

Corporate income tax rates

From January 1 to December 31, 2019

	Federal	Quebec	Total
Active income with SBD and at least 5,500 hours worked (0 to \$ 500,000)	9.00%	6.00%	15.00%
Active income with SBD and less than 5,000 hours worked (0 to \$ 500,000)	9.00%	11.60%	20.60%
Manufacturing MSE (0 to \$ 500,000)	9.00%	4.00%	13.00%
Without SBD	15.00%	11.60%	26.60%
Non-active income (int. and capital gain)	38.66%	11.60%	50.26%