

ORDERS that:

Schedule 28 of Order in Council 573-87 dated 8 April 1987 is abrogated.

This Minister's Order comes into force on the date of its publication in the *Gazette officielle du Québec*.

Québec, 13 April 2000

GUY CHEVRETTE,  
*Minister responsible for  
Wildlife and Parks*

3592

### **M.O., 2000**

#### **Order of the Minister of Revenue dated 14 April 2000 concerning source deductions tables**

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

THE MINISTER OF REVENUE,

CONSIDERING the first paragraph of section 1015 of the Taxation Act (R.S.Q., c. I-3) which provides that every person who pays, allocates, grants or awards an amount described in the second paragraph shall deduct or withhold therefrom the amount described in the third paragraph;

CONSIDERING the third paragraph of section 1015 of the Taxation Act, amended by section 20 of chapter 65 of the Statutes of 1999, which provides that the Minister of Revenue shall draw up the tables determining the amount to be deducted or withheld from an amount paid, allocated, granted or awarded;

CONSIDERING the sixth paragraph of section 1015 of the Taxation Act, enacted by section 20 of chapter 65 of the Statutes of 1999, which provides that the tables determining the amount to be deducted or withheld from an amount paid, allocated, granted or awarded come into force on the date of their publication in the *Gazette officielle du Québec* or on any later date fixed therein;

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that Act, where the authority making it is of the opinion that the fiscal nature of the norms established, amended or repealed therein warrants it;

CONSIDERING section 18 of that Act which provides that 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where the authority that has made it is of the opinion that the fiscal nature of the norms established, amended or repealed therein warrants it;

CONSIDERING that the fiscal nature of the norms established or amended by the Regulation warrants the lack of prior publication and such coming into force;

DRAWS UP the tables attached hereto determining the amount that a person shall deduct or withhold under section 1015 of the Taxation Act. Those tables come into force on 1 May 2000.

Sainte-Foy, 14 April 2000

PAUL BÉGIN,  
*Minister of Revenue*

# **Source Deductions of Québec Income Tax**

## **Table 34**



**QUÉBEC INCOME TAX – Table 34**

**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 TP-1015.3-V form.											If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in <b>column Z</b> from the amount in column N.										
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z						
230.00 – 234.99	43.01	8.30	3.92																			
235.00 – 239.99	43.94	9.22	4.85																			
240.00 – 244.99	44.86	10.15	5.77																			
245.00 – 249.99	45.79	11.07	6.70	0.24																		
250.00 – 254.99	46.71	12.00	7.62	1.16																		
255.00 – 259.99	47.64	12.92	8.55	2.09																		
260.00 – 264.99	48.56	13.85	9.47	3.01																		
265.00 – 269.99	49.49	14.77	10.40	3.94																		
270.00 – 274.99	50.41	15.70	11.32	4.86																		
275.00 – 279.99	51.34	16.62	12.25	5.79																		
280.00 – 284.99	52.26	17.55	13.17	6.71																		
285.00 – 289.99	53.19	18.47	14.10	7.64																		
290.00 – 294.99	54.11	19.40	15.02	8.56																		
295.00 – 299.99	55.04	20.32	15.95	9.49																		
300.00 – 304.99	55.96	21.25	16.87	10.41	0.54																	
305.00 – 309.99	56.89	22.17	17.80	11.34	1.46																	
310.00 – 314.99	57.81	23.10	18.72	12.26	2.39																	
315.00 – 319.99	58.74	24.02	19.65	13.19	3.31																	
320.00 – 324.99	59.66	24.95	20.57	14.11	4.24	0.36																
325.00 – 329.99	60.59	25.87	21.50	15.04	5.16	1.29																
330.00 – 334.99	61.51	26.80	22.42	15.96	6.09	2.21																
335.00 – 339.99	62.44	27.72	23.35	16.89	7.01	3.14	0.55															
340.00 – 344.99	63.36	28.65	24.27	17.81	7.94	4.06	1.48															
345.00 – 349.99	64.29	29.57	25.20	18.74	8.86	4.99	2.40															
350.00 – 354.99	65.21	30.50	26.12	19.66	9.79	5.91	3.33															
355.00 – 359.99	66.14	31.42	27.05	20.59	10.71	6.84	4.25	0.79														
360.00 – 364.99	67.06	32.35	27.97	21.51	11.64	7.76	5.18	1.72														
365.00 – 369.99	67.99	33.27	28.90	22.44	12.56	8.69	6.10	2.64														
370.00 – 374.99	68.91	34.20	29.82	23.36	13.49	9.61	7.03	3.57														
375.00 – 379.99	69.84	35.12	30.75	24.29	14.41	10.54	7.95	4.49														
380.00 – 384.99	70.76	36.05	31.67	25.21	15.34	11.46	8.88	5.42	0.21													
385.00 – 389.99	71.69	36.97	32.60	26.14	16.26	12.39	9.80	6.34	1.13													
390.00 – 394.99	72.61	37.90	33.52	27.06	17.19	13.31	10.73	7.27	2.06													
395.00 – 399.99	73.54	38.82	34.45	27.99	18.11	14.24	11.65	8.19	2.98													
400.00 – 404.99	74.46	39.75	35.37	28.91	19.04	15.16	12.58	9.12	3.91													
405.00 – 409.99	75.39	40.67	36.30	29.84	19.96	16.09	13.50	10.04	4.83													
410.00 – 414.99	76.31	41.60	37.22	30.76	20.89	17.01	14.43	10.97	5.76													
415.00 – 419.99	77.24	42.52	38.15	31.69	21.81	17.94	15.35	11.89	6.68													
420.00 – 424.99	78.16	43.45	39.07	32.61	22.74	18.86	16.28	12.82	7.61	0.23												
425.00 – 429.99	79.09	44.37	40.00	33.54	23.66	19.79	17.20	13.74	8.53	1.16												





