

HISTORY AND BASICS

of Québec Income Tax and Consumption Taxes

STUDENT WORKBOOK

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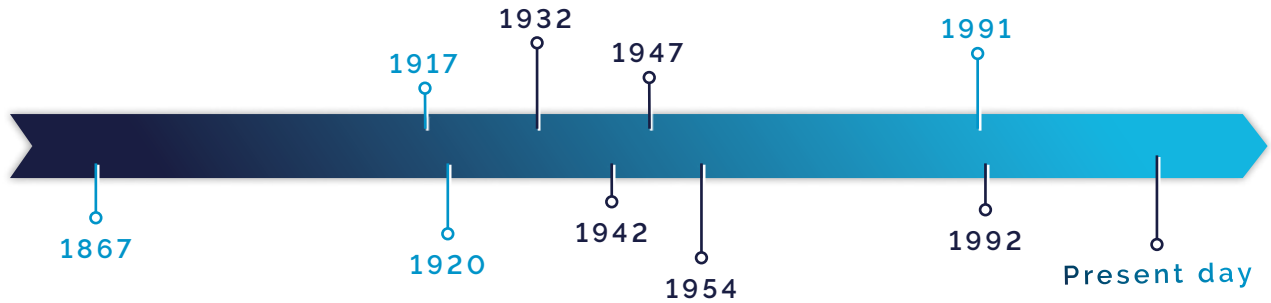
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Income tax and consumption taxes **THROUGH THE YEARS**



NOTES

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. \$10,000	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 revenues¹

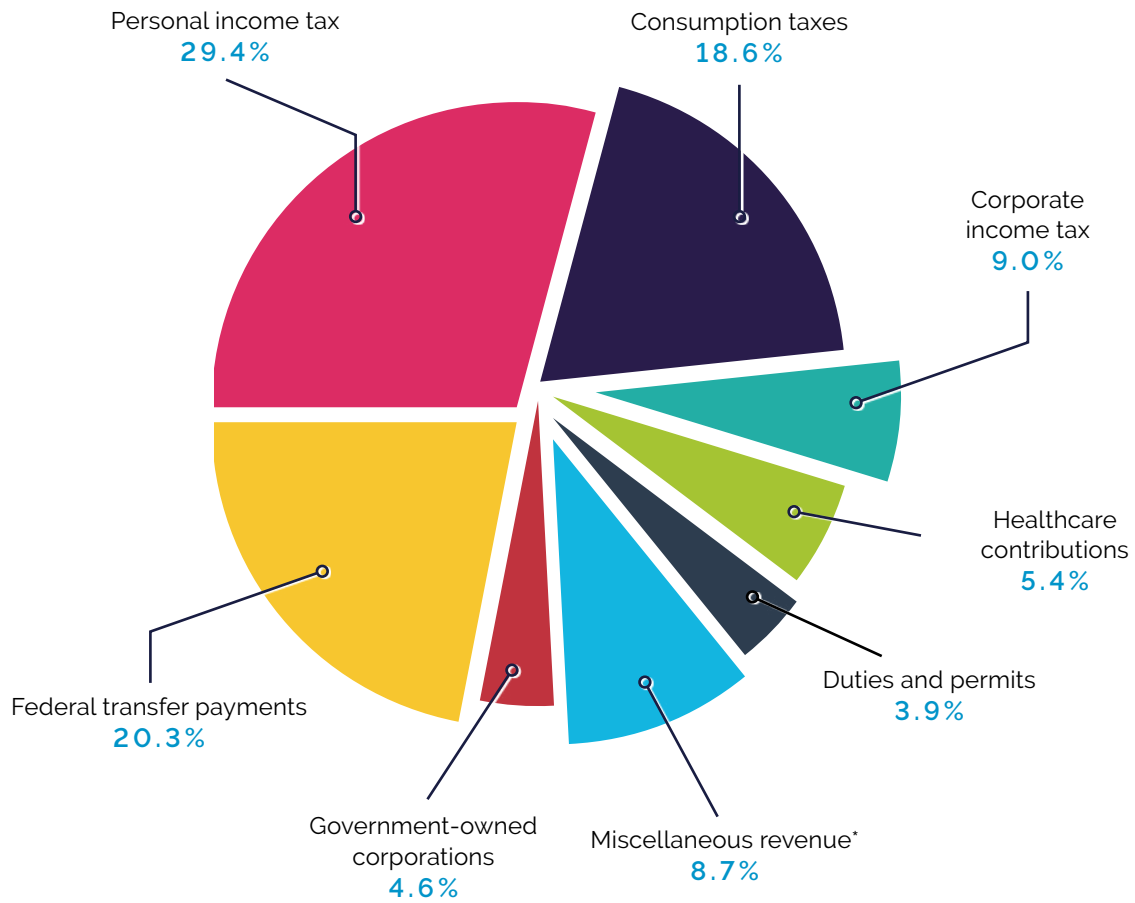
Revenue source	2023-2024 (billions of dollars)
Personal income tax	43.1
Consumption taxes	27.3
Corporate income tax	13.2
Healthcare contributions	7.9
Duties and permits	5.7
Miscellaneous revenue*	12.7
Government-owned corporations	6.8
Federal transfer payments	29.7
TOTAL	146.4

* 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 2023-2024: Budget Plan - March 2023*, pp. H.33-H.35, H.37.

