

HISTORY AND BASICS

of Québec Income Tax and Consumption Taxes

STUDENT WORKBOOK

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TABLE 1 – Sources of tax revenue

Type of revenue	Federal government	Provincial government	Municipalities and school boards
Personal income tax	✓	✓	
Corporate income tax	✓	✓	
Consumption taxes	✓	✓	
Premiums and contributions (e.g., Employment Insurance premiums)	✓	✓	
Duties and permits	✓	✓	✓
Property taxes			✓

TABLE 2 – Québec government budgetary revenues¹

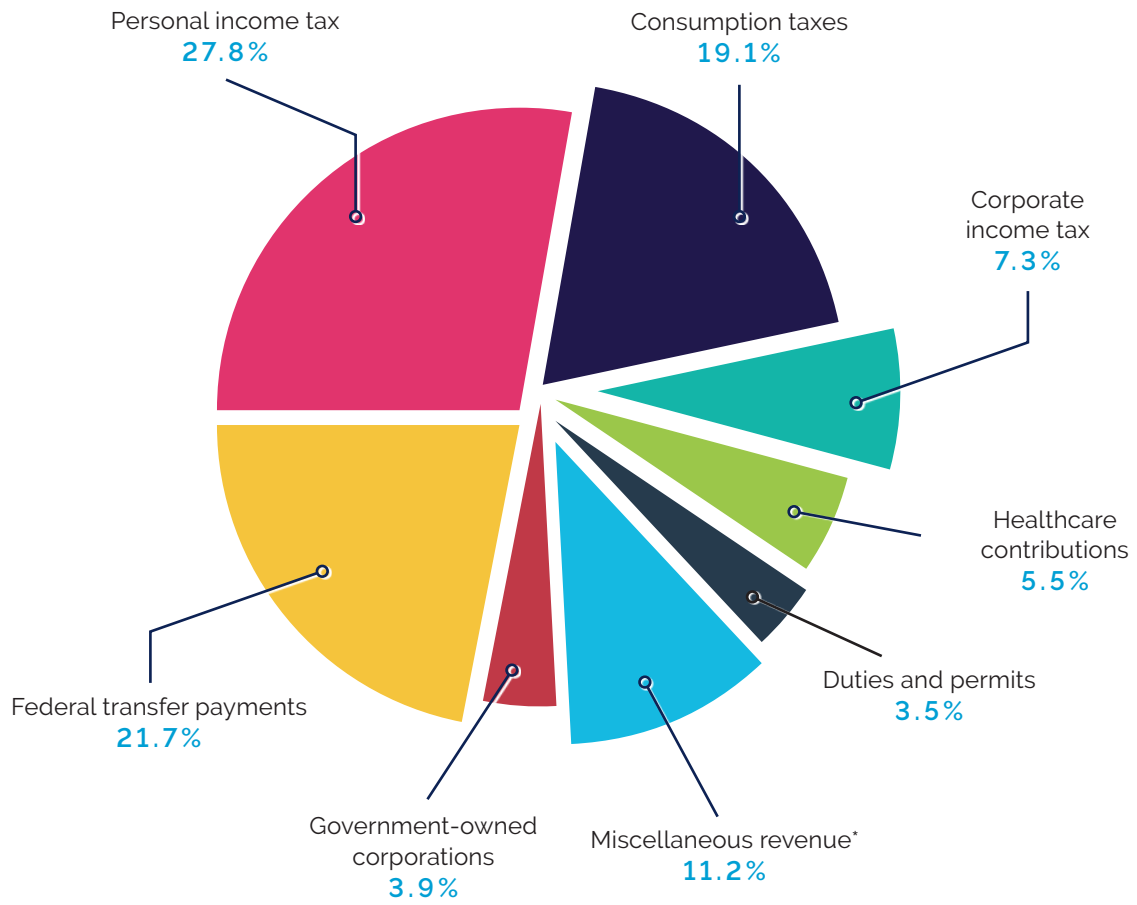
Revenue source	2018-2019 (billions of dollars)
Personal income tax	30.5
Consumption taxes	20.9
Corporate income tax	8.0
Healthcare contributions	6.0
Duties and permits	3.8
Miscellaneous revenue*	12.3
Government-owned corporations	4.3
Federal transfer payments	23.7
TOTAL	109.5

* This includes school property tax.

Note: The above total may not be perfectly accurate, as the figures have been rounded.

1. GOUVERNEMENT DU QUÉBEC. *Budget 2018-2019: The Québec Economic Plan – March 2018*, p. A.22.

Figure 1 – Québec government budgetary revenues²



* This includes school property tax.

