

**2009 - Ménage # 102**  
**Monoparental; 2 enfants (un seul moins de 6 ans);**  
**frais de garde = 0\$**

Revenus familiaux autonomes		+	15 000	16 000	17 000	18 000	19 000	20 000	21 000	22 000	23 000	24 000	25 000	26 000	27 000	28 000	29 000	30 000	31 000	32 000	33 000	34 000	35 000	36 000	37 000	38 000	39 000	
<b>FÉDÉRAL</b>																												
Impôt sur le revenu - 2009	# 1	-	0	0	0	0	0	0	0	0	0	0	0	0	(84)	(201)	(318)	(434)	(551)	(668)	(784)	(901)	(1 018)	(1 135)	(1 251)	(1 368)	(1 485)	
Idem	# 2	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
PSV de base: 2009	# 1	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Remboursement si revenu élevé	# 1	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
PSV de base: 2009	# 2	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Remboursement si revenu élevé	# 2	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Supplément de PSV: 2010-2011	# 1	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Idem	# 2	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
PUGE	+		1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	
PFRT - 2009	+		31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
PFE: 2010-2011	+		6 632	6 632	6 632	6 632	6 632	6 632	6 632	6 632	6 632	6 599	6 369	6 139	5 909	5 679	5 449	5 219	4 989	4 759	4 529	4 299	4 069	3 839	3 609	3 379	3 149	
Crédit de TPS: 2010-2011	+		760	760	760	760	760	760	760	760	760	760	760	760	760	760	760	760	760	760	735	685	635	585	535	485	435	
sous-totaux			8 623	8 592	8 592	8 592	8 592	8 592	8 592	8 592	8 592	8 559	8 329	8 099	7 785	7 438	7 091	6 744	6 398	6 051	5 680	5 283	4 886	4 489	4 093	3 696	3 299	
<b>TAXES SALARIALES</b>																												
RRQ - 2009	# 1	-	(569)	(619)	(668)	(718)	(767)	(817)	(866)	(916)	(965)	(1 015)	(1 064)	(1 114)	(1 163)	(1 213)	(1 262)	(1 312)	(1 361)	(1 411)	(1 460)	(1 510)	(1 559)	(1 609)	(1 658)	(1 708)	(1 757)	
Idem	# 2	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
A. E. - 2009	# 1	-	(207)	(221)	(235)	(248)	(262)	(276)	(290)	(304)	(317)	(331)	(345)	(359)	(373)	(386)	(400)	(414)	(428)	(442)	(455)	(469)	(483)	(497)	(511)	(524)	(538)	
Idem	# 2	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
RQAP - 2009	# 1	-	(73)	(77)	(82)	(87)	(92)	(97)	(102)	(106)	(111)	(116)	(121)	(126)	(131)	(136)	(140)	(145)	(150)	(155)	(160)	(165)	(169)	(174)	(179)	(184)	(189)	
Idem	# 2	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
sous-totaux			(849)	(917)	(985)	(1 053)	(1 121)	(1 190)	(1 258)	(1 326)	(1 394)	(1 462)	(1 530)	(1 598)	(1 667)	(1 735)	(1 803)	(1 871)	(1 939)	(2 007)	(2 075)	(2 144)	(2 212)	(2 280)	(2 348)	(2 416)	(2 484)	
<b>QUÉBEC</b>																												
Impôt sur le revenu - 2009	# 1	-	(112)	(262)	(413)	(572)	(732)	(892)	(1 052)	(1 212)	(1 372)	(1 532)	(1 692)	(1 852)	(2 012)	(2 172)	(2 332)	(2 492)	(2 652)	(2 811)	(3 021)	(3 211)	(3 401)	(3 591)	(3 781)	(3 971)	(4 193)	
Idem	# 2	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
FSS - 2009	# 1	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Idem	# 2	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Assurance médicaments - 2009	-		0	0	0	0	0	0	0	0	0	0	0	0	(11)	(70)	(129)	(189)	(248)	(312)	(401)	(490)	(578)	(578)	(578)	(578)	(578)	