**QUÉBEC INCOME TAX – Table 34**

**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 TP-1015.3-V form.													If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.				
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z		
1,230.00 – 1,249.99	284.15	229.44	225.06	218.60	208.72	204.85	202.27	198.81	193.60	186.22	179.43	173.89	168.51	163.88	160.13	2.08		
1,250.00 – 1,269.99	289.15	234.44	230.06	223.60	213.72	209.85	207.27	203.81	198.60	191.22	184.43	178.89	173.51	168.88	165.13	2.08		
1,270.00 – 1,289.99	294.15	239.44	235.06	228.60	218.72	214.85	212.27	208.81	203.60	196.22	189.43	183.89	178.51	173.88	170.13	2.08		
1,290.00 – 1,309.99	299.15	244.44	240.06	233.60	223.72	219.85	217.27	213.81	208.60	201.22	194.43	188.89	183.51	178.88	175.13	2.08		
1,310.00 – 1,329.99	284.15	249.44	245.06	238.60	228.72	224.85	222.27	218.81	213.60	206.22	199.43	193.89	188.51	183.88	180.13	2.08		
1,330.00 – 1,349.99	289.15	254.44	250.06	243.60	233.72	229.85	227.27	223.81	218.60	211.22	204.43	198.89	193.51	188.88	185.13	2.08		
1,350.00 – 1,369.99	294.15	259.44	255.06	248.60	238.72	234.85	232.27	228.81	223.60	216.22	209.43	203.89	198.51	193.88	190.13	2.08		
1,370.00 – 1,389.99	299.15	264.44	260.06	253.60	243.72	239.85	237.27	233.81	228.60	221.22	214.43	208.89	203.51	198.88	195.13	2.08		
1,390.00 – 1,409.99	304.15	269.44	265.06	258.60	248.72	244.85	242.27	238.81	233.60	226.22	219.43	213.89	208.51	203.88	200.13	2.08		
1,410.00 – 1,429.99	309.15	274.44	270.06	263.60	253.72	249.85	247.27	243.81	238.60	231.22	224.43	218.89	213.51	208.88	205.13	2.08		
1,430.00 – 1,449.99	314.15	279.44	275.06	268.60	258.72	254.85	252.27	248.81	243.60	236.22	229.43	223.89	218.51	213.88	210.13	2.08		
1,450.00 – 1,469.99	319.15	284.44	280.06	273.60	263.72	259.85	257.27	253.81	248.60	241.22	234.43	228.89	223.51	218.88	215.13	2.08		
1,470.00 – 1,489.99	324.15	289.44	285.06	278.60	268.72	264.85	262.27	258.81	253.60	246.22	239.43	233.89	228.51	223.88	220.13	2.08		
1,490.00 – 1,509.99	329.15	294.44	290.06	283.60	273.72	269.85	267.27	263.81	258.60	251.22	244.43	238.89	233.51	228.88	225.13	2.08		
1,510.00 – 1,529.99	334.15	299.44	295.06	288.60	278.72	274.85	272.27	268.81	263.60	256.22	249.43	243.89	238.51	233.88	230.13	2.08		
1,530.00 – 1,549.99	339.15	304.44	300.06	293.60	283.72	279.85	277.27	273.81	268.60	261.22	254.43	248.89	243.51	238.88	235.13	2.08		
1,550.00 – 1,569.99	344.15	309.44	305.06	298.60	288.72	284.85	282.27	278.81	273.60	266.22	259.43	253.89	248.51	243.88	240.13	2.08		
1,570.00 – 1,589.99	349.15	314.44	310.06	303.60	293.72	289.85	287.27	283.81	278.60	271.22	264.43	258.89	253.51	248.88	245.13	2.08		
1,590.00 – 1,609.99	354.15	319.44	315.06	308.60	298.72	294.85	292.27	288.81	283.60	276.22	269.43	263.89	258.51	253.88	250.13	2.08		
1,610.00 – 1,629.99	359.15	324.44	320.06	313.60	303.72	299.85	297.27	293.81	288.60	281.22	274.43	268.89	263.51	258.88	255.13	2.08		
1,630.00 – 1,649.99	364.15	329.44	325.06	318.60	308.72	304.85	302.27	298.81	293.60	286.22	279.43	273.89	268.51	263.88	260.13	2.08		
1,650.00 – 1,669.99	369.15	334.44	330.06	323.60	313.72	309.85	307.27	303.81	298.60	291.22	284.43	278.89	273.51	268.88	265.13	2.08		
1,670.00 – 1,689.99	374.15	339.44	335.06	328.60	318.72	314.85	312.27	308.81	303.60	296.22	289.43	283.89	278.51	273.88	270.13	2.08		
1,690.00 – 1,709.99	379.15	344.44	340.06	333.60	323.72	319.85	317.27	313.81	308.60	301.22	294.43	288.89	283.51	278.88	275.13	2.08		
1,710.00 – 1,729.99	384.15	349.44	345.06	338.60	328.72	324.85	322.27	318.81	313.60	306.22	299.43	293.89	288.51	283.88	280.13	2.08		
1,730.00 – 1,749.99	389.15	354.44	350.06	343.60	333.72	329.85	327.27	323.81	318.60	311.22	304.43	298.89	293.51	288.88	285.13	2.08		
1,750.00 – 1,769.99	394.15	359.44	355.06	348.60	338.72	334.85	332.27	328.81	323.60	316.22	309.43	303.89	298.51	293.88	290.13	2.08		
1,770.00 – 1,789.99	399.15	364.44	360.06	353.60	343.72	339.85	337.27	333.81	328.60	321.22	314.43	308.89	303.51	298.88	295.13	2.08		
1,790.00 – 1,809.99	404.15	369.44	365.06	358.60	348.72	344.85	342.27	338.81	333.60	326.22	319.43	313.89	308.51	303.88	300.13	2.08		
1,810.00 – 1,829.99	409.15	374.44	370.06	363.60	353.72	349.85	347.27	343.81	338.60	331.22	324.43	318.89	313.51	308.88	305.13	2.08		
1,830.00 – 1,849.99	414.15	379.44	375.06	368.60	358.72	354.85	352.27	348.81	343.60	336.22	329.43	323.89	318.51	313.88	310.13	2.08		
1,850.00 – 1,869.99	419.15	384.44	380.06	373.60	363.72	359.85	357.27	353.81	348.60	341.22	334.43	328.89	323.51	318.88	315.13	2.08		
1,870.00 – 1,889.99	424.15	389.44	385.06	378.60	368.72	364.85	362.27	358.81	353.60	346.22	339.43	333.89	328.51	323.88	320.13	2.08		
1,890.00 – 1,909.99	429.15	394.44	390.06	383.60	373.72	369.85	367.27	363.81	358.60	351.22	344.43	338.89	333.51	328.88	325.13	2.08		
1,910.00 – 1,929.99	434.15	399.44	395.06	388.60	378.72	374.85	372.27	368.81	363.60	356.22	349.43	343.89	338.51	333.88	330.13	2.08		
1,930.00 – 1,949.99	439.15	404.44	400.06	393.60	383.72	379.85	377.27	373.81	368.60	361.22	354.43	348.89	343.51	338.88	335.13	2.08		
1,950.00 – 1,969.99	444.15	409.44	405.06	398.60	388.72	384.85	382.27	378.81	373.60	366.22	359.43	353.89	348.51	343.88	340.13	2.08		
1,970.00 – 1,989.99	449.15	414.44	410.06	403.60	393.72	389.85	387.27	383.81	378.60	371.22	364.43	358.89	353.51	348.88	345.13	2.08		
1,990.00 – 2,009.99	454.15	419.44	415.06	408.60	398.72	394.85	392.27	388.81	383.60	376.22	369.43	363.89	358.51	353.88	350.13	2.08		
2,010.00 – 2,029.99	459.15	424.44	420.06	413.60	403.72	399.85	397.27	393.81	388.60	381.22	374.43	368.89	363.51	358.88	355.13	2.08		

