02	1,811.63	1,789.56	1,782	23.38	83.7
9,130.00 – 9,289.99	2,201.53	2,093.04	2,073.74	2,045.25	2,003.86	1,984.55	1,971.68	1,957.89	1,933.06	1,915.14	1,899.97	1,892.61	1,872.38	1,853.99	1,831.93	1,782	23.38	83.7
9,290.00 – 9,449.99	2,243.90	2,135.41	2,116.10	2,087.60	2,046.23	2,026.92	2,014.05	2,000.26	1,975.43	1,957.50	1,942.33	1,934.98	1,914.75	1,896.36	1,874.30	1,782	23.38	83.7
9,450.00 – 9,609.99	2,286.27	2,177.78	2,158.47	2,129.97	2,088.59	2,069.29	2,056.41	2,042.62	2,017.80	1,999.87	1,984.70	1,977.34	1,957.12	1,938.73	1,916.66	1,782	23.38	83.7
9,610.00 – 9,769.99	2,328.63	2,220.14	2,200.84	2,172.35	2,130.96	2,111.65	2,098.78	2,084.99	2,060.16	2,042.24	2,027.07	2,019.71	1,999.48	1,981.09	1,959.03	1,782	23.38	83.7
9,770.00 – 9,929.99	2,371.00	2,262.51	2,243.20	2,214.70	2,173.33	2,154.02	2,141.15	2,127.36	2,102.53	2,084.60	2,069.43	2,062.08	2,041.85	2,023.46	2,001.40	1,782	23.38	83.7
9,930.00 – 10,089.99	2,413.37	2,304.88	2,285.57	2,257.07	2,215.69	2,196.39	2,183.51	2,169.72	2,144.90	2,126.97	2,111.80	2,104.44	2,084.22	2,065.83	2,043.76	1,782	23.38	83.7
10,090.00 – 10,249.99	2,455.73	2,347.24	2,327.94	2,299.43	2,258.06	2,238.75	2,225.88	2,212.09	2,187.26	2,169.34	2,154.17	2,146.81	2,126.58	2,108.20	2,086.13	1,782	23.38	83.7
10,250.00 – 10,409.99	2,498.10	2,389.61	2,370.30	2,341.80	2,300.43	2,281.12	2,268.25	2,254.46	2,229.63	2,211.70	2,196.53	2,189.18	2,168.95	2,150.56	2,128.50	1,782	23.38	83.7
10,410.00 – 10,569.99	2,540.47	2,431.98	2,412.67	2,384.17	2,342.79	2,323.49	2,310.61	2,296.82	2,272.00	2,254.07	2,238.90	2,231.54	2,211.32	2,192.93	2,170.86	1,782	23.38	83.7
10,570.00 – 10,729.99	2,582.83	2,474.34	2,455.04	2,426.53	2,385.16	2,365.85	2,352.98	2,339.19	2,314.36	2,296.44	2,281.27	2,273.91	2,253.68	2,235.30	2,213.23	1,782	23.38	83.7
10,730.00 – 10,889.99	2,625.20	2,516.71	2,497.40	2,468.90	2,427.53	2,408.22	2,395.35	2,381.56	2,356.73	2,338.80	2,323.63	2,316.28	2,296.05	2,277.66	2,255.60	1,782	23.38	83.7
10,890.00 – 11,049.99	2,667.57	2,559.08	2,539.77	2,511.27	2,469.89	2,450.59	2,437.71	2,423.92	2,399.10	2,381.17	2,366.00	2,358.64	2,338.42	2,320.03	2,297.96	1,782	23.38	83.7
11,050.00 – 11,209.99	2,709.93	2,601.44	2,582.14	2,553.63	2,512.26	2,492.95	2,480.08	2,466.29	2,441.47	2,423.54	2,408.37	2,401.01	2,380.78	2,362.39	2,340.33	1,782	23.38	83.7
11,210.00 – 11,369.99	2,752.30	2,643.81	2,624.50	2,596.00	2,554.63	2,535.32	2,522.45	2,508.66	2,483.83	2,465.90	2,450.73	2,443.38	2,423.15	2,404.76	2,382.70	1,782	23.38	83.7
11,370.00 – 11,529.99	2,794.67	2,686.18	2,666.87	2,638.37	2,596.99	2,577.69	2,564.81	2,551.02	2,526.20	2,508.27	2,493.10	2,485.74	2,465.52	2,447.13	2,425.06	1,782	23.38	83.7
11,530.00 – 11,689.99	2,837.03	2,728.54	2,709.24	2,680.73	2,639.36	2,620.05	2,607.18	2,593.39	2,568.57	2,550.64	2,535.47	2,528.11	2,507.88	2,489.50	2,467.43	1,782	23.38	83.7
11,690.00 – 11,849.99	2,879.40	2,770.91	2,751.60	2,723.10	2,681.73	2,662.42	2,649.55	2,635.76	2,610.93	2,593.00	2,577.83	2,570.48	2,550.25	2,531.86	2,509.80	1,782	23.38	83.7
