

Corporate income tax rates

From January 1 to December 31, 2025

	Federal	Quebec	Total
Active income with SBD and at least 5,500 hours worked (0 to \$ 500,000)	9.00%	3.20%	12.20%
Active income with SBD and less than 5,000 hours worked (0 to \$ 500,000)	9.00%	11.50%	20.50%
Manufacturing MSE (0 to \$ 500,000)	9.00%	3.20%	12.20%
Without SBD	15.00%	11.50%	26.50%
Non-active income (int. and capital gain)	38.67%	11.50%	50.17%