QUÉBEC INCOME TAX – Table 34

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 TP-1015.3-V form.											If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.																			
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N
2,030.00 – 2,069.99	466.65	431.94	427.56	421.10	411.22	407.35	404.77	401.31	396.10	388.72	381.93	376.39	371.01	366.38	362.63	2.08															
2,070.00 – 2,109.99	476.65	441.94	437.56	431.10	421.22	417.35	414.77	411.31	406.10	398.72	391.93	386.39	381.01	376.38	372.63	2.08															
2,110.00 – 2,149.99	486.65	451.94	447.56	441.10	431.22	427.35	424.77	421.31	416.10	408.72	401.93	396.39	391.01	386.38	382.63	2.08															
2,150.00 – 2,189.99	496.65	461.94	457.56	451.10	441.22	437.35	434.77	431.31	426.10	418.72	411.93	406.39	401.01	396.38	392.63	2.08															
2,190.00 – 2,229.99	506.65	471.94	467.56	461.10	451.22	447.35	444.77	441.31	436.10	428.72	421.93	416.39	411.01	406.38	402.63	2.08															
2,230.00 – 2,269.99	516.65	481.94	477.56	471.10	461.22	457.35	454.77	451.31	446.10	438.72	431.93	426.39	421.01	416.38	412.63	2.08															
2,270.00 – 2,309.99	526.65	491.94	487.56	481.10	471.22	467.35	464.77	461.31	456.10	448.72	441.93	436.39	431.01	426.38	422.63	2.08															
2,310.00 – 2,349.99	536.65	501.94	497.56	491.10	481.22	477.35	474.77	471.31	466.10	458.72	451.93	446.39	441.01	436.38	432.63	2.08															
2,350.00 – 2,389.99	546.65	511.94	507.56	501.10	491.22	487.35	484.77	481.31	476.10	468.72	461.93	456.39	451.01	446.38	442.63	2.08															
2,390.00 – 2,429.99	556.65	521.94	517.56	511.10	501.22	497.35	494.77	491.31	486.10	478.72	471.93	466.39	461.01	456.38	452.63	2.08															
2,430.00 – 2,469.99	566.65	531.94	527.56	521.10	511.22	507.35	504.77	501.31	496.10	488.72	481.93	476.39	471.01	466.38	462.63	2.08															
2,470.00 – 2,509.99	576.65	541.94	537.56	531.10	521.22	517.35	514.77	511.31	506.10	498.72	491.93	486.39	481.01	476.38	472.63	2.08															
2,510.00 – 2,549.99	586.65	551.94	547.56	541.10	531.22	527.35	524.77	521.31	516.10	508.72	501.93	496.39	491.01	486.38	482.63	2.08															
2,550.00 – 2,589.99	596.65	561.94	557.56	551.10	541.22	537.35	534.77	531.31	526.10	518.72	511.93	506.39	501.01	496.38	492.63	2.08															
2,590.00 – 2,629.99	606.65	571.94	567.56	561.10	551.22	547.35	544.77	541.31	536.10	528.72	521.93	516.39	511.01	506.38	502.63	2.08															
2,630.00 – 2,669.99	616.65	581.94	577.56	571.10	561.22	557.35	554.77	551.31	546.10	538.72	531.93	526.39	521.01	516.38	512.63	2.08															
2,670.00 – 2,709.99	626.65	591.94	587.56	581.10	571.22	567.35	564.77	561.31	556.10	548.72	541.93	536.39	531.01	526.38	522.63	2.08															
2,710.00 – 2,749.99	636.65	601.94	597.56	591.10	581.22	577.35	574.77	571.31	566.10	558.72	551.93	546.39	541.01	536.38	532.63	2.08															
2,750.00 – 2,789.99	646.65	611.94	607.56	601.10	591.22	587.35	584.77	581.31	576.10	568.72	561.93	556.39	551.01	546.38	542.63	2.08															
2,790.00 – 2,829.99	656.65	621.94	617.56	611.10	601.22	597.35	594.77	591.31	586.10	578.72	571.93	566.39	561.01	556.38	552.63	2.08															
2,830.00 – 2,869.99	666.65	631.94	627.56	621.10	611.22	607.35	604.77	601.31	596.10	588.72	581.93	576.39	571.01	566.38	562.63	2.08															
2,870.00 – 2,909.99	676.65	641.94	637.56	631.10	621.22	617.35	614.77	611.31	606.10	598.72	591.93	586.39	581.01	576.38	572.63	2.08															
2,910.00 – 2,949.99	686.65	651.94	647.56	641.10	631.22	627.35	624.77	621.31	616.10	608.72	601.93	596.39	591.01	586.38	582.63	2.08															
2,950.00 – 2,989.99	696.65	661.94	657.56	651.10	641.22	637.35	634.77	631.31	626.10	618.72	611.93	606.39	601.01	596.38	592.63	2.08															
2,990.00 – 3,029.99	706.65	671.94	667.56	661.10	651.22	647.35	644.77	641.31	636.10	628.72	621.93	616.39	611.01	606.38	602.63	2.08															
3,030.00 – 3,069.99	716.65	681.94	677.56	671.10	661.22	657.35	654.77	651.31	646.10	638.72	631.93	626.39	621.01	616.38	612.63	2.08															
3,070.00 – 3,109.99	726.65	691.94	687.56	681.10	671.22	667.35	664.77	661.31	656.10	648.72	641.93	636.39	631.01	626.38	622.63	2.08															
3,110.00 – 3,149.99	736.65	701.94	697.56	691.10	681.22	677.35	674.77	671.31	666.10	658.72	651.93	646.39	641.01	636.38	632.63	2.08															
3,150.00 – 3,189.99	746.65	711.94	707.56	701.10	691.22	687.35	684.77	681.31	676.10	668.72	661.93	656.39	651.01	646.38	642.63	2.08															
3,190.00 – 3,229.99	756.65	721.94	717.56	711.10	701.22	697.35	694.77	691.31	686.10	678.72	671.93	666.39	661.01	656.38	652.63	2.08															
3,230.00 – 3,269.99	766.65	731.94	727.56	721.10	711.22	707.35	704.77	701.31	696.10	688.72	681.93	676.39	671.01	666.38	662.63	2.08															
3,270.00 – 3,309.99	776.65	741.94	737.56	731.10	721.22	717.35	714.77	711.31	706.10	698.72	691.93	686.39	681.01	676.38	672.63	2.08															
3,310.00 – 3,349.99	786.65	751.94	747.56	741.10	731.22	727.35	724.77	721.31	716.10	708.72	701.93	696.39	691.01	686.38	682.63	2.08															
3,350.00 – 3,389.99	796.65	761.94	757.56	751.10	741.22	737.35	734.77	731.31	726.10	718.72	711.93	706.39	701.01	696.38	692.63	2.08															
3,390.00 – 3,429.99	806.65	771.94	767.56	761.10	751.22	747.35	744.77	741.31	736.10	728.72	721.93	716.39	711.01	706.38	702.63	2.08															
3,430.00 – 3,469.99	816.65	781.94	777.56	771.10	761.22	757.35	754.77	751.31	746.10	738.72	731.93	726.39	721.01	716.38	712.63	2.08															
3,470.00 – 3,509.99	826.65	791.94	787.56	781.10	771.22	767.35	764.77	761.31	756.10	748.72	741.93	736.39	731.01	726.38	722.63	2.08															
3,510.00 – 3,549.99	836.65	801.94	797.56	791.10	781.22	777.35	774.77	771.31	766.10	758.72	751.93	746.39	741.01	736.38	732.63	2.08															
3,550.00 – 3,589.99	846.65	811.94	807.56	801.10	791.22	787.35	784.77	781.31	776.10	768.72	761.93	756.39	751.01	746.38	742.63	2.08															
3,590.00 – 3,629.99	856.65	821.94	817.56	811.10	801.22	797.35	794.77	791.31	786.10	778.72	771.93	766.39	761.01	756.38	752.63	2.08															









