

# 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			✓

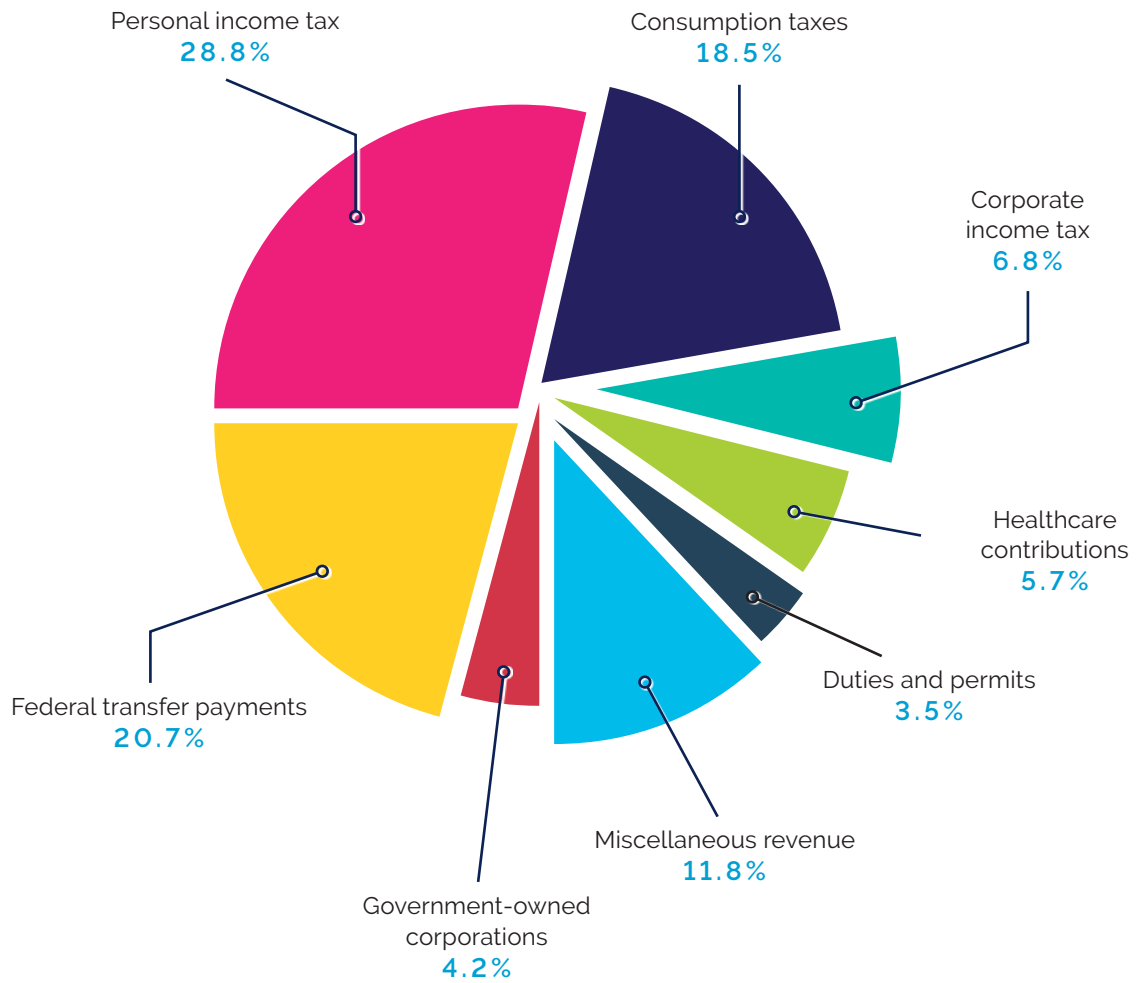
**TABLE 2 – Québec government budgetary revenues<sup>1</sup>**

Revenue source	2017-2018 (billions of dollars)
Personal income tax	30.6
Consumption taxes	19.7
Corporate income tax	7.2
Healthcare contributions	6.0
Duties and permits	3.7
Miscellaneous revenue	12.6
Government-owned corporations	4.5
Federal transfer payments	22.0
<b>TOTAL</b>	<b>106.3</b>

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

1. GOUVERNEMENT DU QUÉBEC. *Budget 2017-2018: The Québec Economic Plan – March 2017*, p. A.13.

**Figure 1 – Québec government budgetary revenues<sup>2</sup>**



**NOTES**

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2. GOUVERNEMENT DU QUÉBEC. *Budget 2017-2018: The Québec Economic Plan – March 2017*, p. A.13.

