

Source Deduction Table for Québec Income Tax

Effective January 1, 2004



Source Deductions of Québec Income Tax

Table 39

• 53 pay periods per year	5
• 52 pay periods per year	12
• 27 pay periods per year	19
• 26 pay periods per year	26
• 24 pay periods per year	33
• 12 pay periods per year	40

Québec Income Tax – Table 39

53 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
150.00 – 151.99	24.16															
152.00 – 153.99	24.48															
154.00 – 155.99	24.80															
156.00 – 157.99	25.12															
158.00 – 159.99	25.44															
160.00 – 161.99	25.76															
162.00 – 163.99	26.08															
164.00 – 165.99	26.40															
166.00 – 167.99	26.72															
168.00 – 169.99	27.04															
170.00 – 171.99	27.36															
172.00 – 173.99	27.68															
174.00 – 175.99	28.00															
176.00 – 177.99	28.32															
178.00 – 179.99	28.64															
180.00 – 181.99	28.96															
182.00 – 183.99	29.28															
184.00 – 185.99	29.60															
186.00 – 187.99	29.92															
188.00 – 189.99	30.24															
190.00 – 191.99	30.56															
192.00 – 193.99	30.88															
194.00 – 195.99	31.20															
196.00 – 197.99	31.52															
198.00 – 199.99	31.84															
200.00 – 201.99	32.16															
202.00 – 203.99	32.48															
204.00 – 205.99	32.80															
206.00 – 207.99	33.12															
208.00 – 209.99	33.44															
210.00 – 211.99	33.76															
212.00 – 213.99	34.08															
214.00 – 215.99	34.40															
216.00 – 217.99	34.72	0.19														
218.00 – 219.99	35.04	0.51														

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.



Québec Income Tax – Table 39

53 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
220.00 – 221.99	35.36	0.83														
222.00 – 223.99	35.68	1.15														
224.00 – 225.99	36.00	1.47														
226.00 – 227.99	36.32	1.79														
228.00 – 229.99	36.64	2.11														
230.00 – 234.99	37.20	2.67														
235.00 – 239.99	38.00	3.47														
240.00 – 244.99	38.80	4.27	0.06													
245.00 – 249.99	39.60	5.07	0.86													
250.00 – 254.99	40.40	5.87	1.66													
255.00 – 259.99	41.20	6.67	2.46													
260.00 – 264.99	42.00	7.47	3.26													
265.00 – 269.99	42.80	8.27	4.06													
270.00 – 274.99	43.60	9.07	4.86													
275.00 – 279.99	44.40	9.87	5.66													
280.00 – 284.99	45.20	10.67	6.46	0.24												
285.00 – 289.99	46.00	11.47	7.26	1.04												
290.00 – 294.99	46.80	12.27	8.06	1.84												
295.00 – 299.99	47.60	13.07	8.86	2.64												
300.00 – 304.99	48.40	13.87	9.66	3.44												
305.00 – 309.99	49.20	14.67	10.46	4.24												
310.00 – 314.99	50.00	15.47	11.26	5.04												
315.00 – 319.99	50.80	16.27	12.06	5.84												
320.00 – 324.99	51.60	17.07	12.86	6.64												
325.00 – 329.99	52.40	17.87	13.66	7.44												
330.00 – 334.99	53.20	18.67	14.46	8.24												
335.00 – 339.99	54.00	19.47	15.26	9.04												
340.00 – 344.99	54.80	20.27	16.06	9.84	0.33											
345.00 – 349.99	55.60	21.07	16.86	10.64	1.13											
350.00 – 354.99	56.40	21.87	17.66	11.44	1.93											
355.00 – 359.99	57.20	22.67	18.46	12.24	2.73											
360.00 – 364.99	58.00	23.47	19.26	13.04	3.53											
365.00 – 369.99	58.80	24.27	20.06	13.84	4.33	0.59										
370.00 – 374.99	59.60	25.07	20.86	14.64	5.13	1.39										
375.00 – 379.99	60.40	25.87	21.66	15.44	5.93	2.19										

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Québec Income Tax – Table 39

53 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
380.00 – 384.99	61.20	26.67	22.46	16.24	6.73	2.99	0.54									
385.00 – 389.99	62.00	27.47	23.26	17.04	7.53	3.79	1.34									
390.00 – 394.99	62.80	28.27	24.06	17.84	8.33	4.59	2.14									
395.00 – 399.99	63.60	29.07	24.86	18.64	9.13	5.39	2.94									
400.00 – 404.99	64.40	29.87	25.66	19.44	9.93	6.19	3.74	0.53								
405.00 – 409.99	65.20	30.67	26.46	20.24	10.73	6.99	4.54	1.33								
410.00 – 414.99	66.00	31.47	27.26	21.04	11.53	7.79	5.34	2.13								
415.00 – 419.99	66.80	32.27	28.06	21.84	12.33	8.59	6.14	2.93								
420.00 – 424.99	67.60	33.07	28.86	22.64	13.13	9.39	6.94	3.73								
425.00 – 429.99	68.40	33.87	29.66	23.44	13.93	10.19	7.74	4.53								
430.00 – 439.99	69.60	35.07	30.86	24.64	15.13	11.39	8.94	5.73	0.26							
440.00 – 449.99	71.20	36.67	32.46	26.24	16.73	12.99	10.54	7.33	1.86							
450.00 – 459.99	72.80	38.27	34.06	27.84	18.33	14.59	12.14	8.93	3.46							
460.00 – 469.99	74.40	39.87	35.66	29.44	19.93	16.19	13.74	10.53	5.06							
470.00 – 479.99	76.00	41.47	37.26	31.04	21.53	17.79	15.34	12.13	6.66							
480.00 – 489.99	77.60	43.07	38.86	32.64	23.13	19.39	16.94	13.73	8.26	1.22						
490.00 – 499.99	79.20	44.67	40.46	34.24	24.73	20.99	18.54	15.33	9.86	2.82						
500.00 – 509.99	80.80	46.27	42.06	35.84	26.33	22.59	20.14	16.93	11.46	4.42						
510.00 – 519.99	82.40	47.87	43.66	37.44	27.93	24.19	21.74	18.53	13.06	6.02						
520.00 – 529.99	84.14	49.62	45.41	39.18	29.67	25.94	23.48	20.28	14.80	7.77	1.48					
530.00 – 539.99	86.14	51.62	47.41	41.18	31.67	27.94	25.48	22.28	16.80	9.77	3.48					
540.00 – 549.99	88.14	53.62	49.41	43.18	33.67	29.94	27.48	24.28	18.80	11.77	5.48					
550.00 – 559.99	90.14	55.62	51.41	45.18	35.67	31.94	29.48	26.28	20.80	13.77	7.48	1.03				
560.00 – 569.99	92.14	57.62	53.41	47.18	37.67	33.94	31.48	28.28	22.80	15.77	9.48	3.03				
570.00 – 579.99	94.14	59.62	55.41	49.18	39.67	35.94	33.48	30.28	24.80	17.77	11.48	5.03				
580.00 – 589.99	96.14	61.62	57.41	51.18	41.67	37.94	35.48	32.28	26.80	19.77	13.48	7.03	1.90			
590.00 – 599.99	98.14	63.62	59.41	53.18	43.67	39.94	37.48	34.28	28.80	21.77	15.48	9.03	3.90			
600.00 – 609.99	100.14	65.62	61.41	55.18	45.67	41.94	39.48	36.28	30.80	23.77	17.48	11.03	5.90	1.41		
610.00 – 619.99	102.14	67.62	63.41	57.18	47.67	43.94	41.48	38.28	32.80	25.77	19.48	13.03	7.90	3.41		
620.00 – 629.99	104.14	69.62	65.41	59.18	49.67	45.94	43.48	40.28	34.80	27.77	21.48	15.03	9.90	5.41	1.78	1.78
630.00 – 639.99	106.14	71.62	67.41	61.18	51.67	47.94	45.48	42.28	36.80	29.77	23.48	17.03	11.90	7.41	3.78	1.89
640.00 – 649.99	108.14	73.62	69.41	63.18	53.67	49.94	47.48	44.28	38.80	31.77	25.48	19.03	13.90	9.41	5.78	1.89
650.00 – 659.99	110.14	75.62	71.41	65.18	55.67	51.94	49.48	46.28	40.80	33.77	27.48	21.03	15.90	11.41	7.78	1.89
660.00 – 669.99	112.14	77.62	73.41	67.18	57.67	53.94	51.48	48.28	42.80	35.77	29.48	23.03	17.90	13.41	9.78	1.89
670.00 – 679.99	114.14	79.62	75.41	69.18	59.67	55.94	53.48	50.28	44.80	37.77	31.48	25.03	19.90	15.41	11.78	1.89

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Québec Income Tax – Table 39

53 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
680.00 – 689.99	116.14	81.62	77.41	71.18	61.67	57.94	55.48	52.28	46.80	39.77	33.48	27.03	21.90	17.41	13.78	1.89
690.00 – 699.99	118.14	83.62	79.41	73.18	63.67	59.94	57.48	54.28	48.80	41.77	35.48	29.03	23.90	19.41	15.78	1.89
700.00 – 709.99	120.14	85.62	81.41	75.18	65.67	61.94	59.48	56.28	50.80	43.77	37.48	31.03	25.90	21.41	17.78	1.89
710.00 – 719.99	122.14	87.62	83.41	77.18	67.67	63.94	61.48	58.28	52.80	45.77	39.48	33.03	27.90	23.41	19.78	1.89
720.00 – 729.99	124.14	89.62	85.41	79.18	69.67	65.94	63.48	60.28	54.80	47.77	41.48	35.03	29.90	25.41	21.78	1.89
730.00 – 739.99	126.14	91.62	87.41	81.18	71.67	67.94	65.48	62.28	56.80	49.77	43.48	37.03	31.90	27.41	23.78	1.89
740.00 – 749.99	128.14	93.62	89.41	83.18	73.67	69.94	67.48	64.28	58.80	51.77	45.48	39.03	33.90	29.41	25.78	1.89
750.00 – 759.99	130.14	95.62	91.41	85.18	75.67	71.94	69.48	66.28	60.80	53.77	47.48	41.03	35.90	31.41	27.78	1.89
760.00 – 769.99	132.14	97.62	93.41	87.18	77.67	73.94	71.48	68.28	62.80	55.77	49.48	43.03	37.90	33.41	29.78	1.89
770.00 – 779.99	134.14	99.62	95.41	89.18	79.67	75.94	73.48	70.28	64.80	57.77	51.48	45.03	39.90	35.41	31.78	1.89
780.00 – 789.99	136.14	101.62	97.41	91.18	81.67	77.94	75.48	72.28	66.80	59.77	53.48	47.03	41.90	37.41	33.78	1.89
790.00 – 799.99	138.14	103.62	99.41	93.18	83.67	79.94	77.48	74.28	68.80	61.77	55.48	49.03	43.90	39.41	35.78	1.89
800.00 – 809.99	140.14	105.62	101.41	95.18	85.67	81.94	79.48	76.28	70.80	63.77	57.48	51.03	45.90	41.41	37.78	1.89
810.00 – 819.99	142.14	107.62	103.41	97.18	87.67	83.94	81.48	78.28	72.80	65.77	59.48	53.03	47.90	43.41	39.78	1.89
820.00 – 829.99	144.14	109.62	105.41	99.18	89.67	85.94	83.48	80.28	74.80	67.77	61.48	55.03	49.90	45.41	41.78	1.89
830.00 – 839.99	146.14	111.62	107.41	101.18	91.67	87.94	85.48	82.28	76.80	69.77	63.48	57.03	51.90	47.41	43.78	1.89
840.00 – 849.99	148.14	113.62	109.41	103.18	93.67	89.94	87.48	84.28	78.80	71.77	65.48	59.03	53.90	49.41	45.78	1.89
850.00 – 859.99	150.14	115.62	111.41	105.18	95.67	91.94	89.48	86.28	80.80	73.77	67.48	61.03	55.90	51.41	47.78	1.89
860.00 – 869.99	152.14	117.62	113.41	107.18	97.67	93.94	91.48	88.28	82.80	75.77	69.48	63.03	57.90	53.41	49.78	1.89
870.00 – 879.99	154.14	119.62	115.41	109.18	99.67	95.94	93.48	90.28	84.80	77.77	71.48	65.03	59.90	55.41	51.78	1.89
880.00 – 889.99	156.14	121.62	117.41	111.18	101.67	97.94	95.48	92.28	86.80	79.77	73.48	67.03	61.90	57.41	53.78	1.89
890.00 – 899.99	158.14	123.62	119.41	113.18	103.67	99.94	97.48	94.28	88.80	81.77	75.48	69.03	63.90	59.41	55.78	1.89
900.00 – 909.99	160.14	125.62	121.41	115.18	105.67	101.94	99.48	96.28	90.80	83.77	77.48	71.03	65.90	61.41	57.78	1.89
910.00 – 919.99	162.14	127.62	123.41	117.18	107.67	103.94	101.48	98.28	92.80	85.77	79.48	73.03	67.90	63.41	59.78	1.89
920.00 – 929.99	164.14	129.62	125.41	119.18	109.67	105.94	103.48	100.28	94.80	87.77	81.48	75.03	69.90	65.41	61.78	1.89
930.00 – 939.99	166.14	131.62	127.41	121.18	111.67	107.94	105.48	102.28	96.80	89.77	83.48	77.03	71.90	67.41	63.78	1.89
940.00 – 949.99	168.14	133.62	129.41	123.18	113.67	109.94	107.48	104.28	98.80	91.77	85.48	79.03	73.90	69.41	65.78	1.89
950.00 – 959.99	170.14	135.62	131.41	125.18	115.67	111.94	109.48	106.28	100.80	93.77	87.48	81.03	75.90	71.41	67.78	1.89
960.00 – 969.99	172.14	137.62	133.41	127.18	117.67	113.94	111.48	108.28	102.80	95.77	89.48	83.03	77.90	73.41	69.78	1.89
970.00 – 979.99	174.14	139.62	135.41	129.18	119.67	115.94	113.48	110.28	104.80	97.77	91.48	85.03	79.90	75.41	71.78	1.89
980.00 – 989.99	176.14	141.62	137.41	131.18	121.67	117.94	115.48	112.28	106.80	99.77	93.48	87.03	81.90	77.41	73.78	1.89
990.00 – 999.99	178.14	143.62	139.41	133.18	123.67	119.94	117.48	114.28	108.80	101.77	95.48	89.03	83.90	79.41	75.78	1.89
1,000.00 – 1,009.99	180.14	145.62	141.41	135.18	125.67	121.94	119.48	116.28	110.80	103.77	97.48	91.03	85.90	81.41	77.78	1.89
1,010.00 – 1,019.99	182.14	147.62	143.41	137.18	127.67	123.94	121.48	118.28	112.80	105.77	99.48	93.03	87.90	83.41	79.78	1.89
1,020.00 – 1,029.99	184.14	149.62	145.41	139.18	129.67	125.94	123.48	120.28	114.80	107.77	101.48	95.03	89.90	85.41	81.78	1.89

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53 pay periods per year

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1,030.00 – 1,039.99	186.14	151.62	147.41	141.18	131.67	127.94	125.48	122.28	116.80	109.77	103.48	97.03	91.90	87.41	83.78	1.89
1,040.00 – 1,049.99	188.22	153.69	149.49	143.26	133.75	130.02	127.56	124.35	118.88	111.85	105.56	99.11	93.98	89.49	85.86	1.89
1,050.00 – 1,059.99	190.62	156.09	151.89	145.66	136.15	132.42	129.96	126.75	121.28	114.25	107.96	101.51	96.38	91.89	88.26	1.89
1,060.00 – 1,069.99	193.02	158.49	154.29	148.06	138.55	134.82	132.36	129.15	123.68	116.65	110.36	103.91	98.78	94.29	90.66	1.89
1,070.00 – 1,079.99	195.42	160.89	156.69	150.46	140.95	137.22	134.76	131.55	126.08	119.05	112.76	106.31	101.18	96.69	93.06	1.89
1,080.00 – 1,089.99	197.82	163.29	159.09	152.86	143.35	139.62	137.16	133.95	128.48	121.45	115.16	108.71	103.58	99.09	95.46	1.89
1,090.00 – 1,099.99	200.22	165.69	161.49	155.26	145.75	142.02	139.56	136.35	130.88	123.85	117.56	111.11	105.98	101.49	97.86	1.89
1,100.00 – 1,109.99	202.62	168.09	163.89	157.66	148.15	144.42	141.96	138.75	133.28	126.25	119.96	113.51	108.38	103.89	100.26	1.89
1,110.00 – 1,119.99	205.02	170.49	166.29	160.06	150.55	146.82	144.36	141.15	135.68	128.65	122.36	115.91	110.78	106.29	102.66	1.89
1,120.00 – 1,129.99	207.42	172.89	168.69	162.46	152.95	149.22	146.76	143.55	138.08	131.05	124.76	118.31	113.18	108.69	105.06	1.89
1,130.00 – 1,139.99	209.82	175.29	171.09	164.86	155.35	151.62	149.16	145.95	140.48	133.45	127.16	120.71	115.58	111.09	107.46	1.89
1,140.00 – 1,149.99	212.22	177.69	173.49	167.26	157.75	154.02	151.56	148.35	142.88	135.85	129.56	123.11	117.98	113.49	109.86	1.89
1,150.00 – 1,159.99	214.62	180.09	175.89	169.66	160.15	156.42	153.96	150.75	145.28	138.25	131.96	125.51	120.38	115.89	112.26	1.89
1,160.00 – 1,169.99	217.02	182.49	178.29	172.06	162.55	158.82	156.36	153.15	147.68	140.65	134.36	127.91	122.78	118.29	114.66	1.89
1,170.00 – 1,179.99	219.42	184.89	180.69	174.46	164.95	161.22	158.76	155.55	150.08	143.05	136.76	130.31	125.18	120.69	117.06	1.89
1,180.00 – 1,189.99	221.82	187.29	183.09	176.86	167.35	163.62	161.16	157.95	152.48	145.45	139.16	132.71	127.58	123.09	119.46	1.89
1,190.00 – 1,199.99	224.22	189.69	185.49	179.26	169.75	166.02	163.56	160.35	154.88	147.85	141.56	135.11	129.98	125.49	121.86	1.89
1,200.00 – 1,209.99	226.62	192.09	187.89	181.66	172.15	168.42	165.96	162.75	157.28	150.25	143.96	137.51	132.38	127.89	124.26	1.89
1,210.00 – 1,219.99	229.02	194.49	190.29	184.06	174.55	170.82	168.36	165.15	159.68	152.65	146.36	139.91	134.78	130.29	126.66	1.89
1,220.00 – 1,229.99	231.42	196.89	192.69	186.46	176.95	173.22	170.76	167.55	162.08	155.05	148.76	142.31	137.18	132.69	129.06	1.89
1,230.00 – 1,249.99	235.02	200.49	196.29	190.06	180.55	176.82	174.36	171.15	165.68	158.65	152.36	145.91	140.78	136.29	132.66	1.89
1,250.00 – 1,269.99	239.82	205.29	201.09	194.86	185.35	181.62	179.16	175.95	170.48	163.45	157.16	150.71	145.58	141.09	137.46	1.89
1,270.00 – 1,289.99	244.62	210.09	205.89	199.66	190.15	186.42	183.96	180.75	175.28	168.25	161.96	155.51	150.38	145.89	142.26	1.89
1,290.00 – 1,309.99	249.42	214.89	210.69	204.46	194.95	191.22	188.76	185.55	180.08	173.05	166.76	160.31	155.18	150.69	147.06	1.89
1,310.00 – 1,329.99	254.22	219.69	215.49	209.26	199.75	196.02	193.56	190.35	184.88	177.85	171.56	165.11	159.98	155.49	151.86	1.89
1,330.00 – 1,349.99	259.02	224.49	220.29	214.06	204.55	200.82	198.36	195.15	189.68	182.65	176.36	169.91	164.78	160.29	156.66	1.89
1,350.00 – 1,369.99	263.82	229.29	225.09	218.86	209.35	205.62	203.16	199.95	194.48	187.45	181.16	174.71	169.58	165.09	161.46	1.89
1,370.00 – 1,389.99	268.62	234.09	229.89	223.66	214.15	210.42	207.96	204.75	199.28	192.25	185.96	179.51	174.38	169.89	166.26	1.89
1,390.00 – 1,409.99	273.42	238.89	234.69	228.46	218.95	215.22	212.76	209.55	204.08	197.05	190.76	184.31	179.18	174.69	171.06	1.89
1,410.00 – 1,429.99	278.22	243.69	239.49	233.26	223.75	220.02	217.56	214.35	208.88	201.85	195.56	189.11	183.98	179.49	175.86	1.89
1,430.00 – 1,449.99	283.02	248.49	244.29	238.06	228.55	224.82	222.36	219.15	213.68	206.65	200.36	193.91	188.78	184.29	180.66	1.89
1,450.00 – 1,469.99	287.82	253.29	249.09	242.86	233.35	229.62	227.16	223.95	218.48	211.45	205.16	198.71	193.58	189.09	185.46	1.89
1,470.00 – 1,489.99	292.62	258.09	253.89	247.66	238.15	234.42	231.96	228.75	223.28	216.25	209.96	203.51	198.38	193.89	190.26	1.89
1,490.00 – 1,509.99	297.42	262.89	258.69	252.46	242.95	239.22	236.76	233.55	228.08	221.05	214.76	208.31	203.18	198.69	195.06	1.89
1,510.00 – 1,529.99	302.22	267.69	263.49	257.26	247.75	244.02	241.56	238.35	232.88	225.85	219.56	213.11	207.98	203.49	199.86	1.89

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

53 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
1,530.00 – 1,549.99	307.02	272.49	268.29	262.06	252.55	248.82	246.36	243.15	237.68	230.65	224.36	217.91	212.78	208.29	204.66	1.89
1,550.00 – 1,569.99	311.82	277.29	273.09	266.86	257.35	253.62	251.16	247.95	242.48	235.45	229.16	222.71	217.58	213.09	209.46	1.89
1,570.00 – 1,589.99	316.62	282.09	277.89	271.66	262.15	258.42	255.96	252.75	247.28	240.25	233.96	227.51	222.38	217.89	214.26	1.89
1,590.00 – 1,609.99	321.42	286.89	282.69	276.46	266.95	263.22	260.76	257.55	252.08	245.05	238.76	232.31	227.18	222.69	219.06	1.89
1,610.00 – 1,629.99	326.22	291.69	287.49	281.26	271.75	268.02	265.56	262.35	256.88	249.85	243.56	237.11	231.98	227.49	223.86	1.89
1,630.00 – 1,649.99	331.02	296.49	292.29	286.06	276.55	272.82	270.36	267.15	261.68	254.65	248.36	241.91	236.78	232.29	228.66	1.89
1,650.00 – 1,669.99	335.82	301.29	297.09	290.86	281.35	277.62	275.16	271.95	266.48	259.45	253.16	246.71	241.58	237.09	233.46	1.89
1,670.00 – 1,689.99	340.62	306.09	301.89	295.66	286.15	282.42	279.96	276.75	271.28	264.25	257.96	251.51	246.38	241.89	238.26	1.89
1,690.00 – 1,709.99	345.42	310.89	306.69	300.46	290.95	287.22	284.76	281.55	276.08	269.05	262.76	256.31	251.18	246.69	243.06	1.89
1,710.00 – 1,729.99	350.22	315.69	311.49	305.26	295.75	292.02	289.56	286.35	280.88	273.85	267.56	261.11	255.98	251.49	247.86	1.89
1,730.00 – 1,749.99	355.02	320.49	316.29	310.06	300.55	296.82	294.36	291.15	285.68	278.65	272.36	265.91	260.78	256.29	252.66	1.89
1,750.00 – 1,769.99	359.82	325.29	321.09	314.86	305.35	301.62	299.16	295.95	290.48	283.45	277.16	270.71	265.58	261.09	257.46	1.89
1,770.00 – 1,789.99	364.62	330.09	325.89	319.66	310.15	306.42	303.96	300.75	295.28	288.25	281.96	275.51	270.38	265.89	262.26	1.89
1,790.00 – 1,809.99	369.42	334.89	330.69	324.46	314.95	311.22	308.76	305.55	300.08	293.05	286.76	280.31	275.18	270.69	267.06	1.89
1,810.00 – 1,829.99	374.22	339.69	335.49	329.26	319.75	316.02	313.56	310.35	304.88	297.85	291.56	285.11	279.98	275.49	271.86	1.89
1,830.00 – 1,849.99	379.02	344.49	340.29	334.06	324.55	320.82	318.36	315.15	309.68	302.65	296.36	289.91	284.78	280.29	276.66	1.89
1,850.00 – 1,869.99	383.82	349.29	345.09	338.86	329.35	325.62	323.16	319.95	314.48	307.45	301.16	294.71	289.58	285.09	281.46	1.89
1,870.00 – 1,889.99	388.62	354.09	349.89	343.66	334.15	330.42	327.96	324.75	319.28	312.25	305.96	299.51	294.38	289.89	286.26	1.89
1,890.00 – 1,909.99	393.42	358.89	354.69	348.46	338.95	335.22	332.76	329.55	324.08	317.05	310.76	304.31	299.18	294.69	291.06	1.89
1,910.00 – 1,929.99	398.22	363.69	359.49	353.26	343.75	340.02	337.56	334.35	328.88	321.85	315.56	309.11	303.98	299.49	295.86	1.89
1,930.00 – 1,949.99	403.02	368.49	364.29	358.06	348.55	344.82	342.36	339.15	333.68	326.65	320.36	313.91	308.78	304.29	300.66	1.89
1,950.00 – 1,969.99	407.82	373.29	369.09	362.86	353.35	349.62	347.16	343.95	338.48	331.45	325.16	318.71	313.58	309.09	305.46	1.89
1,970.00 – 1,989.99	412.62	378.09	373.89	367.66	358.15	354.42	351.96	348.75	343.28	336.25	329.96	323.51	318.38	313.89	310.26	1.89
1,990.00 – 2,009.99	417.42	382.89	378.69	372.46	362.95	359.22	356.76	353.55	348.08	341.05	334.76	328.31	323.18	318.69	315.06	1.89
2,010.00 – 2,029.99	422.22	387.69	383.49	377.26	367.75	364.02	361.56	358.35	352.88	345.85	339.56	333.11	327.98	323.49	319.86	1.89
2,030.00 – 2,069.99	429.42	394.89	390.69	384.46	374.95	371.22	368.76	365.55	360.08	353.05	346.76	340.31	335.18	330.69	327.06	1.89
2,070.00 – 2,109.99	439.02	404.49	400.29	394.06	384.55	380.82	378.36	375.15	369.68	362.65	356.36	349.91	344.78	340.29	336.66	1.89
2,110.00 – 2,149.99	448.62	414.09	409.89	403.66	394.15	390.42	387.96	384.75	379.28	372.25	365.96	359.51	354.38	349.89	346.26	1.89
2,150.00 – 2,189.99	458.22	423.69	419.49	413.26	403.75	400.02	397.56	394.35	388.88	381.85	375.56	369.11	363.98	359.49	355.86	1.89
2,190.00 – 2,229.99	467.82	433.29	429.09	422.86	413.35	409.62	407.16	403.95	398.48	391.45	385.16	378.71	373.58	369.09	365.46	1.89
2,230.00 – 2,269.99	477.42	442.89	438.69	432.46	422.95	419.22	416.76	413.55	408.08	401.05	394.76	388.31	383.18	378.69	375.06	1.89
2,270.00 – 2,309.99	487.02	452.49	448.29	442.06	432.55	428.82	426.36	423.15	417.68	410.65	404.36	397.91	392.78	388.29	384.66	1.89
2,310.00 – 2,349.99	496.62	462.09	457.89	451.66	442.15	438.42	435.96	432.75	427.28	420.25	413.96	407.51	402.38	397.89	394.26	1.89
2,350.00 – 2,389.99	506.22	471.69	467.49	461.26	451.75	448.02	445.56	442.35	436.88	429.85	423.56	417.11	411.98	407.49	403.86	1.89
2,390.00 – 2,429.99	515.82	481.29	477.09	470.86	461.35	457.62	455.16	451.95	446.48	439.45	433.16	426.71	421.58	417.09	413.46	1.89

