

# HISTORY AND BASICS

## *of Québec Income Tax and Consumption Taxes*

STUDENT WORKBOOK

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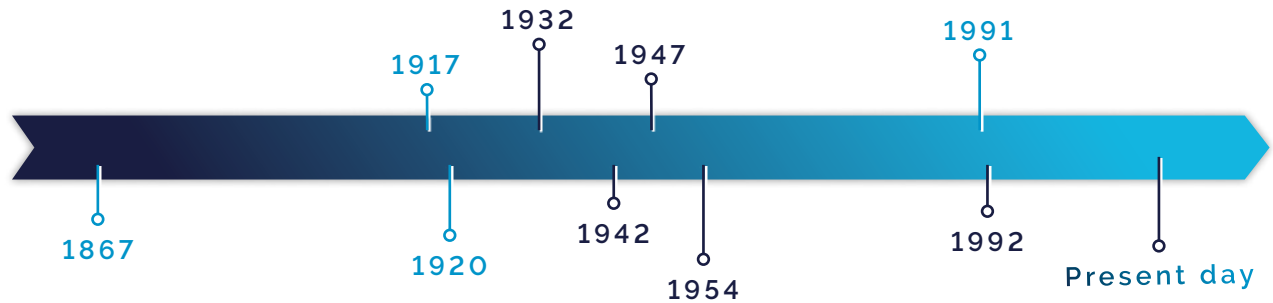
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# *Income tax and consumption taxes* **THROUGH THE YEARS**



## **NOTES**

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# Québec government INCOME AND EXPENDITURES

## EXERCISE 1: HOW MUCH?

**INSTRUCTIONS:** Estimate the cost of the public services in the table below.  
Underline your answers.

Public service	Approximate cost		
One year of a high-schooler's education	A. \$5,800	B. \$10,600	C. \$15,500
Construction of a 32-classroom high school	A. \$35,000,000	B. \$18,000,000	C. \$3,500,000
One day of hospitalization	A. \$1,300	B. \$3,000	C. \$4,000
An outpatient surgery	A. \$7,000	B. \$2,500	C. \$4,500
Building a concrete skate park	A. \$158,000	B. \$54,000	C. \$100,000
Building a soccer field	A. \$600,000	B. \$1,750,000	C. \$2,800,000

## NOTES

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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>**

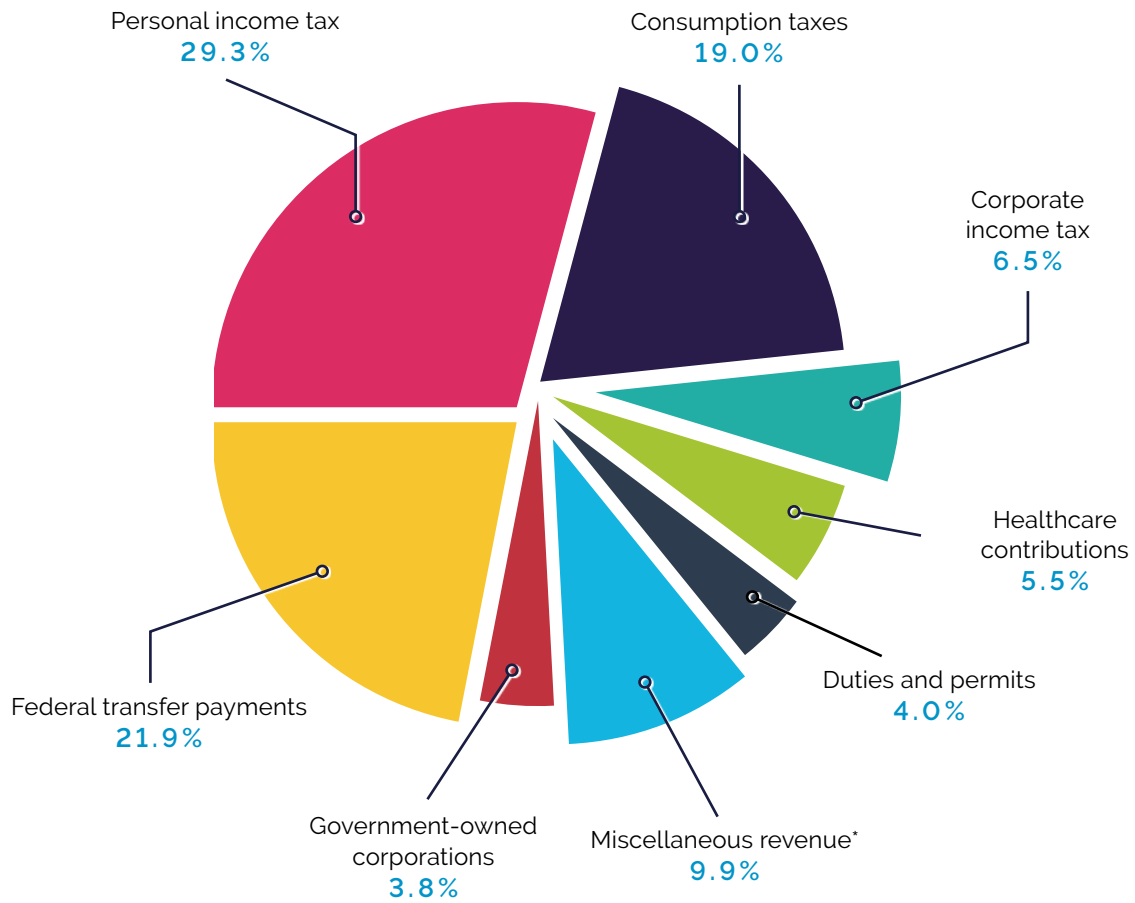
Revenue source	2021-2022 (billions of dollars)
Personal income tax	35.9
Consumption taxes	23.3
Corporate income tax	8.0
Healthcare contributions	6.8
Duties and permits	4.9
Miscellaneous revenue*	12.1
Government-owned corporations	4.7
Federal transfer payments	26.9
<b>TOTAL</b>	<b>122.6</b>