**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.

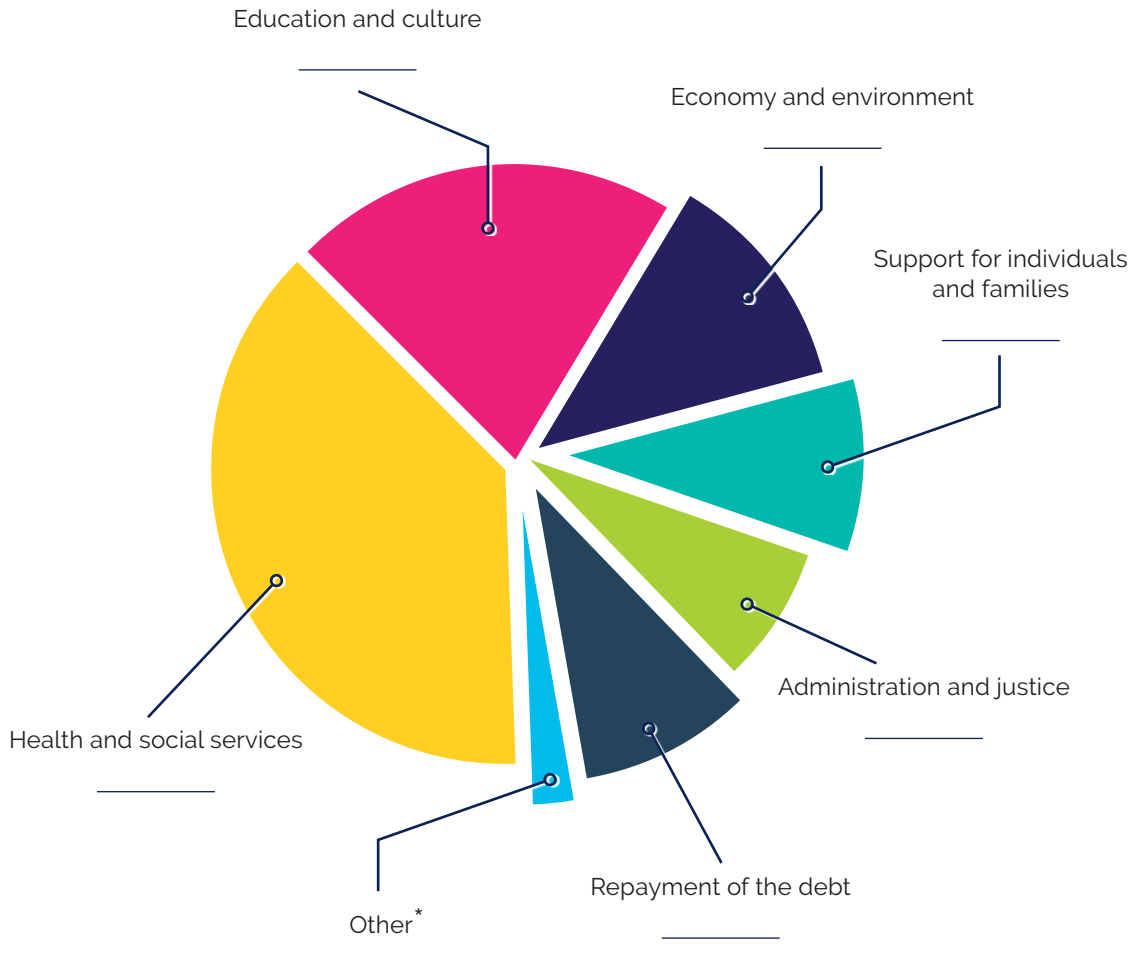
**TABLE 3 – Québec government budgetary expenditures<sup>3</sup>**

Sector	2017-2018 (billions of dollars)
Health and social services	40.2
Education and culture	22.7
Economy and environment	13.0
Support for individuals and families	9.9
Administration and justice	8.1
Repayment of the debt	9.9
Other*	2.6
<b>TOTAL</b>	<b>106.3</b>

\* "Other" expenditures include the contingency reserve and amounts earmarked for the Generations Fund.

3. GOUVERNEMENT DU QUÉBEC. *Budget 2017-2018: The Québec Economic Plan – March 2017*, p. A.13.

Figure 2 – Québec government budgetary expenditures<sup>4</sup>



\* "Other" expenditures include the contingency reserve and amounts earmarked for the Generations Fund.

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

4 GOUVERNEMENT DU QUÉBEC. *Budget 2017-2018: The Québec Economic Plan – March 2017*, p. A.13.











## *Suggested* **FURTHER READING**

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