

Corporate income tax rates

From January 1 to December 31, 2018

	Federal	Quebec	Total
Active income with SBD and at least 5,500 hours worked (0 to \$ 500,000)			
before March 28, 2018	10.00%	8.00%	18.00%
after March 28, 2018	10.00%	7.00%	17.00%
Active income with SBD and less than 5,000 hours worked (0 to \$ 500,000)	10.00%	11.70%	21.70%
Manufacturing MSE (0 to \$ 500,000)	10.00%	4.00%	14.00%
Without SBD	15.00%	11.70%	26.70%
Non-active income (int. and capital gain)	38.66%	11.70%	50.36%