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

53 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
2,430.00 – 2,469.99	525.42	490.89	486.69	480.46	470.95	467.22	464.76	461.55	456.08	449.05	442.76	436.31	431.18	426.69	423.06	1.89
2,470.00 – 2,509.99	535.02	500.49	496.29	490.06	480.55	476.82	474.36	471.15	465.68	458.65	452.36	445.91	440.78	436.29	432.66	1.89
2,510.00 – 2,549.99	544.62	510.09	505.89	499.66	490.15	486.42	483.96	480.75	475.28	468.25	461.96	455.51	450.38	445.89	442.26	1.89
2,550.00 – 2,589.99	554.22	519.69	515.49	509.26	499.75	496.02	493.56	490.35	484.88	477.85	471.56	465.11	459.98	455.49	451.86	1.89
2,590.00 – 2,629.99	563.82	529.29	525.09	518.86	509.35	505.62	503.16	499.95	494.48	487.45	481.16	474.71	469.58	465.09	461.46	1.89
2,630.00 – 2,669.99	573.42	538.89	534.69	528.46	518.95	515.22	512.76	509.55	504.08	497.05	490.76	484.31	479.18	474.69	471.06	1.89
2,670.00 – 2,709.99	583.02	548.49	544.29	538.06	528.55	524.82	522.36	519.15	513.68	506.65	500.36	493.91	488.78	484.29	480.66	1.89
2,710.00 – 2,749.99	592.62	558.09	553.89	547.66	538.15	534.42	531.96	528.75	523.28	516.25	509.96	503.51	498.38	493.89	490.26	1.89
2,750.00 – 2,789.99	602.22	567.69	563.49	557.26	547.75	544.02	541.56	538.35	532.88	525.85	519.56	513.11	507.98	503.49	499.86	1.89
2,790.00 – 2,829.99	611.82	577.29	573.09	566.86	557.35	553.62	551.16	547.95	542.48	535.45	529.16	522.71	517.58	513.09	509.46	1.89
2,830.00 – 2,869.99	621.42	586.89	582.69	576.46	566.95	563.22	560.76	557.55	552.08	545.05	538.76	532.31	527.18	522.69	519.06	1.89
2,870.00 – 2,909.99	631.02	596.49	592.29	586.06	576.55	572.82	570.36	567.15	561.68	554.65	548.36	541.91	536.78	532.29	528.66	1.89
2,910.00 – 2,949.99	640.62	606.09	601.89	595.66	586.15	582.42	579.96	576.75	571.28	564.25	557.96	551.51	546.38	541.89	538.26	1.89
2,950.00 – 2,989.99	650.22	615.69	611.49	605.26	595.75	592.02	589.56	586.35	580.88	573.85	567.56	561.11	555.98	551.49	547.86	1.89
2,990.00 – 3,029.99	659.82	625.29	621.09	614.86	605.35	601.62	599.16	595.95	590.48	583.45	577.16	570.71	565.58	561.09	557.46	1.89
3,030.00 – 3,069.99	669.42	634.89	630.69	624.46	614.95	611.22	608.76	605.55	600.08	593.05	586.76	580.31	575.18	570.69	567.06	1.89
3,070.00 – 3,109.99	679.02	644.49	640.29	634.06	624.55	620.82	618.36	615.15	609.68	602.65	596.36	589.91	584.78	580.29	576.66	1.89
3,110.00 – 3,149.99	688.62	654.09	649.89	643.66	634.15	630.42	627.96	624.75	619.28	612.25	605.96	599.51	594.38	589.89	586.26	1.89
3,150.00 – 3,189.99	698.22	663.69	659.49	653.26	643.75	640.02	637.56	634.35	628.88	621.85	615.56	609.11	603.98	599.49	595.86	1.89
3,190.00 – 3,229.99	707.82	673.29	669.09	662.86	653.35	649.62	647.16	643.95	638.48	631.45	625.16	618.71	613.58	609.09	605.46	1.89
3,230.00 – 3,269.99	717.42	682.89	678.69	672.46	662.95	659.22	656.76	653.55	648.08	641.05	634.76	628.31	623.18	618.69	615.06	1.89
3,270.00 – 3,309.99	727.02	692.49	688.29	682.06	672.55	668.82	666.36	663.15	657.68	650.65	644.36	637.91	632.78	628.29	624.66	1.89
3,310.00 – 3,349.99	736.62	702.09	697.89	691.66	682.15	678.42	675.96	672.75	667.28	660.25	653.96	647.51	642.38	637.89	634.26	1.89
3,350.00 – 3,389.99	746.22	711.69	707.49	701.26	691.75	688.02	685.56	682.35	676.88	669.85	663.56	657.11	651.98	647.49	643.86	1.89
3,390.00 – 3,429.99	755.82	721.29	717.09	710.86	701.35	697.62	695.16	691.95	686.48	679.45	673.16	666.71	661.58	657.09	653.46	1.89
3,430.00 – 3,469.99	765.42	730.89	726.69	720.46	710.95	707.22	704.76	701.55	696.08	689.05	682.76	676.31	671.18	666.69	663.06	1.89
3,470.00 – 3,509.99	775.02	740.49	736.29	730.06	720.55	716.82	714.36	711.15	705.68	698.65	692.36	685.91	680.78	676.29	672.66	1.89
3,510.00 – 3,549.99	784.62	750.09	745.89	739.66	730.15	726.42	723.96	720.75	715.28	708.25	701.96	695.51	690.38	685.89	682.26	1.89
3,550.00 – 3,589.99	794.22	759.69	755.49	749.26	739.75	736.02	733.56	730.35	724.88	717.85	711.56	705.11	699.98	695.49	691.86	1.89
3,590.00 – 3,629.99	803.82	769.29	765.09	758.86	749.35	745.62	743.16	739.95	734.48	727.45	721.16	714.71	709.58	705.09	701.46	1.89
3,630.00 – 3,669.99	813.42	778.89	774.69	768.46	758.95	755.22	752.76	749.55	744.08	737.05	730.76	724.31	719.18	714.69	711.06	1.89
3,670.00 – 3,709.99	823.02	788.49	784.29	778.06	768.55	764.82	762.36	759.15	753.68	746.65	740.36	733.91	728.78	724.29	720.66	1.89
3,710.00 – 3,749.99	832.62	798.09	793.89	787.66	778.15	774.42	771.96	768.75	763.28	756.25	749.96	743.51	738.38	733.89	730.26	1.89
3,750.00 – 3,789.99	842.22	807.69	803.49	797.26	787.75	784.02	781.56	778.35	772.88	765.85	759.56	753.11	747.98	743.49	739.86	1.89
3,790.00 – 3,829.99	851.82	817.29	813.09	806.86	797.35	793.62	791.16	787.95	782.48	775.45	769.16	762.71	757.58	753.09	749.46	1.89

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

52 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
150.00 – 151.99	24.16															
152.00 – 153.99	24.48															
154.00 – 155.99	24.80															
156.00 – 157.99	25.12															
158.00 – 159.99	25.44															
160.00 – 161.99	25.76															
162.00 – 163.99	26.08															
164.00 – 165.99	26.40															
166.00 – 167.99	26.72															
168.00 – 169.99	27.04															
170.00 – 171.99	27.36															
172.00 – 173.99	27.68															
174.00 – 175.99	28.00															
176.00 – 177.99	28.32															
178.00 – 179.99	28.64															
180.00 – 181.99	28.96															
182.00 – 183.99	29.28															
184.00 – 185.99	29.60															
186.00 – 187.99	29.92															
188.00 – 189.99	30.24															
190.00 – 191.99	30.56															
192.00 – 193.99	30.88															
194.00 – 195.99	31.20															
196.00 – 197.99	31.52															
198.00 – 199.99	31.84															
200.00 – 201.99	32.16															
202.00 – 203.99	32.48															
204.00 – 205.99	32.80															
206.00 – 207.99	33.12															
208.00 – 209.99	33.44															
210.00 – 211.99	33.76															
212.00 – 213.99	34.08															
214.00 – 215.99	34.40															
216.00 – 217.99	34.72															
218.00 – 219.99	35.04															

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

52 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
220.00 – 221.99	35.36	0.17														
222.00 – 223.99	35.68	0.49														
224.00 – 225.99	36.00	0.81														
226.00 – 227.99	36.32	1.13														
228.00 – 229.99	36.64	1.45														
230.00 – 234.99	37.20	2.01														
235.00 – 239.99	38.00	2.81														
240.00 – 244.99	38.80	3.61														
245.00 – 249.99	39.60	4.41	0.12													
250.00 – 254.99	40.40	5.21	0.92													
255.00 – 259.99	41.20	6.01	1.72													
260.00 – 264.99	42.00	6.81	2.52													
265.00 – 269.99	42.80	7.61	3.32													
270.00 – 274.99	43.60	8.41	4.12													
275.00 – 279.99	44.40	9.21	4.92													
280.00 – 284.99	45.20	10.01	5.72													
285.00 – 289.99	46.00	10.81	6.52	0.17												
290.00 – 294.99	46.80	11.61	7.32	0.97												
295.00 – 299.99	47.60	12.41	8.12	1.77												
300.00 – 304.99	48.40	13.21	8.92	2.57												
305.00 – 309.99	49.20	14.01	9.72	3.37												
310.00 – 314.99	50.00	14.81	10.52	4.17												
315.00 – 319.99	50.80	15.61	11.32	4.97												
320.00 – 324.99	51.60	16.41	12.12	5.77												
325.00 – 329.99	52.40	17.21	12.92	6.57												
330.00 – 334.99	53.20	18.01	13.72	7.37												
335.00 – 339.99	54.00	18.81	14.52	8.17												
340.00 – 344.99	54.80	19.61	15.32	8.97												
345.00 – 349.99	55.60	20.41	16.12	9.77	0.08											
350.00 – 354.99	56.40	21.21	16.92	10.57	0.88											
355.00 – 359.99	57.20	22.01	17.72	11.37	1.68											
360.00 – 364.99	58.00	22.81	18.52	12.17	2.48											
365.00 – 369.99	58.80	23.61	19.32	12.97	3.28											
370.00 – 374.99	59.60	24.41	20.12	13.77	4.08	0.27										
375.00 – 379.99	60.40	25.21	20.92	14.57	4.88	1.07										

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

52 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
380.00 – 384.99	61.20	26.01	21.72	15.37	5.68	1.87										
385.00 – 389.99	62.00	26.81	22.52	16.17	6.48	2.67	0.17									
390.00 – 394.99	62.80	27.61	23.32	16.97	7.28	3.47	0.97									
395.00 – 399.99	63.60	28.41	24.12	17.77	8.08	4.27	1.77									
400.00 – 404.99	64.40	29.21	24.92	18.57	8.88	5.07	2.57									
405.00 – 409.99	65.20	30.01	25.72	19.37	9.68	5.87	3.37	0.10								
410.00 – 414.99	66.00	30.81	26.52	20.17	10.48	6.67	4.17	0.90								
415.00 – 419.99	66.80	31.61	27.32	20.97	11.28	7.47	4.97	1.70								
420.00 – 424.99	67.60	32.41	28.12	21.77	12.08	8.27	5.77	2.50								
425.00 – 429.99	68.40	33.21	28.92	22.57	12.88	9.07	6.57	3.30								
430.00 – 439.99	69.60	34.41	30.12	23.77	14.08	10.27	7.77	4.50								
440.00 – 449.99	71.20	36.01	31.72	25.37	15.68	11.87	9.37	6.10	0.53							
450.00 – 459.99	72.80	37.61	33.32	26.97	17.28	13.47	10.97	7.70	2.13							
460.00 – 469.99	74.40	39.21	34.92	28.57	18.88	15.07	12.57	9.30	3.73							
470.00 – 479.99	76.00	40.81	36.52	30.17	20.48	16.67	14.17	10.90	5.33							
480.00 – 489.99	77.60	42.41	38.12	31.77	22.08	18.27	15.77	12.50	6.93							
490.00 – 499.99	79.20	44.01	39.72	33.37	23.68	19.87	17.37	14.10	8.53	1.35						
500.00 – 509.99	80.80	45.61	41.32	34.97	25.28	21.47	18.97	15.70	10.13	2.95						
510.00 – 519.99	82.40	47.21	42.92	36.57	26.88	23.07	20.57	17.30	11.73	4.55						
520.00 – 529.99	84.00	48.81	44.52	38.17	28.48	24.67	22.17	18.90	13.33	6.15						
530.00 – 539.99	85.74	50.55	46.26	39.92	30.22	26.42	23.92	20.65	15.07	7.90	1.49					
540.00 – 549.99	87.74	52.55	48.26	41.92	32.22	28.42	25.92	22.65	17.07	9.90	3.49					
550.00 – 559.99	89.74	54.55	50.26	43.92	34.22	30.42	27.92	24.65	19.07	11.90	5.49					
560.00 – 569.99	91.74	56.55	52.26	45.92	36.22	32.42	29.92	26.65	21.07	13.90	7.49	0.92				
570.00 – 579.99	93.74	58.55	54.26	47.92	38.22	34.42	31.92	28.65	23.07	15.90	9.49	2.92				
580.00 – 589.99	95.74	60.55	56.26	49.92	40.22	36.42	33.92	30.65	25.07	17.90	11.49	4.92				
590.00 – 599.99	97.74	62.55	58.26	51.92	42.22	38.42	35.92	32.65	27.07	19.90	13.49	6.92	1.68			
600.00 – 609.99	99.74	64.55	60.26	53.92	44.22	40.42	37.92	34.65	29.07	21.90	15.49	8.92	3.68			
610.00 – 619.99	101.74	66.55	62.26	55.92	46.22	42.42	39.92	36.65	31.07	23.90	17.49	10.92	5.68	1.11		
620.00 – 629.99	103.74	68.55	64.26	57.92	48.22	44.42	41.92	38.65	33.07	25.90	19.49	12.92	7.68	3.11		
630.00 – 639.99	105.74	70.55	66.26	59.92	50.22	46.42	43.92	40.65	35.07	27.90	21.49	14.92	9.68	5.11	1.42	1.42
640.00 – 649.99	107.74	72.55	68.26	61.92	52.22	48.42	45.92	42.65	37.07	29.90	23.49	16.92	11.68	7.11	3.42	1.92
650.00 – 659.99	109.74	74.55	70.26	63.92	54.22	50.42	47.92	44.65	39.07	31.90	25.49	18.92	13.68	9.11	5.42	1.92
660.00 – 669.99	111.74	76.55	72.26	65.92	56.22	52.42	49.92	46.65	41.07	33.90	27.49	20.92	15.68	11.11	7.42	1.92
670.00 – 679.99	113.74	78.55	74.26	67.92	58.22	54.42	51.92	48.65	43.07	35.90	29.49	22.92	17.68	13.11	9.42	1.92

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

52 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
680.00 – 689.99	115.74	80.55	76.26	69.92	60.22	56.42	53.92	50.65	45.07	37.90	31.49	24.92	19.68	15.11	11.42	1.92
690.00 – 699.99	117.74	82.55	78.26	71.92	62.22	58.42	55.92	52.65	47.07	39.90	33.49	26.92	21.68	17.11	13.42	1.92
700.00 – 709.99	119.74	84.55	80.26	73.92	64.22	60.42	57.92	54.65	49.07	41.90	35.49	28.92	23.68	19.11	15.42	1.92
710.00 – 719.99	121.74	86.55	82.26	75.92	66.22	62.42	59.92	56.65	51.07	43.90	37.49	30.92	25.68	21.11	17.42	1.92
720.00 – 729.99	123.74	88.55	84.26	77.92	68.22	64.42	61.92	58.65	53.07	45.90	39.49	32.92	27.68	23.11	19.42	1.92
730.00 – 739.99	125.74	90.55	86.26	79.92	70.22	66.42	63.92	60.65	55.07	47.90	41.49	34.92	29.68	25.11	21.42	1.92
740.00 – 749.99	127.74	92.55	88.26	81.92	72.22	68.42	65.92	62.65	57.07	49.90	43.49	36.92	31.68	27.11	23.42	1.92
750.00 – 759.99	129.74	94.55	90.26	83.92	74.22	70.42	67.92	64.65	59.07	51.90	45.49	38.92	33.68	29.11	25.42	1.92
760.00 – 769.99	131.74	96.55	92.26	85.92	76.22	72.42	69.92	66.65	61.07	53.90	47.49	40.92	35.68	31.11	27.42	1.92
770.00 – 779.99	133.74	98.55	94.26	87.92	78.22	74.42	71.92	68.65	63.07	55.90	49.49	42.92	37.68	33.11	29.42	1.92
780.00 – 789.99	135.74	100.55	96.26	89.92	80.22	76.42	73.92	70.65	65.07	57.90	51.49	44.92	39.68	35.11	31.42	1.92
790.00 – 799.99	137.74	102.55	98.26	91.92	82.22	78.42	75.92	72.65	67.07	59.90	53.49	46.92	41.68	37.11	33.42	1.92
800.00 – 809.99	139.74	104.55	100.26	93.92	84.22	80.42	77.92	74.65	69.07	61.90	55.49	48.92	43.68	39.11	35.42	1.92
810.00 – 819.99	141.74	106.55	102.26	95.92	86.22	82.42	79.92	76.65	71.07	63.90	57.49	50.92	45.68	41.11	37.42	1.92
820.00 – 829.99	143.74	108.55	104.26	97.92	88.22	84.42	81.92	78.65	73.07	65.90	59.49	52.92	47.68	43.11	39.42	1.92
830.00 – 839.99	145.74	110.55	106.26	99.92	90.22	86.42	83.92	80.65	75.07	67.90	61.49	54.92	49.68	45.11	41.42	1.92
840.00 – 849.99	147.74	112.55	108.26	101.92	92.22	88.42	85.92	82.65	77.07	69.90	63.49	56.92	51.68	47.11	43.42	1.92
850.00 – 859.99	149.74	114.55	110.26	103.92	94.22	90.42	87.92	84.65	79.07	71.90	65.49	58.92	53.68	49.11	45.42	1.92
860.00 – 869.99	151.74	116.55	112.26	105.92	96.22	92.42	89.92	86.65	81.07	73.90	67.49	60.92	55.68	51.11	47.42	1.92
870.00 – 879.99	153.74	118.55	114.26	107.92	98.22	94.42	91.92	88.65	83.07	75.90	69.49	62.92	57.68	53.11	49.42	1.92
880.00 – 889.99	155.74	120.55	116.26	109.92	100.22	96.42	93.92	90.65	85.07	77.90	71.49	64.92	59.68	55.11	51.42	1.92
890.00 – 899.99	157.74	122.55	118.26	111.92	102.22	98.42	95.92	92.65	87.07	79.90	73.49	66.92	61.68	57.11	53.42	1.92
900.00 – 909.99	159.74	124.55	120.26	113.92	104.22	100.42	97.92	94.65	89.07	81.90	75.49	68.92	63.68	59.11	55.42	1.92
910.00 – 919.99	161.74	126.55	122.26	115.92	106.22	102.42	99.92	96.65	91.07	83.90	77.49	70.92	65.68	61.11	57.42	1.92
920.00 – 929.99	163.74	128.55	124.26	117.92	108.22	104.42	101.92	98.65	93.07	85.90	79.49	72.92	67.68	63.11	59.42	1.92
930.00 – 939.99	165.74	130.55	126.26	119.92	110.22	106.42	103.92	100.65	95.07	87.90	81.49	74.92	69.68	65.11	61.42	1.92
940.00 – 949.99	167.74	132.55	128.26	121.92	112.22	108.42	105.92	102.65	97.07	89.90	83.49	76.92	71.68	67.11	63.42	1.92
950.00 – 959.99	169.74	134.55	130.26	123.92	114.22	110.42	107.92	104.65	99.07	91.90	85.49	78.92	73.68	69.11	65.42	1.92
960.00 – 969.99	171.74	136.55	132.26	125.92	116.22	112.42	109.92	106.65	101.07	93.90	87.49	80.92	75.68	71.11	67.42	1.92
970.00 – 979.99	173.74	138.55	134.26	127.92	118.22	114.42	111.92	108.65	103.07	95.90	89.49	82.92	77.68	73.11	69.42	1.92
980.00 – 989.99	175.74	140.55	136.26	129.92	120.22	116.42	113.92	110.65	105.07	97.90	91.49	84.92	79.68	75.11	71.42	1.92
990.00 – 999.99	177.74	142.55	138.26	131.92	122.22	118.42	115.92	112.65	107.07	99.90	93.49	86.92	81.68	77.11	73.42	1.92
1,000.00 – 1,009.99	179.74	144.55	140.26	133.92	124.22	120.42	117.92	114.65	109.07	101.90	95.49	88.92	83.68	79.11	75.42	1.92
1,010.00 – 1,019.99	181.74	146.55	142.26	135.92	126.22	122.42	119.92	116.65	111.07	103.90	97.49	90.92	85.68	81.11	77.42	1.92
1,020.00 – 1,029.99	183.74	148.55	144.26	137.92	128.22	124.42	121.92	118.65	113.07	105.90	99.49	92.92	87.68	83.11	79.42	1.92

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

52 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
1,030.00 – 1,039.99	185.74	150.55	146.26	139.92	130.22	126.42	123.92	120.65	115.07	107.90	101.49	94.92	89.68	85.11	81.42	1.92
1,040.00 – 1,049.99	187.74	152.55	148.26	141.92	132.22	128.42	125.92	122.65	117.07	109.90	103.49	96.92	91.68	87.11	83.42	1.92
1,050.00 – 1,059.99	189.74	154.55	150.26	143.92	134.22	130.42	127.92	124.65	119.07	111.90	105.49	98.92	93.68	89.11	85.42	1.92
1,060.00 – 1,069.99	191.82	156.63	152.34	145.99	136.30	132.49	129.99	126.72	121.15	113.97	107.57	100.99	95.76	91.18	87.49	1.92
1,070.00 – 1,079.99	194.22	159.03	154.74	148.39	138.70	134.89	132.39	129.12	123.55	116.37	109.97	103.39	98.16	93.58	89.89	1.92
1,080.00 – 1,089.99	196.62	161.43	157.14	150.79	141.10	137.29	134.79	131.52	125.95	118.77	112.37	105.79	100.56	95.98	92.29	1.92
1,090.00 – 1,099.99	199.02	163.83	159.54	153.19	143.50	139.69	137.19	133.92	128.35	121.17	114.77	108.19	102.96	98.38	94.69	1.92
1,100.00 – 1,109.99	201.42	166.23	161.94	155.59	145.90	142.09	139.59	136.32	130.75	123.57	117.17	110.59	105.36	100.78	97.09	1.92
1,110.00 – 1,119.99	203.82	168.63	164.34	157.99	148.30	144.49	141.99	138.72	133.15	125.97	119.57	112.99	107.76	103.18	99.49	1.92
1,120.00 – 1,129.99	206.22	171.03	166.74	160.39	150.70	146.89	144.39	141.12	135.55	128.37	121.97	115.39	110.16	105.58	101.89	1.92
1,130.00 – 1,139.99	208.62	173.43	169.14	162.79	153.10	149.29	146.79	143.52	137.95	130.77	124.37	117.79	112.56	107.98	104.29	1.92
1,140.00 – 1,149.99	211.02	175.83	171.54	165.19	155.50	151.69	149.19	145.92	140.35	133.17	126.77	120.19	114.96	110.38	106.69	1.92
1,150.00 – 1,159.99	213.42	178.23	173.94	167.59	157.90	154.09	151.59	148.32	142.75	135.57	129.17	122.59	117.36	112.78	109.09	1.92
1,160.00 – 1,169.99	215.82	180.63	176.34	169.99	160.30	156.49	153.99	150.72	145.15	137.97	131.57	124.99	119.76	115.18	111.49	1.92
1,170.00 – 1,179.99	218.22	183.03	178.74	172.39	162.70	158.89	156.39	153.12	147.55	140.37	133.97	127.39	122.16	117.58	113.89	1.92
1,180.00 – 1,189.99	220.62	185.43	181.14	174.79	165.10	161.29	158.79	155.52	149.95	142.77	136.37	129.79	124.56	119.98	116.29	1.92
1,190.00 – 1,199.99	223.02	187.83	183.54	177.19	167.50	163.69	161.19	157.92	152.35	145.17	138.77	132.19	126.96	122.38	118.69	1.92
1,200.00 – 1,209.99	225.42	190.23	185.94	179.59	169.90	166.09	163.59	160.32	154.75	147.57	141.17	134.59	129.36	124.78	121.09	1.92
1,210.00 – 1,219.99	227.82	192.63	188.34	181.99	172.30	168.49	165.99	162.72	157.15	149.97	143.57	136.99	131.76	127.18	123.49	1.92
1,220.00 – 1,229.99	230.22	195.03	190.74	184.39	174.70	170.89	168.39	165.12	159.55	152.37	145.97	139.39	134.16	129.58	125.89	1.92
1,230.00 – 1,249.99	233.82	198.63	194.34	187.99	178.30	174.49	171.99	168.72	163.15	155.97	149.57	142.99	137.76	133.18	129.49	1.92
1,250.00 – 1,269.99	238.62	203.43	199.14	192.79	183.10	179.29	176.79	173.52	167.95	160.77	154.37	147.79	142.56	137.98	134.29	1.92
1,270.00 – 1,289.99	243.42	208.23	203.94	197.59	187.90	184.09	181.59	178.32	172.75	165.57	159.17	152.59	147.36	142.78	139.09	1.92
1,290.00 – 1,309.99	248.22	213.03	208.74	202.39	192.70	188.89	186.39	183.12	177.55	170.37	163.97	157.39	152.16	147.58	143.89	1.92
1,310.00 – 1,329.99	253.02	217.83	213.54	207.19	197.50	193.69	191.19	187.92	182.35	175.17	168.77	162.19	156.96	152.38	148.69	1.92
1,330.00 – 1,349.99	257.82	222.63	218.34	211.99	202.30	198.49	195.99	192.72	187.15	179.97	173.57	166.99	161.76	157.18	153.49	1.92
1,350.00 – 1,369.99	262.62	227.43	223.14	216.79	207.10	203.29	200.79	197.52	191.95	184.77	178.37	171.79	166.56	161.98	158.29	1.92
1,370.00 – 1,389.99	267.42	232.23	227.94	221.59	211.90	208.09	205.59	202.32	196.75	189.57	183.17	176.59	171.36	166.78	163.09	1.92
1,390.00 – 1,409.99	272.22	237.03	232.74	226.39	216.70	212.89	210.39	207.12	201.55	194.37	187.97	181.39	176.16	171.58	167.89	1.92
1,410.00 – 1,429.99	277.02	241.83	237.54	231.19	221.50	217.69	215.19	211.92	206.35	199.17	192.77	186.19	180.96	176.38	172.69	1.92
1,430.00 – 1,449.99	281.82	246.63	242.34	235.99	226.30	222.49	219.99	216.72	211.15	203.97	197.57	190.99	185.76	181.18	177.49	1.92
1,450.00 – 1,469.99	286.62	251.43	247.14	240.79	231.10	227.29	224.79	221.52	215.95	208.77	202.37	195.79	190.56	185.98	182.29	1.92
1,470.00 – 1,489.99	291.42	256.23	251.94	245.59	235.90	232.09	229.59	226.32	220.75	213.57	207.17	200.59	195.36	190.78	187.09	1.92
1,490.00 – 1,509.99	296.22	261.03	256.74	250.39	240.70	236.89	234.39	231.12	225.55	218.37	211.97	205.39	200.16	195.58	191.89	1.92
1,510.00 – 1,529.99	301.02	265.83	261.54	255.19	245.50	241.69	239.19	235.92	230.35	223.17	216.77	210.19	204.96	200.38	196.69	1.92

