

M.O., 2001**Order of the Minister of Revenue concerning source deductions tables dated 16 June 2001****Taxation Act**

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

THE MINISTER OF REVENUE,

CONSIDERING section 1015 of the Taxation Act (R.S.Q., c. I-3), amended by section 243 of chapter 5 of the statutes of 2000, which provides, in the first paragraph, that every person who pays, allocates, grants or awards an amount referred to in the second paragraph shall deduct or withhold therefrom the amount referred to in the third paragraph;

CONSIDERING the third paragraph of section 1015 of the Taxation Act 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 that section 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that Act, where the authority making it is of the opinion that the fiscal nature of the norms established, amended or repealed therein warrants it;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where the authority that has made it is of the opinion that the fiscal nature of the norms established, amended or repealed therein warrants it;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 source deductions tables attached hereto 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 July 2001.

Sainte-Foy, 16 June 2001

GUY JULIEN,
Minister of Revenue

Source Deductions of Québec Income Tax

Table 36

QUÉBEC INCOME TAX – Table 36

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 \$25,900, 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 | | | | | | | | | | |
| 230.00 – 234.99 | 37.20 | 4.83 | 0.80 | | | | | | | | | | | | | | | | | | | | | | | |
| 235.00 – 239.99 | 38.00 | 5.63 | 1.60 | | | | | | | | | | | | | | | | | | | | | | | |
| 240.00 – 244.99 | 38.80 | 6.43 | 2.40 | | | | | | | | | | | | | | | | | | | | | | | |
| 245.00 – 249.99 | 39.60 | 7.23 | 3.20 | | | | | | | | | | | | | | | | | | | | | | | |
| 250.00 – 254.99 | 40.40 | 8.03 | 4.00 | | | | | | | | | | | | | | | | | | | | | | | |
| 255.00 – 259.99 | 41.20 | 8.83 | 4.80 | | | | | | | | | | | | | | | | | | | | | | | |
| 260.00 – 264.99 | 42.00 | 9.63 | 5.60 | | | | | | | | | | | | | | | | | | | | | | | |
| 265.00 – 269.99 | 42.80 | 10.43 | 6.40 | 0.43 | | | | | | | | | | | | | | | | | | | | | | |
| 270.00 – 274.99 | 43.60 | 11.23 | 7.20 | 1.23 | | | | | | | | | | | | | | | | | | | | | | |
| 275.00 – 279.99 | 44.40 | 12.03 | 8.00 | 2.03 | | | | | | | | | | | | | | | | | | | | | | |
| 280.00 – 284.99 | 45.20 | 12.83 | 8.80 | 2.83 | | | | | | | | | | | | | | | | | | | | | | |
| 285.00 – 289.99 | 46.00 | 13.63 | 9.60 | 3.63 | | | | | | | | | | | | | | | | | | | | | | |
| 290.00 – 294.99 | 46.80 | 14.43 | 10.40 | 4.43 | | | | | | | | | | | | | | | | | | | | | | |
| 295.00 – 299.99 | 47.60 | 15.23 | 11.20 | 5.23 | | | | | | | | | | | | | | | | | | | | | | |
| 300.00 – 304.99 | 48.40 | 16.03 | 12.00 | 6.03 | | | | | | | | | | | | | | | | | | | | | | |
| 305.00 – 309.99 | 49.20 | 16.83 | 12.80 | 6.83 | | | | | | | | | | | | | | | | | | | | | | |
| 310.00 – 314.99 | 50.00 | 17.63 | 13.60 | 7.63 | | | | | | | | | | | | | | | | | | | | | | |
| 315.00 – 319.99 | 50.80 | 18.43 | 14.40 | 8.43 | | | | | | | | | | | | | | | | | | | | | | |
| 320.00 – 324.99 | 51.60 | 19.23 | 15.20 | 9.23 | 0.10 | | | | | | | | | | | | | | | | | | | | | |
| 325.00 – 329.99 | 52.40 | 20.03 | 16.00 | 10.03 | 0.90 | | | | | | | | | | | | | | | | | | | | | |
| 330.00 – 334.99 | 53.20 | 20.83 | 16.80 | 10.83 | 1.70 | | | | | | | | | | | | | | | | | | | | | |
| 335.00 – 339.99 | 54.00 | 21.63 | 17.60 | 11.63 | 2.50 | | | | | | | | | | | | | | | | | | | | | |
| 340.00 – 344.99 | 54.80 | 22.43 | 18.40 | 12.43 | 3.30 | | | | | | | | | | | | | | | | | | | | | |
| 345.00 – 349.99 | 55.60 | 23.23 | 19.20 | 13.23 | 4.10 | 0.54 | | | | | | | | | | | | | | | | | | | | |
| 350.00 – 354.99 | 56.40 | 24.03 | 20.00 | 14.03 | 4.90 | 1.34 | | | | | | | | | | | | | | | | | | | | |
| 355.00 – 359.99 | 57.20 | 24.83 | 20.80 | 14.83 | 5.70 | 2.14 | | | | | | | | | | | | | | | | | | | | |
| 360.00 – 364.99 | 58.00 | 25.63 | 21.60 | 15.63 | 6.50 | 2.94 | 0.56 | | | | | | | | | | | | | | | | | | | |
| 365.00 – 369.99 | 58.80 | 26.43 | 22.40 | 16.43 | 7.30 | 3.74 | 1.36 | | | | | | | | | | | | | | | | | | | |
| 370.00 – 374.99 | 59.60 | 27.23 | 23.20 | 17.23 | 8.10 | 4.54 | 2.16 | | | | | | | | | | | | | | | | | | | |
| 375.00 – 379.99 | 60.40 | 28.03 | 24.00 | 18.03 | 8.90 | 5.34 | 2.96 | | | | | | | | | | | | | | | | | | | |
| 380.00 – 384.99 | 61.20 | 28.83 | 24.80 | 18.83 | 9.70 | 6.14 | 3.76 | 0.57 | | | | | | | | | | | | | | | | | | |
| 385.00 – 389.99 | 62.00 | 29.63 | 25.60 | 19.63 | 10.50 | 6.94 | 4.56 | 1.37 | | | | | | | | | | | | | | | | | | |
| 390.00 – 394.99 | 62.80 | 30.43 | 26.40 | 20.43 | 11.30 | 7.74 | 5.36 | 2.17 | | | | | | | | | | | | | | | | | | |
| 395.00 – 399.99 | 63.60 | 31.23 | 27.20 | 21.23 | 12.10 | 8.54 | 6.16 | 2.97 | | | | | | | | | | | | | | | | | | |
| 400.00 – 404.99 | 64.40 | 32.03 | 28.00 | 22.03 | 12.90 | 9.34 | 6.96 | 3.77 | | | | | | | | | | | | | | | | | | |
| 405.00 – 409.99 | 65.20 | 32.83 | 28.80 | 22.83 | 13.70 | 10.14 | 7.76 | 4.57 | | | | | | | | | | | | | | | | | | |
| 410.00 – 414.99 | 66.00 | 33.63 | 29.60 | 23.63 | 14.50 | 10.94 | 8.56 | 5.37 | 0.44 | | | | | | | | | | | | | | | | | |
| 415.00 – 419.99 | 66.80 | 34.43 | 30.40 | 24.43 | 15.30 | 11.74 | 9.36 | 6.17 | 1.24 | | | | | | | | | | | | | | | | | |
| 420.00 – 424.99 | 67.60 | 35.23 | 31.20 | 25.23 | 16.10 | 12.54 | 10.16 | 6.97 | 2.04 | | | | | | | | | | | | | | | | | |
| 425.00 – 429.99 | 68.40 | 36.03 | 32.00 | 26.03 | 16.90 | 13.34 | 10.96 | 7.77 | 2.84 | | | | | | | | | | | | | | | | | |

