

Table 1 – Quebec Reconfiguration (2021)

	Enhanced
Single individual without children	
Phase-in threshold	2,400.00
Phase-in rate	37.3%
Maximum	3,201.09
Phase-out threshold	12,385.80
Phase-out rate	20.0%
Couple without children	
Phase-in threshold	3,600.00
Phase-in rate	37.3%
Maximum	5,000.44
Phase-out threshold	19,001.73
Phase-out rate	20.0%
Secondary earner exemption	14,000.00
Single parent	
Phase-in threshold	2,400.00
Phase-in rate	20.0%
Maximum	1,716.40
Phase-out threshold	12,402.83
Phase-out rate	20.0%
Couple with children	
Phase-in threshold	3,600.00
Phase-in rate	23.9%
Maximum	3,204.03
Phase-out threshold	19,051.09
Phase-out rate	20.0%
Secondary earner exemption	14,000.00
Disability supplement	
Phase-in threshold	1,200.00
Phase-in rate (single individuals and single parents)	40.0%
Phase-in rate (couples)	20.0%
Maximum	721.01
Phase-out threshold (single individual without children)	28,391.25
Phase-out threshold (couple without children)	44,003.93
Phase-out threshold (single parents)	20,984.83
Phase-out threshold (couple with children)	35,071.24
Phase-out rate	20.0%
Phase-out rate (both individuals in the couple eligible for Disability Tax Credit)	10.0%