\* 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 revenues<sup>2</sup>**



\* This includes school property tax.

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

**NOTES**

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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 expenditures<sup>3</sup>**

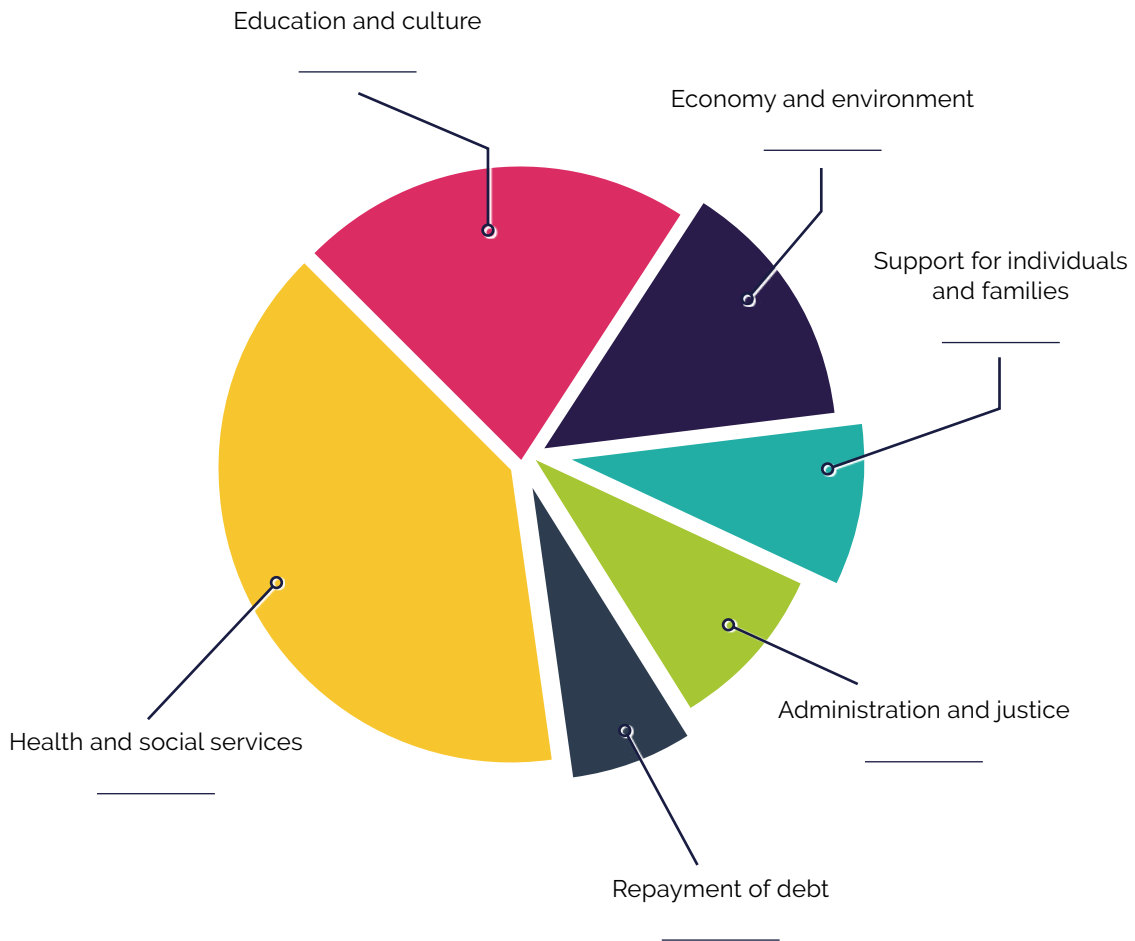
Sector	2021-2022 (billions of dollars)
Health and social services	51.3
Education and culture	28.2
Economy and environment	18.0
Support for individuals and families	11.6
Administration and justice	12.0
Repayment of debt	8.6
<b>TOTAL</b>	<b>129.7</b>

**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 expenditures<sup>4</sup>



**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**

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**NOTES**

Lined area for taking notes, consisting of multiple horizontal lines within a rectangular border.

## *Suggested* **FURTHER READING**

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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).

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