QUÉBEC INCOME TAX – Table 36

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 \$25,900, 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 |
| 830.00 – 839.99 | 147.00 | 114.63 | 110.60 | 104.63 | 95.50 | 91.94 | 89.56 | 86.37 | 81.44 | 74.69 | 68.48 | 63.04 | 58.08 | 53.81 | 50.35 | 1.92 | | | | | | | | | | | | | | | |
| 840.00 – 849.99 | 149.00 | 116.63 | 112.60 | 106.63 | 97.50 | 93.94 | 91.56 | 88.37 | 83.44 | 76.69 | 70.48 | 65.04 | 60.08 | 55.81 | 52.35 | 1.92 | | | | | | | | | | | | | | | |
| 850.00 – 859.99 | 151.00 | 118.63 | 114.60 | 108.63 | 99.50 | 95.94 | 93.56 | 90.37 | 85.44 | 78.69 | 72.48 | 67.04 | 62.08 | 57.81 | 54.35 | 1.92 | | | | | | | | | | | | | | | |
| 860.00 – 869.99 | 153.00 | 120.63 | 116.60 | 110.63 | 101.50 | 97.94 | 95.56 | 92.37 | 87.44 | 80.69 | 74.48 | 69.04 | 64.08 | 59.81 | 56.35 | 1.92 | | | | | | | | | | | | | | | |
| 870.00 – 879.99 | 155.00 | 122.63 | 118.60 | 112.63 | 103.50 | 99.94 | 97.56 | 94.37 | 89.44 | 82.69 | 76.48 | 71.04 | 66.08 | 61.81 | 58.35 | 1.92 | | | | | | | | | | | | | | | |
| 880.00 – 889.99 | 157.00 | 124.63 | 120.60 | 114.63 | 105.50 | 101.94 | 99.56 | 96.37 | 91.44 | 84.69 | 78.48 | 73.04 | 68.08 | 63.81 | 60.35 | 1.92 | | | | | | | | | | | | | | | |
| 890.00 – 899.99 | 159.00 | 126.63 | 122.60 | 116.63 | 107.50 | 103.94 | 101.56 | 98.37 | 93.44 | 86.69 | 80.48 | 75.04 | 70.08 | 65.81 | 62.35 | 1.92 | | | | | | | | | | | | | | | |
| 900.00 – 909.99 | 161.00 | 128.63 | 124.60 | 118.63 | 109.50 | 105.94 | 103.56 | 100.37 | 95.44 | 88.69 | 82.48 | 77.04 | 72.08 | 67.81 | 64.35 | 1.92 | | | | | | | | | | | | | | | |
| 910.00 – 919.99 | 163.00 | 130.63 | 126.60 | 120.63 | 111.50 | 107.94 | 105.56 | 102.37 | 97.44 | 90.69 | 84.48 | 79.04 | 74.08 | 69.81 | 66.35 | 1.92 | | | | | | | | | | | | | | | |
| 920.00 – 929.99 | 165.00 | 132.63 | 128.60 | 122.63 | 113.50 | 109.94 | 107.56 | 104.37 | 99.44 | 92.69 | 86.48 | 81.04 | 76.08 | 71.81 | 68.35 | 1.92 | | | | | | | | | | | | | | | |
| 930.00 – 939.99 | 167.00 | 134.63 | 130.60 | 124.63 | 115.50 | 111.94 | 109.56 | 106.37 | 101.44 | 94.69 | 88.48 | 83.04 | 78.08 | 73.81 | 70.35 | 1.92 | | | | | | | | | | | | | | | |
| 940.00 – 949.99 | 169.00 | 136.63 | 132.60 | 126.63 | 117.50 | 113.94 | 111.56 | 108.37 | 103.44 | 96.69 | 90.48 | 85.04 | 80.08 | 75.81 | 72.35 | 1.92 | | | | | | | | | | | | | | | |
| 950.00 – 959.99 | 171.00 | 138.63 | 134.60 | 128.63 | 119.50 | 115.94 | 113.56 | 110.37 | 105.44 | 98.69 | 92.48 | 87.04 | 82.08 | 77.81 | 74.35 | 1.92 | | | | | | | | | | | | | | | |
| 960.00 – 969.99 | 173.00 | 140.63 | 136.60 | 130.63 | 121.50 | 117.94 | 115.56 | 112.37 | 107.44 | 100.69 | 94.48 | 89.04 | 84.08 | 79.81 | 76.35 | 1.92 | | | | | | | | | | | | | | | |
| 970.00 – 979.99 | 175.00 | 142.63 | 138.60 | 132.63 | 123.50 | 119.94 | 117.56 | 114.37 | 109.44 | 102.69 | 96.48 | 91.04 | 86.08 | 81.81 | 78.35 | 1.92 | | | | | | | | | | | | | | | |
| 980.00 – 989.99 | 177.00 | 144.63 | 140.60 | 134.63 | 125.50 | 121.94 | 119.56 | 116.37 | 111.44 | 104.69 | 98.48 | 93.04 | 88.08 | 83.81 | 80.35 | 1.92 | | | | | | | | | | | | | | | |
| 990.00 – 999.99 | 179.00 | 146.63 | 142.60 | 136.63 | 127.50 | 123.94 | 121.56 | 118.37 | 113.44 | 106.69 | 100.48 | 95.04 | 90.08 | 85.81 | 82.35 | 1.92 | | | | | | | | | | | | | | | |
| 1,000.00 – 1,009.99 | 181.20 | 148.83 | 144.80 | 138.83 | 129.70 | 126.14 | 123.76 | 120.57 | 115.64 | 108.89 | 102.68 | 97.24 | 92.28 | 88.01 | 84.55 | 1.92 | | | | | | | | | | | | | | | |
| 1,010.00 – 1,019.99 | 183.60 | 151.23 | 147.20 | 141.23 | 128.54 | 128.54 | 126.16 | 122.97 | 118.04 | 111.29 | 105.08 | 99.64 | 94.68 | 90.41 | 86.95 | 1.92 | | | | | | | | | | | | | | | |
| 1,020.00 – 1,029.99 | 186.00 | 153.63 | 149.60 | 143.63 | 134.50 | 130.94 | 128.56 | 125.37 | 120.44 | 113.69 | 107.48 | 102.04 | 97.08 | 92.81 | 89.35 | 1.92 | | | | | | | | | | | | | | | |