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

52 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
1,530.00 – 1,549.99	305.82	270.63	266.34	259.99	250.30	246.49	243.99	240.72	235.15	227.97	221.57	214.99	209.76	205.18	201.49	1.92
1,550.00 – 1,569.99	310.62	275.43	271.14	264.79	255.10	251.29	248.79	245.52	239.95	232.77	226.37	219.79	214.56	209.98	206.29	1.92
1,570.00 – 1,589.99	315.42	280.23	275.94	269.59	259.90	256.09	253.59	250.32	244.75	237.57	231.17	224.59	219.36	214.78	211.09	1.92
1,590.00 – 1,609.99	320.22	285.03	280.74	274.39	264.70	260.89	258.39	255.12	249.55	242.37	235.97	229.39	224.16	219.58	215.89	1.92
1,610.00 – 1,629.99	325.02	289.83	285.54	279.19	269.50	265.69	263.19	259.92	254.35	247.17	240.77	234.19	228.96	224.38	220.69	1.92
1,630.00 – 1,649.99	329.82	294.63	290.34	283.99	274.30	270.49	267.99	264.72	259.15	251.97	245.57	238.99	233.76	229.18	225.49	1.92
1,650.00 – 1,669.99	334.62	299.43	295.14	288.79	279.10	275.29	272.79	269.52	263.95	256.77	250.37	243.79	238.56	233.98	230.29	1.92
1,670.00 – 1,689.99	339.42	304.23	299.94	293.59	283.90	280.09	277.59	274.32	268.75	261.57	255.17	248.59	243.36	238.78	235.09	1.92
1,690.00 – 1,709.99	344.22	309.03	304.74	298.39	288.70	284.89	282.39	279.12	273.55	266.37	259.97	253.39	248.16	243.58	239.89	1.92
1,710.00 – 1,729.99	349.02	313.83	309.54	303.19	293.50	289.69	287.19	283.92	278.35	271.17	264.77	258.19	252.96	248.38	244.69	1.92
1,730.00 – 1,749.99	353.82	318.63	314.34	307.99	298.30	294.49	291.99	288.72	283.15	275.97	269.57	262.99	257.76	253.18	249.49	1.92
1,750.00 – 1,769.99	358.62	323.43	319.14	312.79	303.10	299.29	296.79	293.52	287.95	280.77	274.37	267.79	262.56	257.98	254.29	1.92
1,770.00 – 1,789.99	363.42	328.23	323.94	317.59	307.90	304.09	301.59	298.32	292.75	285.57	279.17	272.59	267.36	262.78	259.09	1.92
1,790.00 – 1,809.99	368.22	333.03	328.74	322.39	312.70	308.89	306.39	303.12	297.55	290.37	283.97	277.39	272.16	267.58	263.89	1.92
1,810.00 – 1,829.99	373.02	337.83	333.54	327.19	317.50	313.69	311.19	307.92	302.35	295.17	288.77	282.19	276.96	272.38	268.69	1.92
1,830.00 – 1,849.99	377.82	342.63	338.34	331.99	322.30	318.49	315.99	312.72	307.15	299.97	293.57	286.99	281.76	277.18	273.49	1.92
1,850.00 – 1,869.99	382.62	347.43	343.14	336.79	327.10	323.29	320.79	317.52	311.95	304.77	298.37	291.79	286.56	281.98	278.29	1.92
1,870.00 – 1,889.99	387.42	352.23	347.94	341.59	331.90	328.09	325.59	322.32	316.75	309.57	303.17	296.59	291.36	286.78	283.09	1.92
1,890.00 – 1,909.99	392.22	357.03	352.74	346.39	336.70	332.89	330.39	327.12	321.55	314.37	307.97	301.39	296.16	291.58	287.89	1.92
1,910.00 – 1,929.99	397.02	361.83	357.54	351.19	341.50	337.69	335.19	331.92	326.35	319.17	312.77	306.19	300.96	296.38	292.69	1.92
1,930.00 – 1,949.99	401.82	366.63	362.34	355.99	346.30	342.49	339.99	336.72	331.15	323.97	317.57	310.99	305.76	301.18	297.49	1.92
1,950.00 – 1,969.99	406.62	371.43	367.14	360.79	351.10	347.29	344.79	341.52	335.95	328.77	322.37	315.79	310.56	305.98	302.29	1.92
1,970.00 – 1,989.99	411.42	376.23	371.94	365.59	355.90	352.09	349.59	346.32	340.75	333.57	327.17	320.59	315.36	310.78	307.09	1.92
1,990.00 – 2,009.99	416.22	381.03	376.74	370.39	360.70	356.89	354.39	351.12	345.55	338.37	331.97	325.39	320.16	315.58	311.89	1.92
2,010.00 – 2,029.99	421.02	385.83	381.54	375.19	365.50	361.69	359.19	355.92	350.35	343.17	336.77	330.19	324.96	320.38	316.69	1.92
2,030.00 – 2,069.99	428.22	393.03	388.74	382.39	372.70	368.89	366.39	363.12	357.55	350.37	343.97	337.39	332.16	327.58	323.89	1.92
2,070.00 – 2,109.99	437.82	402.63	398.34	391.99	382.30	378.49	375.99	372.72	367.15	359.97	353.57	346.99	341.76	337.18	333.49	1.92
2,110.00 – 2,149.99	447.42	412.23	407.94	401.59	391.90	388.09	385.59	382.32	376.75	369.57	363.17	356.59	351.36	346.78	343.09	1.92
2,150.00 – 2,189.99	457.02	421.83	417.54	411.19	401.50	397.69	395.19	391.92	386.35	379.17	372.77	366.19	360.96	356.38	352.69	1.92
2,190.00 – 2,229.99	466.62	431.43	427.14	420.79	411.10	407.29	404.79	401.52	395.95	388.77	382.37	375.79	370.56	365.98	362.29	1.92
2,230.00 – 2,269.99	476.22	441.03	436.74	430.39	420.70	416.89	414.39	411.12	405.55	398.37	391.97	385.39	380.16	375.58	371.89	1.92
2,270.00 – 2,309.99	485.82	450.63	446.34	439.99	430.30	426.49	423.99	420.72	415.15	407.97	401.57	394.99	389.76	385.18	381.49	1.92
2,310.00 – 2,349.99	495.42	460.23	455.94	449.59	439.90	436.09	433.59	430.32	424.75	417.57	411.17	404.59	399.36	394.78	391.09	1.92
2,350.00 – 2,389.99	505.02	469.83	465.54	459.19	449.50	445.69	443.19	439.92	434.35	427.17	420.77	414.19	408.96	404.38	400.69	1.92
2,390.00 – 2,429.99	514.62	479.43	475.14	468.79	459.10	455.29	452.79	449.52	443.95	436.77	430.37	423.79	418.56	413.98	410.29	1.92

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

52 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
2,430.00 – 2,469.99	524.22	489.03	484.74	478.39	468.70	464.89	462.39	459.12	453.55	446.37	439.97	433.39	428.16	423.58	419.89	1.92
2,470.00 – 2,509.99	533.82	498.63	494.34	487.99	478.30	474.49	471.99	468.72	463.15	455.97	449.57	442.99	437.76	433.18	429.49	1.92
2,510.00 – 2,549.99	543.42	508.23	503.94	497.59	487.90	484.09	481.59	478.32	472.75	465.57	459.17	452.59	447.36	442.78	439.09	1.92
2,550.00 – 2,589.99	553.02	517.83	513.54	507.19	497.50	493.69	491.19	487.92	482.35	475.17	468.77	462.19	456.96	452.38	448.69	1.92
2,590.00 – 2,629.99	562.62	527.43	523.14	516.79	507.10	503.29	500.79	497.52	491.95	484.77	478.37	471.79	466.56	461.98	458.29	1.92
2,630.00 – 2,669.99	572.22	537.03	532.74	526.39	516.70	512.89	510.39	507.12	501.55	494.37	487.97	481.39	476.16	471.58	467.89	1.92
2,670.00 – 2,709.99	581.82	546.63	542.34	535.99	526.30	522.49	519.99	516.72	511.15	503.97	497.57	490.99	485.76	481.18	477.49	1.92
2,710.00 – 2,749.99	591.42	556.23	551.94	545.59	535.90	532.09	529.59	526.32	520.75	513.57	507.17	500.59	495.36	490.78	487.09	1.92
2,750.00 – 2,789.99	601.02	565.83	561.54	555.19	545.50	541.69	539.19	535.92	530.35	523.17	516.77	510.19	504.96	500.38	496.69	1.92
2,790.00 – 2,829.99	610.62	575.43	571.14	564.79	555.10	551.29	548.79	545.52	539.95	532.77	526.37	519.79	514.56	509.98	506.29	1.92
2,830.00 – 2,869.99	620.22	585.03	580.74	574.39	564.70	560.89	558.39	555.12	549.55	542.37	535.97	529.39	524.16	519.58	515.89	1.92
2,870.00 – 2,909.99	629.82	594.63	590.34	583.99	574.30	570.49	567.99	564.72	559.15	551.97	545.57	538.99	533.76	529.18	525.49	1.92
2,910.00 – 2,949.99	639.42	604.23	599.94	593.59	583.90	580.09	577.59	574.32	568.75	561.57	555.17	548.59	543.36	538.78	535.09	1.92
2,950.00 – 2,989.99	649.02	613.83	609.54	603.19	593.50	589.69	587.19	583.92	578.35	571.17	564.77	558.19	552.96	548.38	544.69	1.92
2,990.00 – 3,029.99	658.62	623.43	619.14	612.79	603.10	599.29	596.79	593.52	587.95	580.77	574.37	567.79	562.56	557.98	554.29	1.92
3,030.00 – 3,069.99	668.22	633.03	628.74	622.39	612.70	608.89	606.39	603.12	597.55	590.37	583.97	577.39	572.16	567.58	563.89	1.92
3,070.00 – 3,109.99	677.82	642.63	638.34	631.99	622.30	618.49	615.99	612.72	607.15	599.97	593.57	586.99	581.76	577.18	573.49	1.92
3,110.00 – 3,149.99	687.42	652.23	647.94	641.59	631.90	628.09	625.59	622.32	616.75	609.57	603.17	596.59	591.36	586.78	583.09	1.92
3,150.00 – 3,189.99	697.02	661.83	657.54	651.19	641.50	637.69	635.19	631.92	626.35	619.17	612.77	606.19	600.96	596.38	592.69	1.92
3,190.00 – 3,229.99	706.62	671.43	667.14	660.79	651.10	647.29	644.79	641.52	635.95	628.77	622.37	615.79	610.56	605.98	602.29	1.92
3,230.00 – 3,269.99	716.22	681.03	676.74	670.39	660.70	656.89	654.39	651.12	645.55	638.37	631.97	625.39	620.16	615.58	611.89	1.92
3,270.00 – 3,309.99	725.82	690.63	686.34	679.99	670.30	666.49	663.99	660.72	655.15	647.97	641.57	634.99	629.76	625.18	621.49	1.92
3,310.00 – 3,349.99	735.42	700.23	695.94	689.59	679.90	676.09	673.59	670.32	664.75	657.57	651.17	644.59	639.36	634.78	631.09	1.92
3,350.00 – 3,389.99	745.02	709.83	705.54	699.19	689.50	685.69	683.19	679.92	674.35	667.17	660.77	654.19	648.96	644.38	640.69	1.92
3,390.00 – 3,429.99	754.62	719.43	715.14	708.79	699.10	695.29	692.79	689.52	683.95	676.77	670.37	663.79	658.56	653.98	650.29	1.92
3,430.00 – 3,469.99	764.22	729.03	724.74	718.39	708.70	704.89	702.39	699.12	693.55	686.37	679.97	673.39	668.16	663.58	659.89	1.92
3,470.00 – 3,509.99	773.82	738.63	734.34	727.99	718.30	714.49	711.99	708.72	703.15	695.97	689.57	682.99	677.76	673.18	669.49	1.92
3,510.00 – 3,549.99	783.42	748.23	743.94	737.59	727.90	724.09	721.59	718.32	712.75	705.57	699.17	692.59	687.36	682.78	679.09	1.92
3,550.00 – 3,589.99	793.02	757.83	753.54	747.19	737.50	733.69	731.19	727.92	722.35	715.17	708.77	702.19	696.96	692.38	688.69	1.92
3,590.00 – 3,629.99	802.62	767.43	763.14	756.79	747.10	743.29	740.79	737.52	731.95	724.77	718.37	711.79	706.56	701.98	698.29	1.92
3,630.00 – 3,669.99	812.22	777.03	772.74	766.39	756.70	752.89	750.39	747.12	741.55	734.37	727.97	721.39	716.16	711.58	707.89	1.92
3,670.00 – 3,709.99	821.82	786.63	782.34	775.99	766.30	762.49	759.99	756.72	751.15	743.97	737.57	730.99	725.76	721.18	717.49	1.92
3,710.00 – 3,749.99	831.42	796.23	791.94	785.59	775.90	772.09	769.59	766.32	760.75	753.57	747.17	740.59	735.36	730.78	727.09	1.92
3,750.00 – 3,789.99	841.02	805.83	801.54	795.19	785.50	781.69	779.19	775.92	770.35	763.17	756.77	750.19	744.96	740.38	736.69	1.92
3,790.00 – 3,829.99	850.62	815.43	811.14	804.79	795.10	791.29	788.79	785.52	779.95	772.77	766.37	759.79	754.56	749.98	746.29	1.92

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

27 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
300.00 – 303.99	48.32															
304.00 – 307.99	48.96															
308.00 – 311.99	49.60															
312.00 – 315.99	50.24															
316.00 – 319.99	50.88															
320.00 – 323.99	51.52															
324.00 – 327.99	52.16															
328.00 – 331.99	52.80															
332.00 – 335.99	53.44															
336.00 – 339.99	54.08															
340.00 – 343.99	54.72															
344.00 – 347.99	55.36															
348.00 – 351.99	56.00															
352.00 – 355.99	56.64															
356.00 – 359.99	57.28															
360.00 – 363.99	57.92															
364.00 – 367.99	58.56															
368.00 – 371.99	59.20															
372.00 – 375.99	59.84															
376.00 – 379.99	60.48															
380.00 – 383.99	61.12															
384.00 – 387.99	61.76															
388.00 – 391.99	62.40															
392.00 – 395.99	63.04															
396.00 – 399.99	63.68															
400.00 – 403.99	64.32															
404.00 – 407.99	64.96															
408.00 – 411.99	65.60															
412.00 – 415.99	66.24															
416.00 – 419.99	66.88															
420.00 – 423.99	67.52															
424.00 – 427.99	68.16	0.38														
428.00 – 431.99	68.80	1.02														
432.00 – 435.99	69.44	1.66														
436.00 – 439.99	70.08	2.30														

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.



Québec Income Tax – Table 39

27 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
440.00 – 443.99	70.72	2.94														
444.00 – 447.99	71.36	3.58														
448.00 – 451.99	72.00	4.22														
452.00 – 455.99	72.64	4.86														
456.00 – 459.99	73.28	5.50														
460.00 – 469.99	74.40	6.62														
470.00 – 479.99	76.00	8.22														
480.00 – 489.99	77.60	9.82	1.56													
490.00 – 499.99	79.20	11.42	3.16													
500.00 – 509.99	80.80	13.02	4.76													
510.00 – 519.99	82.40	14.62	6.36													
520.00 – 529.99	84.00	16.22	7.96													
530.00 – 539.99	85.60	17.82	9.56													
540.00 – 549.99	87.20	19.42	11.16													
550.00 – 559.99	88.80	21.02	12.76	0.54												
560.00 – 569.99	90.40	22.62	14.36	2.14												
570.00 – 579.99	92.00	24.22	15.96	3.74												
580.00 – 589.99	93.60	25.82	17.56	5.34												
590.00 – 599.99	95.20	27.42	19.16	6.94												
600.00 – 609.99	96.80	29.02	20.76	8.54												
610.00 – 619.99	98.40	30.62	22.36	10.14												
620.00 – 629.99	100.00	32.22	23.96	11.74												
630.00 – 639.99	101.60	33.82	25.56	13.34												
640.00 – 649.99	103.20	35.42	27.16	14.94												
650.00 – 659.99	104.80	37.02	28.76	16.54												
660.00 – 669.99	106.40	38.62	30.36	18.14												
670.00 – 679.99	108.00	40.22	31.96	19.74	1.07											
680.00 – 689.99	109.60	41.82	33.56	21.34	2.67											
690.00 – 699.99	111.20	43.42	35.16	22.94	4.27											
700.00 – 709.99	112.80	45.02	36.76	24.54	5.87											
710.00 – 719.99	114.40	46.62	38.36	26.14	7.47	0.14										
720.00 – 729.99	116.00	48.22	39.96	27.74	9.07	1.74										
730.00 – 739.99	117.60	49.82	41.56	29.34	10.67	3.34										
740.00 – 749.99	119.20	51.42	43.16	30.94	12.27	4.94	0.13									
750.00 – 759.99	120.80	53.02	44.76	32.54	13.87	6.54	1.73									

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

27 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
760.00 – 769.99	122.40	54.62	46.36	34.14	15.47	8.14	3.33									
770.00 – 779.99	124.00	56.22	47.96	35.74	17.07	9.74	4.93									
780.00 – 789.99	125.60	57.82	49.56	37.34	18.67	11.34	6.53	0.23								
790.00 – 799.99	127.20	59.42	51.16	38.94	20.27	12.94	8.13	1.83								
800.00 – 809.99	128.80	61.02	52.76	40.54	21.87	14.54	9.73	3.43								
810.00 – 819.99	130.40	62.62	54.36	42.14	23.47	16.14	11.33	5.03								
820.00 – 829.99	132.00	64.22	55.96	43.74	25.07	17.74	12.93	6.63								
830.00 – 839.99	133.60	65.82	57.56	45.34	26.67	19.34	14.53	8.23								
840.00 – 849.99	135.20	67.42	59.16	46.94	28.27	20.94	16.13	9.83								
850.00 – 859.99	136.80	69.02	60.76	48.54	29.87	22.54	17.73	11.43	0.69							
860.00 – 879.99	139.20	71.42	63.16	50.94	32.27	24.94	20.13	13.83	3.09							
880.00 – 899.99	142.40	74.62	66.36	54.14	35.47	28.14	23.33	17.03	6.29							
900.00 – 919.99	145.60	77.82	69.56	57.34	38.67	31.34	26.53	20.23	9.49							
920.00 – 939.99	148.80	81.02	72.76	60.54	41.87	34.54	29.73	23.43	12.69							
940.00 – 959.99	152.00	84.22	75.96	63.74	45.07	37.74	32.93	26.63	15.89	2.07						
960.00 – 979.99	155.20	87.42	79.16	66.94	48.27	40.94	36.13	29.83	19.09	5.27						
980.00 – 999.99	158.40	90.62	82.36	70.14	51.47	44.14	39.33	33.03	22.29	8.47						
1,000.00 – 1,019.99	161.60	93.82	85.56	73.34	54.67	47.34	42.53	36.23	25.49	11.67						
1,020.00 – 1,039.99	165.06	97.28	89.02	76.80	58.13	50.80	45.99	39.69	28.95	15.13	2.80					
1,040.00 – 1,059.99	169.06	101.28	93.02	80.80	62.13	54.80	49.99	43.69	32.95	19.13	6.80					
1,060.00 – 1,079.99	173.06	105.28	97.02	84.80	66.13	58.80	53.99	47.69	36.95	23.13	10.80					
1,080.00 – 1,099.99	177.06	109.28	101.02	88.80	70.13	62.80	57.99	51.69	40.95	27.13	14.80	2.13				
1,100.00 – 1,119.99	181.06	113.28	105.02	92.80	74.13	66.80	61.99	55.69	44.95	31.13	18.80	6.13				
1,120.00 – 1,139.99	185.06	117.28	109.02	96.80	78.13	70.80	65.99	59.69	48.95	35.13	22.80	10.13	0.06			
1,140.00 – 1,159.99	189.06	121.28	113.02	100.80	82.13	74.80	69.99	63.69	52.95	39.13	26.80	14.13	4.06			
1,160.00 – 1,179.99	193.06	125.28	117.02	104.80	86.13	78.80	73.99	67.69	56.95	43.13	30.80	18.13	8.06			
1,180.00 – 1,199.99	197.06	129.28	121.02	108.80	90.13	82.80	77.99	71.69	60.95	47.13	34.80	22.13	12.06	3.24		
1,200.00 – 1,219.99	201.06	133.28	125.02	112.80	94.13	86.80	81.99	75.69	64.95	51.13	38.80	26.13	16.06	7.24	0.13	0.13
1,220.00 – 1,239.99	205.06	137.28	129.02	116.80	98.13	90.80	85.99	79.69	68.95	55.13	42.80	30.13	20.06	11.24	4.13	3.70
1,240.00 – 1,259.99	209.06	141.28	133.02	120.80	102.13	94.80	89.99	83.69	72.95	59.13	46.80	34.13	24.06	15.24	8.13	3.70
1,260.00 – 1,279.99	213.06	145.28	137.02	124.80	106.13	98.80	93.99	87.69	76.95	63.13	50.80	38.13	28.06	19.24	12.13	3.70
1,280.00 – 1,299.99	217.06	149.28	141.02	128.80	110.13	102.80	97.99	91.69	80.95	67.13	54.80	42.13	32.06	23.24	16.13	3.70
1,300.00 – 1,319.99	221.06	153.28	145.02	132.80	114.13	106.80	101.99	95.69	84.95	71.13	58.80	46.13	36.06	27.24	20.13	3.70
1,320.00 – 1,339.99	225.06	157.28	149.02	136.80	118.13	110.80	105.99	99.69	88.95	75.13	62.80	50.13	40.06	31.24	24.13	3.70
1,340.00 – 1,359.99	229.06	161.28	153.02	140.80	122.13	114.80	109.99	103.69	92.95	79.13	66.80	54.13	44.06	35.24	28.13	3.70

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

27 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
1,360.00 – 1,379.99	233.06	165.28	157.02	144.80	126.13	118.80	113.99	107.69	96.95	83.13	70.80	58.13	48.06	39.24	32.13	3.70
1,380.00 – 1,399.99	237.06	169.28	161.02	148.80	130.13	122.80	117.99	111.69	100.95	87.13	74.80	62.13	52.06	43.24	36.13	3.70
1,400.00 – 1,419.99	241.06	173.28	165.02	152.80	134.13	126.80	121.99	115.69	104.95	91.13	78.80	66.13	56.06	47.24	40.13	3.70
1,420.00 – 1,439.99	245.06	177.28	169.02	156.80	138.13	130.80	125.99	119.69	108.95	95.13	82.80	70.13	60.06	51.24	44.13	3.70
1,440.00 – 1,459.99	249.06	181.28	173.02	160.80	142.13	134.80	129.99	123.69	112.95	99.13	86.80	74.13	64.06	55.24	48.13	3.70
1,460.00 – 1,479.99	253.06	185.28	177.02	164.80	146.13	138.80	133.99	127.69	116.95	103.13	90.80	78.13	68.06	59.24	52.13	3.70
1,480.00 – 1,499.99	257.06	189.28	181.02	168.80	150.13	142.80	137.99	131.69	120.95	107.13	94.80	82.13	72.06	63.24	56.13	3.70
1,500.00 – 1,519.99	261.06	193.28	185.02	172.80	154.13	146.80	141.99	135.69	124.95	111.13	98.80	86.13	76.06	67.24	60.13	3.70
1,520.00 – 1,539.99	265.06	197.28	189.02	176.80	158.13	150.80	145.99	139.69	128.95	115.13	102.80	90.13	80.06	71.24	64.13	3.70
1,540.00 – 1,559.99	269.06	201.28	193.02	180.80	162.13	154.80	149.99	143.69	132.95	119.13	106.80	94.13	84.06	75.24	68.13	3.70
1,560.00 – 1,579.99	273.06	205.28	197.02	184.80	166.13	158.80	153.99	147.69	136.95	123.13	110.80	98.13	88.06	79.24	72.13	3.70
1,580.00 – 1,599.99	277.06	209.28	201.02	188.80	170.13	162.80	157.99	151.69	140.95	127.13	114.80	102.13	92.06	83.24	76.13	3.70
1,600.00 – 1,619.99	281.06	213.28	205.02	192.80	174.13	166.80	161.99	155.69	144.95	131.13	118.80	106.13	96.06	87.24	80.13	3.70
1,620.00 – 1,639.99	285.06	217.28	209.02	196.80	178.13	170.80	165.99	159.69	148.95	135.13	122.80	110.13	100.06	91.24	84.13	3.70
1,640.00 – 1,659.99	289.06	221.28	213.02	200.80	182.13	174.80	169.99	163.69	152.95	139.13	126.80	114.13	104.06	95.24	88.13	3.70
1,660.00 – 1,679.99	293.06	225.28	217.02	204.80	186.13	178.80	173.99	167.69	156.95	143.13	130.80	118.13	108.06	99.24	92.13	3.70
1,680.00 – 1,699.99	297.06	229.28	221.02	208.80	190.13	182.80	177.99	171.69	160.95	147.13	134.80	122.13	112.06	103.24	96.13	3.70
1,700.00 – 1,719.99	301.06	233.28	225.02	212.80	194.13	186.80	181.99	175.69	164.95	151.13	138.80	126.13	116.06	107.24	100.13	3.70
1,720.00 – 1,739.99	305.06	237.28	229.02	216.80	198.13	190.80	185.99	179.69	168.95	155.13	142.80	130.13	120.06	111.24	104.13	3.70
1,740.00 – 1,759.99	309.06	241.28	233.02	220.80	202.13	194.80	189.99	183.69	172.95	159.13	146.80	134.13	124.06	115.24	108.13	3.70
1,760.00 – 1,779.99	313.06	245.28	237.02	224.80	206.13	198.80	193.99	187.69	176.95	163.13	150.80	138.13	128.06	119.24	112.13	3.70
1,780.00 – 1,799.99	317.06	249.28	241.02	228.80	210.13	202.80	197.99	191.69	180.95	167.13	154.80	142.13	132.06	123.24	116.13	3.70
1,800.00 – 1,819.99	321.06	253.28	245.02	232.80	214.13	206.80	201.99	195.69	184.95	171.13	158.80	146.13	136.06	127.24	120.13	3.70
1,820.00 – 1,839.99	325.06	257.28	249.02	236.80	218.13	210.80	205.99	199.69	188.95	175.13	162.80	150.13	140.06	131.24	124.13	3.70
1,840.00 – 1,859.99	329.06	261.28	253.02	240.80	222.13	214.80	209.99	203.69	192.95	179.13	166.80	154.13	144.06	135.24	128.13	3.70
1,860.00 – 1,879.99	333.06	265.28	257.02	244.80	226.13	218.80	213.99	207.69	196.95	183.13	170.80	158.13	148.06	139.24	132.13	3.70
1,880.00 – 1,899.99	337.06	269.28	261.02	248.80	230.13	222.80	217.99	211.69	200.95	187.13	174.80	162.13	152.06	143.24	136.13	3.70
1,900.00 – 1,919.99	341.06	273.28	265.02	252.80	234.13	226.80	221.99	215.69	204.95	191.13	178.80	166.13	156.06	147.24	140.13	3.70
1,920.00 – 1,939.99	345.06	277.28	269.02	256.80	238.13	230.80	225.99	219.69	208.95	195.13	182.80	170.13	160.06	151.24	144.13	3.70
1,940.00 – 1,959.99	349.06	281.28	273.02	260.80	242.13	234.80	229.99	223.69	212.95	199.13	186.80	174.13	164.06	155.24	148.13	3.70
1,960.00 – 1,979.99	353.06	285.28	277.02	264.80	246.13	238.80	233.99	227.69	216.95	203.13	190.80	178.13	168.06	159.24	152.13	3.70
1,980.00 – 1,999.99	357.06	289.28	281.02	268.80	250.13	242.80	237.99	231.69	220.95	207.13	194.80	182.13	172.06	163.24	156.13	3.70
2,000.00 – 2,019.99	361.06	293.28	285.02	272.80	254.13	246.80	241.99	235.69	224.95	211.13	198.80	186.13	176.06	167.24	160.13	3.70
2,020.00 – 2,039.99	365.06	297.28	289.02	276.80	258.13	250.80	245.99	239.69	228.95	215.13	202.80	190.13	180.06	171.24	164.13	3.70
2,040.00 – 2,059.99	369.16	301.39	293.13	280.90	262.24	254.90	250.09	243.79	233.05	219.24	206.90	194.24	184.16	175.35	168.24	3.70