**QUÉBEC INCOME TAX – Table 34**

**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 TP-1015.3-V form.													If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.				
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z		
1,660.00 – 1,679.99	334.61	265.18	256.43	243.51	223.76	216.01	210.84	203.92	193.51	178.75	165.17	154.08	143.33	134.08	126.58	4.17		
1,680.00 – 1,699.99	339.08	269.65	260.90	247.98	228.23	220.48	215.31	208.39	183.22	183.22	169.63	158.55	147.80	138.55	131.05	4.17		
1,700.00 – 1,719.99	343.54	274.12	265.36	252.45	232.69	224.94	219.77	212.86	202.44	187.69	174.10	163.02	152.26	143.01	135.51	4.17		
1,720.00 – 1,739.99	348.01	278.58	269.83	256.91	237.16	229.41	224.24	217.32	206.90	192.15	178.57	167.48	156.73	147.48	139.98	4.17		
1,740.00 – 1,759.99	352.48	283.05	274.30	261.38	241.62	233.87	228.71	221.79	211.37	196.62	183.03	171.95	161.20	151.94	144.44	4.17		
1,760.00 – 1,779.99	356.94	287.51	278.76	265.84	246.09	238.34	233.17	226.25	215.84	201.08	187.50	176.41	165.66	156.41	148.91	4.17		
1,780.00 – 1,799.99	361.41	291.98	283.23	270.31	250.56	242.81	237.64	230.72	220.30	205.55	191.96	180.88	170.13	160.88	153.38	4.17		
1,800.00 – 1,819.99	365.87	296.45	287.69	274.78	255.02	247.27	242.10	235.19	224.77	210.02	196.43	185.35	174.59	165.34	157.84	4.17		
1,820.00 – 1,839.99	370.34	300.91	292.16	279.24	259.49	251.74	246.57	239.65	229.23	214.48	200.90	189.81	179.06	169.81	162.31	4.17		
1,840.00 – 1,859.99	374.81	305.38	296.63	283.71	263.95	256.20	251.04	244.12	233.70	218.95	205.36	194.28	183.53	174.27	166.77	4.17		
1,860.00 – 1,879.99	379.27	309.84	301.09	288.17	268.42	260.67	255.50	248.58	238.17	223.41	209.83	198.74	187.99	178.74	171.24	4.17		
1,880.00 – 1,899.99	383.74	314.31	305.56	292.64	272.89	265.14	259.97	253.05	242.63	227.88	214.29	203.21	192.46	183.21	175.71	4.17		
1,900.00 – 1,919.99	388.20	318.78	310.02	297.11	277.35	269.60	264.43	257.52	247.10	232.35	218.76	207.68	196.92	187.67	180.17	4.17		
1,920.00 – 1,939.99	392.67	323.24	314.49	301.57	281.82	274.07	268.90	261.98	251.56	236.81	223.23	212.14	201.39	192.14	184.64	4.17		
1,940.00 – 1,959.99	397.14	327.71	318.96	306.04	286.28	278.53	273.37	266.45	256.03	241.28	227.69	216.61	205.86	196.60	189.10	4.17		
1,960.00 – 1,979.99	401.60	332.17	323.42	310.50	290.75	283.00	277.83	270.91	260.50	245.74	232.16	221.07	210.32	201.07	193.57	4.17		
1,980.00 – 1,999.99	406.07	336.64	327.89	314.97	295.22	287.47	282.30	275.38	264.96	250.21	236.62	225.54	214.79	205.54	198.04	4.17		
2,000.00 – 2,019.99	410.80	341.37	332.62	319.70	299.95	292.20	287.03	280.11	269.69	254.94	241.36	230.27	219.52	210.27	202.77	4.17		
2,020.00 – 2,039.99	415.80	346.37	337.62	324.70	304.95	297.20	292.03	285.11	274.69	259.94	246.36	235.27	224.52	215.27	207.77	4.17		
2,040.00 – 2,059.99	420.80	351.37	342.62	329.70	309.95	302.20	297.03	290.11	279.69	264.94	251.36	240.27	229.52	220.27	212.77	4.17		
2,060.00 – 2,079.99	425.80	356.37	347.62	334.70	314.95	307.20	302.03	295.11	284.69	269.94	256.36	245.27	234.52	225.27	217.77	4.17		
2,080.00 – 2,099.99	430.80	361.37	352.62	339.70	319.95	312.20	307.03	300.11	289.69	274.94	261.36	250.27	239.52	230.27	222.77	4.17		
2,100.00 – 2,119.99	435.80	366.37	357.62	344.70	324.95	317.20	312.03	305.11	294.69	279.94	266.36	255.27	244.52	235.27	227.77	4.17		
2,120.00 – 2,139.99	440.80	371.37	362.62	349.70	329.95	322.20	317.03	310.11	299.69	284.94	271.36	260.27	249.52	240.27	232.77	4.17		
2,140.00 – 2,159.99	445.80	376.37	367.62	354.70	334.95	327.20	322.03	315.11	304.69	289.94	276.36	265.27	254.52	245.27	237.77	4.17		
2,160.00 – 2,179.99	450.80	381.37	372.62	359.70	339.95	332.20	327.03	320.11	309.69	294.94	281.36	270.27	259.52	250.27	242.77	4.17		
2,180.00 – 2,199.99	455.80	386.37	377.62	364.70	344.95	337.20	332.03	325.11	314.69	299.94	286.36	275.27	264.52	255.27	247.77	4.17		
2,200.00 – 2,219.99	460.80	391.37	382.62	369.70	349.95	342.20	337.03	330.11	319.69	304.94	291.36	280.27	269.52	260.27	252.77	4.17		
2,220.00 – 2,239.99	465.80	396.37	387.62	374.70	354.95	347.20	342.03	335.11	324.69	309.94	296.36	285.27	274.52	265.27	257.77	4.17		
2,240.00 – 2,259.99	470.80	401.37	392.62	379.70	359.95	352.20	347.03	340.11	329.69	314.94	301.36	290.27	279.52	270.27	262.77	4.17		
2,260.00 – 2,279.99	475.80	406.37	397.62	384.70	364.95	357.20	352.03	345.11	334.69	319.94	306.36	295.27	284.52	275.27	267.77	4.17		
2,280.00 – 2,299.99	480.80	411.37	402.62	389.70	369.95	362.20	357.03	350.11	339.69	324.94	311.36	300.27	289.52	280.27	272.77	4.17		
2,300.00 – 2,319.99	485.80	416.37	407.62	394.70	374.95	367.20	362.03	355.11	344.69	329.94	316.36	305.27	294.52	285.27	277.77	4.17		
2,320.00 – 2,339.99	490.80	421.37	412.62	399.70	379.95	372.20	367.03	360.11	349.69	334.94	321.36	310.27	299.52	290.27	282.77	4.17		
2,340.00 – 2,359.99	495.80	426.37	417.62	404.70	384.95	377.20	372.03	365.11	354.69	339.94	326.36	315.27	304.52	295.27	287.77	4.17		
2,360.00 – 2,379.99	500.80	431.37	422.62	409.70	389.95	382.20	377.03	370.11	359.69	344.94	331.36	320.27	309.52	300.27	292.77	4.17		
2,380.00 – 2,399.99	505.80	436.37	427.62	414.70	394.95	387.20	382.03	375.11	364.69	349.94	336.36	325.27	314.52	305.27	297.77	4.17		
2,400.00 – 2,419.99	510.80	441.37	432.62	419.70	399.95	392.20	387.03	380.11	369.69	354.94	341.36	330.27	319.52	310.27	302.77	4.17		
2,420.00 – 2,439.99	515.80	446.37	437.62	424.70	404.95	397.20	392.03	385.11	374.69	359.94	346.36	335.27	324.52	315.27	307.77	4.17		
2,440.00 – 2,459.99	520.80	451.37	442.62	429.70	409.95	402.20	397.03	390.11	379.69	364.94	351.36	340.27	329.52	320.27	312.77	4.17		

**QUÉBEC INCOME TAX – Table 34**

**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 TP-1015.3-V form.													If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.				
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z		
2,460.00 – 2,499.99	528.30	458.87	450.12	437.20	417.45	409.70	404.53	397.61	387.19	372.44	358.86	347.77	337.02	327.77	320.27	4.17		
2,500.00 – 2,539.99	538.30	468.87	460.12	447.20	427.45	419.70	414.53	407.61	397.19	382.44	368.86	357.77	347.02	337.77	330.27	4.17		
2,540.00 – 2,579.99	548.30	478.87	470.12	457.20	437.45	429.70	424.53	417.61	407.19	392.44	378.86	367.77	357.02	347.77	340.27	4.17		
2,580.00 – 2,619.99	558.30	488.87	480.12	467.20	447.45	439.70	434.53	427.61	417.19	402.44	388.86	377.77	367.02	357.77	350.27	4.17		
2,620.00 – 2,659.99	568.30	498.87	490.12	477.20	457.45	449.70	444.53	437.61	427.19	412.44	398.86	387.77	377.02	367.77	360.27	4.17		
2,660.00 – 2,699.99	578.30	508.87	500.12	487.20	467.45	459.70	454.53	447.61	437.19	422.44	408.86	397.77	387.02	377.77	370.27	4.17		
2,700.00 – 2,739.99	588.30	518.87	510.12	497.20	477.45	469.70	464.53	457.61	447.19	432.44	418.86	407.77	397.02	387.77	380.27	4.17		
2,740.00 – 2,779.99	598.30	528.87	520.12	507.20	487.45	479.70	474.53	467.61	457.19	442.44	428.86	417.77	407.02	397.77	390.27	4.17		
2,780.00 – 2,819.99	608.30	538.87	530.12	517.20	497.45	489.70	484.53	477.61	467.19	452.44	438.86	427.77	417.02	407.77	400.27	4.17		
2,820.00 – 2,859.99	618.30	548.87	540.12	527.20	507.45	499.70	494.53	487.61	477.19	462.44	448.86	437.77	427.02	417.77	410.27	4.17		
2,860.00 – 2,899.99	628.30	558.87	550.12	537.20	517.45	509.70	504.53	497.61	487.19	472.44	458.86	447.77	437.02	427.77	420.27	4.17		
2,900.00 – 2,939.99	638.30	568.87	560.12	547.20	527.45	519.70	514.53	507.61	497.19	482.44	468.86	457.77	447.02	437.77	430.27	4.17		
2,940.00 – 2,979.99	648.30	578.87	570.12	557.20	537.45	529.70	524.53	517.61	507.19	492.44	478.86	467.77	457.02	447.77	440.27	4.17		
2,980.00 – 3,019.99	658.30	588.87	580.12	567.20	547.45	539.70	534.53	527.61	517.19	502.44	488.86	477.77	467.02	457.77	450.27	4.17		
3,020.00 – 3,059.99	668.30	598.87	590.12	577.20	557.45	549.70	544.53	537.61	527.19	512.44	498.86	487.77	477.02	467.77	460.27	4.17		
3,060.00 – 3,099.99	678.30	608.87	600.12	587.20	567.45	559.70	554.53	547.61	537.19	522.44	508.86	497.77	487.02	477.77	470.27	4.17		
3,100.00 – 3,139.99	688.30	618.87	610.12	597.20	577.45	569.70	564.53	557.61	547.19	532.44	518.86	507.77	497.02	487.77	480.27	4.17		
3,140.00 – 3,179.99	698.30	628.87	620.12	607.20	587.45	579.70	574.53	567.61	557.19	542.44	528.86	517.77	507.02	497.77	490.27	4.17		
3,180.00 – 3,219.99	708.30	638.87	630.12	617.20	597.45	589.70	584.53	577.61	567.19	552.44	538.86	527.77	517.02	507.77	500.27	4.17		
3,220.00 – 3,259.99	718.30	648.87	640.12	627.20	607.45	599.70	594.53	587.61	577.19	562.44	548.86	537.77	527.02	517.77	510.27	4.17		
3,260.00 – 3,299.99	728.30	658.87	650.12	637.20	617.45	609.70	604.53	597.61	587.19	572.44	558.86	547.77	537.02	527.77	520.27	4.17		
3,300.00 – 3,339.99	738.30	668.87	660.12	647.20	627.45	619.70	614.53	607.61	597.19	582.44	568.86	557.77	547.02	537.77	530.27	4.17		
3,340.00 – 3,379.99	748.30	678.87	670.12	657.20	637.45	629.70	624.53	617.61	607.19	592.44	578.86	567.77	557.02	547.77	540.27	4.17		
3,380.00 – 3,419.99	758.30	688.87	680.12	667.20	647.45	639.70	634.53	627.61	617.19	602.44	588.86	577.77	567.02	557.77	550.27	4.17		
3,420.00 – 3,459.99	768.30	698.87	690.12	677.20	657.45	649.70	644.53	637.61	627.19	612.44	598.86	587.77	577.02	567.77	560.27	4.17		
3,460.00 – 3,499.99	778.30	708.87	700.12	687.20	667.45	659.70	654.53	647.61	637.19	622.44	608.86	597.77	587.02	577.77	570.27	4.17		
3,500.00 – 3,539.99	788.30	718.87	710.12	697.20	677.45	669.70	664.53	657.61	647.19	632.44	618.86	607.77	597.02	587.77	580.27	4.17		
3,540.00 – 3,579.99	798.30	728.87	720.12	707.20	687.45	679.70	674.53	667.61	657.19	642.44	628.86	617.77	607.02	597.77	590.27	4.17		
3,580.00 – 3,619.99	808.30	738.87	730.12	717.20	697.45	689.70	684.53	677.61	667.19	652.44	638.86	627.77	617.02	607.77	600.27	4.17		
3,620.00 – 3,659.99	818.30	748.87	740.12	727.20	707.45	699.70	694.53	687.61	677.19	662.44	648.86	637.77	627.02	617.77	610.27	4.17		
3,660.00 – 3,699.99	828.30	758.87	750.12	737.20	717.45	709.70	704.53	697.61	687.19	672.44	658.86	647.77	637.02	627.77	620.27	4.17		
3,700.00 – 3,739.99	838.30	768.87	760.12	747.20	727.45	719.70	714.53	707.61	697.19	682.44	668.86	657.77	647.02	637.77	630.27	4.17		
3,740.00 – 3,779.99	848.30	778.87	770.12	757.20	737.45	729.70	724.53	717.61	707.19	692.44	678.86	667.77	657.02	647.77	640.27	4.17		
3,780.00 – 3,819.99	858.30	788.87	780.12	767.20	747.45	739.70	734.53	727.61	717.19	702.44	688.86	677.77	667.02	657.77	650.27	4.17		
3,820.00 – 3,859.99	868.30	798.87	790.12	777.20	757.45	749.70	744.53	737.61	727.19	712.44	698.86	687.77	677.02	667.77	660.27	4.17		
3,860.00 – 3,899.99	878.30	808.87	800.12	787.20	767.45	759.70	754.53	747.61	737.19	722.44	708.86	697.77	687.02	677.77	670.27	4.17		
3,900.00 – 3,939.99	888.30	818.87	810.12	797.20	777.45	769.70	764.53	757.61	747.19	732.44	718.86	707.77	697.02	687.77	680.27	4.17		
3,940.00 – 3,979.99	898.30	828.87	820.12	807.20	787.45	779.70	774.53	767.61	757.19	742.44	728.86	717.77	707.02	697.77	690.27	4.17		
3,980.00 – 4,019.99	908.30	838.87	830.12	817.20	797.45	789.70	784.53	777.61	767.19	752.44	738.86	727.77	717.02	707.77	700.27	4.17		
4,020.00 – 4,059.99	918.30	848.87	840.12	827.20	807.45	799.70	794.53	787.61	777.19	762.44	748.86	737.77	727.02	717.77	710.27	4.17		