| 1,030.00 – 1,039.99 | 188.40 | 156.03 | 152.00 | 146.03 | 136.90 | 133.34 | 130.96 | 127.77 | 122.84 | 116.09 | 109.88 | 104.44 | 99.48 | 95.21 | 91.75 | 1.92 | | | | | | | | | | | | | | | |
| 1,040.00 – 1,049.99 | 190.80 | 158.43 | 154.40 | 148.43 | 139.30 | 135.74 | 133.36 | 130.17 | 125.24 | 118.49 | 112.28 | 106.84 | 101.88 | 97.61 | 94.15 | 1.92 | | | | | | | | | | | | | | | |
| 1,050.00 – 1,059.99 | 193.20 | 160.83 | 156.80 | 150.83 | 141.70 | 138.14 | 135.76 | 132.57 | 127.64 | 120.89 | 114.68 | 109.24 | 104.28 | 100.01 | 96.55 | 1.92 | | | | | | | | | | | | | | | |
| 1,060.00 – 1,069.99 | 195.60 | 163.23 | 159.20 | 153.23 | 144.10 | 140.54 | 138.16 | 134.97 | 130.04 | 123.29 | 117.08 | 111.64 | 106.68 | 102.41 | 98.95 | 1.92 | | | | | | | | | | | | | | | |
| 1,070.00 – 1,079.99 | 198.00 | 165.63 | 161.60 | 155.63 | 146.50 | 142.94 | 140.56 | 137.37 | 132.44 | 125.69 | 119.48 | 114.04 | 109.08 | 104.81 | 101.35 | 1.92 | | | | | | | | | | | | | | | |
| 1,080.00 – 1,089.99 | 200.40 | 168.03 | 164.00 | 158.03 | 148.90 | 145.34 | 142.96 | 139.77 | 134.84 | 128.09 | 121.88 | 116.44 | 111.48 | 107.21 | 103.75 | 1.92 | | | | | | | | | | | | | | | |
| 1,090.00 – 1,099.99 | 202.80 | 170.43 | 166.40 | 160.43 | 151.30 | 147.74 | 145.36 | 142.17 | 137.24 | 130.49 | 124.28 | 118.84 | 113.88 | 109.61 | 106.15 | 1.92 | | | | | | | | | | | | | | | |
| 1,100.00 – 1,109.99 | 205.20 | 172.83 | 168.80 | 162.83 | 153.70 | 150.14 | 147.76 | 144.57 | 139.64 | 132.89 | 126.68 | 121.24 | 116.28 | 112.01 | 108.55 | 1.92 | | | | | | | | | | | | | | | |
| 1,110.00 – 1,119.99 | 207.60 | 175.23 | 171.20 | 165.23 | 156.10 | 153.54 | 150.16 | 146.97 | 142.04 | 135.29 | 129.08 | 123.64 | 118.68 | 114.41 | 110.95 | 1.92 | | | | | | | | | | | | | | | |
| 1,120.00 – 1,129.99 | 210.00 | 177.63 | 173.60 | 167.63 | 158.50 | 154.94 | 152.56 | 149.37 | 144.44 | 137.69 | 131.48 | 126.04 | 121.08 | 116.81 | 113.35 | 1.92 | | | | | | | | | | | | | | | |
| 1,130.00 – 1,139.99 | 212.40 | 180.03 | 176.00 | 170.03 | 160.90 | 157.34 | 154.96 | 151.77 | 146.84 | 140.09 | 133.88 | 128.44 | 123.48 | 119.21 | 115.75 | 1.92 | | | | | | | | | | | | | | | |
| 1,140.00 – 1,149.99 | 214.80 | 182.43 | 178.40 | 172.43 | 163.30 | 159.74 | 157.36 | 154.17 | 149.24 | 142.49 | 136.28 | 130.84 | 125.88 | 121.61 | 118.15 | 1.92 | | | | | | | | | | | | | | | |
| 1,150.00 – 1,159.99 | 217.20 | 184.83 | 180.80 | 174.83 | 165.70 | 162.14 | 159.76 | 156.57 | 151.64 | 144.89 | 138.68 | 133.24 | 128.28 | 124.01 | 120.55 | 1.92 | | | | | | | | | | | | | | | |
| 1,160.00 – 1,169.99 | 219.60 | 187.23 | 183.20 | 177.23 | 168.10 | 164.54 | 162.16 | 158.97 | 154.04 | 147.29 | 141.08 | 135.64 | 130.68 | 126.41 | 122.95 | 1.92 | | | | | | | | | | | | | | | |
| 1,170.00 – 1,179.99 | 222.00 | 189.63 | 185.60 | 179.63 | 170.50 | 166.94 | 164.56 | 161.37 | 156.44 | 149.69 | 143.48 | 138.04 | 133.08 | 128.81 | 125.35 | 1.92 | | | | | | | | | | | | | | | |
| 1,180.00 – 1,189.99 | 224.40 | 192.03 | 188.00 | 182.03 | 172.90 | 169.34 | 166.96 | 163.77 | 158.84 | 152.09 | 145.88 | 140.44 | 135.48 | 131.21 | 127.75 | 1.92 | | | | | | | | | | | | | | | |
| 1,190.00 – 1,199.99 | 226.80 | 194.43 | 190.40 | 184.43 | 175.30 | 171.74 | 169.36 | 166.17 | 161.24 | 154.49 | 148.28 | 142.84 | 137.88 | 133.61 | 130.15 | 1.92 | | | | | | | | | | | | | | | |
| 1,200.00 – 1,209.99 | 229.20 | 196.83 | 192.80 | 186.83 | 177.70 | 174.14 | 171.76 | 168.57 | 163.64 | 156.89 | 150.68 | 145.24 | 140.28 | 136.01 | 132.55 | 1.92 | | | | | | | | | | | | | | | |
| 1,210.00 – 1,219.99 | 231.60 | 199.23 | 195.20 | 189.23 | 180.10 | 176.54 | 174.16 | 170.97 | 166.04 | 159.29 | 153.08 | 147.64 | 142.68 | 138.41 | 134.95 | 1.92 | | | | | | | | | | | | | | | |
| 1,220.00 – 1,229.99 | 234.00 | 201.63 | 197.60 | 191.63 | 182.50 | 178.94 | 176.56 | 173.37 | 168.44 | 161.69 | 155.48 | 150.04 | 145.08 | 140.81 | 137.35 | 1.92 | | | | | | | | | | | | | | | |