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

27 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
2,060.00 – 2,079.99	373.96	306.19	297.93	285.70	267.04	259.70	254.89	248.59	237.85	224.04	211.70	199.04	188.96	180.15	173.04	3.70
2,080.00 – 2,099.99	378.76	310.99	302.73	290.50	271.84	264.50	259.69	253.39	242.65	228.84	216.50	203.84	193.76	184.95	177.84	3.70
2,100.00 – 2,119.99	383.56	315.79	307.53	295.30	276.64	269.30	264.49	258.19	247.45	233.64	221.30	208.64	198.56	189.75	182.64	3.70
2,120.00 – 2,139.99	388.36	320.59	312.33	300.10	281.44	274.10	269.29	262.99	252.25	238.44	226.10	213.44	203.36	194.55	187.44	3.70
2,140.00 – 2,159.99	393.16	325.39	317.13	304.90	286.24	278.90	274.09	267.79	257.05	243.24	230.90	218.24	208.16	199.35	192.24	3.70
2,160.00 – 2,179.99	397.96	330.19	321.93	309.70	291.04	283.70	278.89	272.59	261.85	248.04	235.70	223.04	212.96	204.15	197.04	3.70
2,180.00 – 2,199.99	402.76	334.99	326.73	314.50	295.84	288.50	283.69	277.39	266.65	252.84	240.50	227.84	217.76	208.95	201.84	3.70
2,200.00 – 2,219.99	407.56	339.79	331.53	319.30	300.64	293.30	288.49	282.19	271.45	257.64	245.30	232.64	222.56	213.75	206.64	3.70
2,220.00 – 2,239.99	412.36	344.59	336.33	324.10	305.44	298.10	293.29	286.99	276.25	262.44	250.10	237.44	227.36	218.55	211.44	3.70
2,240.00 – 2,259.99	417.16	349.39	341.13	328.90	310.24	302.90	298.09	291.79	281.05	267.24	254.90	242.24	232.16	223.35	216.24	3.70
2,260.00 – 2,279.99	421.96	354.19	345.93	333.70	315.04	307.70	302.89	296.59	285.85	272.04	259.70	247.04	236.96	228.15	221.04	3.70
2,280.00 – 2,299.99	426.76	358.99	350.73	338.50	319.84	312.50	307.69	301.39	290.65	276.84	264.50	251.84	241.76	232.95	225.84	3.70
2,300.00 – 2,319.99	431.56	363.79	355.53	343.30	324.64	317.30	312.49	306.19	295.45	281.64	269.30	256.64	246.56	237.75	230.64	3.70
2,320.00 – 2,339.99	436.36	368.59	360.33	348.10	329.44	322.10	317.29	310.99	300.25	286.44	274.10	261.44	251.36	242.55	235.44	3.70
2,340.00 – 2,359.99	441.16	373.39	365.13	352.90	334.24	326.90	322.09	315.79	305.05	291.24	278.90	266.24	256.16	247.35	240.24	3.70
2,360.00 – 2,379.99	445.96	378.19	369.93	357.70	339.04	331.70	326.89	320.59	309.85	296.04	283.70	271.04	260.96	252.15	245.04	3.70
2,380.00 – 2,399.99	450.76	382.99	374.73	362.50	343.84	336.50	331.69	325.39	314.65	300.84	288.50	275.84	265.76	256.95	249.84	3.70
2,400.00 – 2,419.99	455.56	387.79	379.53	367.30	348.64	341.30	336.49	330.19	319.45	305.64	293.30	280.64	270.56	261.75	254.64	3.70
2,420.00 – 2,439.99	460.36	392.59	384.33	372.10	353.44	346.10	341.29	334.99	324.25	310.44	298.10	285.44	275.36	266.55	259.44	3.70
2,440.00 – 2,459.99	465.16	397.39	389.13	376.90	358.24	350.90	346.09	339.79	329.05	315.24	302.90	290.24	280.16	271.35	264.24	3.70
2,460.00 – 2,499.99	472.36	404.59	396.33	384.10	365.44	358.10	353.29	346.99	336.25	322.44	310.10	297.44	287.36	278.55	271.44	3.70
2,500.00 – 2,539.99	481.96	414.19	405.93	393.70	375.04	367.70	362.89	356.59	345.85	332.04	319.70	307.04	296.96	288.15	281.04	3.70
2,540.00 – 2,579.99	491.56	423.79	415.53	403.30	384.64	377.30	372.49	366.19	355.45	341.64	329.30	316.64	306.56	297.75	290.64	3.70
2,580.00 – 2,619.99	501.16	433.39	425.13	412.90	394.24	386.90	382.09	375.79	365.05	351.24	338.90	326.24	316.16	307.35	300.24	3.70
2,620.00 – 2,659.99	510.76	442.99	434.73	422.50	403.84	396.50	391.69	385.39	374.65	360.84	348.50	335.84	325.76	316.95	309.84	3.70
2,660.00 – 2,699.99	520.36	452.59	444.33	432.10	413.44	406.10	401.29	394.99	384.25	370.44	358.10	345.44	335.36	326.55	319.44	3.70
2,700.00 – 2,739.99	529.96	462.19	453.93	441.70	423.04	415.70	410.89	404.59	393.85	380.04	367.70	355.04	344.96	336.15	329.04	3.70
2,740.00 – 2,779.99	539.56	471.79	463.53	451.30	432.64	425.30	420.49	414.19	403.45	389.64	377.30	364.64	354.56	345.75	338.64	3.70
2,780.00 – 2,819.99	549.16	481.39	473.13	460.90	442.24	434.90	430.09	423.79	413.05	399.24	386.90	374.24	364.16	355.35	348.24	3.70
2,820.00 – 2,859.99	558.76	490.99	482.73	470.50	451.84	444.50	439.69	433.39	422.65	408.84	396.50	383.84	373.76	364.95	357.84	3.70
2,860.00 – 2,899.99	568.36	500.59	492.33	480.10	461.44	454.10	449.29	442.99	432.25	418.44	406.10	393.44	383.36	374.55	367.44	3.70
2,900.00 – 2,939.99	577.96	510.19	501.93	489.70	471.04	463.70	458.89	452.59	441.85	428.04	415.70	403.04	392.96	384.15	377.04	3.70
2,940.00 – 2,979.99	587.56	519.79	511.53	499.30	480.64	473.30	468.49	462.19	451.45	437.64	425.30	412.64	402.56	393.75	386.64	3.70
2,980.00 – 3,019.99	597.16	529.39	521.13	508.90	490.24	482.90	478.09	471.79	461.05	447.24	434.90	422.24	412.16	403.35	396.24	3.70
3,020.00 – 3,059.99	606.76	538.99	530.73	518.50	499.84	492.50	487.69	481.39	470.65	456.84	444.50	431.84	421.76	412.95	405.84	3.70

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

27 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
3,060.00 – 3,099.99	616.36	548.59	540.33	528.10	509.44	502.10	497.29	490.99	480.25	466.44	454.10	441.44	431.36	422.55	415.44	3.70
3,100.00 – 3,139.99	625.96	558.19	549.93	537.70	519.04	511.70	506.89	500.59	489.85	476.04	463.70	451.04	440.96	432.15	425.04	3.70
3,140.00 – 3,179.99	635.56	567.79	559.53	547.30	528.64	521.30	516.49	510.19	499.45	485.64	473.30	460.64	450.56	441.75	434.64	3.70
3,180.00 – 3,219.99	645.16	577.39	569.13	556.90	538.24	530.90	526.09	519.79	509.05	495.24	482.90	470.24	460.16	451.35	444.24	3.70
3,220.00 – 3,259.99	654.76	586.99	578.73	566.50	547.84	540.50	535.69	529.39	518.65	504.84	492.50	479.84	469.76	460.95	453.84	3.70
3,260.00 – 3,299.99	664.36	596.59	588.33	576.10	557.44	550.10	545.29	538.99	528.25	514.44	502.10	489.44	479.36	470.55	463.44	3.70
3,300.00 – 3,339.99	673.96	606.19	597.93	585.70	567.04	559.70	554.89	548.59	537.85	524.04	511.70	499.04	488.96	480.15	473.04	3.70
3,340.00 – 3,379.99	683.56	615.79	607.53	595.30	576.64	569.30	564.49	558.19	547.45	533.64	521.30	508.64	498.56	489.75	482.64	3.70
3,380.00 – 3,419.99	693.16	625.39	617.13	604.90	586.24	578.90	574.09	567.79	557.05	543.24	530.90	518.24	508.16	499.35	492.24	3.70
3,420.00 – 3,459.99	702.76	634.99	626.73	614.50	595.84	588.50	583.69	577.39	566.65	552.84	540.50	527.84	517.76	508.95	501.84	3.70
3,460.00 – 3,499.99	712.36	644.59	636.33	624.10	605.44	598.10	593.29	586.99	576.25	562.44	550.10	537.44	527.36	518.55	511.44	3.70
3,500.00 – 3,539.99	721.96	654.19	645.93	633.70	615.04	607.70	602.89	596.59	585.85	572.04	559.70	547.04	536.96	528.15	521.04	3.70
3,540.00 – 3,579.99	731.56	663.79	655.53	643.30	624.64	617.30	612.49	606.19	595.45	581.64	569.30	556.64	546.56	537.75	530.64	3.70
3,580.00 – 3,619.99	741.16	673.39	665.13	652.90	634.24	626.90	622.09	615.79	605.05	591.24	578.90	566.24	556.16	547.35	540.24	3.70
3,620.00 – 3,659.99	750.76	682.99	674.73	662.50	643.84	636.50	631.69	625.39	614.65	600.84	588.50	575.84	565.76	556.95	549.84	3.70
3,660.00 – 3,699.99	760.36	692.59	684.33	672.10	653.44	646.10	641.29	634.99	624.25	610.44	598.10	585.44	575.36	566.55	559.44	3.70
3,700.00 – 3,739.99	769.96	702.19	693.93	681.70	663.04	655.70	650.89	644.59	633.85	620.04	607.70	595.04	584.96	576.15	569.04	3.70
3,740.00 – 3,779.99	779.56	711.79	703.53	691.30	672.64	665.30	660.49	654.19	643.45	629.64	617.30	604.64	594.56	585.75	578.64	3.70
3,780.00 – 3,819.99	789.16	721.39	713.13	700.90	682.24	674.90	670.09	663.79	653.05	639.24	626.90	614.24	604.16	595.35	588.24	3.70
3,820.00 – 3,859.99	798.76	730.99	722.73	710.50	691.84	684.50	679.69	673.39	662.65	648.84	636.50	623.84	613.76	604.95	597.84	3.70
3,860.00 – 3,899.99	808.36	740.59	732.33	720.10	701.44	694.10	689.29	682.99	672.25	658.44	646.10	633.44	623.36	614.55	607.44	3.70
3,900.00 – 3,939.99	817.96	750.19	741.93	729.70	711.04	703.70	698.89	692.59	681.85	668.04	655.70	643.04	632.96	624.15	617.04	3.70
3,940.00 – 3,979.99	827.56	759.79	751.53	739.30	720.64	713.30	708.49	702.19	691.45	677.64	665.30	652.64	642.56	633.75	626.64	3.70
3,980.00 – 4,019.99	837.16	769.39	761.13	748.90	730.24	722.90	718.09	711.79	701.05	687.24	674.90	662.24	652.16	643.35	636.24	3.70
4,020.00 – 4,059.99	846.76	778.99	770.73	758.50	739.84	732.50	727.69	721.39	710.65	696.84	684.50	671.84	661.76	652.95	645.84	3.70
4,060.00 – 4,139.99	861.16	793.39	785.13	772.90	754.24	746.90	742.09	735.79	725.05	711.24	698.90	686.24	676.16	667.35	660.24	3.70
4,140.00 – 4,219.99	880.36	812.59	804.33	792.10	773.44	766.10	761.29	754.99	744.25	730.44	718.10	705.44	695.36	686.55	679.44	3.70
4,220.00 – 4,299.99	899.56	831.79	823.53	811.30	792.64	785.30	780.49	774.19	763.45	749.64	737.30	724.64	714.56	705.75	698.64	3.70
4,300.00 – 4,379.99	918.76	850.99	842.73	830.50	811.84	804.50	799.69	793.39	782.65	768.84	756.50	743.84	733.76	724.95	717.84	3.70
4,380.00 – 4,459.99	937.96	870.19	861.93	849.70	831.04	823.70	818.89	812.59	801.85	788.04	775.70	763.04	752.96	744.15	737.04	3.70
4,460.00 – 4,539.99	957.16	889.39	881.13	868.90	850.24	842.90	838.09	831.79	821.05	807.24	794.90	782.24	772.16	763.35	756.24	3.70
4,540.00 – 4,619.99	976.36	908.59	900.33	888.10	869.44	862.10	857.29	850.99	840.25	826.44	814.10	801.44	791.36	782.55	775.44	3.70
4,620.00 – 4,699.99	995.56	927.79	919.53	907.30	888.64	881.30	876.49	870.19	859.45	845.64	833.30	820.64	810.56	801.75	794.64	3.70
4,700.00 – 4,779.99	1,014.76	946.99	938.73	926.50	907.84	900.50	895.69	889.39	878.65	864.84	852.50	839.84	829.76	820.95	813.84	3.70
4,780.00 – 4,859.99	1,033.96	966.19	957.93	945.70	927.04	919.70	914.89	908.59	897.85	884.04	871.70	859.04	848.96	840.15	833.04	3.70

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

27 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
4,860.00 – 4,939.99	1,053.16	985.39	977.13	964.90	946.24	938.90	934.09	927.79	917.05	903.24	890.90	878.24	868.16	859.35	852.24	3.70
4,940.00 – 5,019.99	1,072.36	1,004.59	996.33	984.10	965.44	958.10	953.29	946.99	936.25	922.44	910.10	897.44	887.36	878.55	871.44	3.70
5,020.00 – 5,099.99	1,091.56	1,023.79	1,015.53	1,003.30	984.64	977.30	972.49	966.19	955.45	941.64	929.30	916.64	906.56	897.75	890.64	3.70
5,100.00 – 5,179.99	1,110.76	1,042.99	1,034.73	1,022.50	1,003.84	996.50	991.69	985.39	974.65	960.84	948.50	935.84	925.76	916.95	909.84	3.70
5,180.00 – 5,259.99	1,129.96	1,062.19	1,053.93	1,041.70	1,023.04	1,015.70	1,010.89	1,004.59	993.85	980.04	967.70	955.04	944.96	936.15	929.04	3.70
5,260.00 – 5,339.99	1,149.16	1,081.39	1,073.13	1,060.90	1,042.24	1,034.90	1,030.09	1,023.79	1,013.05	999.24	986.90	974.24	964.16	955.35	948.24	3.70
5,340.00 – 5,419.99	1,168.36	1,100.59	1,092.33	1,080.10	1,061.44	1,054.10	1,049.29	1,042.99	1,032.25	1,018.44	1,006.10	993.44	983.36	974.55	967.44	3.70
5,420.00 – 5,499.99	1,187.56	1,119.79	1,111.53	1,099.30	1,080.64	1,073.30	1,068.49	1,062.19	1,051.45	1,037.64	1,025.30	1,012.64	1,002.56	993.75	986.64	3.70
5,500.00 – 5,579.99	1,206.76	1,138.99	1,130.73	1,118.50	1,099.84	1,092.50	1,087.69	1,081.39	1,070.65	1,056.84	1,044.50	1,031.84	1,021.76	1,012.95	1,005.84	3.70
5,580.00 – 5,659.99	1,225.96	1,158.19	1,149.93	1,137.70	1,119.04	1,111.70	1,106.89	1,100.59	1,089.85	1,076.04	1,063.70	1,051.04	1,040.96	1,032.15	1,025.04	3.70
5,660.00 – 5,739.99	1,245.16	1,177.39	1,169.13	1,156.90	1,138.24	1,130.90	1,126.09	1,119.79	1,109.05	1,095.24	1,082.90	1,070.24	1,060.16	1,051.35	1,044.24	3.70
5,740.00 – 5,819.99	1,264.36	1,196.59	1,188.33	1,176.10	1,157.44	1,150.10	1,145.29	1,138.99	1,128.25	1,114.44	1,102.10	1,089.44	1,079.36	1,070.55	1,063.44	3.70
5,820.00 – 5,899.99	1,283.56	1,215.79	1,207.53	1,195.30	1,176.64	1,169.30	1,164.49	1,158.19	1,147.45	1,133.64	1,121.30	1,108.64	1,098.56	1,089.75	1,082.64	3.70
5,900.00 – 5,979.99	1,302.76	1,234.99	1,226.73	1,214.50	1,195.84	1,188.50	1,183.69	1,177.39	1,166.65	1,152.84	1,140.50	1,127.84	1,117.76	1,108.95	1,101.84	3.70
5,980.00 – 6,059.99	1,321.96	1,254.19	1,245.93	1,233.70	1,215.04	1,207.70	1,202.89	1,196.59	1,185.85	1,172.04	1,159.70	1,147.04	1,136.96	1,128.15	1,121.04	3.70
6,060.00 – 6,139.99	1,341.16	1,273.39	1,265.13	1,252.90	1,234.24	1,226.90	1,222.09	1,215.79	1,205.05	1,191.24	1,178.90	1,166.24	1,156.16	1,147.35	1,140.24	3.70
6,140.00 – 6,219.99	1,360.36	1,292.59	1,284.33	1,272.10	1,253.44	1,246.10	1,241.29	1,234.99	1,224.25	1,210.44	1,198.10	1,185.44	1,175.36	1,166.55	1,159.44	3.70
6,220.00 – 6,299.99	1,379.56	1,311.79	1,303.53	1,291.30	1,272.64	1,265.30	1,260.49	1,254.19	1,243.45	1,229.64	1,217.30	1,204.64	1,194.56	1,185.75	1,178.64	3.70
6,300.00 – 6,379.99	1,398.76	1,330.99	1,322.73	1,310.50	1,291.84	1,284.50	1,279.69	1,273.39	1,262.65	1,248.84	1,236.50	1,223.84	1,213.76	1,204.95	1,197.84	3.70
6,380.00 – 6,459.99	1,417.96	1,350.19	1,341.93	1,329.70	1,311.04	1,303.70	1,298.89	1,292.59	1,281.85	1,268.04	1,255.70	1,243.04	1,232.96	1,224.15	1,217.04	3.70
6,460.00 – 6,539.99	1,437.16	1,369.39	1,361.13	1,348.90	1,330.24	1,322.90	1,318.09	1,311.79	1,301.05	1,287.24	1,274.90	1,262.24	1,252.16	1,243.35	1,236.24	3.70
6,540.00 – 6,619.99	1,456.36	1,388.59	1,380.33	1,368.10	1,349.44	1,342.10	1,337.29	1,330.99	1,320.25	1,306.44	1,294.10	1,281.44	1,271.36	1,262.55	1,255.44	3.70
6,620.00 – 6,699.99	1,475.56	1,407.79	1,399.53	1,387.30	1,368.64	1,361.30	1,356.49	1,350.19	1,339.45	1,325.64	1,313.30	1,300.64	1,290.56	1,281.75	1,274.64	3.70
6,700.00 – 6,779.99	1,494.76	1,426.99	1,418.73	1,406.50	1,387.84	1,380.50	1,375.69	1,369.39	1,358.65	1,344.84	1,332.50	1,319.84	1,309.76	1,300.95	1,293.84	3.70
6,780.00 – 6,859.99	1,513.96	1,446.19	1,437.93	1,425.70	1,407.04	1,399.70	1,394.89	1,388.59	1,377.85	1,364.04	1,351.70	1,339.04	1,328.96	1,320.15	1,313.04	3.70
6,860.00 – 6,939.99	1,533.16	1,465.39	1,457.13	1,444.90	1,426.24	1,418.90	1,414.09	1,407.79	1,397.05	1,383.24	1,370.90	1,358.24	1,348.16	1,339.35	1,332.24	3.70
6,940.00 – 7,019.99	1,552.36	1,484.59	1,476.33	1,464.10	1,445.44	1,438.10	1,433.29	1,426.99	1,416.25	1,402.44	1,390.10	1,377.44	1,367.36	1,358.55	1,351.44	3.70
7,020.00 – 7,099.99	1,571.56	1,503.79	1,495.53	1,483.30	1,464.64	1,457.30	1,452.49	1,446.19	1,435.45	1,421.64	1,409.30	1,396.64	1,386.56	1,377.75	1,370.64	3.70
7,100.00 – 7,179.99	1,590.76	1,522.99	1,514.73	1,502.50	1,483.84	1,476.50	1,471.69	1,465.39	1,454.65	1,440.84	1,428.50	1,415.84	1,405.76	1,396.95	1,389.84	3.70
7,180.00 – 7,259.99	1,609.96	1,542.19	1,533.93	1,521.70	1,503.04	1,495.70	1,490.89	1,484.59	1,473.85	1,460.04	1,447.70	1,435.04	1,424.96	1,416.15	1,409.04	3.70
7,260.00 – 7,339.99	1,629.16	1,561.39	1,553.13	1,540.90	1,522.24	1,514.90	1,510.09	1,503.79	1,493.05	1,479.24	1,466.90	1,454.24	1,444.16	1,435.35	1,428.24	3.70
7,340.00 – 7,419.99	1,648.36	1,580.59	1,572.33	1,560.10	1,541.44	1,534.10	1,529.29	1,522.99	1,512.25	1,498.44	1,486.10	1,473.44	1,463.36	1,454.55	1,447.44	3.70
7,420.00 – 7,499.99	1,667.56	1,599.79	1,591.53	1,579.30	1,560.64	1,553.30	1,548.49	1,542.19	1,531.45	1,517.64	1,505.30	1,492.64	1,482.56	1,473.75	1,466.64	3.70
7,500.00 – 7,579.99	1,686.76	1,618.99	1,610.73	1,598.50	1,579.84	1,572.50	1,567.69	1,561.39	1,550.65	1,536.84	1,524.50	1,511.84	1,501.76	1,492.95	1,485.84	3.70
7,580.00 – 7,659.99	1,705.96	1,638.19	1,629.93	1,617.70	1,599.04	1,591.70	1,586.89	1,580.59	1,569.85	1,556.04	1,543.70	1,531.04	1,520.96	1,512.15	1,505.04	3.70

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

26 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
300.00 – 303.99	48.32															
304.00 – 307.99	48.96															
308.00 – 311.99	49.60															
312.00 – 315.99	50.24															
316.00 – 319.99	50.88															
320.00 – 323.99	51.52															
324.00 – 327.99	52.16															
328.00 – 331.99	52.80															
332.00 – 335.99	53.44															
336.00 – 339.99	54.08															
340.00 – 343.99	54.72															
344.00 – 347.99	55.36															
348.00 – 351.99	56.00															
352.00 – 355.99	56.64															
356.00 – 359.99	57.28															
360.00 – 363.99	57.92															
364.00 – 367.99	58.56															
368.00 – 371.99	59.20															
372.00 – 375.99	59.84															
376.00 – 379.99	60.48															
380.00 – 383.99	61.12															
384.00 – 387.99	61.76															
388.00 – 391.99	62.40															
392.00 – 395.99	63.04															
396.00 – 399.99	63.68															
400.00 – 403.99	64.32															
404.00 – 407.99	64.96															
408.00 – 411.99	65.60															
412.00 – 415.99	66.24															
416.00 – 419.99	66.88															
420.00 – 423.99	67.52															
424.00 – 427.99	68.16															
428.00 – 431.99	68.80															
432.00 – 435.99	69.44															
436.00 – 439.99	70.08															

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

26 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
440.00 – 443.99	70.72	0.34														
444.00 – 447.99	71.36	0.98														
448.00 – 451.99	72.00	1.62														
452.00 – 455.99	72.64	2.26														
456.00 – 459.99	73.28	2.90														
460.00 – 469.99	74.40	4.02														
470.00 – 479.99	76.00	5.62														
480.00 – 489.99	77.60	7.22														
490.00 – 499.99	79.20	8.82	0.24													
500.00 – 509.99	80.80	10.42	1.84													
510.00 – 519.99	82.40	12.02	3.44													
520.00 – 529.99	84.00	13.62	5.04													
530.00 – 539.99	85.60	15.22	6.64													
540.00 – 549.99	87.20	16.82	8.24													
550.00 – 559.99	88.80	18.42	9.84													
560.00 – 569.99	90.40	20.02	11.44													
570.00 – 579.99	92.00	21.62	13.04	0.35												
580.00 – 589.99	93.60	23.22	14.64	1.95												
590.00 – 599.99	95.20	24.82	16.24	3.55												
600.00 – 609.99	96.80	26.42	17.84	5.15												
610.00 – 619.99	98.40	28.02	19.44	6.75												
620.00 – 629.99	100.00	29.62	21.04	8.35												
630.00 – 639.99	101.60	31.22	22.64	9.95												
640.00 – 649.99	103.20	32.82	24.24	11.55												
650.00 – 659.99	104.80	34.42	25.84	13.15												
660.00 – 669.99	106.40	36.02	27.44	14.75												
670.00 – 679.99	108.00	37.62	29.04	16.35												
680.00 – 689.99	109.60	39.22	30.64	17.95												
690.00 – 699.99	111.20	40.82	32.24	19.55	0.16											
700.00 – 709.99	112.80	42.42	33.84	21.15	1.76											
710.00 – 719.99	114.40	44.02	35.44	22.75	3.36											
720.00 – 729.99	116.00	45.62	37.04	24.35	4.96											
730.00 – 739.99	117.60	47.22	38.64	25.95	6.56											
740.00 – 749.99	119.20	48.82	40.24	27.55	8.16	0.55										
750.00 – 759.99	120.80	50.42	41.84	29.15	9.76	2.15										

