

## Corporate income tax rates

From January 1 to December 31, 2017

	Federal	Quebec	Total
Active income with SBD and at least 5,500 hours worked (0 to \$ 500,000)	10.50%	8.00%	18.50%
Active income with SBD and less than 5,000 hours worked (0 to \$ 500,000)	10.50%	11.80%	22.30%
Manufacturing MSE (0 to \$ 500,000)	10.50%	4.00%	14.50%
Without SBD	15.00%	11.80%	26.80%
Non-active income (int. and capital gain)	38.66%	11.80%	50.46%