QUÉBEC INCOME TAX – Table 36

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 \$25,900, 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 |
| 460.00 – 469.99 | 74.40 | 9.67 | 1.59 | | | | | | | | | | | | | |
| 470.00 – 479.99 | 76.00 | 11.27 | 3.19 | | | | | | | | | | | | | |
| 480.00 – 489.99 | 77.60 | 12.87 | 4.79 | | | | | | | | | | | | | |
| 490.00 – 499.99 | 79.20 | 14.47 | 6.39 | | | | | | | | | | | | | |
| 500.00 – 509.99 | 80.80 | 16.07 | 7.99 | | | | | | | | | | | | | |
| 510.00 – 519.99 | 82.40 | 17.67 | 9.59 | | | | | | | | | | | | | |
| 520.00 – 529.99 | 84.00 | 19.27 | 11.19 | | | | | | | | | | | | | |
| 530.00 – 539.99 | 85.60 | 20.87 | 12.79 | 0.87 | | | | | | | | | | | | |
| 540.00 – 549.99 | 87.20 | 22.47 | 14.39 | 2.47 | | | | | | | | | | | | |
| 550.00 – 559.99 | 88.80 | 24.07 | 15.99 | 4.07 | | | | | | | | | | | | |
| 560.00 – 569.99 | 90.40 | 25.67 | 17.59 | 5.67 | | | | | | | | | | | | |
| 570.00 – 579.99 | 92.00 | 27.27 | 19.19 | 7.27 | | | | | | | | | | | | |
| 580.00 – 589.99 | 93.60 | 28.87 | 20.79 | 8.87 | | | | | | | | | | | | |
| 590.00 – 599.99 | 95.20 | 30.47 | 22.39 | 10.47 | | | | | | | | | | | | |
| 600.00 – 609.99 | 96.80 | 32.07 | 23.99 | 12.07 | | | | | | | | | | | | |
| 610.00 – 619.99 | 98.40 | 33.67 | 25.59 | 13.67 | | | | | | | | | | | | |
| 620.00 – 629.99 | 100.00 | 35.27 | 27.19 | 15.27 | | | | | | | | | | | | |
| 630.00 – 639.99 | 101.60 | 36.87 | 28.79 | 16.87 | | | | | | | | | | | | |
| 640.00 – 649.99 | 103.20 | 38.47 | 30.39 | 18.47 | 0.20 | | | | | | | | | | | |
| 650.00 – 659.99 | 104.80 | 40.07 | 31.99 | 20.07 | 1.80 | | | | | | | | | | | |
| 660.00 – 669.99 | 106.40 | 41.67 | 33.59 | 21.67 | 3.40 | | | | | | | | | | | |
| 670.00 – 679.99 | 108.00 | 43.27 | 35.19 | 23.27 | 5.00 | | | | | | | | | | | |
| 680.00 – 689.99 | 109.60 | 44.87 | 36.79 | 24.87 | 6.60 | | | | | | | | | | | |
| 690.00 – 699.99 | 111.20 | 46.47 | 38.39 | 26.47 | 8.20 | 1.08 | | | | | | | | | | |
| 700.00 – 709.99 | 112.80 | 48.07 | 39.99 | 28.07 | 9.80 | 2.68 | | | | | | | | | | |
| 710.00 – 719.99 | 114.40 | 49.67 | 41.59 | 29.67 | 11.40 | 4.28 | | | | | | | | | | |
| 720.00 – 729.99 | 116.00 | 51.27 | 43.19 | 31.27 | 13.00 | 5.88 | 1.12 | | | | | | | | | |
| 730.00 – 739.99 | 117.60 | 52.87 | 44.79 | 32.87 | 14.60 | 7.48 | 2.72 | | | | | | | | | |
| 740.00 – 749.99 | 119.20 | 54.47 | 46.39 | 34.47 | 16.20 | 9.08 | 4.32 | | | | | | | | | |
| 750.00 – 759.99 | 120.80 | 56.07 | 47.99 | 36.07 | 17.80 | 10.68 | 5.92 | | | | | | | | | |
| 760.00 – 769.99 | 122.40 | 57.67 | 49.59 | 37.67 | 19.40 | 12.28 | 7.52 | 1.13 | | | | | | | | |
| 770.00 – 779.99 | 124.00 | 59.27 | 51.19 | 39.27 | 21.00 | 13.88 | 9.12 | 2.73 | | | | | | | | |
| 780.00 – 789.99 | 125.60 | 60.87 | 52.79 | 40.87 | 22.60 | 15.48 | 10.72 | 4.33 | | | | | | | | |
| 790.00 – 799.99 | 127.20 | 62.47 | 54.39 | 42.47 | 24.20 | 17.08 | 12.32 | 5.93 | | | | | | | | |
| 800.00 – 809.99 | 128.80 | 64.07 | 55.99 | 44.07 | 25.80 | 18.68 | 13.92 | 7.53 | | | | | | | | |
| 810.00 – 819.99 | 130.40 | 65.67 | 57.59 | 45.67 | 27.40 | 20.28 | 15.52 | 9.13 | | | | | | | | |
| 820.00 – 829.99 | 132.00 | 67.27 | 59.19 | 47.27 | 29.00 | 21.88 | 17.12 | 10.73 | 0.88 | | | | | | | |
| 830.00 – 839.99 | 133.60 | 68.87 | 60.79 | 48.87 | 30.60 | 23.48 | 18.72 | 12.33 | 2.48 | | | | | | | |
| 840.00 – 849.99 | 135.20 | 70.47 | 62.39 | 50.47 | 32.20 | 25.08 | 20.32 | 13.93 | 4.08 | | | | | | | |
| 850.00 – 859.99 | 136.80 | 72.07 | 63.99 | 52.07 | 33.80 | 26.68 | 21.92 | 15.53 | 5.68 | | | | | | | |