NOTES

2. GOUVERNEMENT DU QUÉBEC. *Budget 2018-2019: The Québec Economic Plan – March 2018*, p. A.22.

EXERCISE 2: QUÉBEC GOVERNMENT BUDGETARY EXPENDITURES

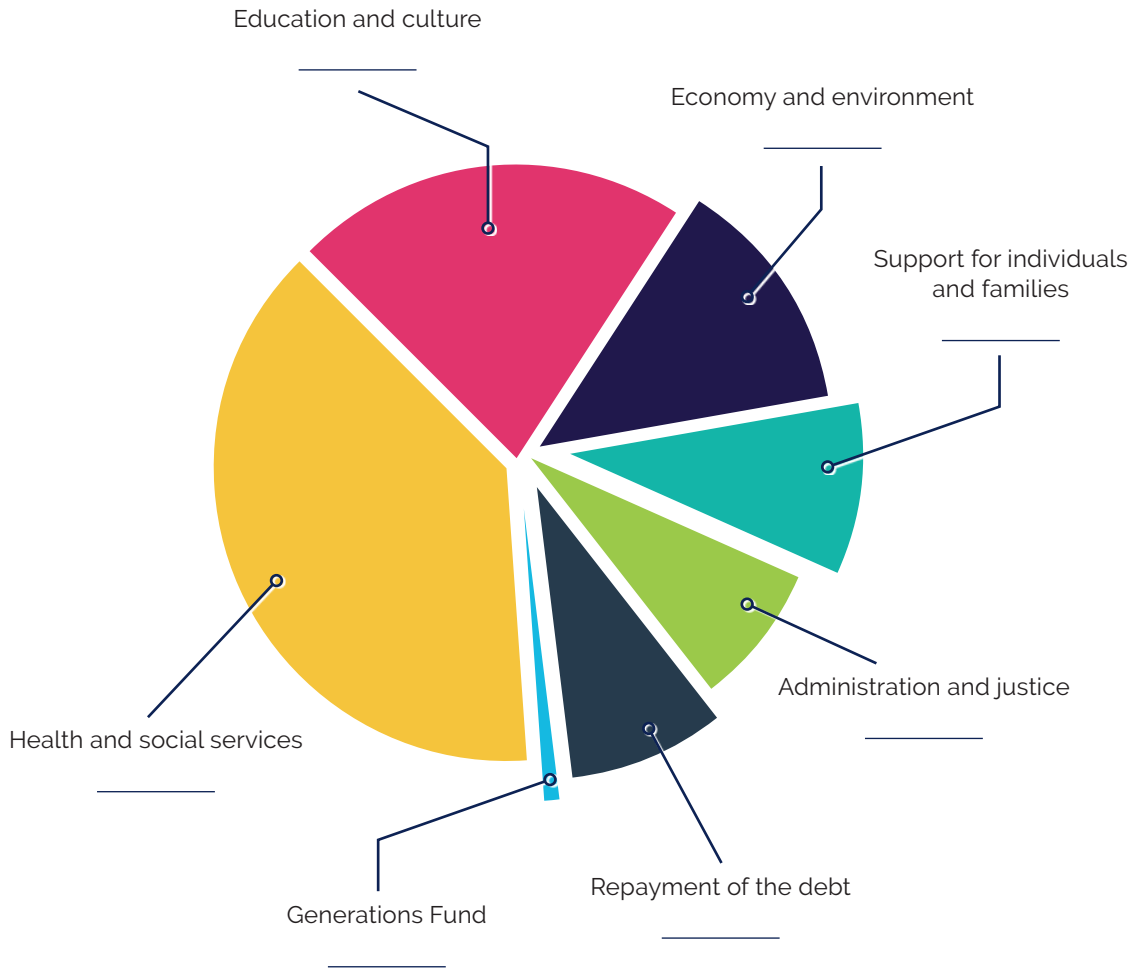
INSTRUCTIONS: Using Table 3, calculate the percentage of the total government expenditures that each sector represents as shown in Figure 2 and then enter the percentages in the appropriate spaces.

TABLE 3 – Québec government budgetary expenditures³

Sector	2018-2019 (billions of dollars)
Health and social services	42.0
Education and culture	23.8
Economy and environment	14.4
Support for individuals and families	10.3
Administration and justice	8.7
Repayment of the debt	9.4
Generations Fund	0.9
TOTAL	109.5

3. GOUVERNEMENT DU QUÉBEC. *Budget 2018-2019: The Québec Economic Plan – March 2018*, p. A.22.

Figure 2 – Québec government budgetary expenditures⁴



Note: The above total may not be perfectly accurate, as the figures have been rounded.

4 GOUVERNEMENT DU QUÉBEC. Budget 2018-2019: The Québec Economic Plan – March 2018, p. A.22.

EXERCISE 4: COLUMNIST FOR A DAY

INSTRUCTIONS: Write a column based on the results of your poll. In it, you can give your own opinions (Were the results predictable or unexpected? Do you agree or disagree with the answers people gave? Explain why.)

NOTES

A large rectangular box containing 20 horizontal lines for writing notes.

Suggested **FURTHER READING**

BOURDEAU, Réjean. "Mitch Garber paiera 'plus de 100 millions' en impôts," [online], *La Presse.ca*, September 30, 2016 (viewed April 27, 2017).

GRAMMOND, Stéphanie. "Les mailles inégales de notre filet social," [online], *La Presse +*, February 11, 2017 (viewed April 6, 2017).

WIKING, MEIK. "Why Danes happily pay high rates of taxes," [online], *U.S. News*, January 20, 2016 (viewed June 21, 2017).

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