

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

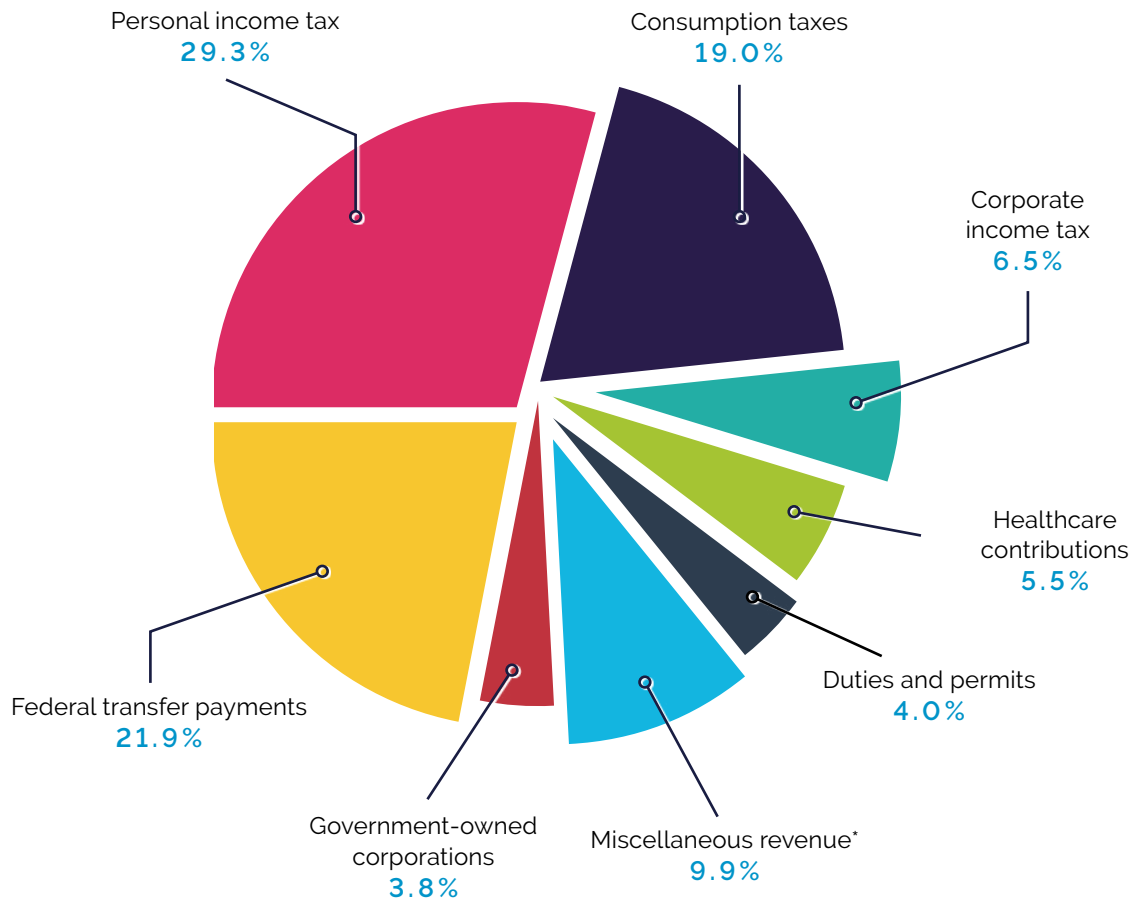
Revenue source	2021-2022 (billions of dollars)
Personal income tax	35.9
Consumption taxes	23.3
Corporate income tax	8.0
Healthcare contributions	6.8
Duties and permits	4.9
Miscellaneous revenue*	12.1
Government-owned corporations	4.7
Federal transfer payments	26.9
TOTAL	122.6

* This includes school property tax.

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

1. MINISTÈRE DES FINANCES DU QUÉBEC. *Budget 2021-2022: Budget Plan - March 2021*, pp. H.30-H.34.

Figure 1 – Québec government budgetary revenues²



* This includes school property tax.

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

NOTES

2. MINISTÈRE DES FINANCES DU QUÉBEC. *Budget 2021-2022: Budget Plan - March 2021*, pp. H.30-H.34.

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.