QUÉBEC INCOME TAX – Table 36

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 \$25,900, 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 | Z | |
| 860.00 – 879.99 | 139.20 | 74.47 | 66.39 | 54.47 | 36.20 | 29.08 | 24.32 | 17.93 | 8.08 | | | | | | | 0.69 | | |
| 880.00 – 899.99 | 142.40 | 77.67 | 69.59 | 57.67 | 39.40 | 32.28 | 27.52 | 21.13 | 11.28 | | | | | | | 3.85 | | |
| 900.00 – 919.99 | 145.60 | 80.87 | 72.79 | 60.87 | 42.60 | 35.48 | 30.72 | 24.33 | 14.48 | 0.98 | | | | | | 3.85 | | |
| 920.00 – 939.99 | 148.80 | 84.07 | 75.99 | 64.07 | 45.80 | 38.68 | 33.92 | 27.53 | 17.68 | 4.18 | | | | | | 3.85 | | |
| 940.00 – 959.99 | 152.00 | 87.27 | 79.19 | 67.27 | 49.00 | 41.88 | 37.12 | 30.73 | 20.88 | 7.38 | | | | | | 3.85 | | |
| 960.00 – 979.99 | 155.20 | 90.47 | 82.39 | 70.47 | 52.20 | 45.08 | 40.32 | 33.93 | 24.08 | 10.58 | | | | | | 3.85 | | |
| 980.00 – 999.99 | 158.40 | 93.67 | 85.59 | 73.67 | 55.40 | 48.28 | 43.52 | 37.13 | 27.28 | 13.78 | 1.36 | | | | | 3.85 | | |
| 1,000.00 – 1,019.99 | 162.00 | 97.27 | 89.19 | 77.27 | 59.00 | 51.88 | 47.12 | 40.73 | 30.88 | 17.38 | 4.96 | | | | | 3.85 | | |
| 1,020.00 – 1,039.99 | 166.00 | 101.27 | 93.19 | 81.27 | 63.00 | 55.88 | 51.12 | 44.73 | 34.88 | 21.38 | 8.96 | | | | | 3.85 | | |
| 1,040.00 – 1,059.99 | 170.00 | 105.27 | 97.19 | 85.27 | 67.00 | 59.88 | 55.12 | 48.73 | 38.88 | 25.38 | 12.96 | 2.08 | | | | 3.85 | | |
| 1,060.00 – 1,079.99 | 174.00 | 109.27 | 101.19 | 89.27 | 71.00 | 63.88 | 59.12 | 52.73 | 42.88 | 29.38 | 16.96 | 6.08 | | | | 3.85 | | |
| 1,080.00 – 1,099.99 | 178.00 | 113.27 | 105.19 | 93.27 | 75.00 | 67.88 | 63.12 | 56.73 | 46.88 | 33.38 | 20.96 | 10.08 | 0.15 | | | 3.85 | | |
| 1,100.00 – 1,119.99 | 182.00 | 117.27 | 109.19 | 97.27 | 79.00 | 71.88 | 67.12 | 60.73 | 50.88 | 37.38 | 24.96 | 14.08 | 4.15 | | | 3.85 | | |
| 1,120.00 – 1,139.99 | 186.00 | 121.27 | 113.19 | 101.27 | 83.00 | 75.88 | 71.12 | 64.73 | 54.88 | 41.38 | 28.96 | 18.08 | 8.15 | | | 3.85 | | |
| 1,140.00 – 1,159.99 | 190.00 | 125.27 | 117.19 | 105.27 | 87.00 | 79.88 | 75.12 | 68.73 | 58.88 | 45.38 | 32.96 | 22.08 | 12.15 | 3.62 | | 3.85 | | |
| 1,160.00 – 1,179.99 | 194.00 | 129.27 | 121.19 | 109.27 | 91.00 | 83.88 | 79.12 | 72.73 | 62.88 | 49.38 | 36.96 | 26.08 | 16.15 | 7.62 | 0.69 | 3.85 | | |
| 1,180.00 – 1,199.99 | 198.00 | 133.27 | 125.19 | 113.27 | 95.00 | 87.88 | 83.12 | 76.73 | 66.88 | 53.38 | 40.96 | 30.08 | 20.15 | 11.62 | 4.69 | 3.85 | | |
| 1,200.00 – 1,219.99 | 202.00 | 137.27 | 129.19 | 117.27 | 99.00 | 91.88 | 87.12 | 80.73 | 70.88 | 57.38 | 44.96 | 34.08 | 24.15 | 15.62 | 8.69 | 3.85 | | |
| 1,220.00 – 1,239.99 | 206.00 | 141.27 | 133.19 | 121.27 | 103.00 | 95.88 | 91.12 | 84.73 | 74.88 | 61.38 | 48.96 | 38.08 | 28.15 | 19.62 | 12.69 | 3.85 | | |
| 1,240.00 – 1,259.99 | 210.00 | 145.27 | 137.19 | 125.27 | 107.00 | 99.88 | 95.12 | 88.73 | 78.88 | 65.38 | 52.96 | 42.08 | 32.15 | 23.62 | 16.69 | 3.85 | | |
| 1,260.00 – 1,279.99 | 214.00 | 149.27 | 141.19 | 129.27 | 111.00 | 103.88 | 99.12 | 92.73 | 82.88 | 69.38 | 56.96 | 46.08 | 36.15 | 27.62 | 20.69 | 3.85 | | |
