

Corporate income tax rates

From January 1 to December 31, 2020

	Federal	Quebec	Total
Active income with SBD and at least 5,500 hours worked (0 to \$ 500,000)	9.00%	5.00%	14.00%
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%	4.00%	13.00%
Without SBD	15.00%	11.50%	26.50%
Non-active income (int. and capital gain)	38.66%	11.50%	50.16%