

2009 - Ménage # 121

Monoparental; 1 enfant (moins de 6 ans); frais de garde = 6 000\$

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	
FÉDÉRAL																												
Impôt sur le revenu - 2009	# 1	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(61)	(178)	(295)	(411)	(528)	(645)	(761)	(878)	(995)	
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		+	909	909	831	631	431	231	31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
PFE: 2010-2011		+	3 436	3 436	3 436	3 436	3 436	3 436	3 436	3 436	3 436	3 436	3 436	3 436	3 436	3 436	3 436	3 418	3 296	3 174	3 052	2 930	2 808	2 686	2 564	2 442	2 320	
Crédit de TPS: 2010-2011		+	629	629	629	629	629	629	629	629	629	629	629	629	629	629	629	629	629	629	629	629	629	629	629	629	604	
sous-totaux			6 174	6 174	6 096	5 896	5 696	5 496	5 296	5 265	5 265	5 265	5 265	5 265	5 265	5 265	5 265	5 247	5 064	4 826	4 587	4 348	4 109	3 871	3 632	3 393	3 130	
TAXES SALARIALES																												
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)	
QUÉBEC																												
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	(13)	(73)	(132)	(191)	(250)	(316)	(405)	(493)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	
Crédit remboursable de FGE - 2009		+	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 440	4 380	4 320	4 260	4 200	4 140		
Soutien aux enfants - 2010-2011		+	2 953	2 953	2 953	2 953	2 953	2 953	2 953	2 953	2 953	2 953	2 953	2 953	2 953	2 953	2 953	2 953	2 953	2 953	2 953	2 948	2 908	2 868	2 828	2 788		
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		
Remboursement d'impôts fonciers - 2009		+	152	155	158	160	163	166	169	172	175	178	182	185	189	193	197	202	206	192	167	142	118	94	70	46	23	
sous-totaux			9 652	9 410	9 168	8 912	8 655	8 398	8 141	7 884	7 627	7 357	7 041	6 726	6 410	6 095	5 773	5 429	5 085	4 689	4 284	3 902	3 558	3 274	2 930	2 586	2 210	
Coût total			14 977	14 667	14 279	13 755	13 230	12 705	12 179	11 823	11 498	11 160	10 776	10 392	10 009	9 626	9 235	8 806	8 211	7 507	6 796	6 106	5 456	4 865	4 214	3 563	2 856	
Solde disponible	=		29 977	30 667	31 279	31 755	32 230	32 705	33 179	33 823	34 498	35 160	35 776	36 392	37 009	37 626	38 235	38 806	39 211	39 507	39 796	40 106	40 456	40 865	41 214	41 563	41 856	
Frais de garde d'enfant payés	=		(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	
Solde disponible net	=		23 977	24 667	25 279	25 755	26 230	26 705	27 179	27 823	28 498	29 160	29 776	30 392	31 009	31 626	32 235	32 806	33 211	33 507	33 796	34 106	34 456	34 865	35 214	35 563	35 856	
Coût marginal - fédéral			0	(78)	(200)	(200)	(200)	(200)	(31)	0	0	0	0	0	0	0	(18)	(183)	(239)	(239)	(239)	(239)	(239)	(239)	(239)	(239)	(263)	(289)
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)	(270)	(316)	(316)	(315)	(315)	(322)	(344)	(344)	(396)	(405)	(382)	(344)	(284)	(344)	(344)	(344)	(376)	(369)	
Coût marginaux - total			(310)	(388)	(524)	(525)	(525)	(525)	(356)	(325)	(338)	(384)	(384)	(383)	(383)	(390)	(430)	(595)	(703)	(712)	(689)	(651)	(591)	(651)	(651)	(707)	(726)	
Taux marginal (en %) - fédéral			0.0%	7.8%	20.0%	20.0%	20.0%	20.0%	3.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.8%	18.3%	23.9%	23.9%	23.9%	23.9%	23.9%	23.9%	23.9%	26.3%	28.9%	
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%	27.0%	31.6%	31.6%	31.5%	31.5%	32.2%	34.4%	34.4%	39.6%	40.5%	38.2%	34.4%	28.4%	34.4%	34.4%	34.4%	37.6%	36.9%	
Taux marginaux - total			31.0%	38.8%	52.4%	52.5%	52.5%	52.5%	35.6%	32.5%	33.8%	38.4%	38.4%	38.3%	38.3%	39.0%	43.0%	59.5%	70.3%	71.2%	68.9%	65.1%	59.1%	65.1%	65.1%	70.7%	72.6%	
Taux moyen d'imposition (sans les frais de garde)			-99.8%	-91.7%	-84.0%	-76.4%	-69.6%	-63.5%	-58.0%	-53.7%	-50.0%	-46.5%	-43.1%	-40.0%	-37.1%	-34.4%	-31.8%	-29.4%	-26.5%	-23.5%	-20.6%	-18.0%	-15.6%	-13.5%	-11.4%	-9.4%	-7.3%	
PUGE - Valeur nette d'impôt	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	1 008	1 008	1 008	1 008	947	858	858	858	858	858	858	858	826	
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											