Crédit remboursable de FGE - 2009	+		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Soutien aux enfants - 2010-2011	+		4 017	4 017	4 017	4 017	4 017	4 017	4 017	4 017	4 017	4 017	4 017	4 017	4 017	4 017	4 017	4 017	4 017	4 017	4 017	4 011	3 971	3 931	3 891	3 851	3 811	
Prime au travail - 2009	+		1 860	1 766	1 672	1 572	1 472	1 372	1 272	1 172	1 072	972	872	772	672	572	472	372	272	172	72	0	0	0	0	0	0	
Crédit de TVQ - 2010	+		299	299	299	299	299	299	299	299	299	299	299	299	299	299	299	299	299	280	250	220	190	160	130	100	70	
Remboursement d'impôts fonciers - 2009	+		173	176	178	181	184	188	190	194	197	200	204	208	212	216	220	225	230	217	192	167	143	119	96	72	49	
sous-totaux			6 236	5 994	5 753	5 497	5 240	4 983	4 726	4 469	4 212	3 956	3 700	3 444	3 177	2 861	2 547	2 232	1 918	1 542	1 109	698	326	43	(241)	(525)	(840)	
<b>Coût total</b>			14 010	13 669	13 360	13 036	12 711	12 386	12 060	11 735	11 410	11 052	10 498	9 944	9 295	8 565	7 835	7 106	6 377	5 586	4 713	3 837	3 001	2 252	1 504	755	(25)	
<b>Solde disponible</b>	=		29 010	29 669	30 360	31 036	31 711	32 386	33 060	33 735	34 410	35 052	35 498	35 944	36 295	36 565	36 835	37 106	37 377	37 586	37 713	37 837	38 001	38 252	38 504	38 755	38 975	
Frais de garde d'enfant payés	-		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Solde disponible net</b>	=		29 010	29 669	30 360	31 036	31 711	32 386	33 060	33 735	34 410	35 052	35 498	35 944	36 295	36 565	36 835	37 106	37 377	37 586	37 713	37 837	38 001	38 252	38 504	38 755	38 975	
Coût marginal - fédéral			(31)	0	0	0	0	0	0	(33)	(230)	(230)	(314)	(347)	(347)	(347)	(347)	(347)	(347)	(371)	(397)	(397)	(397)	(397)	(397)	(397)	(425)	
Coût marginal - RRQ, A. E. et RAPQ.			(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	
Coût marginal - Québec			(242)	(242)	(256)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(256)	(256)	(267)	(315)	(315)	(314)	(314)	(376)	(433)	(411)	(372)	(284)	(284)	(284)	(315)	(308)
<b>Coût marginaux - total</b>			(341)	(310)	(324)	(325)	(325)	(325)	(325)	(325)	(325)	(358)	(554)	(554)	(649)	(730)	(730)	(729)	(729)	(791)	(873)	(876)	(837)	(748)	(748)	(748)	(780)	(801)
Taux marginal (en %) - fédéral			3.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.3%	23.0%	23.0%	31.4%	34.7%	34.7%	34.7%	34.7%	34.7%	37.1%	39.7%	39.7%	39.7%	39.7%	39.7%	39.7%	42.5%	
Taux marginal (en %) - RRQ, A. E. et R.A.P.Q.			6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	
Taux marginal (en %) - Québec			24.2%	24.2%	25.8%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.6%	25.6%	26.7%	31.5%	31.5%	31.4%	31.4%	37.6%	43.3%	41.1%	37.2%	28.4%	28.4%	28.4%	31.5%	30.8%	
<b>Taux marginaux - total</b>			34.1%	31.0%	32.4%	32.5%	32.5%	32.5%	32.5%	32.5%	35.8%	55.4%	55.4%	64.9%	73.0%	73.0%	72.9%	72.9%	79.1%	87.3%	87.6%	83.7%	74.8%	74.8%	74.8%	78.0%	80.1%	
<b>Taux moyen d'imposition (sans les frais de garde)</b>			-93.4%	-85.4%	-78.6%	-72.4%	-66.9%	-61.9%	-57.4%	-53.3%	-49.6%	-46.1%	-42.0%	-38.2%	-34.4%	-30.6%	-27.0%	-23.7%	-20.6%	-17.5%	-14.3%	-11.3%	-8.6%	-6.3%	-4.1%	-2.0%	0.1%	
<b>PUGE - Valeur nette d'impôt</b>	1 200		1 088	1 008	1 008	1 008	1 008	1 008	1 008	1 008	1 008	1 008	1 008	1 008	924	858	858	858	858	858	858	858	858	858	858	858	826	
<b>Revenus familiaux autonomes</b>			15 000	16 000	17 000	18 000	19 000	20 000	21 000	22 000	23 000	24 000	25 000	26 000	27 000	28 000	29 000	30 000	31 000	32 000	33 000	34 000	35 000	36 000	37 000	38 000	39 000	

