

HISTORY AND BASICS

*of Québec Income Tax and
Consumption Taxes*

STUDENT WORKBOOK

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CONTENTS

INCOME TAX AND CONSUMPTION TAXES THROUGH THE YEARS	2
QUÉBEC GOVERNMENT INCOME AND EXPENDITURES	3
Exercise 1: How much?	3
Exercise 2: Québec government budgetary expenditures	6
Exercise 3: What do you think about income tax and consumption taxes?	9
Exercise 4: Columnist for a day	11
SUGGESTED FURTHER READING	13

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

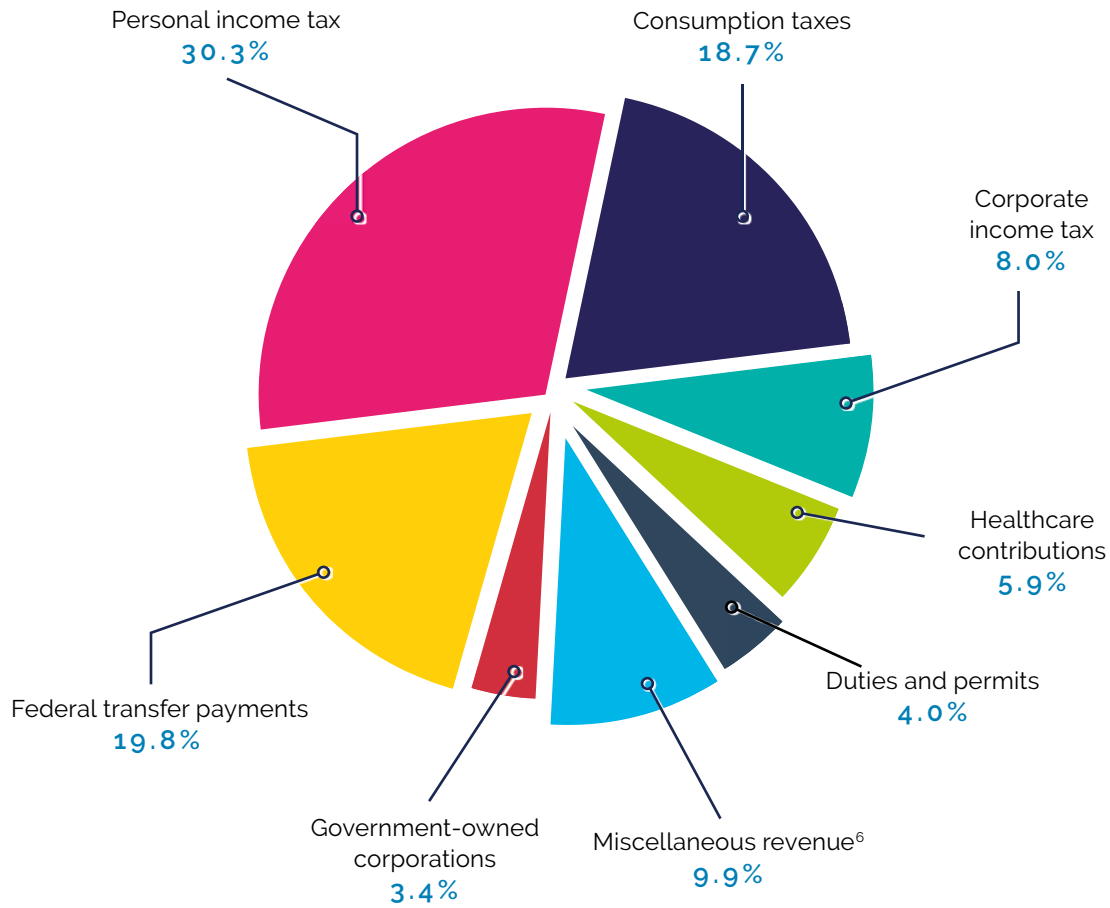
Revenue source	2025-2026 (billions of dollars)
Personal income tax	46.9
Consumption taxes	28.9
Corporate income tax	12.5
Healthcare contributions	9.2
Duties and permits	6.2
Miscellaneous revenue ²	15.3
Government-owned corporations	5.3
Federal transfer payments	30.6
TOTAL	154.9

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

1. MINISTÈRE DES FINANCES DU QUÉBEC. *Budget 2025-2026: Budget Plan - March 2025*, pp. F.33, F.36-F.37.

2. This includes school property tax.

Figure 1 – Québec government budgetary revenues³



Note: The total may not add up to 100%, as the figures have been rounded.

NOTES

3. MINISTÈRE DES FINANCES DU QUÉBEC. *Budget 2025-2026: Budget Plan - March 2025*, pp. F.33, F.36-F.37.

4. This includes school property tax.

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.