| 1,280.00 – 1,299.99 | 218.00 | 153.27 | 145.19 | 133.27 | 115.00 | 107.88 | 103.12 | 96.73 | 86.88 | 73.38 | 60.96 | 50.08 | 40.15 | 31.62 | 24.69 | 3.85 | | |
| 1,300.00 – 1,319.99 | 222.00 | 157.27 | 149.19 | 137.27 | 119.00 | 111.88 | 107.12 | 100.73 | 90.88 | 77.38 | 64.96 | 54.08 | 44.15 | 35.62 | 28.69 | 3.85 | | |
| 1,320.00 – 1,339.99 | 226.00 | 161.27 | 153.19 | 141.27 | 123.00 | 115.88 | 111.12 | 104.73 | 94.88 | 81.38 | 68.96 | 58.08 | 48.15 | 39.62 | 32.69 | 3.85 | | |
| 1,340.00 – 1,359.99 | 230.00 | 165.27 | 157.19 | 145.27 | 127.00 | 119.88 | 115.12 | 108.73 | 98.88 | 85.38 | 72.96 | 62.08 | 52.15 | 43.62 | 36.69 | 3.85 | | |
| 1,360.00 – 1,379.99 | 234.00 | 169.27 | 161.19 | 149.27 | 131.00 | 123.88 | 119.12 | 112.73 | 102.88 | 89.38 | 76.96 | 66.08 | 56.15 | 47.62 | 40.69 | 3.85 | | |
| 1,380.00 – 1,399.99 | 238.00 | 173.27 | 165.19 | 153.27 | 135.00 | 127.88 | 123.12 | 116.73 | 106.88 | 93.38 | 80.96 | 70.08 | 60.15 | 51.62 | 44.69 | 3.85 | | |
| 1,400.00 – 1,419.99 | 242.00 | 177.27 | 169.19 | 157.27 | 139.00 | 131.88 | 127.12 | 120.73 | 110.88 | 97.38 | 84.96 | 74.08 | 64.15 | 55.62 | 48.69 | 3.85 | | |
| 1,420.00 – 1,439.99 | 246.00 | 181.27 | 173.19 | 161.27 | 143.00 | 135.88 | 131.12 | 124.73 | 114.88 | 101.38 | 88.96 | 78.08 | 68.15 | 59.62 | 52.69 | 3.85 | | |
| 1,440.00 – 1,459.99 | 250.00 | 185.27 | 177.19 | 165.27 | 147.00 | 139.88 | 135.12 | 128.73 | 118.88 | 105.38 | 92.96 | 82.08 | 72.15 | 63.62 | 56.69 | 3.85 | | |
| 1,460.00 – 1,479.99 | 254.00 | 189.27 | 181.19 | 169.27 | 151.00 | 143.88 | 139.12 | 132.73 | 122.88 | 109.38 | 96.96 | 86.08 | 76.15 | 67.62 | 60.69 | 3.85 | | |
| 1,480.00 – 1,499.99 | 258.00 | 193.27 | 185.19 | 173.27 | 155.00 | 147.88 | 143.12 | 136.73 | 126.88 | 113.38 | 100.96 | 90.08 | 80.15 | 71.62 | 64.69 | 3.85 | | |
| 1,500.00 – 1,519.99 | 262.00 | 197.27 | 189.19 | 177.27 | 159.00 | 151.88 | 147.12 | 140.73 | 130.88 | 117.38 | 104.96 | 94.08 | 84.15 | 75.62 | 68.69 | 3.85 | | |
| 1,520.00 – 1,539.99 | 266.00 | 201.27 | 193.19 | 181.27 | 163.00 | 155.88 | 151.12 | 144.73 | 134.88 | 121.38 | 108.96 | 98.08 | 88.15 | 79.62 | 72.69 | 3.85 | | |
| 1,540.00 – 1,559.99 | 270.00 | 205.27 | 197.19 | 185.27 | 167.00 | 159.88 | 155.12 | 148.73 | 138.88 | 125.38 | 112.96 | 102.08 | 92.15 | 83.62 | 76.69 | 3.85 | | |
| 1,560.00 – 1,579.99 | 274.00 | 209.27 | 201.19 | 189.27 | 171.00 | 163.88 | 159.12 | 152.73 | 142.88 | 129.38 | 116.96 | 106.08 | 96.15 | 87.62 | 80.69 | 3.85 | | |
| 1,580.00 – 1,599.99 | 278.00 | 213.27 | 205.19 | 193.27 | 175.00 | 167.88 | 163.12 | 156.73 | 146.88 | 133.38 | 120.96 | 110.08 | 100.15 | 91.62 | 84.69 | 3.85 | | |
| 1,600.00 – 1,619.99 | 282.00 | 217.27 | 209.19 | 197.27 | 179.00 | 171.88 | 167.12 | 160.73 | 150.88 | 137.38 | 124.96 | 114.08 | 104.15 | 95.62 | 88.69 | 3.85 | | |
| 1,620.00 – 1,639.99 | 286.00 | 221.27 | 213.19 | 201.27 | 183.00 | 175.88 | 171.12 | 164.73 | 154.88 | 141.38 | 128.96 | 118.08 | 108.15 | 99.62 | 92.69 | 3.85 | | |
| 1,640.00 – 1,659.99 | 290.00 | 225.27 | 217.19 | 205.27 | 187.00 | 179.88 | 175.12 | 168.73 | 158.88 | 145.38 | 132.96 | 122.08 | 112.15 | 103.62 | 96.69 | 3.85 | | |