**2009 - Ménage # 102**  
**Monoparental; 2 enfants (un seul moins de 6 ans);**  
**frais de garde = 0\$**

Revenus familiaux autonomes		+	40 000	41 000	42 000	43 000	44 000	45 000	46 000	47 000	48 000	49 000	50 000	51 000	52 000	53 000	54 000	55 000	56 000	57 000	58 000	59 000	60 000	61 000	62 000	63 000	64 000
<b>FÉDÉRAL</b>																											
Impôt sur le revenu - 2009	# 1	-	(1 629)	(1 804)	(1 980)	(2 156)	(2 333)	(2 510)	(2 687)	(2 868)	(3 051)	(3 234)	(3 417)	(3 600)	(3 783)	(3 966)	(4 149)	(4 333)	(4 516)	(4 699)	(4 882)	(5 065)	(5 248)	(5 431)	(5 614)	(5 798)	(5 982)
Idem	# 2	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PSV de base: 2009	# 1	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remboursement si revenu élevé	# 1	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PSV de base: 2009	# 2	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remboursement si revenu élevé	# 2	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Supplément de PSV: 2010-2011	# 1	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Idem	# 2	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PUGE		+	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200
PFRT - 2009		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PFE: 2010-2011		+	2 919	2 695	2 655	2 615	2 575	2 535	2 495	2 455	2 415	2 375	2 335	2 295	2 255	2 215	2 175	2 135	2 095	2 055	2 015	1 975	1 935	1 895	1 855	1 815	1 775
Crédit de TPS: 2010-2011		+	385	335	285	235	185	135	85	35	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux			2 875	2 426	2 161	1 894	1 627	1 360	1 094	822	564	341	118	(105)	(328)	(552)	(775)	(998)	(1 221)	(1 444)	(1 667)	(1 890)	(2 113)	(2 336)	(2 559)	(2 783)	(3 007)
<b>TAXES SALARIALES</b>																											
RRQ - 2009	# 1	-	(1 807)	(1 856)	(1 906)	(1 955)	(2 005)	(2 054)	(2 104)	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)
Idem	# 2	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
A. E. - 2009	# 1	-	(552)	(566)	(580)	(584)	(584)	(584)	(584)	(584)	(584)	(584)	(584)	(584)	(584)	(584)	(584)	(584)	(584)	(584)	(584)	(584)	(584)	(584)	(584)	(584)	(584)
Idem	# 2	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
RQAP - 2009	# 1	-	(194)	(198)	(203)	(208)	(213)	(218)	(223)	(227)	(232)	(237)	(242)	(247)	(252)	(257)	(261)	(266)	(271)	(276)	(281)	(286)	(290)	(295)	(300)	(300)	(300)
Idem	# 2	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
sous-totaux			(2 552)	(2 620)	(2 689)	(2 747)	(2 801)	(2 856)	(2 910)	(2 930)	(2 935)	(2 940)	(2 944)	(2 949)	(2 954)	(2 959)	(2 964)	(2 969)	(2 973)	(2 978)	(2 983)	(2 988)	(2 993)	(2 998)	(3 002)	(3 002)	(3 002)
<b>QUÉBEC</b>																											
Impôt sur le revenu - 2009	# 1	-	(4 409)	(4 609)	(4 809)	(5 009)	(5 209)	(5 409)	(5 609)	(5 809)	(6 009)	(6 209)	(6 409)	(6 609)	(6 809)	(7 009)	(7 209)	(7 409)	(7 609)	(7 809)	(8 009)	(8 209)	(8 409)	(8 609)	(8 809)	(9 009)	(9 209)
Idem	# 2	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
FSS - 2009	# 1	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Idem	# 2	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Assurance médicaments - 2009		-	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)
Crédit remboursable de FGE - 2009		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Soutien aux enfants - 2010-2011		+	3 771	3 731	3 691	3 651	3 611	3 571	3 531	3 491	3 451	3 411	3 371	3 331	3 291	3 251	3 211	3 171	3 131	3 091	3 051	3 011	2 971	2 931	2 891	2 851	2 811