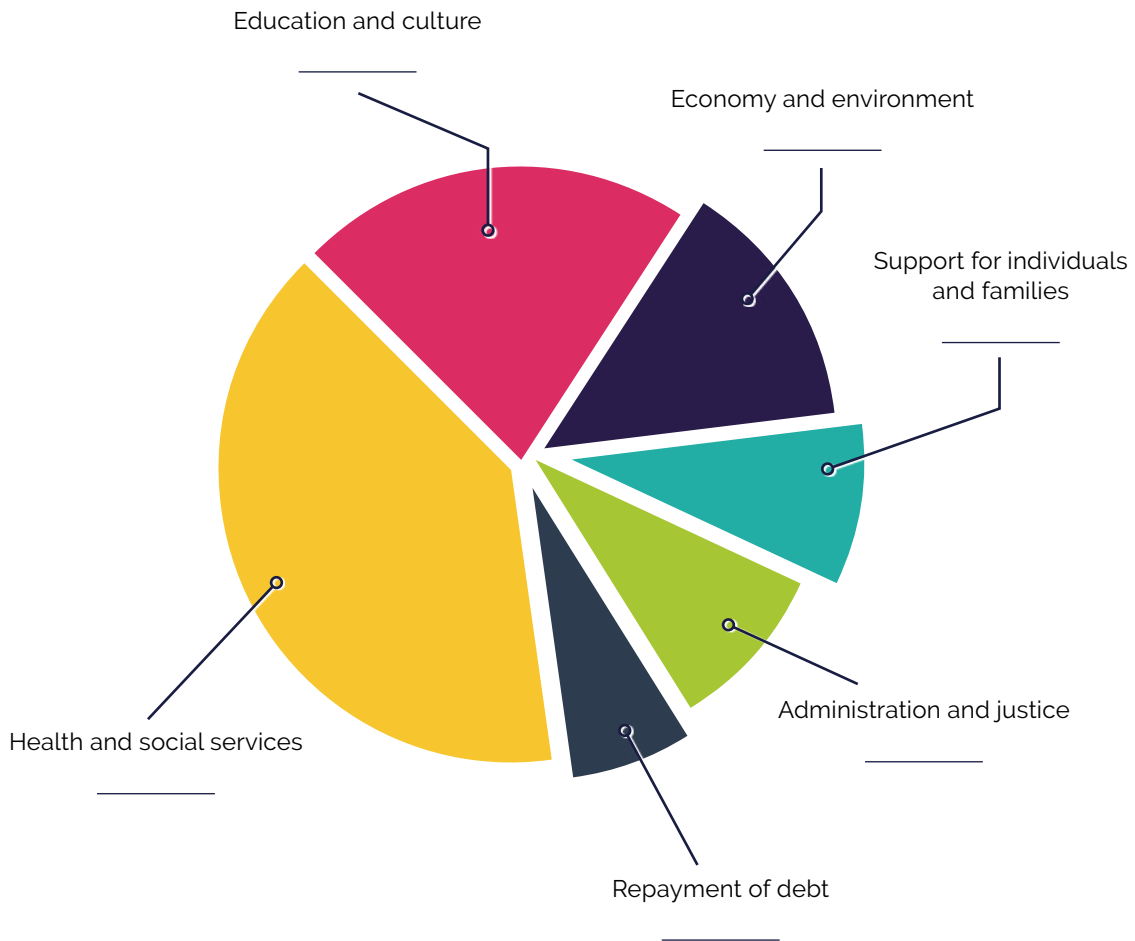
TABLE 3 – Québec government budgetary expenditures³

Sector	2021-2022 (billions of dollars)
Health and social services	51.3
Education and culture	28.2
Economy and environment	18.0
Support for individuals and families	11.6
Administration and justice	12.0
Repayment of debt	8.6
TOTAL	129.7

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

3. MINISTÈRE DES FINANCES DU QUÉBEC. *Budget 2021-2022: Budget Plan - March 2021*, pp. H.43-H.44 and H.56.

Figure 2 – Québec government budgetary expenditures⁴



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

4 MINISTÈRE DES FINANCES DU QUÉBEC. *Budget 2021-2022: Budget Plan - March 2021*, pp. H.43-H.44 and H.56.

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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