**QUÉBEC INCOME TAX – Table 34**

**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 TP-1015.3-V form.											If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.				
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z
485.00 – 494.99	90.65	15.44	5.96													
495.00 – 504.99	92.50	17.29	7.81													
505.00 – 514.99	94.35	19.14	9.66													
515.00 – 524.99	96.20	20.99	11.51													
525.00 – 534.99	98.05	22.84	13.36													
535.00 – 544.99	99.90	24.69	15.21	1.21												
545.00 – 554.99	101.75	26.54	17.06	3.06												
555.00 – 564.99	103.60	28.39	18.91	4.91												
565.00 – 574.99	105.45	30.24	20.76	6.76												
575.00 – 584.99	107.30	32.09	22.61	8.61												
585.00 – 594.99	109.15	33.94	24.46	10.46												
595.00 – 604.99	111.00	35.79	26.31	12.31												
605.00 – 614.99	112.85	37.64	28.16	14.16												
615.00 – 624.99	114.70	39.49	30.01	16.01												
625.00 – 634.99	116.55	41.34	31.86	17.86												
635.00 – 644.99	118.40	43.19	33.71	19.71												
645.00 – 654.99	120.25	45.04	35.56	21.56	0.16											
655.00 – 664.99	122.10	46.89	37.41	23.41	2.01											
665.00 – 674.99	123.95	48.74	39.26	25.26	3.86											
675.00 – 684.99	125.80	50.59	41.11	27.11	5.71											
685.00 – 694.99	127.65	52.44	42.96	28.96	7.56											
695.00 – 704.99	129.50	54.29	44.81	30.81	9.41	1.01										
705.00 – 714.99	131.35	56.14	46.66	32.66	11.26	2.86										
715.00 – 724.99	133.20	57.99	48.51	34.51	13.11	4.71										
725.00 – 734.99	135.05	59.84	50.36	36.36	14.96	6.56	0.97									
735.00 – 744.99	136.90	61.69	52.21	38.21	16.81	8.41	2.82									
745.00 – 754.99	138.75	63.54	54.06	40.06	18.66	10.26	4.67									
755.00 – 764.99	140.60	65.39	55.91	41.91	20.51	12.11	6.52									
765.00 – 774.99	142.45	67.24	57.76	43.76	22.36	13.96	8.37	0.87								
775.00 – 784.99	144.30	69.09	59.61	45.61	24.21	15.81	10.22	2.72								
785.00 – 794.99	146.15	70.94	61.46	47.46	26.06	17.66	12.07	4.57								
795.00 – 804.99	148.00	72.79	63.31	49.31	27.91	19.51	13.92	6.42								
805.00 – 814.99	149.85	74.64	65.16	51.16	29.76	21.36	15.77	8.27								
815.00 – 824.99	151.70	76.49	67.01	53.01	31.61	23.21	17.62	10.12								
825.00 – 834.99	153.55	78.34	68.86	54.86	33.46	25.06	19.47	11.97	0.69							
835.00 – 844.99	155.40	80.19	70.71	56.71	35.31	26.91	21.32	13.82	2.54							
845.00 – 854.99	157.25	82.04	72.56	58.56	37.16	28.76	23.17	15.67	4.39							
855.00 – 864.99	159.10	83.89	74.41	60.41	39.01	30.61	25.02	17.52	6.24							
865.00 – 874.99	160.95	85.74	76.26	62.26	40.86	32.46	26.87	19.37	8.09							
875.00 – 884.99	162.80	87.59	78.11	64.11	42.71	34.31	28.72	21.22	9.94							