Prime au travail - 2009		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Crédit de TVQ - 2010		+	40	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Remboursement d'impôts fonciers - 2009		+	27	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux			(1 148)	(1 441)	(1 695)	(1 935)	(2 175)	(2 415)	(2 655)	(2 895)	(3 135)	(3 375)	(3 615)	(3 855)	(4 095)	(4 335)	(4 575)	(4 815)	(5 055)	(5 295)	(5 535)	(5 775)	(6 015)	(6 255)	(6 495)	(6 735)	(6 975)
<b>Coût total</b>			(826)	(1 636)	(2 223)	(2 788)	(3 349)	(3 911)	(4 472)	(5 003)	(5 506)	(5 974)	(6 442)	(6 910)	(7 378)	(7 846)	(8 314)	(8 781)	(9 249)	(9 717)	(10 185)	(10 653)	(11 121)	(11 589)	(12 057)	(12 521)	(12 984)
<b>Solde disponible</b>	=		39 174	39 364	39 777	40 212	40 651	41 089	41 528	41 997	42 494	43 026	43 558	44 090	44 622	45 154	45 686	46 219	46 751	47 283	47 815	48 347	48 879	49 411	49 943	50 479	51 016
Frais de garde d'enfant payés	-		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Solde disponible net</b>	=		39 174	39 364	39 777	40 212	40 651	41 089	41 528	41 997	42 494	43 026	43 558	44 090	44 622	45 154	45 686	46 219	46 751	47 283	47 815	48 347	48 879	49 411	49 943	50 479	51 016
Coût marginal - fédéral			(449)	(265)	(266)	(267)	(267)	(267)	(271)	(258)	(223)	(223)	(223)	(223)	(223)	(223)	(223)	(223)	(223)	(223)	(223)	(223)	(223)	(223)	(224)	(224)	(224)
Coût marginal - RRQ, A. E. et RAPQ.			(68)	(68)	(58)	(54)	(54)	(54)	(20)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	0	0	0
Coût marginal - Québec			(292)	(254)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)
<b>Coût marginaux - total</b>			(810)	(588)	(565)	(561)	(561)	(561)	(531)	(503)	(468)	(468)	(468)	(468)	(468)	(468)	(468)	(468)	(468)	(468)	(468)	(468)	(468)	(468)	(464)	(464)	(464)
Taux marginal (en %) - fédéral			44.9%	26.5%	26.6%	26.7%	26.7%	26.7%	27.1%	25.8%	22.3%	22.3%	22.3%	22.3%	22.3%	22.3%	22.3%	22.3%	22.3%	22.3%	22.3%	22.3%	22.3%	22.3%	22.4%	22.4%	22.4%
Taux marginal (en %) - RRQ, A. E. et R.A.P.Q.			6.8%	6.8%	5.8%	5.4%	5.4%	5.4%	2.0%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.0%	0.0%	0.0%
Taux marginal (en %) - Québec			29.2%	25.4%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%
<b>Taux marginaux - total</b>			81.0%	58.8%	56.5%	56.1%	56.1%	56.1%	53.1%	50.3%	46.8%	46.8%	46.8%	46.8%	46.8%	46.8%	46.8%	46.8%	46.8%	46.8%	46.8%	46.8%	46.8%	46.8%	46.4%	46.4%	46.4%
<b>Taux moyen d'imposition (sans les frais de garde)</b>			2.1%	4.0%	5.3%	6.5%	7.6%	8.7%	9.7%	10.6%	11.5%	12.2%	12.9%	13.5%	14.2%	14.8%	15.4%	16.0%	16.5%	17.0%	17.6%	18.1%	18.5%	19.0%	19.4%	19.9%	20.3%
<b>PUGE - Valeur nette d'impôt</b>	1 200		782	740	740	740	740	740	740	740	740	740	740	740	740	740	740	740	740	740	740	740	740	740	740	740	740
<b>Revenus familiaux autonomes</b>			40 000	41 000	42 000	43 000	44 000	45 000	46 000	47 000	48 000	49 000	50 000	51 000	52 000	53 000	54 000	55 000	56 000	57 000	58 000	59 000	60 000	61 000	62 000	63 000	64 000

**2009 - Ménage # 102**  
**Monoparental; 2 enfants (un seul moins de 6 ans);**  
**frais de garde = 0\$**

Revenus familiaux autonomes		+	65 000	66 000	67 000	68 000	69 000	70 000	71 000	72 000	73 000	74 000	75 000	76 000	77 000	78 000	79 000	80 000	81 000	82 000	83 000	84 000	85 000	86 000	87 000	88 000	89 000