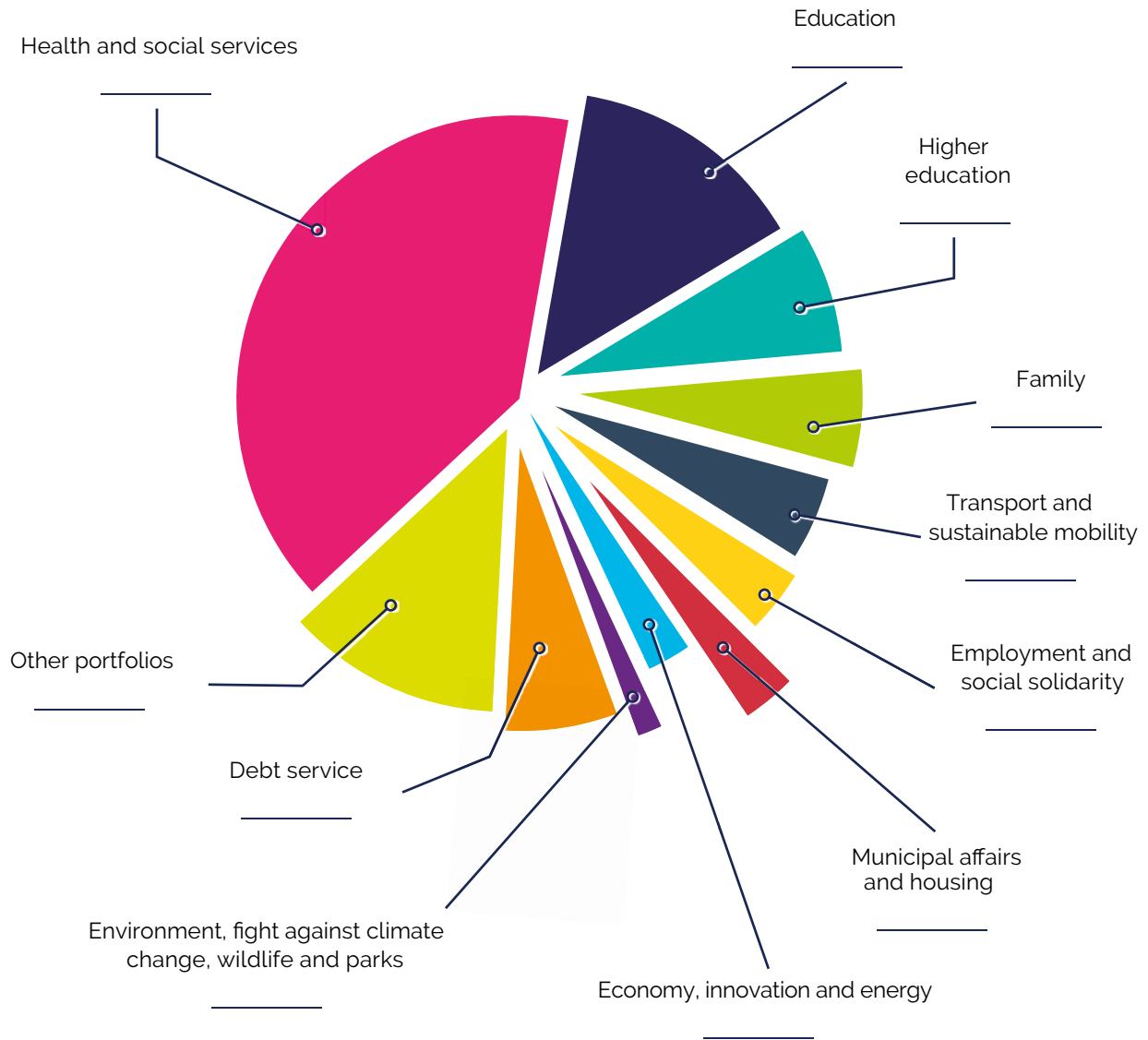
TABLE 3 – Québec government budgetary expenditures⁵

Sector	2025-2026 (billions of dollars)
Health and social services	65.5
Education	23.5
Higher education	11.3
Family	9.3
Transport and sustainable mobility	7.3
Employment and social solidarity	5.8
Municipal affairs and housing	5.6
Economy, innovation and energy	4.5
Environment, fight against climate change, wildlife and parks	2.4
Debt service	9.7
Other portfolios	21.4
TOTAL	166.3

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

5. MINISTÈRE DES FINANCES DU QUÉBEC. *Budget 2025-2026: Budget Plan - March 2025*, pp. F.41 and F.49.

Figure 2 – Québec government budgetary expenditures⁶



Note: The total may not add up to 100%, as the figures have been rounded.

6. MINISTÈRE DES FINANCES DU QUÉBEC. *Budget 2025-2026: Budget Plan - March 2025*, pp. F.41 and F.49.

EXERCISE 3: WHAT DO YOU THINK ABOUT INCOME TAX AND CONSUMPTION TAXES?

INSTRUCTIONS: Outside of the classroom, poll four friends and/or family members to find out what they think about income tax and consumption taxes. Then, analyze the results.

POLL QUESTIONS

A large rectangular box containing 20 horizontal lines for writing poll questions.

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 June 16, 2025).

GRAMMOND, Stéphanie. "Les mailles inégales de notre filet social," [online], *La Presse +*, February 11, 2017 (viewed June 16, 2025).

WIKING, MEIK, "Why Danes Happily Pay High Rates of Taxes," [online], *U.S. News*, January 20, 2016 (viewed June 16, 2025).

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