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

26 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
760.00 – 769.99	122.40	52.02	43.44	30.75	11.36	3.75										
770.00 – 779.99	124.00	53.62	45.04	32.35	12.96	5.35	0.35									
780.00 – 789.99	125.60	55.22	46.64	33.95	14.56	6.95	1.95									
790.00 – 799.99	127.20	56.82	48.24	35.55	16.16	8.55	3.55									
800.00 – 809.99	128.80	58.42	49.84	37.15	17.76	10.15	5.15									
810.00 – 819.99	130.40	60.02	51.44	38.75	19.36	11.75	6.75	0.21								
820.00 – 829.99	132.00	61.62	53.04	40.35	20.96	13.35	8.35	1.81								
830.00 – 839.99	133.60	63.22	54.64	41.95	22.56	14.95	9.95	3.41								
840.00 – 849.99	135.20	64.82	56.24	43.55	24.16	16.55	11.55	5.01								
850.00 – 859.99	136.80	66.42	57.84	45.15	25.76	18.15	13.15	6.61								
860.00 – 879.99	139.20	68.82	60.24	47.55	28.16	20.55	15.55	9.01								
880.00 – 899.99	142.40	72.02	63.44	50.75	31.36	23.75	18.75	12.21	1.05							
900.00 – 919.99	145.60	75.22	66.64	53.95	34.56	26.95	21.95	15.41	4.25							
920.00 – 939.99	148.80	78.42	69.84	57.15	37.76	30.15	25.15	18.61	7.45							
940.00 – 959.99	152.00	81.62	73.04	60.35	40.96	33.35	28.35	21.81	10.65							
960.00 – 979.99	155.20	84.82	76.24	63.55	44.16	36.55	31.55	25.01	13.85							
980.00 – 999.99	158.40	88.02	79.44	66.75	47.36	39.75	34.75	28.21	17.05	2.71						
1,000.00 – 1,019.99	161.60	91.22	82.64	69.95	50.56	42.95	37.95	31.41	20.25	5.91						
1,020.00 – 1,039.99	164.80	94.42	85.84	73.15	53.76	46.15	41.15	34.61	23.45	9.11						
1,040.00 – 1,059.99	168.00	97.62	89.04	76.35	56.96	49.35	44.35	37.81	26.65	12.31						
1,060.00 – 1,079.99	171.48	101.10	92.52	79.83	60.45	52.83	47.83	41.29	30.14	15.79	2.98					
1,080.00 – 1,099.99	175.48	105.10	96.52	83.83	64.45	56.83	51.83	45.29	34.14	19.79	6.98					
1,100.00 – 1,119.99	179.48	109.10	100.52	87.83	68.45	60.83	55.83	49.29	38.14	23.79	10.98					
1,120.00 – 1,139.99	183.48	113.10	104.52	91.83	72.45	64.83	59.83	53.29	42.14	27.79	14.98	1.83				
1,140.00 – 1,159.99	187.48	117.10	108.52	95.83	76.45	68.83	63.83	57.29	46.14	31.79	18.98	5.83				
1,160.00 – 1,179.99	191.48	121.10	112.52	99.83	80.45	72.83	67.83	61.29	50.14	35.79	22.98	9.83				
1,180.00 – 1,199.99	195.48	125.10	116.52	103.83	84.45	76.83	71.83	65.29	54.14	39.79	26.98	13.83	3.37			
1,200.00 – 1,219.99	199.48	129.10	120.52	107.83	88.45	80.83	75.83	69.29	58.14	43.79	30.98	17.83	7.37			
1,220.00 – 1,239.99	203.48	133.10	124.52	111.83	92.45	84.83	79.83	73.29	62.14	47.79	34.98	21.83	11.37	2.22		
1,240.00 – 1,259.99	207.48	137.10	128.52	115.83	96.45	88.83	83.83	77.29	66.14	51.79	38.98	25.83	15.37	6.22		
1,260.00 – 1,279.99	211.48	141.10	132.52	119.83	100.45	92.83	87.83	81.29	70.14	55.79	42.98	29.83	19.37	10.22	2.83	2.83
1,280.00 – 1,299.99	215.48	145.10	136.52	123.83	104.45	96.83	91.83	85.29	74.14	59.79	46.98	33.83	23.37	14.22	6.83	3.85
1,300.00 – 1,319.99	219.48	149.10	140.52	127.83	108.45	100.83	95.83	89.29	78.14	63.79	50.98	37.83	27.37	18.22	10.83	3.85
1,320.00 – 1,339.99	223.48	153.10	144.52	131.83	112.45	104.83	99.83	93.29	82.14	67.79	54.98	41.83	31.37	22.22	14.83	3.85
1,340.00 – 1,359.99	227.48	157.10	148.52	135.83	116.45	108.83	103.83	97.29	86.14	71.79	58.98	45.83	35.37	26.22	18.83	3.85

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

26 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
1,360.00 – 1,379.99	231.48	161.10	152.52	139.83	120.45	112.83	107.83	101.29	90.14	75.79	62.98	49.83	39.37	30.22	22.83	3.85
1,380.00 – 1,399.99	235.48	165.10	156.52	143.83	124.45	116.83	111.83	105.29	94.14	79.79	66.98	53.83	43.37	34.22	26.83	3.85
1,400.00 – 1,419.99	239.48	169.10	160.52	147.83	128.45	120.83	115.83	109.29	98.14	83.79	70.98	57.83	47.37	38.22	30.83	3.85
1,420.00 – 1,439.99	243.48	173.10	164.52	151.83	132.45	124.83	119.83	113.29	102.14	87.79	74.98	61.83	51.37	42.22	34.83	3.85
1,440.00 – 1,459.99	247.48	177.10	168.52	155.83	136.45	128.83	123.83	117.29	106.14	91.79	78.98	65.83	55.37	46.22	38.83	3.85
1,460.00 – 1,479.99	251.48	181.10	172.52	159.83	140.45	132.83	127.83	121.29	110.14	95.79	82.98	69.83	59.37	50.22	42.83	3.85
1,480.00 – 1,499.99	255.48	185.10	176.52	163.83	144.45	136.83	131.83	125.29	114.14	99.79	86.98	73.83	63.37	54.22	46.83	3.85
1,500.00 – 1,519.99	259.48	189.10	180.52	167.83	148.45	140.83	135.83	129.29	118.14	103.79	90.98	77.83	67.37	58.22	50.83	3.85
1,520.00 – 1,539.99	263.48	193.10	184.52	171.83	152.45	144.83	139.83	133.29	122.14	107.79	94.98	81.83	71.37	62.22	54.83	3.85
1,540.00 – 1,559.99	267.48	197.10	188.52	175.83	156.45	148.83	143.83	137.29	126.14	111.79	98.98	85.83	75.37	66.22	58.83	3.85
1,560.00 – 1,579.99	271.48	201.10	192.52	179.83	160.45	152.83	147.83	141.29	130.14	115.79	102.98	89.83	79.37	70.22	62.83	3.85
1,580.00 – 1,599.99	275.48	205.10	196.52	183.83	164.45	156.83	151.83	145.29	134.14	119.79	106.98	93.83	83.37	74.22	66.83	3.85
1,600.00 – 1,619.99	279.48	209.10	200.52	187.83	168.45	160.83	155.83	149.29	138.14	123.79	110.98	97.83	87.37	78.22	70.83	3.85
1,620.00 – 1,639.99	283.48	213.10	204.52	191.83	172.45	164.83	159.83	153.29	142.14	127.79	114.98	101.83	91.37	82.22	74.83	3.85
1,640.00 – 1,659.99	287.48	217.10	208.52	195.83	176.45	168.83	163.83	157.29	146.14	131.79	118.98	105.83	95.37	86.22	78.83	3.85
1,660.00 – 1,679.99	291.48	221.10	212.52	199.83	180.45	172.83	167.83	161.29	150.14	135.79	122.98	109.83	99.37	90.22	82.83	3.85
1,680.00 – 1,699.99	295.48	225.10	216.52	203.83	184.45	176.83	171.83	165.29	154.14	139.79	126.98	113.83	103.37	94.22	86.83	3.85
1,700.00 – 1,719.99	299.48	229.10	220.52	207.83	188.45	180.83	175.83	169.29	158.14	143.79	130.98	117.83	107.37	98.22	90.83	3.85
1,720.00 – 1,739.99	303.48	233.10	224.52	211.83	192.45	184.83	179.83	173.29	162.14	147.79	134.98	121.83	111.37	102.22	94.83	3.85
1,740.00 – 1,759.99	307.48	237.10	228.52	215.83	196.45	188.83	183.83	177.29	166.14	151.79	138.98	125.83	115.37	106.22	98.83	3.85
1,760.00 – 1,779.99	311.48	241.10	232.52	219.83	200.45	192.83	187.83	181.29	170.14	155.79	142.98	129.83	119.37	110.22	102.83	3.85
1,780.00 – 1,799.99	315.48	245.10	236.52	223.83	204.45	196.83	191.83	185.29	174.14	159.79	146.98	133.83	123.37	114.22	106.83	3.85
1,800.00 – 1,819.99	319.48	249.10	240.52	227.83	208.45	200.83	195.83	189.29	178.14	163.79	150.98	137.83	127.37	118.22	110.83	3.85
1,820.00 – 1,839.99	323.48	253.10	244.52	231.83	212.45	204.83	199.83	193.29	182.14	167.79	154.98	141.83	131.37	122.22	114.83	3.85
1,840.00 – 1,859.99	327.48	257.10	248.52	235.83	216.45	208.83	203.83	197.29	186.14	171.79	158.98	145.83	135.37	126.22	118.83	3.85
1,860.00 – 1,879.99	331.48	261.10	252.52	239.83	220.45	212.83	207.83	201.29	190.14	175.79	162.98	149.83	139.37	130.22	122.83	3.85
1,880.00 – 1,899.99	335.48	265.10	256.52	243.83	224.45	216.83	211.83	205.29	194.14	179.79	166.98	153.83	143.37	134.22	126.83	3.85
1,900.00 – 1,919.99	339.48	269.10	260.52	247.83	228.45	220.83	215.83	209.29	198.14	183.79	170.98	157.83	147.37	138.22	130.83	3.85
1,920.00 – 1,939.99	343.48	273.10	264.52	251.83	232.45	224.83	219.83	213.29	202.14	187.79	174.98	161.83	151.37	142.22	134.83	3.85
1,940.00 – 1,959.99	347.48	277.10	268.52	255.83	236.45	228.83	223.83	217.29	206.14	191.79	178.98	165.83	155.37	146.22	138.83	3.85
1,960.00 – 1,979.99	351.48	281.10	272.52	259.83	240.45	232.83	227.83	221.29	210.14	195.79	182.98	169.83	159.37	150.22	142.83	3.85
1,980.00 – 1,999.99	355.48	285.10	276.52	263.83	244.45	236.83	231.83	225.29	214.14	199.79	186.98	173.83	163.37	154.22	146.83	3.85
2,000.00 – 2,019.99	359.48	289.10	280.52	267.83	248.45	240.83	235.83	229.29	218.14	203.79	190.98	177.83	167.37	158.22	150.83	3.85
2,020.00 – 2,039.99	363.48	293.10	284.52	271.83	252.45	244.83	239.83	233.29	222.14	207.79	194.98	181.83	171.37	162.22	154.83	3.85
2,040.00 – 2,059.99	367.48	297.10	288.52	275.83	256.45	248.83	243.83	237.29	226.14	211.79	198.98	185.83	175.37	166.22	158.83	3.85

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

26 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
2,060.00 – 2,079.99	371.48	301.10	292.52	279.83	260.45	252.83	247.83	241.29	230.14	215.79	202.98	189.83	179.37	170.22	162.83	3.85
2,080.00 – 2,099.99	375.48	305.10	296.52	283.83	264.45	256.83	251.83	245.29	234.14	219.79	206.98	193.83	183.37	174.22	166.83	3.85
2,100.00 – 2,119.99	379.48	309.10	300.52	287.83	268.45	260.83	255.83	249.29	238.14	223.79	210.98	197.83	187.37	178.22	170.83	3.85
2,120.00 – 2,139.99	383.64	313.25	304.68	291.98	272.60	264.98	259.98	253.45	242.29	227.95	215.14	201.98	191.52	182.37	174.98	3.85
2,140.00 – 2,159.99	388.44	318.05	309.48	296.78	277.40	269.78	264.78	258.25	247.09	232.75	219.94	206.78	196.32	187.17	179.78	3.85
2,160.00 – 2,179.99	393.24	322.85	314.28	301.58	282.20	274.58	269.58	263.05	251.89	237.55	224.74	211.58	201.12	191.97	184.58	3.85
2,180.00 – 2,199.99	398.04	327.65	319.08	306.38	287.00	279.38	274.38	267.85	256.69	242.35	229.54	216.38	205.92	196.77	189.38	3.85
2,200.00 – 2,219.99	402.84	332.45	323.88	311.18	291.80	284.18	279.18	272.65	261.49	247.15	234.34	221.18	210.72	201.57	194.18	3.85
2,220.00 – 2,239.99	407.64	337.25	328.68	315.98	296.60	288.98	283.98	277.45	266.29	251.95	239.14	225.98	215.52	206.37	198.98	3.85
2,240.00 – 2,259.99	412.44	342.05	333.48	320.78	301.40	293.78	288.78	282.25	271.09	256.75	243.94	230.78	220.32	211.17	203.78	3.85
2,260.00 – 2,279.99	417.24	346.85	338.28	325.58	306.20	298.58	293.58	287.05	275.89	261.55	248.74	235.58	225.12	215.97	208.58	3.85
2,280.00 – 2,299.99	422.04	351.65	343.08	330.38	311.00	303.38	298.38	291.85	280.69	266.35	253.54	240.38	229.92	220.77	213.38	3.85
2,300.00 – 2,319.99	426.84	356.45	347.88	335.18	315.80	308.18	303.18	296.65	285.49	271.15	258.34	245.18	234.72	225.57	218.18	3.85
2,320.00 – 2,339.99	431.64	361.25	352.68	339.98	320.60	312.98	307.98	301.45	290.29	275.95	263.14	249.98	239.52	230.37	222.98	3.85
2,340.00 – 2,359.99	436.44	366.05	357.48	344.78	325.40	317.78	312.78	306.25	295.09	280.75	267.94	254.78	244.32	235.17	227.78	3.85
2,360.00 – 2,379.99	441.24	370.85	362.28	349.58	330.20	322.58	317.58	311.05	299.89	285.55	272.74	259.58	249.12	239.97	232.58	3.85
2,380.00 – 2,399.99	446.04	375.65	367.08	354.38	335.00	327.38	322.38	315.85	304.69	290.35	277.54	264.38	253.92	244.77	237.38	3.85
2,400.00 – 2,419.99	450.84	380.45	371.88	359.18	339.80	332.18	327.18	320.65	309.49	295.15	282.34	269.18	258.72	249.57	242.18	3.85
2,420.00 – 2,439.99	455.64	385.25	376.68	363.98	344.60	336.98	331.98	325.45	314.29	299.95	287.14	273.98	263.52	254.37	246.98	3.85
2,440.00 – 2,459.99	460.44	390.05	381.48	368.78	349.40	341.78	336.78	330.25	319.09	304.75	291.94	278.78	268.32	259.17	251.78	3.85
2,460.00 – 2,499.99	467.64	397.25	388.68	375.98	356.60	348.98	343.98	337.45	326.29	311.95	299.14	285.98	275.52	266.37	258.98	3.85
2,500.00 – 2,539.99	477.24	406.85	398.28	385.58	366.20	358.58	353.58	347.05	335.89	321.55	308.74	295.58	285.12	275.97	268.58	3.85
2,540.00 – 2,579.99	486.84	416.45	407.88	395.18	375.80	368.18	363.18	356.65	345.49	331.15	318.34	305.18	294.72	285.57	278.18	3.85
2,580.00 – 2,619.99	496.44	426.05	417.48	404.78	385.40	377.78	372.78	366.25	355.09	340.75	327.94	314.78	304.32	295.17	287.78	3.85
2,620.00 – 2,659.99	506.04	435.65	427.08	414.38	395.00	387.38	382.38	375.85	364.69	350.35	337.54	324.38	313.92	304.77	297.38	3.85
2,660.00 – 2,699.99	515.64	445.25	436.68	423.98	404.60	396.98	391.98	385.45	374.29	359.95	347.14	333.98	323.52	314.37	306.98	3.85
2,700.00 – 2,739.99	525.24	454.85	446.28	433.58	414.20	406.58	401.58	395.05	383.89	369.55	356.74	343.58	333.12	323.97	316.58	3.85
2,740.00 – 2,779.99	534.84	464.45	455.88	443.18	423.80	416.18	411.18	404.65	393.49	379.15	366.34	353.18	342.72	333.57	326.18	3.85
2,780.00 – 2,819.99	544.44	474.05	465.48	452.78	433.40	425.78	420.78	414.25	403.09	388.75	375.94	362.78	352.32	343.17	335.78	3.85
2,820.00 – 2,859.99	554.04	483.65	475.08	462.38	443.00	435.38	430.38	423.85	412.69	398.35	385.54	372.38	361.92	352.77	345.38	3.85
2,860.00 – 2,899.99	563.64	493.25	484.68	471.98	452.60	444.98	439.98	433.45	422.29	407.95	395.14	381.98	371.52	362.37	354.98	3.85
2,900.00 – 2,939.99	573.24	502.85	494.28	481.58	462.20	454.58	449.58	443.05	431.89	417.55	404.74	391.58	381.12	371.97	364.58	3.85
2,940.00 – 2,979.99	582.84	512.45	503.88	491.18	471.80	464.18	459.18	452.65	441.49	427.15	414.34	401.18	390.72	381.57	374.18	3.85
2,980.00 – 3,019.99	592.44	522.05	513.48	500.78	481.40	473.78	468.78	462.25	451.09	436.75	423.94	410.78	400.32	391.17	383.78	3.85
3,020.00 – 3,059.99	602.04	531.65	523.08	510.38	491.00	483.38	478.38	471.85	460.69	446.35	433.54	420.38	409.92	400.77	393.38	3.85

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

26 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
3,060.00 – 3,099.99	611.64	541.25	532.68	519.98	500.60	492.98	487.98	481.45	470.29	455.95	443.14	429.98	419.52	410.37	402.98	3.85
3,100.00 – 3,139.99	621.24	550.85	542.28	529.58	510.20	502.58	497.58	491.05	479.89	465.55	452.74	439.58	429.12	419.97	412.58	3.85
3,140.00 – 3,179.99	630.84	560.45	551.88	539.18	519.80	512.18	507.18	500.65	489.49	475.15	462.34	449.18	438.72	429.57	422.18	3.85
3,180.00 – 3,219.99	640.44	570.05	561.48	548.78	529.40	521.78	516.78	510.25	499.09	484.75	471.94	458.78	448.32	439.17	431.78	3.85
3,220.00 – 3,259.99	650.04	579.65	571.08	558.38	539.00	531.38	526.38	519.85	508.69	494.35	481.54	468.38	457.92	448.77	441.38	3.85
3,260.00 – 3,299.99	659.64	589.25	580.68	567.98	548.60	540.98	535.98	529.45	518.29	503.95	491.14	477.98	467.52	458.37	450.98	3.85
3,300.00 – 3,339.99	669.24	598.85	590.28	577.58	558.20	550.58	545.58	539.05	527.89	513.55	500.74	487.58	477.12	467.97	460.58	3.85
3,340.00 – 3,379.99	678.84	608.45	599.88	587.18	567.80	560.18	555.18	548.65	537.49	523.15	510.34	497.18	486.72	477.57	470.18	3.85
3,380.00 – 3,419.99	688.44	618.05	609.48	596.78	577.40	569.78	564.78	558.25	547.09	532.75	519.94	506.78	496.32	487.17	479.78	3.85
3,420.00 – 3,459.99	698.04	627.65	619.08	606.38	587.00	579.38	574.38	567.85	556.69	542.35	529.54	516.38	505.92	496.77	489.38	3.85
3,460.00 – 3,499.99	707.64	637.25	628.68	615.98	596.60	588.98	583.98	577.45	566.29	551.95	539.14	525.98	515.52	506.37	498.98	3.85
3,500.00 – 3,539.99	717.24	646.85	638.28	625.58	606.20	598.58	593.58	587.05	575.89	561.55	548.74	535.58	525.12	515.97	508.58	3.85
3,540.00 – 3,579.99	726.84	656.45	647.88	635.18	615.80	608.18	603.18	596.65	585.49	571.15	558.34	545.18	534.72	525.57	518.18	3.85
3,580.00 – 3,619.99	736.44	666.05	657.48	644.78	625.40	617.78	612.78	606.25	595.09	580.75	567.94	554.78	544.32	535.17	527.78	3.85
3,620.00 – 3,659.99	746.04	675.65	667.08	654.38	635.00	627.38	622.38	615.85	604.69	590.35	577.54	564.38	553.92	544.77	537.38	3.85
3,660.00 – 3,699.99	755.64	685.25	676.68	663.98	644.60	636.98	631.98	625.45	614.29	599.95	587.14	573.98	563.52	554.37	546.98	3.85
3,700.00 – 3,739.99	765.24	694.85	686.28	673.58	654.20	646.58	641.58	635.05	623.89	609.55	596.74	583.58	573.12	563.97	556.58	3.85
3,740.00 – 3,779.99	774.84	704.45	695.88	683.18	663.80	656.18	651.18	644.65	633.49	619.15	606.34	593.18	582.72	573.57	566.18	3.85
3,780.00 – 3,819.99	784.44	714.05	705.48	692.78	673.40	665.78	660.78	654.25	643.09	628.75	615.94	602.78	592.32	583.17	575.78	3.85
3,820.00 – 3,859.99	794.04	723.65	715.08	702.38	683.00	675.38	670.38	663.85	652.69	638.35	625.54	612.38	601.92	592.77	585.38	3.85
3,860.00 – 3,899.99	803.64	733.25	724.68	711.98	692.60	684.98	679.98	673.45	662.29	647.95	635.14	621.98	611.52	602.37	594.98	3.85
3,900.00 – 3,939.99	813.24	742.85	734.28	721.58	702.20	694.58	689.58	683.05	671.89	657.55	644.74	631.58	621.12	611.97	604.58	3.85
3,940.00 – 3,979.99	822.84	752.45	743.88	731.18	711.80	704.18	699.18	692.65	681.49	667.15	654.34	641.18	630.72	621.57	614.18	3.85
3,980.00 – 4,019.99	832.44	762.05	753.48	740.78	721.40	713.78	708.78	702.25	691.09	676.75	663.94	650.78	640.32	631.17	623.78	3.85
4,020.00 – 4,059.99	842.04	771.65	763.08	750.38	731.00	723.38	718.38	711.85	700.69	686.35	673.54	660.38	649.92	640.77	633.38	3.85
4,060.00 – 4,139.99	856.44	786.05	777.48	764.78	745.40	737.78	732.78	726.25	715.09	700.75	687.94	674.78	664.32	655.17	647.78	3.85
4,140.00 – 4,219.99	875.64	805.25	796.68	783.98	764.60	756.98	751.98	745.45	734.29	719.95	707.14	693.98	683.52	674.37	666.98	3.85
4,220.00 – 4,299.99	894.84	824.45	815.88	803.18	783.80	776.18	771.18	764.65	753.49	739.15	726.34	713.18	702.72	693.57	686.18	3.85
4,300.00 – 4,379.99	914.04	843.65	835.08	822.38	803.00	795.38	790.38	783.85	772.69	758.35	745.54	732.38	721.92	712.77	705.38	3.85
4,380.00 – 4,459.99	933.24	862.85	854.28	841.58	822.20	814.58	809.58	803.05	791.89	777.55	764.74	751.58	741.12	731.97	724.58	3.85
4,460.00 – 4,539.99	952.44	882.05	873.48	860.78	841.40	833.78	828.78	822.25	811.09	796.75	783.94	770.78	760.32	751.17	743.78	3.85
4,540.00 – 4,619.99	971.64	901.25	892.68	879.98	860.60	852.98	847.98	841.45	830.29	815.95	803.14	789.98	779.52	770.37	762.98	3.85
4,620.00 – 4,699.99	990.84	920.45	911.88	899.18	879.80	872.18	867.18	860.65	849.49	835.15	822.34	809.18	798.72	789.57	782.18	3.85
4,700.00 – 4,779.99	1,010.04	939.65	931.08	918.38	899.00	891.38	886.38	879.85	868.69	854.35	841.54	828.38	817.92	808.77	801.38	3.85
4,780.00 – 4,859.99	1,029.24	958.85	950.28	937.58	918.20	910.58	905.58	899.05	887.89	873.55	860.74	847.58	837.12	827.97	820.58	3.85

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

26 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
4,860.00 – 4,939.99	1,048.44	978.05	969.48	956.78	937.40	929.78	924.78	918.25	907.09	892.75	879.94	866.78	856.32	847.17	839.78	3.85
4,940.00 – 5,019.99	1,067.64	997.25	988.68	975.98	956.60	948.98	943.98	937.45	926.29	911.95	899.14	885.98	875.52	866.37	858.98	3.85
5,020.00 – 5,099.99	1,086.84	1,016.45	1,007.88	995.18	975.80	968.18	963.18	956.65	945.49	931.15	918.34	905.18	894.72	885.57	878.18	3.85
5,100.00 – 5,179.99	1,106.04	1,035.65	1,027.08	1,014.38	995.00	987.38	982.38	975.85	964.69	950.35	937.54	924.38	913.92	904.77	897.38	3.85
5,180.00 – 5,259.99	1,125.24	1,054.85	1,046.28	1,033.58	1,014.20	1,006.58	1,001.58	995.05	983.89	969.55	956.74	943.58	933.12	923.97	916.58	3.85
5,260.00 – 5,339.99	1,144.44	1,074.05	1,065.48	1,052.78	1,033.40	1,025.78	1,020.78	1,014.25	1,003.09	988.75	975.94	962.78	952.32	943.17	935.78	3.85
5,340.00 – 5,419.99	1,163.64	1,093.25	1,084.68	1,071.98	1,052.60	1,044.98	1,039.98	1,033.45	1,022.29	1,007.95	995.14	981.98	971.52	962.37	954.98	3.85
5,420.00 – 5,499.99	1,182.84	1,112.45	1,103.88	1,091.18	1,071.80	1,064.18	1,059.18	1,052.65	1,041.49	1,027.15	1,014.34	1,001.18	990.72	981.57	974.18	3.85
5,500.00 – 5,579.99	1,202.04	1,131.65	1,123.08	1,110.38	1,091.00	1,083.38	1,078.38	1,071.85	1,060.69	1,046.35	1,033.54	1,020.38	1,009.92	1,000.77	993.38	3.85
5,580.00 – 5,659.99	1,221.24	1,150.85	1,142.28	1,129.58	1,110.20	1,102.58	1,097.58	1,091.05	1,079.89	1,065.55	1,052.74	1,039.58	1,029.12	1,019.97	1,012.58	3.85
5,660.00 – 5,739.99	1,240.44	1,170.05	1,161.48	1,148.78	1,129.40	1,121.78	1,116.78	1,110.25	1,099.09	1,084.75	1,071.94	1,058.78	1,048.32	1,039.17	1,031.78	3.85
5,740.00 – 5,819.99	1,259.64	1,189.25	1,180.68	1,167.98	1,148.60	1,140.98	1,135.98	1,129.45	1,118.29	1,103.95	1,091.14	1,077.98	1,067.52	1,058.37	1,050.98	3.85
5,820.00 – 5,899.99	1,278.84	1,208.45	1,199.88	1,187.18	1,167.80	1,160.18	1,155.18	1,148.65	1,137.49	1,123.15	1,110.34	1,097.18	1,086.72	1,077.57	1,070.18	3.85
5,900.00 – 5,979.99	1,298.04	1,227.65	1,219.08	1,206.38	1,187.00	1,179.38	1,174.38	1,167.85	1,156.69	1,142.35	1,129.54	1,116.38	1,105.92	1,096.77	1,089.38	3.85
5,980.00 – 6,059.99	1,317.24	1,246.85	1,238.28	1,225.58	1,206.20	1,198.58	1,193.58	1,187.05	1,175.89	1,161.55	1,148.74	1,135.58	1,125.12	1,115.97	1,108.58	3.85
6,060.00 – 6,139.99	1,336.44	1,266.05	1,257.48	1,244.78	1,225.40	1,217.78	1,212.78	1,206.25	1,195.09	1,180.75	1,167.94	1,154.78	1,144.32	1,135.17	1,127.78	3.85
6,140.00 – 6,219.99	1,355.64	1,285.25	1,276.68	1,263.98	1,244.60	1,236.98	1,231.98	1,225.45	1,214.29	1,199.95	1,187.14	1,173.98	1,163.52	1,154.37	1,146.98	3.85
6,220.00 – 6,299.99	1,374.84	1,304.45	1,295.88	1,283.18	1,263.80	1,256.18	1,251.18	1,244.65	1,233.49	1,219.15	1,206.34	1,193.18	1,182.72	1,173.57	1,166.18	3.85
6,300.00 – 6,379.99	1,394.04	1,323.65	1,315.08	1,302.38	1,283.00	1,275.38	1,270.38	1,263.85	1,252.69	1,238.35	1,225.54	1,212.38	1,201.92	1,192.77	1,185.38	3.85
6,380.00 – 6,459.99	1,413.24	1,342.85	1,334.28	1,321.58	1,302.20	1,294.58	1,289.58	1,283.05	1,271.89	1,257.55	1,244.74	1,231.58	1,221.12	1,211.97	1,204.58	3.85
6,460.00 – 6,539.99	1,432.44	1,362.05	1,353.48	1,340.78	1,321.40	1,313.78	1,308.78	1,302.25	1,291.09	1,276.75	1,263.94	1,250.78	1,240.32	1,231.17	1,223.78	3.85
6,540.00 – 6,619.99	1,451.64	1,381.25	1,372.68	1,359.98	1,340.60	1,332.98	1,327.98	1,321.45	1,310.29	1,295.95	1,283.14	1,269.98	1,259.52	1,250.37	1,242.98	3.85
6,620.00 – 6,699.99	1,470.84	1,400.45	1,391.88	1,379.18	1,359.80	1,352.18	1,347.18	1,340.65	1,329.49	1,315.15	1,302.34	1,289.18	1,278.72	1,269.57	1,262.18	3.85
6,700.00 – 6,779.99	1,490.04	1,419.65	1,411.08	1,398.38	1,379.00	1,371.38	1,366.38	1,359.85	1,348.69	1,334.35	1,321.54	1,308.38	1,297.92	1,288.77	1,281.38	3.85
6,780.00 – 6,859.99	1,509.24	1,438.85	1,430.28	1,417.58	1,398.20	1,390.58	1,385.58	1,379.05	1,367.89	1,353.55	1,340.74	1,327.58	1,317.12	1,307.97	1,300.58	3.85
6,860.00 – 6,939.99	1,528.44	1,458.05	1,449.48	1,436.78	1,417.40	1,409.78	1,404.78	1,398.25	1,387.09	1,372.75	1,359.94	1,346.78	1,336.32	1,327.17	1,319.78	3.85
6,940.00 – 7,019.99	1,547.64	1,477.25	1,468.68	1,455.98	1,436.60	1,428.98	1,423.98	1,417.45	1,406.29	1,391.95	1,379.14	1,365.98	1,355.52	1,346.37	1,338.98	3.85
7,020.00 – 7,099.99	1,566.84	1,496.45	1,487.88	1,475.18	1,455.80	1,448.18	1,443.18	1,436.65	1,425.49	1,411.15	1,398.34	1,385.18	1,374.72	1,365.57	1,358.18	3.85
7,100.00 – 7,179.99	1,586.04	1,515.65	1,507.08	1,494.38	1,475.00	1,467.38	1,462.38	1,455.85	1,444.69	1,430.35	1,417.54	1,404.38	1,393.92	1,384.77	1,377.38	3.85
7,180.00 – 7,259.99	1,605.24	1,534.85	1,526.28	1,513.58	1,494.20	1,486.58	1,481.58	1,475.05	1,463.89	1,449.55	1,436.74	1,423.58	1,413.12	1,403.97	1,396.58	3.85
7,260.00 – 7,339.99	1,624.44	1,554.05	1,545.48	1,532.78	1,513.40	1,505.78	1,500.78	1,494.25	1,483.09	1,468.75	1,455.94	1,442.78	1,432.32	1,423.17	1,415.78	3.85
7,340.00 – 7,419.99	1,643.64	1,573.25	1,564.68	1,551.98	1,532.60	1,524.98	1,519.98	1,513.45	1,502.29	1,487.95	1,475.14	1,461.98	1,451.52	1,442.37	1,434.98	3.85
7,420.00 – 7,499.99	1,662.84	1,592.45	1,583.88	1,571.18	1,551.80	1,544.18	1,539.18	1,532.65	1,521.49	1,507.15	1,494.34	1,481.18	1,470.72	1,461.57	1,454.18	3.85
7,500.00 – 7,579.99	1,682.04	1,611.65	1,603.08	1,590.38	1,571.00	1,563.38	1,558.38	1,551.85	1,540.69	1,526.35	1,513.54	1,500.38	1,489.92	1,480.77	1,473.38	3.85
7,580.00 – 7,659.99	1,701.24	1,630.85	1,622.28	1,609.58	1,590.20	1,582.58	1,577.58	1,571.05	1,559.89	1,545.55	1,532.74	1,519.58	1,509.12	1,499.97	1,492.58	3.85