<b>FÉDÉRAL</b>																											
Impôt sur le revenu - 2009	# 1	-	(6 165)	(6 349)	(6 533)	(6 716)	(6 900)	(7 084)	(7 268)	(7 451)	(7 635)	(7 819)	(8 002)	(8 186)	(8 370)	(8 553)	(8 737)	(8 921)	(9 130)	(9 347)	(9 564)	(9 781)	(9 998)	(10 215)	(10 432)	(10 649)	(10 867)
Idem	# 2	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PSV de base: 2009	# 1	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remboursement si revenu élevé	# 1	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PSV de base: 2009	# 2	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remboursement si revenu élevé	# 2	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Supplément de PSV: 2010-2011	# 1	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Idem	# 2	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PUGE		+	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200
PFRT - 2009		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PFE: 2010-2011		+	1 735	1 695	1 655	1 615	1 575	1 535	1 495	1 455	1 415	1 375	1 335	1 295	1 255	1 215	1 175	1 135	1 095	1 055	1 015	975	935	895	855	815	775
Crédit de TPS: 2010-2011		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux			(3 231)	(3 454)	(3 678)	(3 902)	(4 125)	(4 349)	(4 573)	(4 796)	(5 020)	(5 244)	(5 468)	(5 691)	(5 915)	(6 139)	(6 362)	(6 586)	(6 835)	(7 092)	(7 349)	(7 606)	(7 863)	(8 120)	(8 378)	(8 635)	(8 892)
<b>TAXES SALARIALES</b>																											
RRQ - 2009	# 1	-	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)	(2 119)
Idem	# 2	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
A. E. - 2009	# 1	-	(584)	(584)	(584)	(584)	(584)	(584)	(584)	(584)	(584)	(584)	(584)	(584)	(584)	(584)	(584)	(584)	(584)	(584)	(584)	(584)	(584)	(584)	(584)	(584)	(584)
Idem	# 2	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
RQAP - 2009	# 1	-	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)
Idem	# 2	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
sous-totaux			(3 002)	(3 002)	(3 002)	(3 002)	(3 002)	(3 002)	(3 002)	(3 002)	(3 002)	(3 002)	(3 002)	(3 002)	(3 002)	(3 002)	(3 002)	(3 002)	(3 002)	(3 002)	(3 002)	(3 002)	(3 002)	(3 002)	(3 002)	(3 002)	(3 002)
<b>QUÉBEC</b>																											
Impôt sur le revenu - 2009	# 1	-	(9 409)	(9 609)	(9 809)	(10 009)	(10 209)	(10 409)	(10 609)	(10 809)	(11 009)	(11 209)	(11 409)	(11 609)	(11 825)	(12 065)	(12 305)	(12 545)	(12 785)	(13 025)	(13 265)	(13 505)	(13 745)	(13 985)	(14 225)	(14 465)	(14 705)
Idem	# 2	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
FSS - 2009	# 1	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Idem	# 2	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Assurance médicaments - 2009		-	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)
Crédit remboursable de FGE - 2009		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Soutien aux enfants - 2010-2011		+	2 771	2 731	2 691	2 651	2 611	2 571	2 531	2 491	2 451	2 411	2 371	2 331	2 291	2 251	2 211	2 171	2 131	2 091	2 051	2 011	1 971	1 931	1 891	1 851	1 811
Prime au travail - 2009		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Crédit de TVQ - 2010		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Remboursement d'impôts fonciers - 2009		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux			(7 215)	(7 455)	(7 695)	(7 935)	(8 175)	(8 415)	(8 655)	(8 895)	(9 135)	(9 375)	(9 615)	(9 855)	(10 111)	(10 391)	(10 671)	(10 951)	(11 231)	(11 511)	(11 791)	(12 071)	(12 351)	(12 631)	(12 911)	(13 191)	(13 471)