**QUÉBEC INCOME TAX – Table 34**

**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 TP-1015.3-V form.												If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in <b>column Z</b> from the amount in column N.											
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z								
885.00 – 904.99	165.57	80.36	80.88	66.89	45.49	37.09	31.49	24.00	12.71															
905.00 – 924.99	169.28	94.06	84.58	70.59	49.19	40.79	35.19	27.70	16.41	0.43														
925.00 – 944.99	172.98	97.76	88.28	74.29	52.89	44.49	38.89	31.40	20.11	4.13														
945.00 – 964.99	176.67	101.46	91.98	77.99	56.59	48.19	42.59	35.10	23.81	7.83														
965.00 – 984.99	180.38	105.16	95.68	81.69	60.29	51.89	46.29	38.80	27.51	11.53														
985.00 – 1,004.99	184.08	108.86	99.38	85.39	63.99	55.59	49.99	42.50	31.21	15.23	0.51													
1,005.00 – 1,024.99	187.78	112.56	103.08	89.09	67.69	59.29	53.69	46.20	34.91	18.93	4.21													
1,025.00 – 1,044.99	191.48	116.26	106.78	92.79	71.39	62.99	57.39	49.90	38.61	22.63	7.91													
1,045.00 – 1,064.99	195.17	119.96	110.48	96.49	75.09	66.69	61.09	53.60	42.31	26.33	11.61													
1,065.00 – 1,084.99	198.88	123.66	114.18	100.19	78.79	70.39	64.79	57.30	46.01	30.03	15.31	3.30												
1,085.00 – 1,104.99	202.02	127.81	118.33	104.33	82.93	74.54	68.94	61.44	50.16	34.18	19.46	7.45												
1,105.00 – 1,124.99	207.49	132.27	122.79	108.80	87.40	79.00	73.40	65.91	54.62	38.64	23.92	11.92	0.27											
1,125.00 – 1,144.99	211.95	136.74	127.26	113.27	91.87	83.47	77.87	70.38	59.09	43.11	28.39	16.38	4.73											
1,145.00 – 1,164.99	216.42	141.21	131.73	117.73	96.33	87.93	82.34	74.84	63.56	47.57	32.86	20.85	9.20											
1,165.00 – 1,184.99	220.89	145.67	136.19	122.20	100.80	92.40	86.80	79.31	68.02	52.04	37.32	25.31	13.67	3.64										
1,185.00 – 1,204.99	225.35	150.14	140.66	126.66	105.26	96.87	91.27	83.77	72.49	56.51	41.79	29.78	18.13	8.11										
1,205.00 – 1,224.99	229.82	154.60	145.12	131.13	109.73	101.33	95.73	88.24	76.95	60.97	46.25	34.25	22.60	12.58	4.45									
1,225.00 – 1,244.99	234.28	159.07	149.59	135.60	114.20	105.80	100.20	92.71	81.42	65.44	50.72	38.71	27.06	17.04	8.92									
1,245.00 – 1,264.99	238.75	163.54	154.06	140.06	118.66	110.26	104.67	97.17	85.89	69.90	55.19	43.18	31.53	21.51	13.38									
1,265.00 – 1,284.99	243.22	168.00	158.52	144.53	123.13	114.73	109.13	101.64	90.35	74.37	59.65	47.64	36.00	25.97	17.85									
1,285.00 – 1,304.99	247.68	172.47	162.99	148.99	127.59	119.20	113.60	106.10	94.82	78.84	64.12	52.11	40.46	30.44	22.31									
1,305.00 – 1,324.99	252.15	176.93	167.45	153.46	132.06	123.66	118.06	110.57	99.28	83.30	68.58	56.58	44.93	34.91	26.78									
1,325.00 – 1,344.99	256.61	181.40	171.92	157.93	136.53	128.13	122.53	115.04	103.75	87.77	73.05	61.04	49.39	39.37	31.25									
1,345.00 – 1,364.99	261.08	185.87	176.39	162.39	140.99	132.59	127.00	119.50	108.22	92.23	77.52	65.51	53.86	43.84	35.71									
1,365.00 – 1,384.99	265.55	190.33	180.85	166.86	145.46	137.06	131.46	123.97	112.68	96.70	81.98	69.97	58.33	48.30	40.18									
1,385.00 – 1,404.99	270.01	194.80	185.32	171.32	149.92	141.53	135.93	128.43	117.15	101.17	86.45	74.44	62.79	52.77	44.64									
1,405.00 – 1,424.99	274.48	199.26	189.78	175.79	154.39	145.99	140.39	132.90	121.61	105.63	90.91	78.91	67.26	57.24	49.11									
1,425.00 – 1,444.99	278.94	203.73	194.25	180.26	158.86	150.46	144.86	137.37	126.08	110.10	95.38	83.37	71.72	61.70	53.58									
1,445.00 – 1,464.99	283.41	208.20	198.72	184.72	163.32	154.92	149.33	141.83	130.55	114.56	99.85	87.84	76.19	66.17	58.04									
1,465.00 – 1,484.99	287.88	212.66	203.18	189.19	167.79	159.39	153.79	146.30	135.01	119.03	104.31	92.30	80.66	70.63	62.51									
1,485.00 – 1,504.99	292.34	217.13	207.65	193.65	172.25	163.86	158.26	150.76	139.48	123.50	108.78	96.77	85.12	75.10	66.97									
1,505.00 – 1,524.99	296.81	221.59	212.11	198.12	176.72	168.32	162.72	155.23	143.94	127.96	113.24	101.24	89.59	79.57	71.44									
1,525.00 – 1,544.99	301.27	226.06	216.58	202.59	181.19	172.79	167.19	159.70	148.41	132.43	117.71	105.70	94.05	84.03	75.91									
1,545.00 – 1,564.99	305.74	230.53	221.05	207.05	185.65	177.25	171.66	164.16	152.88	136.89	122.18	110.17	98.52	88.50	80.37									
1,565.00 – 1,584.99	310.21	234.99	225.51	211.52	190.12	181.72	176.12	168.63	157.34	141.36	126.64	114.63	102.99	92.96	84.84									
1,585.00 – 1,604.99	314.67	239.46	229.98	215.98	194.58	186.19	180.59	173.09	161.81	145.83	131.11	119.10	107.45	97.43	89.30									
1,605.00 – 1,624.99	319.14	243.92	234.44	220.45	199.05	190.65	185.05	177.56	166.27	150.29	135.57	123.57	111.92	101.90	93.77									
1,625.00 – 1,644.99	323.60	248.39	238.91	224.92	203.52	195.12	189.52	182.03	170.74	154.76	140.04	128.03	116.38	106.36	98.24									
1,645.00 – 1,664.99	328.07	252.86	243.38	229.38	207.98	199.58	193.99	186.49	175.21	159.22	144.51	132.50	120.85	110.83	102.70									
1,665.00 – 1,684.99	332.54	257.32	247.84	233.85	212.45	204.05	198.45	190.96	179.67	163.69	148.97	136.96	125.32	115.29	107.17									