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 2023-2024: Budget Plan - March 2023*, pp. H.41-H.42.

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.

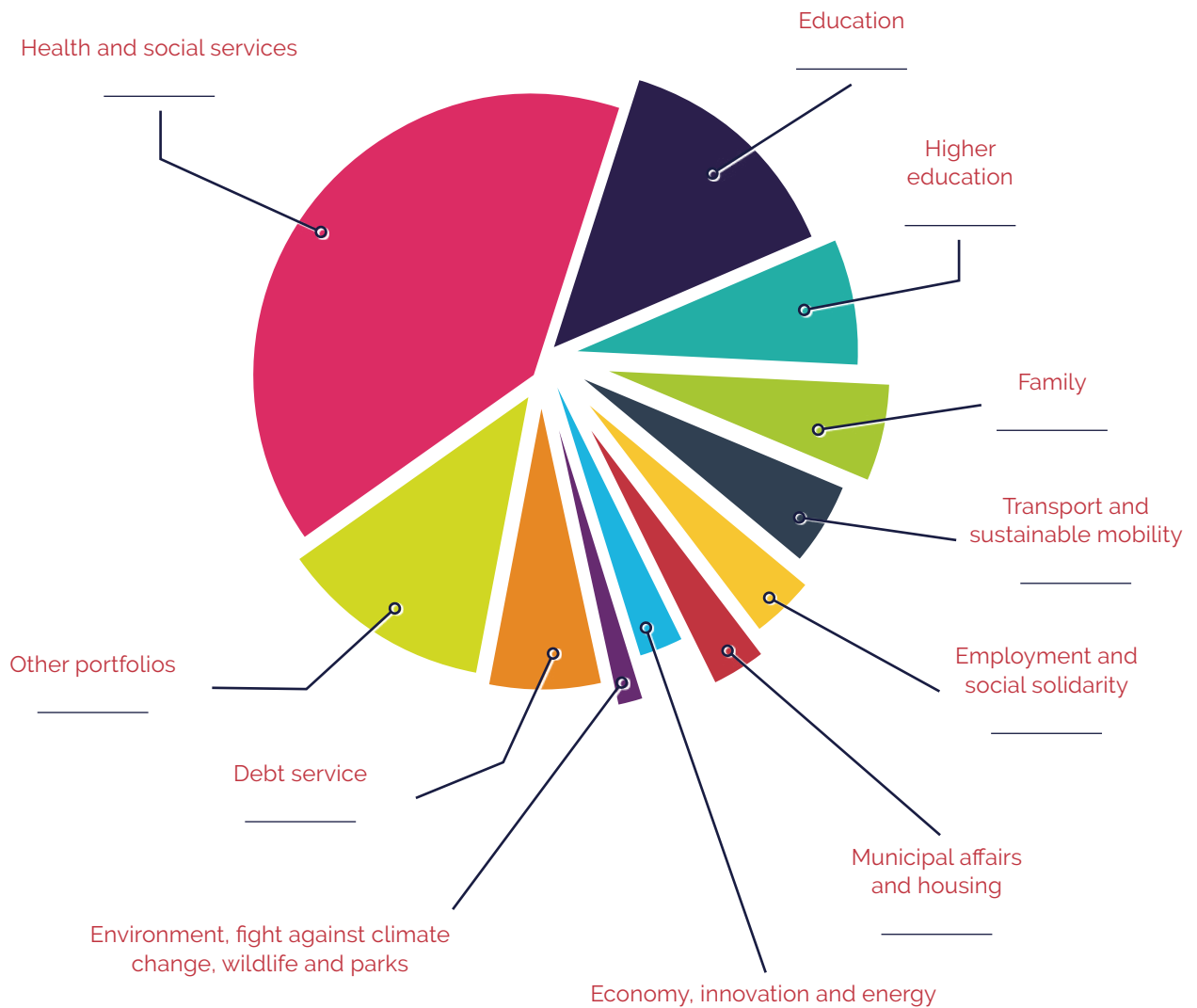
TABLE 3 – Québec government budgetary expenditures³

Sector	2023-2024 (billions of dollars)
Health and social services	59.0
Education	20.2
Higher education	10.5
Family	8.2
Transport and sustainable mobility	7.0
Employment and social solidarity	5.3
Municipal affairs and housing	4.5
Economy, innovation and energy	3.7
Environment, fight against climate change, wildlife and parks	2.3
Debt service	9.5
Other portfolios	17.8
TOTAL	148.0

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

3. MINISTÈRE DES FINANCES DU QUÉBEC. *Budget 2023-2024: Budget Plan - March 2023*, pp. H.41-H.42.

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 2023-2024: Budget Plan - March 2023*, pp. H.41-H.42.

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.

ANALYSIS OF RESULTS

Lined area for analysis of results, containing multiple horizontal lines for writing.

NOTES

Blank lined area for notes, enclosed in a rectangular border.

Suggested **FURTHER READING**

BOURDEAU, Réjean. "Mitch Garber paiera 'plus de 100 millions' en impôts," [online], *La Presse.ca*, September 30, 2016 (viewed May 31, 2023).

GRAMMOND, Stéphanie. "Les mailles inégales de notre filet social," [online], *La Presse +*, February 11, 2017 (viewed May 31, 2023).

WIKING, MEIK. "Why Danes happily pay high rates of taxes," [online], *U.S. News*, January 20, 2016 (viewed June 6, 2023).

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