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

24 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
325.00 – 328.99	52.32															
329.00 – 332.99	52.96															
333.00 – 336.99	53.60															
337.00 – 340.99	54.24															
341.00 – 344.99	54.88															
345.00 – 348.99	55.52															
349.00 – 352.99	56.16															
353.00 – 356.99	56.80															
357.00 – 360.99	57.44															
361.00 – 364.99	58.08															
365.00 – 368.99	58.72															
369.00 – 372.99	59.36															
373.00 – 376.99	60.00															
377.00 – 380.99	60.64															
381.00 – 384.99	61.28															
385.00 – 388.99	61.92															
389.00 – 392.99	62.56															
393.00 – 396.99	63.20															
397.00 – 400.99	63.84															
401.00 – 404.99	64.48															
405.00 – 408.99	65.12															
409.00 – 412.99	65.76															
413.00 – 416.99	66.40															
417.00 – 420.99	67.04															
421.00 – 424.99	67.68															
425.00 – 428.99	68.32															
429.00 – 432.99	68.96															
433.00 – 436.99	69.60															
437.00 – 440.99	70.24															
441.00 – 444.99	70.88															
445.00 – 448.99	71.52															
449.00 – 452.99	72.16															
453.00 – 456.99	72.80															
457.00 – 460.99	73.44															
461.00 – 464.99	74.08															

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

24 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
465.00 – 468.99	74.72															
469.00 – 472.99	75.36															
473.00 – 476.99	76.00															
477.00 – 480.99	76.64	0.39														
481.00 – 484.99	77.28	1.03														
485.00 – 494.99	78.40	2.15														
495.00 – 504.99	80.00	3.75														
505.00 – 514.99	81.60	5.35														
515.00 – 524.99	83.20	6.95														
525.00 – 534.99	84.80	8.55														
535.00 – 544.99	86.40	10.15	0.86													
545.00 – 554.99	88.00	11.75	2.46													
555.00 – 564.99	89.60	13.35	4.06													
565.00 – 574.99	91.20	14.95	5.66													
575.00 – 584.99	92.80	16.55	7.26													
585.00 – 594.99	94.40	18.15	8.86													
595.00 – 604.99	96.00	19.75	10.46													
605.00 – 614.99	97.60	21.35	12.06													
615.00 – 624.99	99.20	22.95	13.66													
625.00 – 634.99	100.80	24.55	15.26	1.51												
635.00 – 644.99	102.40	26.15	16.86	3.11												
645.00 – 654.99	104.00	27.75	18.46	4.71												
655.00 – 664.99	105.60	29.35	20.06	6.31												
665.00 – 674.99	107.20	30.95	21.66	7.91												
675.00 – 684.99	108.80	32.55	23.26	9.51												
685.00 – 694.99	110.40	34.15	24.86	11.11												
695.00 – 704.99	112.00	35.75	26.46	12.71												
705.00 – 714.99	113.60	37.35	28.06	14.31												
715.00 – 724.99	115.20	38.95	29.66	15.91												
725.00 – 734.99	116.80	40.55	31.26	17.51												
735.00 – 744.99	118.40	42.15	32.86	19.11												
745.00 – 754.99	120.00	43.75	34.46	20.71												
755.00 – 764.99	121.60	45.35	36.06	22.31	1.31											
765.00 – 774.99	123.20	46.95	37.66	23.91	2.91											
775.00 – 784.99	124.80	48.55	39.26	25.51	4.51											

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

24 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
785.00 – 794.99	126.40	50.15	40.86	27.11	6.11											
795.00 – 804.99	128.00	51.75	42.46	28.71	7.71											
805.00 – 814.99	129.60	53.35	44.06	30.31	9.31	1.06										
815.00 – 824.99	131.20	54.95	45.66	31.91	10.91	2.66										
825.00 – 834.99	132.80	56.55	47.26	33.51	12.51	4.26										
835.00 – 844.99	134.40	58.15	48.86	35.11	14.11	5.86	0.44									
845.00 – 854.99	136.00	59.75	50.46	36.71	15.71	7.46	2.04									
855.00 – 864.99	137.60	61.35	52.06	38.31	17.31	9.06	3.64									
865.00 – 874.99	139.20	62.95	53.66	39.91	18.91	10.66	5.24									
875.00 – 884.99	140.80	64.55	55.26	41.51	20.51	12.26	6.84									
885.00 – 904.99	143.20	66.95	57.66	43.91	22.91	14.66	9.24	2.16								
905.00 – 924.99	146.40	70.15	60.86	47.11	26.11	17.86	12.44	5.36								
925.00 – 944.99	149.60	73.35	64.06	50.31	29.31	21.06	15.64	8.56								
945.00 – 964.99	152.80	76.55	67.26	53.51	32.51	24.26	18.84	11.76								
965.00 – 984.99	156.00	79.75	70.46	56.71	35.71	27.46	22.04	14.96	2.88							
985.00 – 1,004.99	159.20	82.95	73.66	59.91	38.91	30.66	25.24	18.16	6.08							
1,005.00 – 1,024.99	162.40	86.15	76.86	63.11	42.11	33.86	28.44	21.36	9.28							
1,025.00 – 1,044.99	165.60	89.35	80.06	66.31	45.31	37.06	31.64	24.56	12.48							
1,045.00 – 1,064.99	168.80	92.55	83.26	69.51	48.51	40.26	34.84	27.76	15.68	0.13						
1,065.00 – 1,084.99	172.00	95.75	86.46	72.71	51.71	43.46	38.04	30.96	18.88	3.33						
1,085.00 – 1,104.99	175.20	98.95	89.66	75.91	54.91	46.66	41.24	34.16	22.08	6.53						
1,105.00 – 1,124.99	178.40	102.15	92.86	79.11	58.11	49.86	44.44	37.36	25.28	9.73						
1,125.00 – 1,144.99	181.60	105.35	96.06	82.31	61.31	53.06	47.64	40.56	28.48	12.93						
1,145.00 – 1,164.99	184.94	108.69	99.40	85.65	64.65	56.40	50.98	43.90	31.82	16.28	2.40					
1,165.00 – 1,184.99	188.94	112.69	103.40	89.65	68.65	60.40	54.98	47.90	35.82	20.28	6.40					
1,185.00 – 1,204.99	192.94	116.69	107.40	93.65	72.65	64.40	58.98	51.90	39.82	24.28	10.40					
1,205.00 – 1,224.99	196.94	120.69	111.40	97.65	76.65	68.40	62.98	55.90	43.82	28.28	14.40	0.15				
1,225.00 – 1,244.99	200.94	124.69	115.40	101.65	80.65	72.40	66.98	59.90	47.82	32.28	18.40	4.15				
1,245.00 – 1,264.99	204.94	128.69	119.40	105.65	84.65	76.40	70.98	63.90	51.82	36.28	22.40	8.15				
1,265.00 – 1,284.99	208.94	132.69	123.40	109.65	88.65	80.40	74.98	67.90	55.82	40.28	26.40	12.15	0.82			
1,285.00 – 1,304.99	212.94	136.69	127.40	113.65	92.65	84.40	78.98	71.90	59.82	44.28	30.40	16.15	4.82			
1,305.00 – 1,324.99	216.94	140.69	131.40	117.65	96.65	88.40	82.98	75.90	63.82	48.28	34.40	20.15	8.82			
1,325.00 – 1,344.99	220.94	144.69	135.40	121.65	100.65	92.40	86.98	79.90	67.82	52.28	38.40	24.15	12.82	2.90		
1,345.00 – 1,364.99	224.94	148.69	139.40	125.65	104.65	96.40	90.98	83.90	71.82	56.28	42.40	28.15	16.82	6.90		
1,365.00 – 1,384.99	228.94	152.69	143.40	129.65	108.65	100.40	94.98	87.90	75.82	60.28	46.40	32.15	20.82	10.90	2.90	2.90

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

24 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
1,385.00 – 1,404.99	232.94	156.69	147.40	133.65	112.65	104.40	98.98	91.90	79.82	64.28	50.40	36.15	24.82	14.90	6.90	4.17
1,405.00 – 1,424.99	236.94	160.69	151.40	137.65	116.65	108.40	102.98	95.90	83.82	68.28	54.40	40.15	28.82	18.90	10.90	4.17
1,425.00 – 1,444.99	240.94	164.69	155.40	141.65	120.65	112.40	106.98	99.90	87.82	72.28	58.40	44.15	32.82	22.90	14.90	4.17
1,445.00 – 1,464.99	244.94	168.69	159.40	145.65	124.65	116.40	110.98	103.90	91.82	76.28	62.40	48.15	36.82	26.90	18.90	4.17
1,465.00 – 1,484.99	248.94	172.69	163.40	149.65	128.65	120.40	114.98	107.90	95.82	80.28	66.40	52.15	40.82	30.90	22.90	4.17
1,485.00 – 1,504.99	252.94	176.69	167.40	153.65	132.65	124.40	118.98	111.90	99.82	84.28	70.40	56.15	44.82	34.90	26.90	4.17
1,505.00 – 1,524.99	256.94	180.69	171.40	157.65	136.65	128.40	122.98	115.90	103.82	88.28	74.40	60.15	48.82	38.90	30.90	4.17
1,525.00 – 1,544.99	260.94	184.69	175.40	161.65	140.65	132.40	126.98	119.90	107.82	92.28	78.40	64.15	52.82	42.90	34.90	4.17
1,545.00 – 1,564.99	264.94	188.69	179.40	165.65	144.65	136.40	130.98	123.90	111.82	96.28	82.40	68.15	56.82	46.90	38.90	4.17
1,565.00 – 1,584.99	268.94	192.69	183.40	169.65	148.65	140.40	134.98	127.90	115.82	100.28	86.40	72.15	60.82	50.90	42.90	4.17
1,585.00 – 1,604.99	272.94	196.69	187.40	173.65	152.65	144.40	138.98	131.90	119.82	104.28	90.40	76.15	64.82	54.90	46.90	4.17
1,605.00 – 1,624.99	276.94	200.69	191.40	177.65	156.65	148.40	142.98	135.90	123.82	108.28	94.40	80.15	68.82	58.90	50.90	4.17
1,625.00 – 1,644.99	280.94	204.69	195.40	181.65	160.65	152.40	146.98	139.90	127.82	112.28	98.40	84.15	72.82	62.90	54.90	4.17
1,645.00 – 1,664.99	284.94	208.69	199.40	185.65	164.65	156.40	150.98	143.90	131.82	116.28	102.40	88.15	76.82	66.90	58.90	4.17
1,665.00 – 1,684.99	288.94	212.69	203.40	189.65	168.65	160.40	154.98	147.90	135.82	120.28	106.40	92.15	80.82	70.90	62.90	4.17
1,685.00 – 1,704.99	292.94	216.69	207.40	193.65	172.65	164.40	158.98	151.90	139.82	124.28	110.40	96.15	84.82	74.90	66.90	4.17
1,705.00 – 1,724.99	296.94	220.69	211.40	197.65	176.65	168.40	162.98	155.90	143.82	128.28	114.40	100.15	88.82	78.90	70.90	4.17
1,725.00 – 1,744.99	300.94	224.69	215.40	201.65	180.65	172.40	166.98	159.90	147.82	132.28	118.40	104.15	92.82	82.90	74.90	4.17
1,745.00 – 1,764.99	304.94	228.69	219.40	205.65	184.65	176.40	170.98	163.90	151.82	136.28	122.40	108.15	96.82	86.90	78.90	4.17
1,765.00 – 1,784.99	308.94	232.69	223.40	209.65	188.65	180.40	174.98	167.90	155.82	140.28	126.40	112.15	100.82	90.90	82.90	4.17
1,785.00 – 1,804.99	312.94	236.69	227.40	213.65	192.65	184.40	178.98	171.90	159.82	144.28	130.40	116.15	104.82	94.90	86.90	4.17
1,805.00 – 1,824.99	316.94	240.69	231.40	217.65	196.65	188.40	182.98	175.90	163.82	148.28	134.40	120.15	108.82	98.90	90.90	4.17
1,825.00 – 1,844.99	320.94	244.69	235.40	221.65	200.65	192.40	186.98	179.90	167.82	152.28	138.40	124.15	112.82	102.90	94.90	4.17
1,845.00 – 1,864.99	324.94	248.69	239.40	225.65	204.65	196.40	190.98	183.90	171.82	156.28	142.40	128.15	116.82	106.90	98.90	4.17
1,865.00 – 1,884.99	328.94	252.69	243.40	229.65	208.65	200.40	194.98	187.90	175.82	160.28	146.40	132.15	120.82	110.90	102.90	4.17
1,885.00 – 1,904.99	332.94	256.69	247.40	233.65	212.65	204.40	198.98	191.90	179.82	164.28	150.40	136.15	124.82	114.90	106.90	4.17
1,905.00 – 1,924.99	336.94	260.69	251.40	237.65	216.65	208.40	202.98	195.90	183.82	168.28	154.40	140.15	128.82	118.90	110.90	4.17
1,925.00 – 1,944.99	340.94	264.69	255.40	241.65	220.65	212.40	206.98	199.90	187.82	172.28	158.40	144.15	132.82	122.90	114.90	4.17
1,945.00 – 1,964.99	344.94	268.69	259.40	245.65	224.65	216.40	210.98	203.90	191.82	176.28	162.40	148.15	136.82	126.90	118.90	4.17
1,965.00 – 1,984.99	348.94	272.69	263.40	249.65	228.65	220.40	214.98	207.90	195.82	180.28	166.40	152.15	140.82	130.90	122.90	4.17
1,985.00 – 2,004.99	352.94	276.69	267.40	253.65	232.65	224.40	218.98	211.90	199.82	184.28	170.40	156.15	144.82	134.90	126.90	4.17
2,005.00 – 2,024.99	356.94	280.69	271.40	257.65	236.65	228.40	222.98	215.90	203.82	188.28	174.40	160.15	148.82	138.90	130.90	4.17
2,025.00 – 2,044.99	360.94	284.69	275.40	261.65	240.65	232.40	226.98	219.90	207.82	192.28	178.40	164.15	152.82	142.90	134.90	4.17
2,045.00 – 2,064.99	364.94	288.69	279.40	265.65	244.65	236.40	230.98	223.90	211.82	196.28	182.40	168.15	156.82	146.90	138.90	4.17
2,065.00 – 2,084.99	368.94	292.69	283.40	269.65	248.65	240.40	234.98	227.90	215.82	200.28	186.40	172.15	160.82	150.90	142.90	4.17

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

24 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
2,085.00 – 2,104.99	372.94	296.69	287.40	273.65	252.65	244.40	238.98	231.90	219.82	204.28	190.40	176.15	164.82	154.90	146.90	4.17
2,105.00 – 2,124.99	376.94	300.69	291.40	277.65	256.65	248.40	242.98	235.90	223.82	208.28	194.40	180.15	168.82	158.90	150.90	4.17
2,125.00 – 2,144.99	380.94	304.69	295.40	281.65	260.65	252.40	246.98	239.90	227.82	212.28	198.40	184.15	172.82	162.90	154.90	4.17
2,145.00 – 2,164.99	384.94	308.69	299.40	285.65	264.65	256.40	250.98	243.90	231.82	216.28	202.40	188.15	176.82	166.90	158.90	4.17
2,165.00 – 2,184.99	388.94	312.69	303.40	289.65	268.65	260.40	254.98	247.90	235.82	220.28	206.40	192.15	180.82	170.90	162.90	4.17
2,185.00 – 2,204.99	392.94	316.69	307.40	293.65	272.65	264.40	258.98	251.90	239.82	224.28	210.40	196.15	184.82	174.90	166.90	4.17
2,205.00 – 2,224.99	396.94	320.69	311.40	297.65	276.65	268.40	262.98	255.90	243.82	228.28	214.40	200.15	188.82	178.90	170.90	4.17
2,225.00 – 2,244.99	400.94	324.69	315.40	301.65	280.65	272.40	266.98	259.90	247.82	232.28	218.40	204.15	192.82	182.90	174.90	4.17
2,245.00 – 2,264.99	404.94	328.69	319.40	305.65	284.65	276.40	270.98	263.90	251.82	236.28	222.40	208.15	196.82	186.90	178.90	4.17
2,265.00 – 2,284.99	408.94	332.69	323.40	309.65	288.65	280.40	274.98	267.90	255.82	240.28	226.40	212.15	200.82	190.90	182.90	4.17
2,285.00 – 2,304.99	412.94	336.69	327.40	313.65	292.65	284.40	278.98	271.90	259.82	244.28	230.40	216.15	204.82	194.90	186.90	4.17
2,305.00 – 2,324.99	417.41	341.16	331.87	318.12	297.12	288.87	283.45	276.37	264.28	248.74	234.87	220.62	209.28	199.37	191.37	4.17
2,325.00 – 2,344.99	422.21	345.96	336.67	322.92	301.92	293.67	288.25	281.17	269.08	253.54	239.67	225.42	214.08	204.17	196.17	4.17
2,345.00 – 2,364.99	427.01	350.76	341.47	327.72	306.72	298.47	293.05	285.97	273.88	258.34	244.47	230.22	218.88	208.97	200.97	4.17
2,365.00 – 2,384.99	431.81	355.56	346.27	332.52	311.52	303.27	297.85	290.77	278.68	263.14	249.27	235.02	223.68	213.77	205.77	4.17
2,385.00 – 2,404.99	436.61	360.36	351.07	337.32	316.32	308.07	302.65	295.57	283.48	267.94	254.07	239.82	228.48	218.57	210.57	4.17
2,405.00 – 2,424.99	441.41	365.16	355.87	342.12	321.12	312.87	307.45	300.37	288.28	272.74	258.87	244.62	233.28	223.37	215.37	4.17
2,425.00 – 2,444.99	446.21	369.96	360.67	346.92	325.92	317.67	312.25	305.17	293.08	277.54	263.67	249.42	238.08	228.17	220.17	4.17
2,445.00 – 2,464.99	451.01	374.76	365.47	351.72	330.72	322.47	317.05	309.97	297.88	282.34	268.47	254.22	242.88	232.97	224.97	4.17
2,465.00 – 2,484.99	455.81	379.56	370.27	356.52	335.52	327.27	321.85	314.77	302.68	287.14	273.27	259.02	247.68	237.77	229.77	4.17
2,485.00 – 2,524.99	463.01	386.76	377.47	363.72	342.72	334.47	329.05	321.97	309.88	294.34	280.47	266.22	254.88	244.97	236.97	4.17
2,525.00 – 2,564.99	472.61	396.36	387.07	373.32	352.32	344.07	338.65	331.57	319.48	303.94	290.07	275.82	264.48	254.57	246.57	4.17
2,565.00 – 2,604.99	482.21	405.96	396.67	382.92	361.92	353.67	348.25	341.17	329.08	313.54	299.67	285.42	274.08	264.17	256.17	4.17
2,605.00 – 2,644.99	491.81	415.56	406.27	392.52	371.52	363.27	357.85	350.77	338.68	323.14	309.27	295.02	283.68	273.77	265.77	4.17
2,645.00 – 2,684.99	501.41	425.16	415.87	402.12	381.12	372.87	367.45	360.37	348.28	332.74	318.87	304.62	293.28	283.37	275.37	4.17
2,685.00 – 2,724.99	511.01	434.76	425.47	411.72	390.72	382.47	377.05	369.97	357.88	342.34	328.47	314.22	302.88	292.97	284.97	4.17
2,725.00 – 2,764.99	520.61	444.36	435.07	421.32	400.32	392.07	386.65	379.57	367.48	351.94	338.07	323.82	312.48	302.57	294.57	4.17
2,765.00 – 2,804.99	530.21	453.96	444.67	430.92	409.92	401.67	396.25	389.17	377.08	361.54	347.67	333.42	322.08	312.17	304.17	4.17
2,805.00 – 2,844.99	539.81	463.56	454.27	440.52	419.52	411.27	405.85	398.77	386.68	371.14	357.27	343.02	331.68	321.77	313.77	4.17
2,845.00 – 2,884.99	549.41	473.16	463.87	450.12	429.12	420.87	415.45	408.37	396.28	380.74	366.87	352.62	341.28	331.37	323.37	4.17
2,885.00 – 2,924.99	559.01	482.76	473.47	459.72	438.72	430.47	425.05	417.97	405.88	390.34	376.47	362.22	350.88	340.97	332.97	4.17
2,925.00 – 2,964.99	568.61	492.36	483.07	469.32	448.32	440.07	434.65	427.57	415.48	399.94	386.07	371.82	360.48	350.57	342.57	4.17
2,965.00 – 3,004.99	578.21	501.96	492.67	478.92	457.92	449.67	444.25	437.17	425.08	409.54	395.67	381.42	370.08	360.17	352.17	4.17
3,005.00 – 3,044.99	587.81	511.56	502.27	488.52	467.52	459.27	453.85	446.77	434.68	419.14	405.27	391.02	379.68	369.77	361.77	4.17
3,045.00 – 3,084.99	597.41	521.16	511.87	498.12	477.12	468.87	463.45	456.37	444.28	428.74	414.87	400.62	389.28	379.37	371.37	4.17