## QUÉBEC INCOME TAX – Table 34

## 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 TP-1015.3-V form.											If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.										
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z						
1,685.00 – 1,704.99	337.00	261.79	252.31	238.31	216.91	208.52	202.92	195.42	184.14	168.16	153.44	141.43	129.78	119.76	111.63	4.51						
1,705.00 – 1,724.99	341.47	266.25	256.77	242.78	221.38	212.98	207.38	199.89	188.60	172.62	157.90	145.90	134.25	124.23	116.10	4.51						
1,725.00 – 1,744.99	345.93	270.72	261.24	247.25	225.85	217.45	211.85	204.36	193.07	177.09	162.37	150.36	138.71	128.69	120.57	4.51						
1,745.00 – 1,764.99	350.40	275.19	265.71	251.71	230.31	221.91	216.32	208.82	197.54	181.55	166.84	154.83	143.18	133.16	125.03	4.51						
1,765.00 – 1,784.99	354.87	279.65	270.17	256.18	234.78	226.38	220.78	213.29	202.00	186.02	171.30	159.29	147.65	137.62	129.50	4.51						
1,785.00 – 1,804.99	359.33	284.12	274.64	260.64	239.24	230.85	225.25	217.75	206.47	190.49	175.77	163.76	152.11	142.09	133.96	4.51						
1,805.00 – 1,824.99	363.80	288.58	279.10	265.11	243.71	235.31	229.71	222.22	210.93	194.95	180.23	168.23	156.58	146.56	138.43	4.51						
1,825.00 – 1,844.99	368.26	293.05	283.57	269.58	248.18	239.78	234.18	226.69	215.40	199.42	184.70	172.69	161.04	151.02	142.90	4.51						
1,845.00 – 1,864.99	372.73	297.52	288.04	274.04	252.64	244.24	238.65	231.15	219.87	203.88	189.17	177.16	165.51	155.49	147.36	4.51						
1,865.00 – 1,884.99	377.20	301.98	292.50	278.51	257.11	248.71	243.11	235.62	224.33	208.35	193.63	181.62	169.98	159.95	151.83	4.51						
1,885.00 – 1,904.99	381.66	306.45	296.97	282.97	261.57	253.18	247.58	240.08	228.80	212.82	198.10	186.09	174.44	164.42	156.29	4.51						
1,905.00 – 1,924.99	386.13	310.91	301.43	287.44	266.04	257.64	252.04	244.55	233.26	217.28	202.56	190.56	178.91	168.89	160.76	4.51						
1,925.00 – 1,944.99	390.59	315.38	305.90	291.91	270.51	262.11	256.51	249.02	237.73	221.75	207.03	195.02	183.37	173.35	165.23	4.51						
1,945.00 – 1,964.99	395.06	319.85	310.37	296.37	274.97	266.57	260.98	253.48	242.20	226.22	211.50	199.49	187.84	177.82	169.69	4.51						
1,965.00 – 1,984.99	399.53	324.31	314.83	300.84	279.44	271.04	265.44	257.95	246.66	230.68	215.96	203.95	192.31	182.28	174.16	4.51						
1,985.00 – 2,004.99	403.99	328.78	319.30	305.30	283.90	275.51	269.91	262.41	251.13	235.15	220.43	208.42	196.77	186.75	178.62	4.51						
2,005.00 – 2,024.99	408.46	333.24	323.76	309.77	288.37	279.97	274.37	266.88	255.59	239.61	224.89	212.89	201.24	191.22	183.09	4.51						
2,025.00 – 2,044.99	412.92	337.71	328.23	314.24	292.84	284.44	278.84	271.35	260.06	244.08	229.36	217.35	205.70	195.68	187.56	4.51						
2,045.00 – 2,064.99	417.39	342.18	332.70	318.70	297.30	288.90	283.31	275.81	264.53	248.54	233.83	221.82	210.17	200.15	192.02	4.51						
2,065.00 – 2,084.99	421.86	346.64	337.16	323.17	301.77	293.37	287.77	280.28	268.99	253.01	238.29	226.28	214.64	204.61	196.49	4.51						
2,085.00 – 2,104.99	426.32	351.11	341.63	327.63	306.23	297.84	292.24	284.74	273.46	257.48	242.76	230.75	219.10	209.08	200.95	4.51						
2,105.00 – 2,124.99	430.79	355.57	346.09	332.10	310.70	302.30	296.70	289.21	277.92	261.94	247.22	235.22	223.57	213.55	205.42	4.51						
2,125.00 – 2,144.99	435.25	360.04	350.56	336.57	315.17	306.77	301.17	293.68	282.39	266.41	251.69	239.68	228.03	218.01	209.89	4.51						
2,145.00 – 2,164.99	439.72	364.51	355.03	341.03	319.63	311.23	305.64	298.14	286.86	270.87	256.16	244.15	232.50	222.48	214.35	4.51						
2,165.00 – 2,184.99	444.18	369.20	359.71	345.72	324.32	315.92	310.33	302.83	291.54	275.56	260.85	248.84	237.19	227.17	219.04	4.51						
2,185.00 – 2,204.99	449.41	374.20	364.71	350.72	329.32	320.92	315.33	307.83	296.54	280.56	265.85	253.84	242.19	232.17	224.04	4.51						
2,205.00 – 2,224.99	454.41	379.20	369.71	355.72	334.32	325.92	320.33	312.83	301.54	285.56	270.85	258.84	247.19	237.17	229.04	4.51						
2,225.00 – 2,244.99	459.41	384.20	374.71	360.72	339.32	330.92	325.33	317.83	306.54	290.56	275.85	263.84	252.19	242.17	234.04	4.51						
2,245.00 – 2,264.99	464.41	389.20	379.71	365.72	344.32	335.92	330.33	322.83	311.54	295.56	280.85	268.84	257.19	247.17	239.04	4.51						
2,265.00 – 2,284.99	469.41	394.20	384.71	370.72	349.32	340.92	335.33	327.83	316.54	300.56	285.85	273.84	262.19	252.17	244.04	4.51						
2,285.00 – 2,304.99	474.41	399.20	389.71	375.72	354.32	345.92	340.33	332.83	321.54	305.56	290.85	278.84	267.19	257.17	249.04	4.51						
2,305.00 – 2,324.99	479.41	404.20	394.71	380.72	359.32	350.92	345.33	337.83	326.54	310.56	295.85	283.84	272.19	262.17	254.04	4.51						
2,325.00 – 2,344.99	484.41	409.20	399.71	385.72	364.32	355.92	350.33	342.83	331.54	315.56	300.85	288.84	277.19	267.17	259.04	4.51						
2,345.00 – 2,364.99	489.41	414.20	404.71	390.72	369.32	360.92	355.33	347.83	336.54	320.56	305.85	293.84	282.19	272.17	264.04	4.51						
2,365.00 – 2,384.99	494.41	419.20	409.71	395.72	374.32	365.92	360.33	352.83	341.54	325.56	310.85	298.84	287.19	277.17	269.04	4.51						
2,385.00 – 2,404.99	499.41	424.20	414.71	400.72	379.32	370.92	365.33	357.83	346.54	330.56	315.85	303.84	292.19	282.17	274.04	4.51						
2,405.00 – 2,424.99	504.41	429.20	419.71	405.72	384.32	375.92	370.33	362.83	351.54	335.56	320.85	308.84	297.19	287.17	279.04	4.51						
2,425.00 – 2,444.99	509.41	434.20	424.71	410.72	389.32	380.92	375.33	367.83	356.54	340.56	325.85	313.84	302.19	292.17	284.04	4.51						
2,445.00 – 2,464.99	514.41	439.20	429.71	415.72	394.32	385.92	380.33	372.83	361.54	345.56	330.85	318.84	307.19	297.17	289.04	4.51						
2,465.00 – 2,484.99	519.41	444.20	434.71	420.72	399.32	390.92	385.33	377.83	366.54	350.56	335.85	323.84	312.19	302.17	294.04	4.51						