QUÉBEC INCOME TAX – Table 36**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 \$25,900, 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 | | | |
| 885.00 – 904.99 | 143.20 | 73.08 | 64.33 | 51.41 | 31.62 | 23.91 | 18.74 | 11.83 | 1.16 | | | | | | | | | | |
| 905.00 – 924.99 | 146.40 | 76.28 | 67.53 | 54.61 | 34.82 | 27.11 | 21.94 | 15.02 | 4.36 | | | | | | | | | | |
| 925.00 – 944.99 | 149.60 | 79.48 | 70.73 | 57.81 | 38.02 | 30.31 | 25.14 | 18.23 | 7.56 | | | | | | | | | | |
| 945.00 – 964.99 | 152.80 | 82.68 | 73.93 | 61.01 | 41.22 | 33.51 | 28.34 | 21.43 | 10.76 | | | | | | | | | | |
| 965.00 – 984.99 | 156.00 | 85.88 | 77.13 | 64.21 | 44.42 | 36.71 | 31.54 | 24.63 | 13.96 | | | | | | | | | | |
| 985.00 – 1,004.99 | 159.20 | 89.08 | 80.33 | 67.41 | 47.62 | 39.91 | 34.74 | 27.83 | 17.16 | 2.53 | | | | | | | | | |
| 1,005.00 – 1,024.99 | 162.40 | 92.28 | 83.53 | 70.61 | 50.82 | 43.11 | 37.94 | 31.02 | 20.36 | 5.73 | | | | | | | | | |
| 1,025.00 – 1,044.99 | 165.60 | 95.48 | 86.73 | 73.81 | 54.02 | 46.31 | 41.14 | 34.23 | 23.56 | 8.93 | | | | | | | | | |
| 1,045.00 – 1,064.99 | 168.80 | 98.68 | 89.93 | 77.01 | 57.22 | 49.51 | 44.34 | 37.43 | 26.76 | 12.13 | | | | | | | | | |
| 1,065.00 – 1,084.99 | 172.00 | 101.88 | 93.13 | 80.21 | 60.42 | 52.71 | 47.54 | 40.63 | 29.96 | 15.33 | 1.88 | | | | | | | | |
| 1,085.00 – 1,104.99 | 175.67 | 105.54 | 96.79 | 83.88 | 64.08 | 56.38 | 51.21 | 44.29 | 33.63 | 19.00 | 5.54 | | | | | | | | |
| 1,105.00 – 1,124.99 | 179.67 | 109.54 | 100.79 | 87.88 | 68.08 | 60.38 | 55.21 | 48.29 | 37.63 | 23.00 | 9.54 | | | | | | | | |
| 1,125.00 – 1,144.99 | 183.67 | 113.54 | 104.79 | 91.88 | 72.08 | 64.38 | 59.21 | 52.29 | 41.63 | 27.00 | 13.54 | 1.75 | | | | | | | |
| 1,145.00 – 1,164.99 | 187.67 | 117.54 | 108.79 | 95.88 | 76.08 | 68.38 | 63.21 | 56.29 | 45.63 | 31.00 | 17.54 | 5.75 | | | | | | | |
| 1,165.00 – 1,184.99 | 191.67 | 121.54 | 112.79 | 99.88 | 80.08 | 72.38 | 67.21 | 60.29 | 49.63 | 35.00 | 21.54 | 9.75 | | | | | | | |
| 1,185.00 – 1,204.99 | 195.67 | 125.54 | 116.79 | 103.88 | 84.08 | 76.38 | 71.21 | 64.29 | 53.63 | 39.00 | 25.54 | 13.75 | 3.00 | | | | | | |
| 1,205.00 – 1,224.99 | 199.67 | 129.54 | 120.79 | 107.88 | 88.08 | 80.38 | 75.21 | 68.29 | 57.63 | 43.00 | 29.54 | 17.75 | 7.00 | | | | | | |
| 1,225.00 – 1,244.99 | 203.67 | 133.54 | 124.79 | 111.88 | 92.08 | 84.38 | 79.21 | 72.29 | 61.63 | 47.00 | 33.54 | 21.75 | 11.00 | 1.75 | | | | | |
| 1,245.00 – 1,264.99 | 207.67 | 137.54 | 128.79 | 115.88 | 96.08 | 88.38 | 83.21 | 76.29 | 65.62 | 51.00 | 37.54 | 25.75 | 15.00 | 5.75 | | | | | |
| 1,265.00 – 1,284.99 | 211.67 | 141.54 | 132.79 | 119.88 | 100.08 | 92.38 | 87.21 | 80.29 | 69.62 | 55.00 | 41.54 | 29.75 | 19.00 | 9.75 | 2.25 | | | | |
| 1,285.00 – 1,304.99 | 215.67 | 145.54 | 136.79 | 123.88 | 104.08 | 96.38 | 91.21 | 84.29 | 73.62 | 59.00 | 45.54 | 33.75 | 23.00 | 13.75 | 6.25 | 4.17 | | | |
| 1,305.00 – 1,324.99 | 219.67 | 149.54 | 140.79 | 127.88 | 108.08 | 100.38 | 95.21 | 88.29 | 77.62 | 63.00 | 49.54 | 37.75 | 27.00 | 17.75 | 10.25 | 4.17 | | | |
| 1,325.00 – 1,344.99 | 223.67 | 153.54 | 144.79 | 131.88 | 112.08 | 104.38 | 99.21 | 92.29 | 81.62 | 67.00 | 53.54 | 41.75 | 31.00 | 21.75 | 14.25 | 4.17 | | | |
| 1,345.00 – 1,364.99 | 227.67 | 157.54 | 148.79 | 135.88 | 116.08 | 108.38 | 103.21 | 96.29 | 85.62 | 71.00 | 57.54 | 45.75 | 35.00 | 25.75 | 18.25 | 4.17 | | | |
| 1,365.00 – 1,384.99 | 231.67 | 161.54 | 152.79 | 139.88 | 120.08 | 112.38 | 107.21 | 100.29 | 89.62 | 75.00 | 61.54 | 49.75 | 39.00 | 29.75 | 22.25 | 4.17 | | | |
| 1,385.00 – 1,404.99 | 235.67 | 165.54 | 156.79 | 143.88 | 124.08 | 116.38 | 111.21 | 104.29 | 93.62 | 79.00 | 65.54 | 53.75 | 43.00 | 33.75 | 26.25 | 4.17 | | | |
| 1,405.00 – 1,424.99 | 239.67 | 169.54 | 160.79 | 147.88 | 128.08 | 120.38 | 115.21 | 108.29 | 97.62 | 83.00 | 69.54 | 57.75 | 47.00 | 37.75 | 30.25 | 4.17 | | | |
| 1,425.00 – 1,444.99 | 243.67 | 173.54 | 164.79 | 151.88 | 132.08 | 124.38 | 119.21 | 112.29 | 101.62 | 87.00 | 73.54 | 61.75 | 51.00 | 41.75 | 34.25 | 4.17 | | | |
| 1,445.00 – 1,464.99 | 247.67 | 177.54 | 168.79 | 155.88 | 136.08 | 128.38 | 123.21 | 116.29 | 105.62 | 91.00 | 77.54 | 65.75 | 55.00 | 45.75 | 38.25 | 4.17 | | | |
| 1,465.00 – 1,484.99 | 251.67 | 181.54 | 172.79 | 159.88 | 140.08 | 132.38 | 127.21 | 120.29 | 109.62 | 95.00 | 81.54 | 69.75 | 59.00 | 49.75 | 42.25 | 4.17 | | | |
| 1,485.00 – 1,504.99 | 255.67 | 185.54 | 176.79 | 163.88 | 144.08 | 136.38 | 131.21 | 124.29 | 113.62 | 99.00 | 85.54 | 73.75 | 63.00 | 53.75 | 46.25 | 4.17 | | | |
| 1,505.00 – 1,524.99 | 259.67 | 189.54 | 180.79 | 167.88 | 148.08 | 140.38 | 135.21 | 128.29 | 117.62 | 103.00 | 89.54 | 77.75 | 67.00 | 57.75 | 50.25 | 4.17 | | | |
| 1,525.00 – 1,544.99 | 263.67 | 193.54 | 184.79 | 171.88 | 152.08 | 144.38 | 139.21 | 132.29 | 121.62 | 107.00 | 93.54 | 81.75 | 71.00 | 61.75 | 54.25 | 4.17 | | | |
| 1,545.00 – 1,564.99 | 267.67 | 197.54 | 188.79 | 175.88 | 156.08 | 148.38 | 143.21 | 136.29 | 125.62 | 111.00 | 97.54 | 85.75 | 75.00 | 65.75 | 58.25 | 4.17 | | | |
| 1,565.00 – 1,584.99 | 271.67 | 201.54 | 192.79 | 179.88 | 160.08 | 152.38 | 147.21 | 140.29 | 129.63 | 115.00 | 101.54 | 89.75 | 79.00 | 69.75 | 62.25 | 4.17 | | | |
| 1,585.00 – 1,604.99 | 275.67 | 205.54 | 196.79 | 183.88 | 164.08 | 156.38 | 151.21 | 144.29 | 133.63 | 119.00 | 105.54 | 93.75 | 83.00 | 73.75 | 66.25 | 4.17 | | | |
| 1,605.00 – 1,624.99 | 279.67 | 209.54 | 200.79 | 187.88 | 168.08 | 160.38 | 155.21 | 148.29 | 137.63 | 123.00 | 109.54 | 97.75 | 87.00 | 77.75 | 70.25 | 4.17 | | | |
| 1,625.00 – 1,644.99 | 283.67 | 213.54 | 204.79 | 191.88 | 172.08 | 164.38 | 159.21 | 152.29 | 141.63 | 127.00 | 113.54 | 101.75 | 91.00 | 81.75 | 74.25 | 4.17 | | | |
| 1,645.00 – 1,664.99 | 287.67 | 217.54 | 208.79 | 195.88 | 176.08 | 168.38 | 163.21 | 156.29 | 145.63 | 131.00 | 117.54 | 105.75 | 95.00 | 85.75 | 78.25 | 4.17 | | | |
| 1,665.00 – 1,684.99 | 291.67 | 221.54 | 212.79 | 199.88 | 180.08 | 172.38 | 167.21 | 160.29 | 149.63 | 135.00 | 121.54 | 109.75 | 99.00 | 89.75 | 82.25 | 4.17 | | | |

