

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

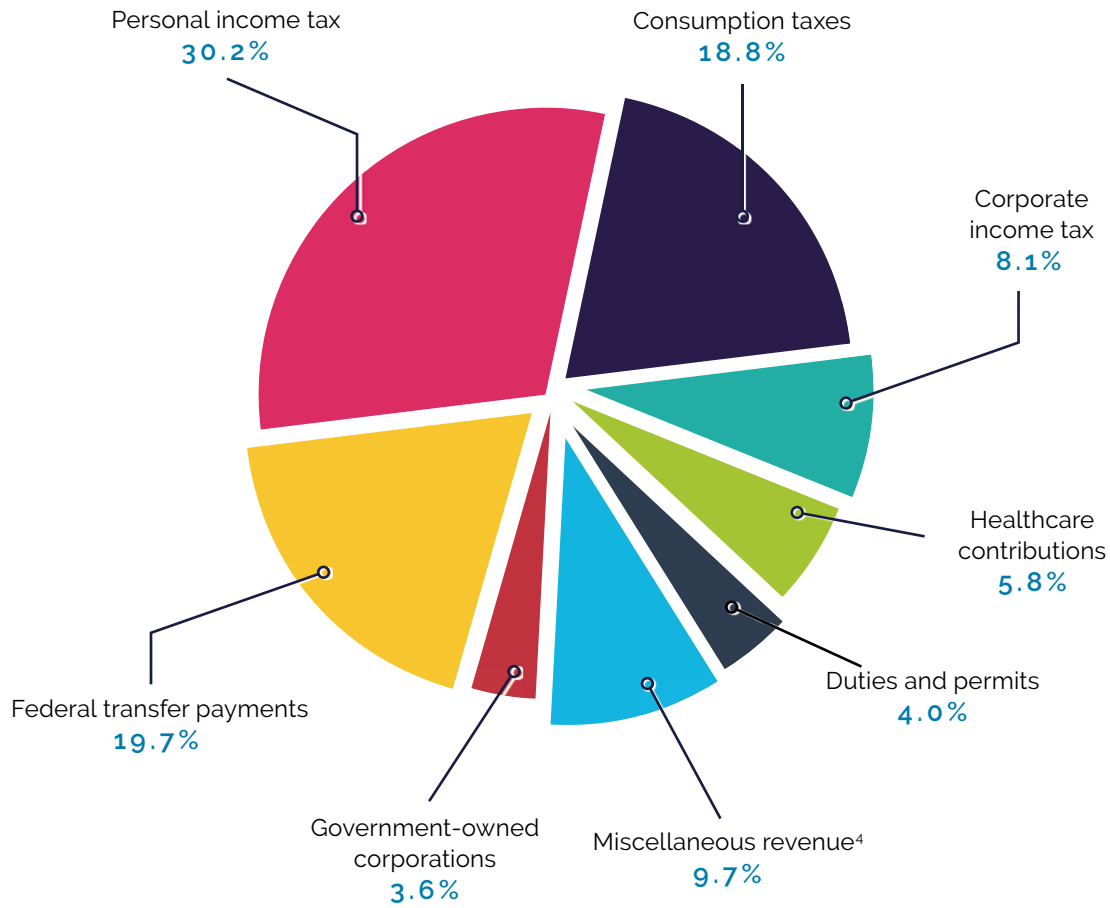
Revenue source	2024-2025 (billions of dollars)
Personal income tax	45.0
Consumption taxes	28.0
Corporate income tax	12.1
Healthcare contributions	8.7
Duties and permits	5.9
Miscellaneous revenue ²	14.5
Government-owned corporations	5.4
Federal transfer payments	29.4
TOTAL	149.0

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

1. MINISTÈRE DES FINANCES DU QUÉBEC. *Budget 2024-2025: Budget Plan - March 2024*, pp. G.39, G.42-G.43.

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 2024-2025: Budget Plan - March 2024*, pp. G.39, G.42-G.43.

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.