**QUÉBEC INCOME TAX – Table 3A**

**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 TP-1015.3-V form.												If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.											
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z								
2,485.00 – 2,524.99	526.91	451.70	442.21	428.22	406.82	398.42	392.83	385.33	374.04	358.06	343.35	331.34	319.69	309.67	301.54	4.51								
2,525.00 – 2,564.99	536.91	461.70	452.21	438.22	416.82	408.42	402.83	395.33	384.04	368.06	353.35	341.34	329.69	319.67	311.54	4.51								
2,565.00 – 2,604.99	546.91	471.70	462.21	448.22	426.82	418.42	412.83	405.33	394.04	378.06	363.35	351.34	339.69	329.67	321.54	4.51								
2,605.00 – 2,644.99	556.91	481.70	472.21	458.22	436.82	428.42	422.83	415.33	404.04	388.06	373.35	361.34	349.69	339.67	331.54	4.51								
2,645.00 – 2,684.99	566.91	491.70	482.21	468.22	446.82	438.42	432.83	425.33	414.04	398.06	383.35	371.34	359.69	349.67	341.54	4.51								
2,685.00 – 2,724.99	576.91	501.70	492.21	478.22	456.82	448.42	442.83	435.33	424.04	408.06	393.35	381.34	369.69	359.67	351.54	4.51								
2,725.00 – 2,764.99	586.91	511.70	502.21	488.22	466.82	458.42	452.83	445.33	434.04	418.06	403.35	391.34	379.69	369.67	361.54	4.51								
2,765.00 – 2,804.99	596.91	521.70	512.21	498.22	476.82	468.42	462.83	455.33	444.04	428.06	413.35	401.34	389.69	379.67	371.54	4.51								
2,805.00 – 2,844.99	606.91	531.70	522.21	508.22	486.82	478.42	472.83	465.33	454.04	438.06	423.35	411.34	399.69	389.67	381.54	4.51								
2,845.00 – 2,884.99	616.91	541.70	532.21	518.22	496.82	488.42	482.83	475.33	464.04	448.06	433.35	421.34	409.69	399.67	391.54	4.51								
2,885.00 – 2,924.99	626.91	551.70	542.21	528.22	506.82	498.42	492.83	485.33	474.04	458.06	443.35	431.34	419.69	409.67	401.54	4.51								
2,925.00 – 2,964.99	636.91	561.70	552.21	538.22	516.82	508.42	502.83	495.33	484.04	468.06	453.35	441.34	429.69	419.67	411.54	4.51								
2,965.00 – 3,004.99	646.91	571.70	562.21	548.22	526.82	518.42	512.83	505.33	494.04	478.06	463.35	451.34	439.69	429.67	421.54	4.51								
3,005.00 – 3,044.99	656.91	581.70	572.21	558.22	536.82	528.42	522.83	515.33	504.04	488.06	473.35	461.34	449.69	439.67	431.54	4.51								
3,045.00 – 3,084.99	666.91	591.70	582.21	568.22	546.82	538.42	532.83	525.33	514.04	498.06	483.35	471.34	459.69	449.67	441.54	4.51								
3,085.00 – 3,124.99	676.91	601.70	592.21	578.22	556.82	548.42	542.83	535.33	524.04	508.06	493.35	481.34	469.69	459.67	451.54	4.51								
3,125.00 – 3,164.99	686.91	611.70	602.21	588.22	566.82	558.42	552.83	545.33	534.04	518.06	503.35	491.34	479.69	469.67	461.54	4.51								
3,165.00 – 3,204.99	696.91	621.70	612.21	598.22	576.82	568.42	562.83	555.33	544.04	528.06	513.35	501.34	489.69	479.67	471.54	4.51								
3,205.00 – 3,244.99	706.91	631.70	622.21	608.22	586.82	578.42	572.83	565.33	554.04	538.06	523.35	511.34	499.69	489.67	481.54	4.51								
3,245.00 – 3,284.99	716.91	641.70	632.21	618.22	596.82	588.42	582.83	575.33	564.04	548.06	533.35	521.34	509.69	499.67	491.54	4.51								
3,285.00 – 3,324.99	726.91	651.70	642.21	628.22	606.82	598.42	592.83	585.33	574.04	558.06	543.35	531.34	519.69	509.67	501.54	4.51								
3,325.00 – 3,364.99	736.91	661.70	652.21	638.22	616.82	608.42	602.83	595.33	584.04	568.06	553.35	541.34	529.69	519.67	511.54	4.51								
3,365.00 – 3,404.99	746.91	671.70	662.21	648.22	626.82	618.42	612.83	605.33	594.04	578.06	563.35	551.34	539.69	529.67	521.54	4.51								
3,405.00 – 3,444.99	756.91	681.70	672.21	658.22	636.82	628.42	622.83	615.33	604.04	588.06	573.35	561.34	549.69	539.67	531.54	4.51								
3,445.00 – 3,484.99	766.91	691.70	682.21	668.22	646.82	638.42	632.83	625.33	614.04	598.06	583.35	571.34	559.69	549.67	541.54	4.51								
3,485.00 – 3,524.99	776.91	701.70	692.21	678.22	656.82	648.42	642.83	635.33	624.04	608.06	593.35	581.34	569.69	559.67	551.54	4.51								
3,525.00 – 3,564.99	786.91	711.70	702.21	688.22	666.82	658.42	652.83	645.33	634.04	618.06	603.35	591.34	579.69	569.67	561.54	4.51								
3,565.00 – 3,604.99	796.91	721.70	712.21	698.22	676.82	668.42	662.83	655.33	644.04	628.06	613.35	601.34	589.69	579.67	571.54	4.51								
3,605.00 – 3,644.99	806.91	731.70	722.21	708.22	686.82	678.42	672.83	665.33	654.04	638.06	623.35	611.34	599.69	589.67	581.54	4.51								
3,645.00 – 3,684.99	816.91	741.70	732.21	718.22	696.82	688.42	682.83	675.33	664.04	648.06	633.35	621.34	609.69	599.67	591.54	4.51								
3,685.00 – 3,724.99	826.91	751.70	742.21	728.22	706.82	698.42	692.83	685.33	674.04	658.06	643.35	631.34	619.69	609.67	601.54	4.51								
3,725.00 – 3,764.99	836.91	761.70	752.21	738.22	716.82	708.42	702.83	695.33	684.04	668.06	653.35	641.34	629.69	619.67	611.54	4.51								
3,765.00 – 3,804.99	846.91	771.70	762.21	748.22	726.82	718.42	712.83	705.33	694.04	678.06	663.35	651.34	639.69	629.67	621.54	4.51								
3,805.00 – 3,844.99	856.91	781.70	772.21	758.22	736.82	728.42	722.83	715.33	704.04	688.06	673.35	661.34	649.69	639.67	631.54	4.51								
3,845.00 – 3,884.99	866.91	791.70	782.21	768.22	746.82	738.42	732.83	725.33	714.04	698.06	683.35	671.34	659.69	649.67	641.54	4.51								
3,885.00 – 3,924.99	876.91	801.70	792.21	778.22	756.82	748.42	742.83	735.33	724.04	708.06	693.35	681.34	669.69	659.67	651.54	4.51								
3,925.00 – 3,964.99	886.91	811.70	802.21	788.22	766.82	758.42	752.83	745.33	734.04	718.06	703.35	691.34	679.69	669.67	661.54	4.51								
3,965.00 – 4,004.99	896.91	821.70	812.21	798.22	776.82	768.42	762.83	755.33	744.04	728.06	713.35	701.34	689.69	679.67	671.54	4.51								
4,005.00 – 4,044.99	906.91	831.70	822.21	808.22	786.82	778.42	772.83	765.33	754.04	738.06	723.35	711.34	699.69	689.67	681.54	4.51								
4,045.00 – 4,084.99	916.91	841.70	832.21	818.22	796.82	788.42	782.83	775.33	764.04	748.06	733.35	721.34	709.69	699.67	691.54	4.51								





# QUÉBEC INCOME TAX – Table 34

## 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 TP-1015.3-V form.												If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.											
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z								
970.00 – 989.99	181.30	30.87	11.91																					
990.00 – 1,009.99	185.00	34.57	15.61																					
1,010.00 – 1,029.99	188.70	38.27	19.31																					
1,030.00 – 1,049.99	192.40	41.97	23.01																					
1,050.00 – 1,069.99	196.10	45.67	26.71																					
1,070.00 – 1,089.99	199.80	49.37	30.41	2.42																				
1,090.00 – 1,109.99	203.50	53.07	34.11	6.12																				
1,110.00 – 1,129.99	207.20	56.77	37.81	9.82																				
1,130.00 – 1,149.99	210.90	60.47	41.51	13.52																				
1,150.00 – 1,169.99	214.60	64.17	45.21	17.22																				
1,170.00 – 1,189.99	218.30	67.87	48.91	20.92																				
1,190.00 – 1,209.99	222.00	71.57	52.61	24.62																				
1,210.00 – 1,229.99	225.70	75.27	56.31	28.32																				
1,230.00 – 1,249.99	229.40	78.97	60.01	32.02																				
1,250.00 – 1,269.99	233.10	82.67	63.71	35.72																				
1,270.00 – 1,289.99	236.80	86.37	67.41	39.42																				
1,290.00 – 1,309.99	240.50	90.07	71.11	43.12	0.32																			
1,310.00 – 1,329.99	244.20	93.77	74.81	46.82	4.02																			
1,330.00 – 1,349.99	247.90	97.47	78.51	50.52	7.72																			
1,350.00 – 1,369.99	251.60	101.17	82.21	54.22	11.42																			
1,370.00 – 1,389.99	255.30	104.87	85.91	57.92	15.12																			
1,390.00 – 1,409.99	259.00	108.57	89.61	61.62	18.82	2.03																		
1,410.00 – 1,429.99	262.70	112.27	93.31	65.32	22.52	5.73																		
1,430.00 – 1,449.99	266.40	115.97	97.01	69.02	26.22	9.43																		
1,450.00 – 1,469.99	270.10	119.67	100.71	72.72	29.92	13.13	1.93																	
1,470.00 – 1,489.99	273.80	123.37	104.41	76.42	33.62	16.83	5.63																	
1,490.00 – 1,509.99	277.50	127.07	108.11	80.12	37.32	20.53	9.33																	
1,510.00 – 1,529.99	281.20	130.77	111.81	83.82	41.02	24.23	13.03																	
1,530.00 – 1,549.99	284.90	134.47	115.51	87.52	44.72	27.93	16.73	1.75																
1,550.00 – 1,569.99	288.60	138.17	119.21	91.22	48.42	31.63	20.43	5.45																
1,570.00 – 1,589.99	292.30	141.87	122.91	94.92	52.12	35.33	24.13	9.15																
1,590.00 – 1,609.99	296.00	145.57	126.61	98.62	55.82	39.03	27.83	12.85																
1,610.00 – 1,629.99	299.70	149.27	130.31	102.32	59.52	42.73	31.53	16.55																
1,630.00 – 1,649.99	303.40	152.97	134.01	106.02	63.22	46.43	35.23	20.25																
1,650.00 – 1,669.99	307.10	156.67	137.71	109.72	66.92	50.13	38.93	23.95	1.37															
1,670.00 – 1,689.99	310.80	160.37	141.41	113.42	70.62	53.83	42.63	27.65	5.07															
1,690.00 – 1,709.99	314.50	164.07	145.11	117.12	74.32	57.53	46.33	31.35	8.77															
1,710.00 – 1,729.99	318.20	167.77	148.81	120.82	78.02	61.23	50.03	35.05	12.47															
1,730.00 – 1,749.99	321.90	171.47	152.51	124.52	81.72	64.93	53.73	38.75	16.17															
1,750.00 – 1,769.99	325.60	175.17	156.21	128.22	85.42	68.63	57.43	42.45	19.87															







QUÉBEC INCOME TAX – Table 3A

12 pay periods per year

Table with columns O-Z and rows of numerical values. Includes instructions: 'Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.' and 'If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.'