11,850.00 – 12,009.99	2,921.77	2,813.28	2,793.97	2,765.47	2,724.09	2,704.79	2,691.91	2,678.12	2,653.30	2,635.37	2,620.20	2,612.84	2,592.62	2,574.23	2,552.16	1,782	23.38	83.7
12,010.00 – 12,169.99	2,964.14	2,855.64	2,836.34	2,807.83	2,766.46	2,747.15	2,734.28	2,720.49	2,695.67	2,677.74	2,662.57	2,655.21	2,634.98	2,616.60	2,594.53	1,782	23.38	83.7
12,170.00 – 12,329.99	3,006.50	2,898.01	2,878.70	2,850.20	2,808.83	2,789.52	2,776.65	2,762.86	2,738.03	2,720.10	2,704.93	2,697.58	2,677.35	2,658.96	2,636.90	1,782	23.38	83.7
12,330.00 – 12,489.99	3,048.87	2,940.38	2,921.07	2,892.57	2,851.19	2,831.89	2,819.01	2,805.22	2,780.39	2,762.47	2,747.50	2,739.94	2,719.72	2,701.33	2,679.26	1,782	23.38	83.7
12,490.00 – 12,649.99	3,091.24	2,982.74	2,963.44	2,934.93	2,893.56	2,874.25	2,861.38	2,847.59	2,822.77	2,804.84	2,789.67	2,782.51	2,762.08	2,743.70	2,721.63	1,782	23.38	83.7
12,650.00 – 12,809.99	3,133.60	3,025.11	3,005.80	2,977.30	2,935.93	2,916.62	2,903.75	2,889.96	2,865.13	2,847.20	2,832.03	2,826.88	2,806.45	2,786.02	2,764.00	1,782	23.38	83.7
12,810.00 – 12,969.99	3,175.97	3,067.48	3,048.17	3,019.67	2,978.29	2,958.99	2,946.11	2,932.32	2,907.50	2,889.57	2,874.40	2,867.04	2,846.82	2,828.43	2,806.36	1,782	23.38	83.7
12,970.00 – 13,129.99	3,218.34	3,109.84	3,090.54	3,062.03	3,020.66	3,001.35	2,988.48	2,974.69	2,949.87	2,931.94	2,916.77	2,909.41	2,889.18	2,870.80	2,848.73	1,782	23.38	83.7
13,130.00 – 13,289.99	3,260.70	3,152.21	3,132.90	3,104.40	3,063.03	3,043.72	3,030.85	3,017.06	2,992.23	2,974.30	2,959.13	2,951.78	2,931.55	2,913.16	2,891.10	1,782	23.38	83.7
13,290.00 – 13,449.99	3,303.07	3,194.58	3,175.27	3,146.77	3,105.39	3,086.09	3,073.21	3,059.42	3,034.60	3,016.67	3,001.50	2,994.14	2,973.92	2,955.53	2,935.46	1,782	23.38	83.7
13,450.00 – 13,609.99	3,345.44	3,236.94	3,217.64	3,189.13	3,147.76	3,128.45	3,115.58	3,101.79	3,076.97	3,059.04	3,043.87	3,036.51	3,016.28	2,997.90	2,975.83	1,782	23.38	83.7
13,610.00 – 13,769.99	3,387.80	3,279.31	3,260.00	3,231.50	3,190.13	3,170.82	3,157.95	3,144.16	3,119.33	3,101.40	3,086.23	3,078.88	3,058.65	3,040.26	3,018.20	1,782	23.38	83.7
13,770.00 – 13,929.99	3,430.17	3,321.68	3,302.37	3,273.87	3,232.50	3,213.19	3,200.31	3,186.52	3,161.70	3,143.77	3,128.60	3,121.25	3,101.02	3,082.63	3,060.56	1,782	23.38	83.7
13,930.00 – 14,089.99	3,472.54	3,364.04	3,344.74	3,316.23	3,274.86	3,255.55	3,242.68	3,228.89	3,204.07	3,186.14	3,170.97	3,163.61	3,143.38	3,125.00	3,102.93	1,782	23.38	83.7
14,090.00 – 14,249.99	3,514.90	3,406.41	3,387.10	3,358.60	3,317.23	3,297.92	3,285.05	3,271.26	3,246.43	3,228.50	3,213.33	3,205.98	3,185.75	3,167.36	3,145.30	1,782	23.38	83.7
14,250.00 – 14,409.99	3,557.27	3,448.78	3,429.47	3,400.97	3,359.59	3,340.29	3,327.42	3,313.62	3,288.80	3,270.87	3,257.70	3,248.35	3,228.12	3,209.73	3,187.66	1,782	23.38	83.7
14,410.00 – 14,569.99	3,599.64	3,491.14	3,471.84	3,443.34	3,401.96	3,382.65	3,369.78	3,355.99	3,331.17	3,313.24	3,298.07	3,290.71	3,270.48	3,252.10	3,230.03	1,782	23.38	83.7

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.