<b>Coût total</b>			<b>(13 448)</b>	<b>(13 912)</b>	<b>(14 376)</b>	<b>(14 839)</b>	<b>(15 303)</b>	<b>(15 767)</b>	<b>(16 230)</b>	<b>(16 694)</b>	<b>(17 158)</b>	<b>(17 621)</b>	<b>(18 085)</b>	<b>(18 549)</b>	<b>(19 029)</b>	<b>(19 532)</b>	<b>(20 036)</b>	<b>(20 540)</b>	<b>(21 069)</b>	<b>(21 606)</b>	<b>(22 143)</b>	<b>(22 680)</b>	<b>(23 217)</b>	<b>(23 754)</b>	<b>(24 291)</b>	<b>(24 828)</b>	<b>(25 366)</b>
<b>Solde disponible</b>	=		51 552	52 088	52 624	53 161	53 697	54 233	54 770	55 306	55 842	56 379	56 915	57 451	57 971	58 468	58 964	59 460	59 931	60 394	60 857	61 320	61 783	62 246	62 709	63 172	63 634
Frais de garde d'enfant payés	-		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Solde disponible net</b>	=		<b>51 552</b>	<b>52 088</b>	<b>52 624</b>	<b>53 161</b>	<b>53 697</b>	<b>54 233</b>	<b>54 770</b>	<b>55 306</b>	<b>55 842</b>	<b>56 379</b>	<b>56 915</b>	<b>57 451</b>	<b>57 971</b>	<b>58 468</b>	<b>58 964</b>	<b>59 460</b>	<b>59 931</b>	<b>60 394</b>	<b>60 857</b>	<b>61 320</b>	<b>61 783</b>	<b>62 246</b>	<b>62 709</b>	<b>63 172</b>	<b>63 634</b>
Coût marginal - fédéral			(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(249)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)
Coût marginal - RRQ, A. E. et RAPQ.			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Coût marginal - Québec			(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(256)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)
<b>Coût marginaux - total</b>			<b>(464)</b>	<b>(464)</b>	<b>(464)</b>	<b>(464)</b>	<b>(464)</b>	<b>(464)</b>	<b>(464)</b>	<b>(464)</b>	<b>(464)</b>	<b>(464)</b>	<b>(464)</b>	<b>(480)</b>	<b>(504)</b>	<b>(504)</b>	<b>(504)</b>	<b>(529)</b>	<b>(537)</b>	<b>(537)</b>	<b>(537)</b>	<b>(537)</b>	<b>(537)</b>	<b>(537)</b>	<b>(537)</b>	<b>(537)</b>	<b>(537)</b>
Taux marginal (en %) - fédéral			22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	24.9%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	
Taux marginal (en %) - RRQ, A. E. et R.A.P.Q.			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Taux marginal (en %) - Québec			24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	25.6%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	
<b>Taux marginaux - total</b>			<b>46.4%</b>	<b>46.4%</b>	<b>46.4%</b>	<b>46.4%</b>	<b>46.4%</b>	<b>46.4%</b>	<b>46.4%</b>	<b>46.4%</b>	<b>46.4%</b>	<b>46.4%</b>	<b>46.4%</b>	<b>48.0%</b>	<b>50.4%</b>	<b>50.4%</b>	<b>50.4%</b>	<b>52.9%</b>	<b>53.7%</b>	<b>53.7%</b>	<b>53.7%</b>	<b>53.7%</b>	<b>53.7%</b>	<b>53.7%</b>	<b>53.7%</b>	<b>53.7%</b>	
<b>Taux moyen d'imposition (sans les frais de garde)</b>			<b>20.7%</b>	<b>21.1%</b>	<b>21.5%</b>	<b>21.8%</b>	<b>22.2%</b>	<b>22.5%</b>	<b>22.9%</b>	<b>23.2%</b>	<b>23.5%</b>	<b>23.8%</b>	<b>24.1%</b>	<b>24.4%</b>	<b>24.7%</b>	<b>25.0%</b>	<b>25.4%</b>	<b>25.7%</b>	<b>26.0%</b>	<b>26.3%</b>	<b>26.7%</b>	<b>27.0%</b>	<b>27.3%</b>	<b>27.6%</b>	<b>27.9%</b>	<b>28.2%</b>	<b>28.5%</b>
<b>PUGE - Valeur nette d'impôt</b>	<b>1 200</b>		<b>740</b>	<b>740</b>	<b>740</b>	<b>740</b>	<b>740</b>	<b>740</b>	<b>740</b>	<b>740</b>	<b>740</b>	<b>740</b>	<b>740</b>	<b>740</b>	<b>723</b>	<b>692</b>	<b>692</b>	<b>692</b>	<b>666</b>	<b>65</b>							