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

24 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
3,085.00 – 3,124.99	607.01	530.76	521.47	507.72	486.72	478.47	473.05	465.97	453.88	438.34	424.47	410.22	398.88	388.97	380.97	4.17
3,125.00 – 3,164.99	616.61	540.36	531.07	517.32	496.32	488.07	482.65	475.57	463.48	447.94	434.07	419.82	408.48	398.57	390.57	4.17
3,165.00 – 3,204.99	626.21	549.96	540.67	526.92	505.92	497.67	492.25	485.17	473.08	457.54	443.67	429.42	418.08	408.17	400.17	4.17
3,205.00 – 3,244.99	635.81	559.56	550.27	536.52	515.52	507.27	501.85	494.77	482.68	467.14	453.27	439.02	427.68	417.77	409.77	4.17
3,245.00 – 3,284.99	645.41	569.16	559.87	546.12	525.12	516.87	511.45	504.37	492.28	476.74	462.87	448.62	437.28	427.37	419.37	4.17
3,285.00 – 3,324.99	655.01	578.76	569.47	555.72	534.72	526.47	521.05	513.97	501.88	486.34	472.47	458.22	446.88	436.97	428.97	4.17
3,325.00 – 3,364.99	664.61	588.36	579.07	565.32	544.32	536.07	530.65	523.57	511.48	495.94	482.07	467.82	456.48	446.57	438.57	4.17
3,365.00 – 3,404.99	674.21	597.96	588.67	574.92	553.92	545.67	540.25	533.17	521.08	505.54	491.67	477.42	466.08	456.17	448.17	4.17
3,405.00 – 3,444.99	683.81	607.56	598.27	584.52	563.52	555.27	549.85	542.77	530.68	515.14	501.27	487.02	475.68	465.77	457.77	4.17
3,445.00 – 3,484.99	693.41	617.16	607.87	594.12	573.12	564.87	559.45	552.37	540.28	524.74	510.87	496.62	485.28	475.37	467.37	4.17
3,485.00 – 3,524.99	703.01	626.76	617.47	603.72	582.72	574.47	569.05	561.97	549.88	534.34	520.47	506.22	494.88	484.97	476.97	4.17
3,525.00 – 3,564.99	712.61	636.36	627.07	613.32	592.32	584.07	578.65	571.57	559.48	543.94	530.07	515.82	504.48	494.57	486.57	4.17
3,565.00 – 3,604.99	722.21	645.96	636.67	622.92	601.92	593.67	588.25	581.17	569.08	553.54	539.67	525.42	514.08	504.17	496.17	4.17
3,605.00 – 3,644.99	731.81	655.56	646.27	632.52	611.52	603.27	597.85	590.77	578.68	563.14	549.27	535.02	523.68	513.77	505.77	4.17
3,645.00 – 3,684.99	741.41	665.16	655.87	642.12	621.12	612.87	607.45	600.37	588.28	572.74	558.87	544.62	533.28	523.37	515.37	4.17
3,685.00 – 3,724.99	751.01	674.76	665.47	651.72	630.72	622.47	617.05	609.97	597.88	582.34	568.47	554.22	542.88	532.97	524.97	4.17
3,725.00 – 3,764.99	760.61	684.36	675.07	661.32	640.32	632.07	626.65	619.57	607.48	591.94	578.07	563.82	552.48	542.57	534.57	4.17
3,765.00 – 3,804.99	770.21	693.96	684.67	670.92	649.92	641.67	636.25	629.17	617.08	601.54	587.67	573.42	562.08	552.17	544.17	4.17
3,805.00 – 3,844.99	779.81	703.56	694.27	680.52	659.52	651.27	645.85	638.77	626.68	611.14	597.27	583.02	571.68	561.77	553.77	4.17
3,845.00 – 3,884.99	789.41	713.16	703.87	690.12	669.12	660.87	655.45	648.37	636.28	620.74	606.87	592.62	581.28	571.37	563.37	4.17
3,885.00 – 3,924.99	799.01	722.76	713.47	699.72	678.72	670.47	665.05	657.97	645.88	630.34	616.47	602.22	590.88	580.97	572.97	4.17
3,925.00 – 3,964.99	808.61	732.36	723.07	709.32	688.32	680.07	674.65	667.57	655.48	639.94	626.07	611.82	600.48	590.57	582.57	4.17
3,965.00 – 4,004.99	818.21	741.96	732.67	718.92	697.92	689.67	684.25	677.17	665.08	649.54	635.67	621.42	610.08	600.17	592.17	4.17
4,005.00 – 4,044.99	827.81	751.56	742.27	728.52	707.52	699.27	693.85	686.77	674.68	659.14	645.27	631.02	619.68	609.77	601.77	4.17
4,045.00 – 4,084.99	837.41	761.16	751.87	738.12	717.12	708.87	703.45	696.37	684.28	668.74	654.87	640.62	629.28	619.37	611.37	4.17
4,085.00 – 4,164.99	851.81	775.56	766.27	752.52	731.52	723.27	717.85	710.77	698.68	683.14	669.27	655.02	643.68	633.77	625.77	4.17
4,165.00 – 4,244.99	871.01	794.76	785.47	771.72	750.72	742.47	737.05	729.97	717.88	702.34	688.47	674.22	662.88	652.97	644.97	4.17
4,245.00 – 4,324.99	890.21	813.96	804.67	790.92	769.92	761.67	756.25	749.17	737.08	721.54	707.67	693.42	682.08	672.17	664.17	4.17
4,325.00 – 4,404.99	909.41	833.16	823.87	810.12	789.12	780.87	775.45	768.37	756.28	740.74	726.87	712.62	701.28	691.37	683.37	4.17
4,405.00 – 4,484.99	928.61	852.36	843.07	829.32	808.32	800.07	794.65	787.57	775.48	759.94	746.07	731.82	720.48	710.57	702.57	4.17
4,485.00 – 4,564.99	947.81	871.56	862.27	848.52	827.52	819.27	813.85	806.77	794.68	779.14	765.27	751.02	739.68	729.77	721.77	4.17
4,565.00 – 4,644.99	967.01	890.76	881.47	867.72	846.72	838.47	833.05	825.97	813.88	798.34	784.47	770.22	758.88	748.97	740.97	4.17
4,645.00 – 4,724.99	986.21	909.96	900.67	886.92	865.92	857.67	852.25	845.17	833.08	817.54	803.67	789.42	778.08	768.17	760.17	4.17
4,725.00 – 4,804.99	1,005.41	929.16	919.87	906.12	885.12	876.87	871.45	864.37	852.28	836.74	822.87	808.62	797.28	787.37	779.37	4.17
4,805.00 – 4,884.99	1,024.61	948.36	939.07	925.32	904.32	896.07	890.65	883.57	871.48	855.94	842.07	827.82	816.48	806.57	798.57	4.17

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

24 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
4,885.00 – 4,964.99	1,043.81	967.56	958.27	944.52	923.52	915.27	909.85	902.77	890.68	875.14	861.27	847.02	835.68	825.77	817.77	4.17
4,965.00 – 5,044.99	1,063.01	986.76	977.47	963.72	942.72	934.47	929.05	921.97	909.88	894.34	880.47	866.22	854.88	844.97	836.97	4.17
5,045.00 – 5,124.99	1,082.21	1,005.96	996.67	982.92	961.92	953.67	948.25	941.17	929.08	913.54	899.67	885.42	874.08	864.17	856.17	4.17
5,125.00 – 5,204.99	1,101.41	1,025.16	1,015.87	1,002.12	981.12	972.87	967.45	960.37	948.28	932.74	918.87	904.62	893.28	883.37	875.37	4.17
5,205.00 – 5,284.99	1,120.61	1,044.36	1,035.07	1,021.32	1,000.32	992.07	986.65	979.57	967.48	951.94	938.07	923.82	912.48	902.57	894.57	4.17
5,285.00 – 5,364.99	1,139.81	1,063.56	1,054.27	1,040.52	1,019.52	1,011.27	1,005.85	998.77	986.68	971.14	957.27	943.02	931.68	921.77	913.77	4.17
5,365.00 – 5,444.99	1,159.01	1,082.76	1,073.47	1,059.72	1,038.72	1,030.47	1,025.05	1,017.97	1,005.88	990.34	976.47	962.22	950.88	940.97	932.97	4.17
5,445.00 – 5,524.99	1,178.21	1,101.96	1,092.67	1,078.92	1,057.92	1,049.67	1,044.25	1,037.17	1,025.08	1,009.54	995.67	981.42	970.08	960.17	952.17	4.17
5,525.00 – 5,604.99	1,197.41	1,121.16	1,111.87	1,098.12	1,077.12	1,068.87	1,063.45	1,056.37	1,044.28	1,028.74	1,014.87	1,000.62	989.28	979.37	971.37	4.17
5,605.00 – 5,684.99	1,216.61	1,140.36	1,131.07	1,117.32	1,096.32	1,088.07	1,082.65	1,075.57	1,063.48	1,047.94	1,034.07	1,019.82	1,008.48	998.57	990.57	4.17
5,685.00 – 5,764.99	1,235.81	1,159.56	1,150.27	1,136.52	1,115.52	1,107.27	1,101.85	1,094.77	1,082.68	1,067.14	1,053.27	1,039.02	1,027.68	1,017.77	1,009.77	4.17
5,765.00 – 5,844.99	1,255.01	1,178.76	1,169.47	1,155.72	1,134.72	1,126.47	1,121.05	1,113.97	1,101.88	1,086.34	1,072.47	1,058.22	1,046.88	1,036.97	1,028.97	4.17
5,845.00 – 5,924.99	1,274.21	1,197.96	1,188.67	1,174.92	1,153.92	1,145.67	1,140.25	1,133.17	1,121.08	1,105.54	1,091.67	1,077.42	1,066.08	1,056.17	1,048.17	4.17
5,925.00 – 6,004.99	1,293.41	1,217.16	1,207.87	1,194.12	1,173.12	1,164.87	1,159.45	1,152.37	1,140.28	1,124.74	1,110.87	1,096.62	1,085.28	1,075.37	1,067.37	4.17
6,005.00 – 6,084.99	1,312.61	1,236.36	1,227.07	1,213.32	1,192.32	1,184.07	1,178.65	1,171.57	1,159.48	1,143.94	1,130.07	1,115.82	1,104.48	1,094.57	1,086.57	4.17
6,085.00 – 6,164.99	1,331.81	1,255.56	1,246.27	1,232.52	1,211.52	1,203.27	1,197.85	1,190.77	1,178.68	1,163.14	1,149.27	1,135.02	1,123.68	1,113.77	1,105.77	4.17
6,165.00 – 6,244.99	1,351.01	1,274.76	1,265.47	1,251.72	1,230.72	1,222.47	1,217.05	1,209.97	1,197.88	1,182.34	1,168.47	1,154.22	1,142.88	1,132.97	1,124.97	4.17
6,245.00 – 6,324.99	1,370.21	1,293.96	1,284.67	1,270.92	1,249.92	1,241.67	1,236.25	1,229.17	1,217.08	1,201.54	1,187.67	1,173.42	1,162.08	1,152.17	1,144.17	4.17
6,325.00 – 6,404.99	1,389.41	1,313.16	1,303.87	1,290.12	1,269.12	1,260.87	1,255.45	1,248.37	1,236.28	1,220.74	1,206.87	1,192.62	1,181.28	1,171.37	1,163.37	4.17
6,405.00 – 6,484.99	1,408.61	1,332.36	1,323.07	1,309.32	1,288.32	1,280.07	1,274.65	1,267.57	1,255.48	1,239.94	1,226.07	1,211.82	1,200.48	1,190.57	1,182.57	4.17
6,485.00 – 6,564.99	1,427.81	1,351.56	1,342.27	1,328.52	1,307.52	1,299.27	1,293.85	1,286.77	1,274.68	1,259.14	1,245.27	1,231.02	1,219.68	1,209.77	1,201.77	4.17
6,565.00 – 6,644.99	1,447.01	1,370.76	1,361.47	1,347.72	1,326.72	1,318.47	1,313.05	1,305.97	1,293.88	1,278.34	1,264.47	1,250.22	1,238.88	1,228.97	1,220.97	4.17
6,645.00 – 6,724.99	1,466.21	1,389.96	1,380.67	1,366.92	1,345.92	1,337.67	1,332.25	1,325.17	1,313.08	1,297.54	1,283.67	1,269.42	1,258.08	1,248.17	1,240.17	4.17
6,725.00 – 6,804.99	1,485.41	1,409.16	1,399.87	1,386.12	1,365.12	1,356.87	1,351.45	1,344.37	1,332.28	1,316.74	1,302.87	1,288.62	1,277.28	1,267.37	1,259.37	4.17
6,805.00 – 6,884.99	1,504.61	1,428.36	1,419.07	1,405.32	1,384.32	1,376.07	1,370.65	1,363.57	1,351.48	1,335.94	1,322.07	1,307.82	1,296.48	1,286.57	1,278.57	4.17
6,885.00 – 6,964.99	1,523.81	1,447.56	1,438.27	1,424.52	1,403.52	1,395.27	1,389.85	1,382.77	1,370.68	1,355.14	1,341.27	1,327.02	1,315.68	1,305.77	1,297.77	4.17
6,965.00 – 7,044.99	1,543.01	1,466.76	1,457.47	1,443.72	1,422.72	1,414.47	1,409.05	1,401.97	1,389.88	1,374.34	1,360.47	1,346.22	1,334.88	1,324.97	1,316.97	4.17
7,045.00 – 7,124.99	1,562.21	1,485.96	1,476.67	1,462.92	1,441.92	1,433.67	1,428.25	1,421.17	1,409.08	1,393.54	1,379.67	1,365.42	1,354.08	1,344.17	1,336.17	4.17
7,125.00 – 7,204.99	1,581.41	1,505.16	1,495.87	1,482.12	1,461.12	1,452.87	1,447.45	1,440.37	1,428.28	1,412.74	1,398.87	1,384.62	1,373.28	1,363.37	1,355.37	4.17
7,205.00 – 7,284.99	1,600.61	1,524.36	1,515.07	1,501.32	1,480.32	1,472.07	1,466.65	1,459.57	1,447.48	1,431.94	1,418.07	1,403.82	1,392.48	1,382.57	1,374.57	4.17
7,285.00 – 7,364.99	1,619.81	1,543.56	1,534.27	1,520.52	1,499.52	1,491.27	1,485.85	1,478.77	1,466.68	1,451.14	1,437.27	1,423.02	1,411.68	1,401.77	1,393.77	4.17
7,365.00 – 7,444.99	1,639.01	1,562.76	1,553.47	1,539.72	1,518.72	1,510.47	1,505.05	1,497.97	1,485.88	1,470.34	1,456.47	1,442.22	1,430.88	1,420.97	1,412.97	4.17
7,445.00 – 7,524.99	1,658.21	1,581.96	1,572.67	1,558.92	1,537.92	1,529.67	1,524.25	1,517.17	1,505.08	1,489.54	1,475.67	1,461.42	1,450.08	1,440.17	1,432.17	4.17
7,525.00 – 7,604.99	1,677.41	1,601.16	1,591.87	1,578.12	1,557.12	1,548.87	1,543.45	1,536.37	1,524.28	1,508.74	1,494.87	1,480.62	1,469.28	1,459.37	1,451.37	4.17
7,605.00 – 7,684.99	1,696.61	1,620.36	1,611.07	1,597.32	1,576.32	1,568.07	1,562.65	1,555.57	1,543.48	1,527.94	1,514.07	1,499.82	1,488.48	1,478.57	1,470.57	4.17

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

12 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
650.00 – 657.99	104.64															
658.00 – 665.99	105.92															
666.00 – 673.99	107.20															
674.00 – 681.99	108.48															
682.00 – 689.99	109.76															
690.00 – 697.99	111.04															
698.00 – 705.99	112.32															
706.00 – 713.99	113.60															
714.00 – 721.99	114.88															
722.00 – 729.99	116.16															
730.00 – 737.99	117.44															
738.00 – 745.99	118.72															
746.00 – 753.99	120.00															
754.00 – 761.99	121.28															
762.00 – 769.99	122.56															
770.00 – 777.99	123.84															
778.00 – 785.99	125.12															
786.00 – 793.99	126.40															
794.00 – 801.99	127.68															
802.00 – 809.99	128.96															
810.00 – 817.99	130.24															
818.00 – 825.99	131.52															
826.00 – 833.99	132.80															
834.00 – 841.99	134.08															
842.00 – 849.99	135.36															
850.00 – 857.99	136.64															
858.00 – 865.99	137.92															
866.00 – 873.99	139.20															
874.00 – 881.99	140.48															
882.00 – 889.99	141.76															
890.00 – 897.99	143.04															
898.00 – 905.99	144.32															
906.00 – 913.99	145.60															
914.00 – 921.99	146.88															
922.00 – 929.99	148.16															

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

12 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
930.00 – 937.99	149.44															
938.00 – 945.99	150.72															
946.00 – 953.99	152.00															
954.00 – 961.99	153.28	0.78														
962.00 – 969.99	154.56	2.06														
970.00 – 989.99	156.80	4.30														
990.00 – 1,009.99	160.00	7.50														
1,010.00 – 1,029.99	163.20	10.70														
1,030.00 – 1,049.99	166.40	13.90														
1,050.00 – 1,069.99	169.60	17.10														
1,070.00 – 1,089.99	172.80	20.30	1.72													
1,090.00 – 1,109.99	176.00	23.50	4.92													
1,110.00 – 1,129.99	179.20	26.70	8.12													
1,130.00 – 1,149.99	182.40	29.90	11.32													
1,150.00 – 1,169.99	185.60	33.10	14.52													
1,170.00 – 1,189.99	188.80	36.30	17.72													
1,190.00 – 1,209.99	192.00	39.50	20.92													
1,210.00 – 1,229.99	195.20	42.70	24.12													
1,230.00 – 1,249.99	198.40	45.90	27.32													
1,250.00 – 1,269.99	201.60	49.10	30.52	3.02												
1,270.00 – 1,289.99	204.80	52.30	33.72	6.22												
1,290.00 – 1,309.99	208.00	55.50	36.92	9.42												
1,310.00 – 1,329.99	211.20	58.70	40.12	12.62												
1,330.00 – 1,349.99	214.40	61.90	43.32	15.82												
1,350.00 – 1,369.99	217.60	65.10	46.52	19.02												
1,370.00 – 1,389.99	220.80	68.30	49.72	22.22												
1,390.00 – 1,409.99	224.00	71.50	52.92	25.42												
1,410.00 – 1,429.99	227.20	74.70	56.12	28.62												
1,430.00 – 1,449.99	230.40	77.90	59.32	31.82												
1,450.00 – 1,469.99	233.60	81.10	62.52	35.02												
1,470.00 – 1,489.99	236.80	84.30	65.72	38.22												
1,490.00 – 1,509.99	240.00	87.50	68.92	41.42												
1,510.00 – 1,529.99	243.20	90.70	72.12	44.62	2.62											
1,530.00 – 1,549.99	246.40	93.90	75.32	47.82	5.82											
1,550.00 – 1,569.99	249.60	97.10	78.52	51.02	9.02											

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

12 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
1,570.00 – 1,589.99	252.80	100.30	81.72	54.22	12.22											
1,590.00 – 1,609.99	256.00	103.50	84.92	57.42	15.42											
1,610.00 – 1,629.99	259.20	106.70	88.12	60.62	18.62	2.12										
1,630.00 – 1,649.99	262.40	109.90	91.32	63.82	21.82	5.32										
1,650.00 – 1,669.99	265.60	113.10	94.52	67.02	25.02	8.52										
1,670.00 – 1,689.99	268.80	116.30	97.72	70.22	28.22	11.72	0.88									
1,690.00 – 1,709.99	272.00	119.50	100.92	73.42	31.42	14.92	4.08									
1,710.00 – 1,729.99	275.20	122.70	104.12	76.62	34.62	18.12	7.28									
1,730.00 – 1,749.99	278.40	125.90	107.32	79.82	37.82	21.32	10.48									
1,750.00 – 1,769.99	281.60	129.10	110.52	83.02	41.02	24.52	13.68									
1,770.00 – 1,809.99	286.40	133.90	115.32	87.82	45.82	29.32	18.48	4.32								
1,810.00 – 1,849.99	292.80	140.30	121.72	94.22	52.22	35.72	24.88	10.72								
1,850.00 – 1,889.99	299.20	146.70	128.12	100.62	58.62	42.12	31.28	17.12								
1,890.00 – 1,929.99	305.60	153.10	134.52	107.02	65.02	48.52	37.68	23.52								
1,930.00 – 1,969.99	312.00	159.50	140.92	113.42	71.42	54.92	44.08	29.92	5.75							
1,970.00 – 2,009.99	318.40	165.90	147.32	119.82	77.82	61.32	50.48	36.32	12.15							
2,010.00 – 2,049.99	324.80	172.30	153.72	126.22	84.22	67.72	56.88	42.72	18.55							
2,050.00 – 2,089.99	331.20	178.70	160.12	132.62	90.62	74.12	63.28	49.12	24.95							
2,090.00 – 2,129.99	337.60	185.10	166.52	139.02	97.02	80.52	69.68	55.52	31.35	0.27						
2,130.00 – 2,169.99	344.00	191.50	172.92	145.42	103.42	86.92	76.08	61.92	37.75	6.67						
2,170.00 – 2,209.99	350.40	197.90	179.32	151.82	109.82	93.32	82.48	68.32	44.15	13.07						
2,210.00 – 2,249.99	356.80	204.30	185.72	158.22	116.22	99.72	88.88	74.72	50.55	19.47						
2,250.00 – 2,289.99	363.20	210.70	192.12	164.62	122.62	106.12	95.28	81.12	56.95	25.87						
2,290.00 – 2,329.99	369.88	217.38	198.80	171.30	129.30	112.80	101.97	87.80	63.63	32.55	4.80					
2,330.00 – 2,369.99	377.88	225.38	206.80	179.30	137.30	120.80	109.97	95.80	71.63	40.55	12.80					
2,370.00 – 2,409.99	385.88	233.38	214.80	187.30	145.30	128.80	117.97	103.80	79.63	48.55	20.80					
2,410.00 – 2,449.99	393.88	241.38	222.80	195.30	153.30	136.80	125.97	111.80	87.63	56.55	28.80	0.30				
2,450.00 – 2,489.99	401.88	249.38	230.80	203.30	161.30	144.80	133.97	119.80	95.63	64.55	36.80	8.30				
2,490.00 – 2,529.99	409.88	257.38	238.80	211.30	169.30	152.80	141.97	127.80	103.63	72.55	44.80	16.30				
2,530.00 – 2,569.99	417.88	265.38	246.80	219.30	177.30	160.80	149.97	135.80	111.63	80.55	52.80	24.30	1.63			
2,570.00 – 2,609.99	425.88	273.38	254.80	227.30	185.30	168.80	157.97	143.80	119.63	88.55	60.80	32.30	9.63			
2,610.00 – 2,649.99	433.88	281.38	262.80	235.30	193.30	176.80	165.97	151.80	127.63	96.55	68.80	40.30	17.63			
2,650.00 – 2,689.99	441.88	289.38	270.80	243.30	201.30	184.80	173.97	159.80	135.63	104.55	76.80	48.30	25.63	5.80		
2,690.00 – 2,729.99	449.88	297.38	278.80	251.30	209.30	192.80	181.97	167.80	143.63	112.55	84.80	56.30	33.63	13.80		
2,730.00 – 2,769.99	457.88	305.38	286.80	259.30	217.30	200.80	189.97	175.80	151.63	120.55	92.80	64.30	41.63	21.80	5.80	5.80

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

12 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
2,770.00 – 2,809.99	465.88	313.38	294.80	267.30	225.30	208.80	197.97	183.80	159.63	128.55	100.80	72.30	49.63	29.80	13.80	8.33
2,810.00 – 2,849.99	473.88	321.38	302.80	275.30	233.30	216.80	205.97	191.80	167.63	136.55	108.80	80.30	57.63	37.80	21.80	8.33
2,850.00 – 2,889.99	481.88	329.38	310.80	283.30	241.30	224.80	213.97	199.80	175.63	144.55	116.80	88.30	65.63	45.80	29.80	8.33
2,890.00 – 2,929.99	489.88	337.38	318.80	291.30	249.30	232.80	221.97	207.80	183.63	152.55	124.80	96.30	73.63	53.80	37.80	8.33
2,930.00 – 2,969.99	497.88	345.38	326.80	299.30	257.30	240.80	229.97	215.80	191.63	160.55	132.80	104.30	81.63	61.80	45.80	8.33
2,970.00 – 3,009.99	505.88	353.38	334.80	307.30	265.30	248.80	237.97	223.80	199.63	168.55	140.80	112.30	89.63	69.80	53.80	8.33
3,010.00 – 3,049.99	513.88	361.38	342.80	315.30	273.30	256.80	245.97	231.80	207.63	176.55	148.80	120.30	97.63	77.80	61.80	8.33
3,050.00 – 3,089.99	521.88	369.38	350.80	323.30	281.30	264.80	253.97	239.80	215.63	184.55	156.80	128.30	105.63	85.80	69.80	8.33
3,090.00 – 3,129.99	529.88	377.38	358.80	331.30	289.30	272.80	261.97	247.80	223.63	192.55	164.80	136.30	113.63	93.80	77.80	8.33
3,130.00 – 3,169.99	537.88	385.38	366.80	339.30	297.30	280.80	269.97	255.80	231.63	200.55	172.80	144.30	121.63	101.80	85.80	8.33
3,170.00 – 3,209.99	545.88	393.38	374.80	347.30	305.30	288.80	277.97	263.80	239.63	208.55	180.80	152.30	129.63	109.80	93.80	8.33
3,210.00 – 3,249.99	553.88	401.38	382.80	355.30	313.30	296.80	285.97	271.80	247.63	216.55	188.80	160.30	137.63	117.80	101.80	8.33
3,250.00 – 3,289.99	561.88	409.38	390.80	363.30	321.30	304.80	293.97	279.80	255.63	224.55	196.80	168.30	145.63	125.80	109.80	8.33
3,290.00 – 3,329.99	569.88	417.38	398.80	371.30	329.30	312.80	301.97	287.80	263.63	232.55	204.80	176.30	153.63	133.80	117.80	8.33
3,330.00 – 3,369.99	577.88	425.38	406.80	379.30	337.30	320.80	309.97	295.80	271.63	240.55	212.80	184.30	161.63	141.80	125.80	8.33
3,370.00 – 3,409.99	585.88	433.38	414.80	387.30	345.30	328.80	317.97	303.80	279.63	248.55	220.80	192.30	169.63	149.80	133.80	8.33
3,410.00 – 3,449.99	593.88	441.38	422.80	395.30	353.30	336.80	325.97	311.80	287.63	256.55	228.80	200.30	177.63	157.80	141.80	8.33
3,450.00 – 3,489.99	601.88	449.38	430.80	403.30	361.30	344.80	333.97	319.80	295.63	264.55	236.80	208.30	185.63	165.80	149.80	8.33
3,490.00 – 3,529.99	609.88	457.38	438.80	411.30	369.30	352.80	341.97	327.80	303.63	272.55	244.80	216.30	193.63	173.80	157.80	8.33
3,530.00 – 3,569.99	617.88	465.38	446.80	419.30	377.30	360.80	349.97	335.80	311.63	280.55	252.80	224.30	201.63	181.80	165.80	8.33
3,570.00 – 3,609.99	625.88	473.38	454.80	427.30	385.30	368.80	357.97	343.80	319.63	288.55	260.80	232.30	209.63	189.80	173.80	8.33
3,610.00 – 3,649.99	633.88	481.38	462.80	435.30	393.30	376.80	365.97	351.80	327.63	296.55	268.80	240.30	217.63	197.80	181.80	8.33
3,650.00 – 3,689.99	641.88	489.38	470.80	443.30	401.30	384.80	373.97	359.80	335.63	304.55	276.80	248.30	225.63	205.80	189.80	8.33
3,690.00 – 3,729.99	649.88	497.38	478.80	451.30	409.30	392.80	381.97	367.80	343.63	312.55	284.80	256.30	233.63	213.80	197.80	8.33
3,730.00 – 3,769.99	657.88	505.38	486.80	459.30	417.30	400.80	389.97	375.80	351.63	320.55	292.80	264.30	241.63	221.80	205.80	8.33
3,770.00 – 3,809.99	665.88	513.38	494.80	467.30	425.30	408.80	397.97	383.80	359.63	328.55	300.80	272.30	249.63	229.80	213.80	8.33
3,810.00 – 3,849.99	673.88	521.38	502.80	475.30	433.30	416.80	405.97	391.80	367.63	336.55	308.80	280.30	257.63	237.80	221.80	8.33
3,850.00 – 3,889.99	681.88	529.38	510.80	483.30	441.30	424.80	413.97	399.80	375.63	344.55	316.80	288.30	265.63	245.80	229.80	8.33
3,890.00 – 3,929.99	689.88	537.38	518.80	491.30	449.30	432.80	421.97	407.80	383.63	352.55	324.80	296.30	273.63	253.80	237.80	8.33
3,930.00 – 3,969.99	697.88	545.38	526.80	499.30	457.30	440.80	429.97	415.80	391.63	360.55	332.80	304.30	281.63	261.80	245.80	8.33
3,970.00 – 4,009.99	705.88	553.38	534.80	507.30	465.30	448.80	437.97	423.80	399.63	368.55	340.80	312.30	289.63	269.80	253.80	8.33
4,010.00 – 4,049.99	713.88	561.38	542.80	515.30	473.30	456.80	445.97	431.80	407.63	376.55	348.80	320.30	297.63	277.80	261.80	8.33
4,050.00 – 4,089.99	721.88	569.38	550.80	523.30	481.30	464.80	453.97	439.80	415.63	384.55	356.80	328.30	305.63	285.80	269.80	8.33
4,090.00 – 4,129.99	729.88	577.38	558.80	531.30	489.30	472.80	461.97	447.80	423.63	392.55	364.80	336.30	313.63	293.80	277.80	8.33
4,130.00 – 4,169.99	737.88	585.38	566.80	539.30	497.30	480.80	469.97	455.80	431.63	400.55	372.80	344.30	321.63	301.80	285.80	8.33