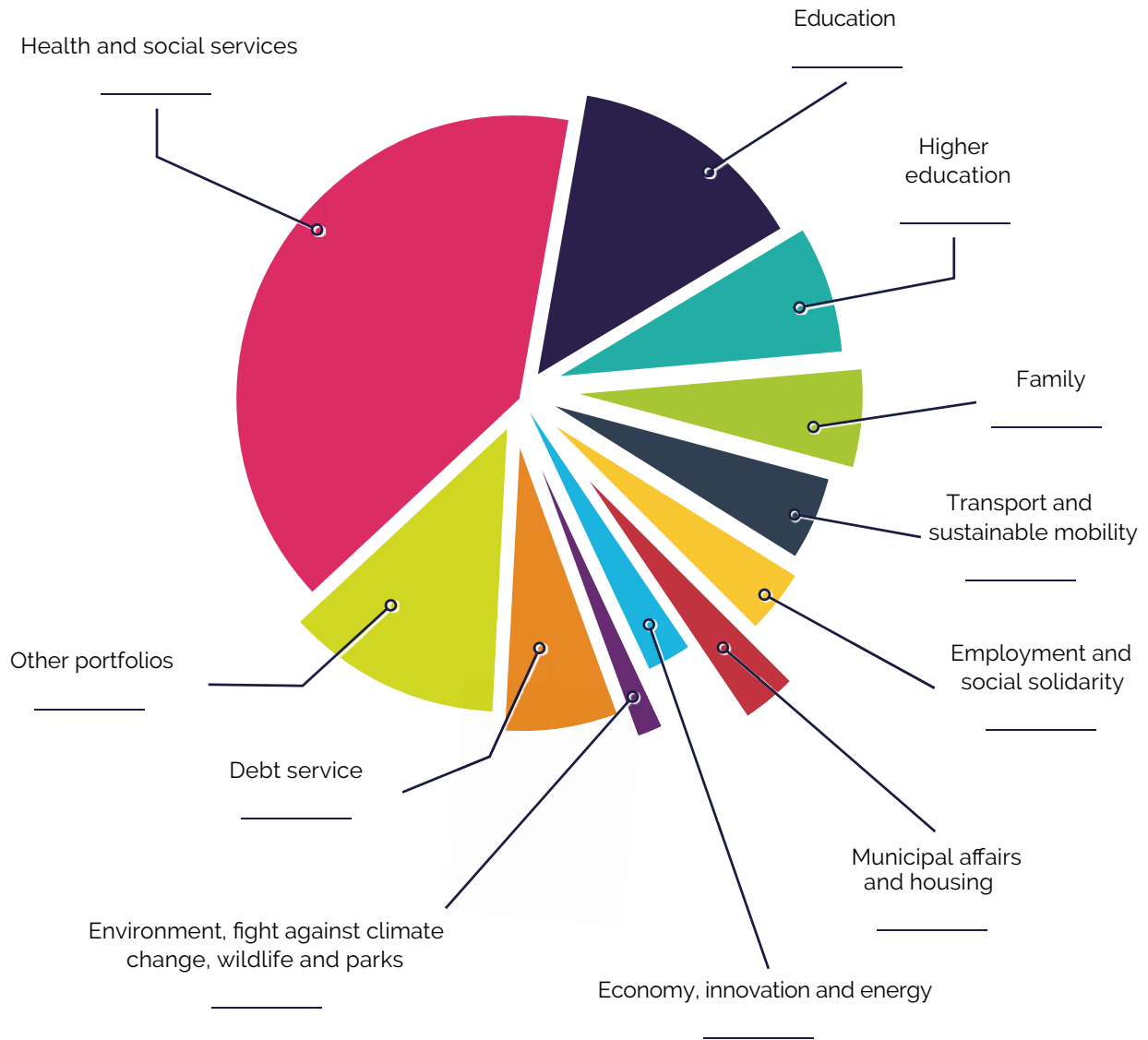
TABLE 3 – Québec government budgetary expenditures⁵

Sector	2024-2025 (billions of dollars)
Health and social services	61.9
Education	22.4
Higher education	11.1
Family	8.5
Transport and sustainable mobility	6.6
Employment and social solidarity	5.6
Municipal affairs and housing	5.1
Economy, innovation and energy	4.0
Environment, fight against climate change, wildlife and parks	2.1
Debt service	9.8
Other portfolios	21.2
TOTAL	158.3

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

5. MINISTÈRE DES FINANCES DU QUÉBEC. *Budget 2024-2025: Budget Plan - March 2024*, pp. G.51 and G.59.

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 2024-2025: Budget Plan - March 2024*, pp. G.51 and G.59.

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.

Suggested **FURTHER READING**

BOURDEAU, Réjean. "Mitch Garber paiera 'plus de 100 millions' en impôts," [online], *La Presse.ca*, September 30, 2016 (viewed April 24, 2024).

GRAMMOND, Stéphanie. "Les mailles inégales de notre filet social," [online], *La Presse +*, February 11, 2017 (viewed April 30, 2024).

WIKING, MEIK, "Why Danes happily pay high rates of taxes," [online], *U.S. News*, January 20, 2016 (viewed April 30, 2024).

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