QUÉBEC INCOME TAX – Table 36

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 \$25,900, 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 | | | | | | | | |
| 1,770.00 – 1,809.99 | 286.40 | 146.15 | 128.65 | 102.82 | 63.23 | 47.82 | 37.48 | 23.65 | 2.32 | | | | | | | | | | | | | | | |
| 1,810.00 – 1,849.99 | 292.80 | 152.55 | 135.05 | 109.22 | 69.63 | 54.22 | 43.88 | 30.05 | 8.72 | | | | | | | | | | | | | | | |
| 1,850.00 – 1,889.99 | 299.20 | 158.95 | 141.45 | 115.62 | 76.03 | 60.62 | 50.28 | 36.45 | 15.12 | | | | | | | | | | | | | | | |
| 1,890.00 – 1,929.99 | 305.60 | 165.35 | 147.85 | 122.02 | 82.43 | 67.02 | 56.68 | 42.85 | 21.52 | | | | | | | | | | | | | | | |
| 1,930.00 – 1,969.99 | 312.00 | 171.75 | 154.25 | 128.42 | 88.83 | 73.42 | 63.08 | 49.25 | 27.92 | | | | | | | | | | | | | | | |
| 1,970.00 – 2,009.99 | 318.40 | 178.15 | 160.65 | 134.82 | 95.23 | 79.82 | 69.48 | 55.65 | 34.32 | 5.07 | | | | | | | | | | | | | | |
| 2,010.00 – 2,049.99 | 324.80 | 184.55 | 167.05 | 141.22 | 101.63 | 86.22 | 75.88 | 62.05 | 40.72 | 11.47 | | | | | | | | | | | | | | |
| 2,050.00 – 2,089.99 | 331.20 | 190.95 | 173.45 | 147.62 | 108.03 | 92.62 | 82.28 | 68.45 | 47.12 | 17.87 | | | | | | | | | | | | | | |
| 2,090.00 – 2,129.99 | 337.60 | 197.35 | 179.85 | 154.02 | 114.43 | 99.02 | 88.68 | 74.85 | 53.52 | 24.27 | | | | | | | | | | | | | | |
| 2,130.00 – 2,169.99 | 344.00 | 203.75 | 186.25 | 160.42 | 120.83 | 105.42 | 95.08 | 81.25 | 59.92 | 30.67 | 3.75 | | | | | | | | | | | | | |
| 2,170.00 – 2,209.99 | 351.33 | 211.08 | 193.58 | 167.75 | 128.17 | 112.75 | 102.42 | 88.58 | 67.25 | 38.00 | 11.08 | | | | | | | | | | | | | |
| 2,210.00 – 2,249.99 | 359.33 | 219.08 | 201.58 | 175.75 | 136.17 | 120.75 | 110.42 | 96.58 | 75.25 | 46.00 | 19.08 | | | | | | | | | | | | | |
| 2,250.00 – 2,289.99 | 367.33 | 227.08 | 209.58 | 183.75 | 144.17 | 128.75 | 118.42 | 104.58 | 83.25 | 54.00 | 27.08 | 3.50 | | | | | | | | | | | | |
| 2,290.00 – 2,329.99 | 375.33 | 235.08 | 217.58 | 191.75 | 152.17 | 136.75 | 126.42 | 112.58 | 91.25 | 62.00 | 35.08 | 11.50 | | | | | | | | | | | | |
| 2,330.00 – 2,369.99 | 383.33 | 243.08 | 225.58 | 199.75 | 160.17 | 144.75 | 134.42 | 120.58 | 99.25 | 70.00 | 43.08 | 19.50 | | | | | | | | | | | | |
| 2,370.00 – 2,409.99 | 391.33 | 251.08 | 233.58 | 207.75 | 168.17 | 152.75 | 142.42 | 128.58 | 107.25 | 78.00 | 51.08 | 27.50 | 6.00 | | | | | | | | | | | |
| 2,410.00 – 2,449.99 | 399.33 | 259.08 | 241.58 | 215.75 | 176.17 | 160.75 | 150.42 | 136.58 | 115.25 | 86.00 | 59.08 | 35.50 | 14.00 | | | | | | | | | | | |
| 2,450.00 – 2,489.99 | 407.33 | 267.08 | 249.58 | 223.75 | 184.17 | 168.75 | 158.42 | 144.58 | 123.25 | 94.00 | 67.08 | 43.50 | 22.00 | | | | | | | | | | | |
| 2,490.00 – 2,529.99 | 415.33 | 275.08 | 257.58 | 231.75 | 192.17 | 176.75 | 166.42 | 152.58 | 131.25 | 102.00 | 75.08 | 51.50 | 30.00 | | | | | | | | | | | |
| 2,530.00 – 2,569.99 | 423.33 | 283.08 | 265.58 | 239.75 | 200.17 | 184.75 | 174.42 | 160.58 | 139.25 | 110.00 | 83.08 | 59.50 | 38.00 | 4.50 | | | | | | | | | | |
| 2,570.00 – 2,609.99 | 431.33 | 291.08 | 273.58 | 247.75 | 208.17 | 192.75 | 182.42 | 168.58 | 147.25 | 118.00 | 91.08 | 67.50 | 46.00 | 12.50 | | | | | | | | | | |
| 2,610.00 – 2,649.99 | 439.33 | 299.08 | 281.58 | 255.75 | 216.17 | 200.75 | 190.42 | 176.58 | 155.25 | 126.00 | 99.08 | 75.50 | 54.00 | 20.50 | | | | | | | | | | |
| 2,650.00 – 2,689.99 | 447.33 | 307.08 | 289.58 | 263.75 | 224.17 | 208.75 | 198.42 | 184.58 | 163.25 | 134.00 | 107.08 | 83.50 | 62.00 | 28.50 | | | | | | | | | | |
| 2,690.00 – 2,729.99 | 455.33 | 315.08 | 297.58 | 271.75 | 232.17 | 216.75 | 206.42 | 192.58 | 171.25 | 142.00 | 115.08 | 91.50 | 70.00 | 36.50 | | | | | | | | | | |
| 2,730.00 – 2,769.99 | 463.33 | 323.08 | 305.58 | 279.75 | 240.17 | 224.75 | 214.42 | 200.58 | 179.25 | 150.00 | 123.08 | 99.50 | 78.00 | 44.50 | | | | | | | | | | |
| 2,770.00 – 2,809.99 | 471.33 | 331.08 | 313.58 | 287.75 | 248.17 | 232.75 | 222.42 | 208.58 | 187.25 | 158.00 | 131.08 | 107.50 | 86.00 | 52.50 | | | | | | | | | | |
| 2,810.00 – 2,849.99 | 479.33 | 339.08 | 321.58 | 295.75 | 256.17 | 240.75 | 230.42 | 216.58 | 195.25 | 166.00 | 139.08 | 115.50 | 94.00 | 60.50 | | | | | | | | | | |
| 2,850.00 – 2,889.99 | 487.33 | 347.08 | 329.58 | 303.75 | 264.17 | 248.75 | 238.42 | 224.58 | 203.25 | 174.00 | 147.08 | 123.50 | 102.00 | 68.50 | | | | | | | | | | |
| 2,890.00 – 2,929.99 | 495.33 | 355.08 | 337.58 | 311.75 | 272.17 | 256.75 | 246.42 | 232.58 | 211.25 | 182.00 | 155.08 | 131.50 | 110.00 | 76.50 | | | | | | | | | | |
| 2,930.00 – 2,969.99 | 503.33 | 363.08 | 345.58 | 319.75 | 280.17 | 264.75 | 254.42 | 240.58 | 219.25 | 190.00 | 163.08 | 139.50 | 118.00 | 84.50 | | | | | | | | | | |
| 2,970.00 – 3,009.99 | 511.33 | 371.08 | 353.58 | 327.75 | 288.17 | 272.75 | 262.42 | 248.58 | 227.25 | 198.00 | 171.08 | 147.50 | 126.00 | 92.50 | | | | | | | | | | |
| 3,010.00 – 3,049.99 | 519.33 | 379.08 | 361.58 | 335.75 | 296.17 | 280.75 | 270.42 | 256.58 | 235.25 | 206.00 | 179.08 | 155.50 | 134.00 | 100.50 | | | | | | | | | | |
| 3,050.00 – 3,089.99 | 527.33 | 387.08 | 369.58 | 343.75 | 304.17 | 288.75 | 278.42 | 264.58 | 243.25 | 214.00 | 187.08 | 163.50 | 142.00 | 108.50 | | | | | | | | | | |
| 3,090.00 – 3,129.99 | 535.33 | 395.08 | 377.58 | 351.75 | 312.17 | 296.75 | 286.42 | 272.58 | 251.25 | 222.00 | 195.08 | 171.50 | 150.00 | 116.50 | | | | | | | | | | |
| 3,130.00 – 3,169.99 | 543.33 | 403.08 | 385.58 | 359.75 | 320.17 | 304.75 | 294.42 | 280.58 | 259.25 | 230.00 | 203.08 | 179.50 | 158.00 | 124.50 | | | | | | | | | | |
| 3,170.00 – 3,209.99 | 551.33 | 411.08 | 393.58 | 367.75 | 328.17 | 312.75 | 302.42 | 288.58 | 267.25 | 238.00 | 211.08 | 187.50 | 166.00 | 132.50 | | | | | | | | | | |
| 3,210.00 – 3,249.99 | 559.33 | 419.08 | 401.58 | 375.75 | 336.17 | 320.75 | 310.42 | 296.58 | 275.25 | 246.00 | 219.08 | 195.50 | 174.00 | 140.50 | | | | | | | | | | |
| 3,250.00 – 3,289.99 | 567.33 | 427.08 | 409.58 | 383.75 | 344.17 | 328.75 | 318.42 | 304.58 | 283.25 | 254.00 | 227.08 | 203.50 | 182.00 | 148.50 | | | | | | | | | | |
| 3,290.00 – 3,329.99 | 575.33 | 435.08 | 417.58 | 391.75 | 352.17 | 336.75 | 326.42 | 312.58 | 291.25 | 262.00 | 235.08 | 211.50 | 190.00 | 156.50 | | | | | | | | | | |
| 3,330.00 – 3,369.99 | 583.33 | 443.08 | 425.58 | 399.75 | 360.17 | 344.75 | 334.42 | 320.58 | 299.25 | 270.00 | 243.08 | 219.50 | 198.00 | 179.50 | | | | | | | | | | |

QUÉBEC INCOME TAX - Table 36

12 pay periods per year

Table with columns O-Z representing pay periods and rows for various remuneration amounts. Includes a detailed header section for 'Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.' and a note about TP-1015.3-V exceeding \$25,900.