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

12 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
4,170.00 – 4,209.99	745.88	593.38	574.80	547.30	505.30	488.80	477.97	463.80	439.63	408.55	380.80	352.30	329.63	309.80	293.80	8.33
4,210.00 – 4,249.99	753.88	601.38	582.80	555.30	513.30	496.80	485.97	471.80	447.63	416.55	388.80	360.30	337.63	317.80	301.80	8.33
4,250.00 – 4,289.99	761.88	609.38	590.80	563.30	521.30	504.80	493.97	479.80	455.63	424.55	396.80	368.30	345.63	325.80	309.80	8.33
4,290.00 – 4,329.99	769.88	617.38	598.80	571.30	529.30	512.80	501.97	487.80	463.63	432.55	404.80	376.30	353.63	333.80	317.80	8.33
4,330.00 – 4,369.99	777.88	625.38	606.80	579.30	537.30	520.80	509.97	495.80	471.63	440.55	412.80	384.30	361.63	341.80	325.80	8.33
4,370.00 – 4,409.99	785.88	633.38	614.80	587.30	545.30	528.80	517.97	503.80	479.63	448.55	420.80	392.30	369.63	349.80	333.80	8.33
4,410.00 – 4,449.99	793.88	641.38	622.80	595.30	553.30	536.80	525.97	511.80	487.63	456.55	428.80	400.30	377.63	357.80	341.80	8.33
4,450.00 – 4,489.99	801.88	649.38	630.80	603.30	561.30	544.80	533.97	519.80	495.63	464.55	436.80	408.30	385.63	365.80	349.80	8.33
4,490.00 – 4,529.99	809.88	657.38	638.80	611.30	569.30	552.80	541.97	527.80	503.63	472.55	444.80	416.30	393.63	373.80	357.80	8.33
4,530.00 – 4,569.99	817.88	665.38	646.80	619.30	577.30	560.80	549.97	535.80	511.63	480.55	452.80	424.30	401.63	381.80	365.80	8.33
4,570.00 – 4,609.99	825.88	673.38	654.80	627.30	585.30	568.80	557.97	543.80	519.63	488.55	460.80	432.30	409.63	389.80	373.80	8.33
4,610.00 – 4,649.99	834.82	682.32	663.73	636.23	594.23	577.73	566.90	552.73	528.57	497.48	469.73	441.23	418.57	398.73	382.73	8.33
4,650.00 – 4,689.99	844.42	691.92	673.33	645.83	603.83	587.33	576.50	562.33	538.17	507.08	479.33	450.83	428.17	408.33	392.33	8.33
4,690.00 – 4,729.99	854.02	701.52	682.93	655.43	613.43	596.93	586.10	571.93	547.77	516.68	488.93	460.43	437.77	417.93	401.93	8.33
4,730.00 – 4,769.99	863.62	711.12	692.53	665.03	623.03	606.53	595.70	581.53	557.37	526.28	498.53	470.03	447.37	427.53	411.53	8.33
4,770.00 – 4,809.99	873.22	720.72	702.13	674.63	632.63	616.13	605.30	591.13	566.97	535.88	508.13	479.63	456.97	437.13	421.13	8.33
4,810.00 – 4,849.99	882.82	730.32	711.73	684.23	642.23	625.73	614.90	600.73	576.57	545.48	517.73	489.23	466.57	446.73	430.73	8.33
4,850.00 – 4,889.99	892.42	739.92	721.33	693.83	651.83	635.33	624.50	610.33	586.17	555.08	527.33	498.83	476.17	456.33	440.33	8.33
4,890.00 – 4,929.99	902.02	749.52	730.93	703.43	661.43	644.93	634.10	619.93	595.77	564.68	536.93	508.43	485.77	465.93	449.93	8.33
4,930.00 – 4,969.99	911.62	759.12	740.53	713.03	671.03	654.53	643.70	629.53	605.37	574.28	546.53	518.03	495.37	475.53	459.53	8.33
4,970.00 – 5,049.99	926.02	773.52	754.93	727.43	685.43	668.93	658.10	643.93	619.77	588.68	560.93	532.43	509.77	489.93	473.93	8.33
5,050.00 – 5,129.99	945.22	792.72	774.13	746.63	704.63	688.13	677.30	663.13	638.97	607.88	580.13	551.63	528.97	509.13	493.13	8.33
5,130.00 – 5,209.99	964.42	811.92	793.33	765.83	723.83	707.33	696.50	682.33	658.17	627.08	599.33	570.83	548.17	528.33	512.33	8.33
5,210.00 – 5,289.99	983.62	831.12	812.53	785.03	743.03	726.53	715.70	701.53	677.37	646.28	618.53	590.03	567.37	547.53	531.53	8.33
5,290.00 – 5,369.99	1,002.82	850.32	831.73	804.23	762.23	745.73	734.90	720.73	696.57	665.48	637.73	609.23	586.57	566.73	550.73	8.33
5,370.00 – 5,449.99	1,022.02	869.52	850.93	823.43	781.43	764.93	754.10	739.93	715.77	684.68	656.93	628.43	605.77	585.93	569.93	8.33
5,450.00 – 5,529.99	1,041.22	888.72	870.13	842.63	800.63	784.13	773.30	759.13	734.97	703.88	676.13	647.63	624.97	605.13	589.13	8.33
5,530.00 – 5,609.99	1,060.42	907.92	889.33	861.83	819.83	803.33	792.50	778.33	754.17	723.08	695.33	666.83	644.17	624.33	608.33	8.33
5,610.00 – 5,689.99	1,079.62	927.12	908.53	881.03	839.03	822.53	811.70	797.53	773.37	742.28	714.53	686.03	663.37	643.53	627.53	8.33
5,690.00 – 5,769.99	1,098.82	946.32	927.73	900.23	858.23	841.73	830.90	816.73	792.57	761.48	733.73	705.23	682.57	662.73	646.73	8.33
5,770.00 – 5,849.99	1,118.02	965.52	946.93	919.43	877.43	860.93	850.10	835.93	811.77	780.68	752.93	724.43	701.77	681.93	665.93	8.33
5,850.00 – 5,929.99	1,137.22	984.72	966.13	938.63	896.63	880.13	869.30	855.13	830.97	799.88	772.13	743.63	720.97	701.13	685.13	8.33
5,930.00 – 6,009.99	1,156.42	1,003.92	985.33	957.83	915.83	899.33	888.50	874.33	850.17	819.08	791.33	762.83	740.17	720.33	704.33	8.33
6,010.00 – 6,089.99	1,175.62	1,023.12	1,004.53	977.03	935.03	918.53	907.70	893.53	869.37	838.28	810.53	782.03	759.37	739.53	723.53	8.33
6,090.00 – 6,169.99	1,194.82	1,042.32	1,023.73	996.23	954.23	937.73	926.90	912.73	888.57	857.48	829.73	801.23	778.57	758.73	742.73	8.33

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

12 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
6,170.00 – 6,249.99	1,214.02	1,061.52	1,042.93	1,015.43	973.43	956.93	946.10	931.93	907.77	876.68	848.93	820.43	797.77	777.93	761.93	8.33
6,250.00 – 6,329.99	1,233.22	1,080.72	1,062.13	1,034.63	992.63	976.13	965.30	951.13	926.97	895.88	868.13	839.63	816.97	797.13	781.13	8.33
6,330.00 – 6,409.99	1,252.42	1,099.92	1,081.33	1,053.83	1,011.83	995.33	984.50	970.33	946.17	915.08	887.33	858.83	836.17	816.33	800.33	8.33
6,410.00 – 6,489.99	1,271.62	1,119.12	1,100.53	1,073.03	1,031.03	1,014.53	1,003.70	989.53	965.37	934.28	906.53	878.03	855.37	835.53	819.53	8.33
6,490.00 – 6,569.99	1,290.82	1,138.32	1,119.73	1,092.23	1,050.23	1,033.73	1,022.90	1,008.73	984.57	953.48	925.73	897.23	874.57	854.73	838.73	8.33
6,570.00 – 6,649.99	1,310.02	1,157.52	1,138.93	1,111.43	1,069.43	1,052.93	1,042.10	1,027.93	1,003.77	972.68	944.93	916.43	893.77	873.93	857.93	8.33
6,650.00 – 6,729.99	1,329.22	1,176.72	1,158.13	1,130.63	1,088.63	1,072.13	1,061.30	1,047.13	1,022.97	991.88	964.13	935.63	912.97	893.13	877.13	8.33
6,730.00 – 6,809.99	1,348.42	1,195.92	1,177.33	1,149.83	1,107.83	1,091.33	1,080.50	1,066.33	1,042.17	1,011.08	983.33	954.83	932.17	912.33	896.33	8.33
6,810.00 – 6,889.99	1,367.62	1,215.12	1,196.53	1,169.03	1,127.03	1,110.53	1,099.70	1,085.53	1,061.37	1,030.28	1,002.53	974.03	951.37	931.53	915.53	8.33
6,890.00 – 6,969.99	1,386.82	1,234.32	1,215.73	1,188.23	1,146.23	1,129.73	1,118.90	1,104.73	1,080.57	1,049.48	1,021.73	993.23	970.57	950.73	934.73	8.33
6,970.00 – 7,049.99	1,406.02	1,253.52	1,234.93	1,207.43	1,165.43	1,148.93	1,138.10	1,123.93	1,099.77	1,068.68	1,040.93	1,012.43	989.77	969.93	953.93	8.33
7,050.00 – 7,129.99	1,425.22	1,272.72	1,254.13	1,226.63	1,184.63	1,168.13	1,157.30	1,143.13	1,118.97	1,087.88	1,060.13	1,031.63	1,008.97	989.13	973.13	8.33
7,130.00 – 7,209.99	1,444.42	1,291.92	1,273.33	1,245.83	1,203.83	1,187.33	1,176.50	1,162.33	1,138.17	1,107.08	1,079.33	1,050.83	1,028.17	1,008.33	992.33	8.33
7,210.00 – 7,289.99	1,463.62	1,311.12	1,292.53	1,265.03	1,223.03	1,206.53	1,195.70	1,181.53	1,157.37	1,126.28	1,098.53	1,070.03	1,047.37	1,027.53	1,011.53	8.33
7,290.00 – 7,369.99	1,482.82	1,330.32	1,311.73	1,284.23	1,242.23	1,225.73	1,214.90	1,200.73	1,176.57	1,145.48	1,117.73	1,089.23	1,066.57	1,046.73	1,030.73	8.33
7,370.00 – 7,449.99	1,502.02	1,349.52	1,330.93	1,303.43	1,261.43	1,244.93	1,234.10	1,219.93	1,195.77	1,164.68	1,136.93	1,108.43	1,085.77	1,065.93	1,049.93	8.33
7,450.00 – 7,529.99	1,521.22	1,368.72	1,350.13	1,322.63	1,280.63	1,264.13	1,253.30	1,239.13	1,214.97	1,183.88	1,156.13	1,127.63	1,104.97	1,085.13	1,069.13	8.33
7,530.00 – 7,609.99	1,540.42	1,387.92	1,369.33	1,341.83	1,299.83	1,283.33	1,272.50	1,258.33	1,234.17	1,203.08	1,175.33	1,146.83	1,124.17	1,104.33	1,088.33	8.33
7,610.00 – 7,689.99	1,559.62	1,407.12	1,388.53	1,361.03	1,319.03	1,302.53	1,291.70	1,277.53	1,253.37	1,222.28	1,194.53	1,166.03	1,143.37	1,123.53	1,107.53	8.33
7,690.00 – 7,769.99	1,578.82	1,426.32	1,407.73	1,380.23	1,338.23	1,321.73	1,310.90	1,296.73	1,272.57	1,241.48	1,213.73	1,185.23	1,162.57	1,142.73	1,126.73	8.33
7,770.00 – 7,849.99	1,598.02	1,445.52	1,426.93	1,399.43	1,357.43	1,340.93	1,330.10	1,315.93	1,291.77	1,260.68	1,232.93	1,204.43	1,181.77	1,161.93	1,145.93	8.33
7,850.00 – 7,929.99	1,617.22	1,464.72	1,446.13	1,418.63	1,376.63	1,360.13	1,349.30	1,335.13	1,310.97	1,279.88	1,252.13	1,223.63	1,200.97	1,181.13	1,165.13	8.33
7,930.00 – 8,009.99	1,636.42	1,483.92	1,465.33	1,437.83	1,395.83	1,379.33	1,368.50	1,354.33	1,330.17	1,299.08	1,271.33	1,242.83	1,220.17	1,200.33	1,184.33	8.33
8,010.00 – 8,089.99	1,655.62	1,503.12	1,484.53	1,457.03	1,415.03	1,398.53	1,387.70	1,373.53	1,349.37	1,318.28	1,290.53	1,262.03	1,239.37	1,219.53	1,203.53	8.33
8,090.00 – 8,169.99	1,674.82	1,522.32	1,503.73	1,476.23	1,434.23	1,417.73	1,406.90	1,392.73	1,368.57	1,337.48	1,309.73	1,281.23	1,258.57	1,238.73	1,222.73	8.33
8,170.00 – 8,329.99	1,703.62	1,551.12	1,532.53	1,505.03	1,463.03	1,446.53	1,435.70	1,421.53	1,397.37	1,366.28	1,338.53	1,310.03	1,287.37	1,267.53	1,251.53	8.33
8,330.00 – 8,489.99	1,742.02	1,589.52	1,570.93	1,543.43	1,501.43	1,484.93	1,474.10	1,459.93	1,435.77	1,404.68	1,376.93	1,348.43	1,325.77	1,305.93	1,289.93	8.33
8,490.00 – 8,649.99	1,780.42	1,627.92	1,609.33	1,581.83	1,539.83	1,523.33	1,512.50	1,498.33	1,474.17	1,443.08	1,415.33	1,386.83	1,364.17	1,344.33	1,328.33	8.33
8,650.00 – 8,809.99	1,818.82	1,666.32	1,647.73	1,620.23	1,578.23	1,561.73	1,550.90	1,536.73	1,512.57	1,481.48	1,453.73	1,425.23	1,402.57	1,382.73	1,366.73	8.33
8,810.00 – 8,969.99	1,857.22	1,704.72	1,686.13	1,658.63	1,616.63	1,600.13	1,589.30	1,575.13	1,550.97	1,519.88	1,492.13	1,463.63	1,440.97	1,421.13	1,405.13	8.33
8,970.00 – 9,129.99	1,895.62	1,743.12	1,724.53	1,697.03	1,655.03	1,638.53	1,627.70	1,613.53	1,589.37	1,558.28	1,530.53	1,502.03	1,479.37	1,459.53	1,443.53	8.33
9,130.00 – 9,289.99	1,934.02	1,781.52	1,762.93	1,735.43	1,693.43	1,676.93	1,666.10	1,651.93	1,627.77	1,596.68	1,568.93	1,540.43	1,517.77	1,497.93	1,481.93	8.33
9,290.00 – 9,449.99	1,972.42	1,819.92	1,801.33	1,773.83	1,731.83	1,715.33	1,704.50	1,690.33	1,666.17	1,635.08	1,607.33	1,578.83	1,556.17	1,536.33	1,520.33	8.33
9,450.00 – 9,609.99	2,010.82	1,858.32	1,839.73	1,812.23	1,770.23	1,753.73	1,742.90	1,728.73	1,704.57	1,673.48	1,645.73	1,617.23	1,594.57	1,574.73	1,558.73	8.33
9,610.00 – 9,769.99	2,049.22	1,896.72	1,878.13	1,850.63	1,808.63	1,792.13	1,781.30	1,767.13	1,742.97	1,711.88	1,684.13	1,655.63	1,632.97	1,613.13	1,597.13	8.33

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

Québec Income Tax – Table 39

12 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
9,770.00 – 9,929.99	2,087.62	1,935.12	1,916.53	1,889.03	1,847.03	1,830.53	1,819.70	1,805.53	1,781.37	1,750.28	1,722.53	1,694.03	1,671.37	1,651.53	1,635.53	8.33
9,930.00 – 10,089.99	2,126.02	1,973.52	1,954.93	1,927.43	1,885.43	1,868.93	1,858.10	1,843.93	1,819.77	1,788.68	1,760.93	1,732.43	1,709.77	1,689.93	1,673.93	8.33
10,090.00 – 10,249.99	2,164.42	2,011.92	1,993.33	1,965.83	1,923.83	1,907.33	1,896.50	1,882.33	1,858.17	1,827.08	1,799.33	1,770.83	1,748.17	1,728.33	1,712.33	8.33
10,250.00 – 10,409.99	2,202.82	2,050.32	2,031.73	2,004.23	1,962.23	1,945.73	1,934.90	1,920.73	1,896.57	1,865.48	1,837.73	1,809.23	1,786.57	1,766.73	1,750.73	8.33
10,410.00 – 10,569.99	2,241.22	2,088.72	2,070.13	2,042.63	2,000.63	1,984.13	1,973.30	1,959.13	1,934.97	1,903.88	1,876.13	1,847.63	1,824.97	1,805.13	1,789.13	8.33
10,570.00 – 10,729.99	2,279.62	2,127.12	2,108.53	2,081.03	2,039.03	2,022.53	2,011.70	1,997.53	1,973.37	1,942.28	1,914.53	1,886.03	1,863.37	1,843.53	1,827.53	8.33
10,730.00 – 10,889.99	2,318.02	2,165.52	2,146.93	2,119.43	2,077.43	2,060.93	2,050.10	2,035.93	2,011.77	1,980.68	1,952.93	1,924.43	1,901.77	1,881.93	1,865.93	8.33
10,890.00 – 11,049.99	2,356.42	2,203.92	2,185.33	2,157.83	2,115.83	2,099.33	2,088.50	2,074.33	2,050.17	2,019.08	1,991.33	1,962.83	1,940.17	1,920.33	1,904.33	8.33
11,050.00 – 11,209.99	2,394.82	2,242.32	2,223.73	2,196.23	2,154.23	2,137.73	2,126.90	2,112.73	2,088.57	2,057.48	2,029.73	2,001.23	1,978.57	1,958.73	1,942.73	8.33
11,210.00 – 11,369.99	2,433.22	2,280.72	2,262.13	2,234.63	2,192.63	2,176.13	2,165.30	2,151.13	2,126.97	2,095.88	2,068.13	2,039.63	2,016.97	1,997.13	1,981.13	8.33
11,370.00 – 11,529.99	2,471.62	2,319.12	2,300.53	2,273.03	2,231.03	2,214.53	2,203.70	2,189.53	2,165.37	2,134.28	2,106.53	2,078.03	2,055.37	2,035.53	2,019.53	8.33
11,530.00 – 11,689.99	2,510.02	2,357.52	2,338.93	2,311.43	2,269.43	2,252.93	2,242.10	2,227.93	2,203.77	2,172.68	2,144.93	2,116.43	2,093.77	2,073.93	2,057.93	8.33
11,690.00 – 11,849.99	2,548.42	2,395.92	2,377.33	2,349.83	2,307.83	2,291.33	2,280.50	2,266.33	2,242.17	2,211.08	2,183.33	2,154.83	2,132.17	2,112.33	2,096.33	8.33
11,850.00 – 12,009.99	2,586.82	2,434.32	2,415.73	2,388.23	2,346.23	2,329.73	2,318.90	2,304.73	2,280.57	2,249.48	2,221.73	2,193.23	2,170.57	2,150.73	2,134.73	8.33
12,010.00 – 12,169.99	2,625.22	2,472.72	2,454.13	2,426.63	2,384.63	2,368.13	2,357.30	2,343.13	2,318.97	2,287.88	2,260.13	2,231.63	2,208.97	2,189.13	2,173.13	8.33
12,170.00 – 12,329.99	2,663.62	2,511.12	2,492.53	2,465.03	2,423.03	2,406.53	2,395.70	2,381.53	2,357.37	2,326.28	2,298.53	2,270.03	2,247.37	2,227.53	2,211.53	8.33
12,330.00 – 12,489.99	2,702.02	2,549.52	2,530.93	2,503.43	2,461.43	2,444.93	2,434.10	2,419.93	2,395.77	2,364.68	2,336.93	2,308.43	2,285.77	2,265.93	2,249.93	8.33
12,490.00 – 12,649.99	2,740.42	2,587.92	2,569.33	2,541.83	2,499.83	2,483.33	2,472.50	2,458.33	2,434.17	2,403.08	2,375.33	2,346.83	2,324.17	2,304.33	2,288.33	8.33
12,650.00 – 12,809.99	2,778.82	2,626.32	2,607.73	2,580.23	2,538.23	2,521.73	2,510.90	2,496.73	2,472.57	2,441.48	2,413.73	2,385.23	2,362.57	2,342.73	2,326.73	8.33
12,810.00 – 12,969.99	2,817.22	2,664.72	2,646.13	2,618.63	2,576.63	2,560.13	2,549.30	2,535.13	2,510.97	2,479.88	2,452.13	2,423.63	2,400.97	2,381.13	2,365.13	8.33
12,970.00 – 13,129.99	2,855.62	2,703.12	2,684.53	2,657.03	2,615.03	2,598.53	2,587.70	2,573.53	2,549.37	2,518.28	2,490.53	2,462.03	2,439.37	2,419.53	2,403.53	8.33
13,130.00 – 13,289.99	2,894.02	2,741.52	2,722.93	2,695.43	2,653.43	2,636.93	2,626.10	2,611.93	2,587.77	2,556.68	2,528.93	2,500.43	2,477.77	2,457.93	2,441.93	8.33
13,290.00 – 13,449.99	2,932.42	2,779.92	2,761.33	2,733.83	2,691.83	2,675.33	2,664.50	2,650.33	2,626.17	2,595.08	2,567.33	2,538.83	2,516.17	2,496.33	2,480.33	8.33
13,450.00 – 13,609.99	2,970.82	2,818.32	2,799.73	2,772.23	2,730.23	2,713.73	2,702.90	2,688.73	2,664.57	2,633.48	2,605.73	2,577.23	2,554.57	2,534.73	2,518.73	8.33
13,610.00 – 13,769.99	3,009.22	2,856.72	2,838.13	2,810.63	2,768.63	2,752.13	2,741.30	2,727.13	2,702.97	2,671.88	2,644.13	2,615.63	2,592.97	2,573.13	2,557.13	8.33
13,770.00 – 13,929.99	3,047.62	2,895.12	2,876.53	2,849.03	2,807.03	2,790.53	2,779.70	2,765.53	2,741.37	2,710.28	2,682.53	2,654.03	2,631.37	2,611.53	2,595.53	8.33
13,930.00 – 14,089.99	3,086.02	2,933.52	2,914.93	2,887.43	2,845.43	2,828.93	2,818.10	2,803.93	2,779.77	2,748.68	2,720.93	2,692.43	2,669.77	2,649.93	2,633.93	8.33
14,090.00 – 14,249.99	3,124.42	2,971.92	2,953.33	2,925.83	2,883.83	2,867.33	2,856.50	2,842.33	2,818.17	2,787.08	2,759.33	2,730.83	2,708.17	2,688.33	2,672.33	8.33
14,250.00 – 14,409.99	3,162.82	3,010.32	2,991.73	2,964.23	2,922.23	2,905.73	2,894.90	2,880.73	2,856.57	2,825.48	2,797.73	2,769.23	2,746.57	2,726.73	2,710.73	8.33
14,410.00 – 14,569.99	3,201.22	3,048.72	3,030.13	3,002.63	2,960.63	2,944.13	2,933.30	2,919.13	2,894.97	2,863.88	2,836.13	2,807.63	2,784.97	2,765.13	2,749.13	8.33
14,570.00 – 14,729.99	3,239.62	3,087.12	3,068.53	3,041.03	2,999.03	2,982.53	2,971.70	2,957.53	2,933.37	2,902.28	2,874.53	2,846.03	2,823.37	2,803.53	2,787.53	8.33
14,730.00 – 14,889.99	3,278.02	3,125.52	3,106.93	3,079.43	3,037.43	3,020.93	3,010.10	2,995.93	2,971.77	2,940.68	2,912.93	2,884.43	2,861.77	2,841.93	2,825.93	8.33
14,890.00 – 15,049.99	3,316.42	3,163.92	3,145.33	3,117.83	3,075.83	3,059.33	3,048.50	3,034.33	3,010.17	2,979.08	2,951.33	2,922.83	2,900.17	2,880.33	2,864.33	8.33
15,050.00 – 15,209.99	3,354.82	3,202.32	3,183.73	3,156.23	3,114.23	3,097.73	3,086.90	3,072.73	3,048.57	3,017.48	2,989.73	2,961.23	2,938.57	2,918.73	2,902.73	8.33
15,210.00 – 15,369.99	3,393.22	3,240.72	3,222.13	3,194.63	3,152.63	3,136.13	3,125.30	3,111.13	3,086.97	3,055.88	3,028.13	2,999.63	2,976.97	2,957.13	2,941.13	8.33

* If the amount on line 10 of form TP-1015.3-V exceeds \$28,500, you must subtract, for each increment of \$500 (or portion thereof), the amount in **column Z** from the amount in column N.

More offices to serve you better

Gatineau

Direction régionale de l'Outaouais
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Jonquière

Direction régionale du Saguenay–Lac-Saint-Jean
2154, rue Deschênes
Jonquière (Québec) G7S 2A9
(418) 548-6392 or 1 800 567-4692

Laval

Direction régionale de Laval,
des Laurentides et de Lanaudière
4, Place-Laval, bureau RC-150
Laval (Québec) H7N 5Y3
(450) 972-3320 or 1 866 540-2500

Longueuil

Direction régionale de la Montérégie
Place-Longueuil
825, rue Saint-Laurent Ouest
Longueuil (Québec) J4K 5K5
(450) 928-8820 or 1 866 490-2500

Montréal

- Direction régionale de Montréal-Centre
Complexe Desjardins
C. P. 3000, succursale Desjardins
Montréal (Québec) H5B 1A4
(514) 873-2600 or 1 866 440-2500
- Direction régionale de Montréal-Est
Village Olympique, pyramide Est
5199, rue Sherbrooke Est, bureau 4000
Montréal (Québec) H1T 4C2
(514) 873-2610 or 1 866 460-2500
- Direction régionale de Montréal-Ouest
Les Galeries Saint-Laurent
2215, boulevard Marcel-Laurin
Saint-Laurent (Québec) H4R 1K4
(514) 873-6120 or 1 866 570-2500

Québec

Local office
200, rue Dorchester
Québec (Québec) G1K 5Z1
(418) 659-4692 or 1 800 567-4692

Rimouski

Direction régionale du Bas-Saint-Laurent
et de la Gaspésie–Îles-de-la-Madeleine
212, avenue Belzile, bureau 250
Rimouski (Québec) G5L 3C3
(418) 727-3702 or 1 800 567-4692

Rouyn-Noranda

Direction régionale de l'Abitibi-Témiscamingue
et du Nord-du-Québec
19, rue Perreault Ouest, RC
Rouyn-Noranda (Québec) J9X 6N5
(819) 764-6765 or 1 800 567-4692

Saint-Jean-sur-Richelieu

Local office for the Montérégie region
855, boulevard Industriel
Saint-Jean-sur-Richelieu (Québec) J3B 7Y7
(450) 349-1120 or 1 866 470-2500

Sainte-Foy

Direction régionale de Québec
et de la Chaudière-Appalaches
3800, rue de Marly
Sainte-Foy (Québec) G1X 4A5
(418) 659-4692 or 1 800 567-4692

Sept-Îles

Direction régionale de la Côte-Nord
391, avenue Brochu, bureau 1.04
Sept-Îles (Québec) G4R 4S7
(418) 968-2211 or 1 800 567-4692

Sherbrooke

Direction régionale de l'Estrie
2665, rue King Ouest, 4^e étage
Sherbrooke (Québec) J1L 2H5
(819) 563-3776 or 1 800 567-4692

Sorel-Tracy

Local office for the Montérégie region
101, rue du Roi
Sorel-Tracy (Québec) J3P 4N1
(450) 928-8820 or 1 866 490-2500

Trois-Rivières

Direction régionale de la Mauricie
et du Centre-du-Québec
225, rue des Forges, bureau 400
Trois-Rivières (Québec) G9A 2G7
(819) 379-5392 or 1 800 567-4692

Enquiries from outside Canada should be directed to the Sainte-Foy office.

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