2009 - Ménage # 121

Monoparental; 1 enfant (moins de 6 ans); frais de garde = 6 000\$

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
FÉDÉRAL																											
Impôt sur le revenu - 2009	# 1	-	(1 112)	(1 228)	(1 345)	(1 463)	(1 581)	(1 700)	(1 846)	(2 027)	(2 210)	(2 393)	(2 577)	(2 760)	(2 943)	(3 126)	(3 309)	(3 492)	(3 675)	(3 858)	(4 041)	(4 224)	(4 407)	(4 591)	(4 774)	(4 957)	(5 141)
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	+		2 198	2 076	1 954	1 832	1 710	1 588	1 466	1 347	1 327	1 307	1 287	1 267	1 247	1 227	1 207	1 187	1 167	1 147	1 127	1 107	1 087	1 067	1 047	1 027	1 007
Crédit de TPS: 2010-2011	+		554	504	454	404	354	304	254	204	154	104	54	4	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux			2 841	2 552	2 264	1 974	1 683	1 393	1 075	724	471	218	(35)	(288)	(495)	(698)	(902)	(1 105)	(1 308)	(1 511)	(1 714)	(1 917)	(2 120)	(2 323)	(2 526)	(2 730)	(2 934)
TAXES SALARIALES																											
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)
QUÉBEC																											
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	+		4 080	4 020	3 960	3 900	3 840	3 780	3 720	3 660	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600
Soutien aux enfants - 2010-2011	+		2 708	2 668	2 628	2 588	2 548	2 508	2 468	2 428	2 388	2 348	2 308	2 268	2 228	2 188	2 148	2 108	2 068	2 028	1 988	1 948	1 908	1 868	1 828	1 788	1 748
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	+		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			1 841	1 511	1 201	961	661	361	61	(239)	(539)	(839)	(1 079)	(1 319)	(1 559)	(1 799)	(2 039)	(2 279)	(2 519)	(2 759)	(2 999)	(3 239)	(3 479)	(3 719)	(3 959)	(4 199)	(4 439)
Coût total			2 130	1 443	776	188	(457)	(1 102)	(1 774)	(2 444)	(3 002)	(3 560)	(4 058)	(4 556)	(5 008)	(5 456)	(5 904)	(6 352)	(6 800)	(7 248)	(7 696)	(8 144)	(8 591)	(9 039)	(9 487)	(9 931)	(10 375)
Solde disponible	=		42 130	42 443	42 776	43 188	43 543	43 898	44 226	44 556	44 998	45 440	45 942	46 444	46 992	47 544	48 096	48 648	49 200	49 752	50 304	50 856	51 409	51 961	52 513	53 069	53 625
Frais de garde d'enfant payés	-		(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)
Solde disponible net	=		36 130	36 443	36 776	37 188	37 543	37 898	38 226	38 556	38 998	39 440	39 942	40 444	40 992	41 544	42 096	42 648	43 200	43 752	44 304	44 856	45 409	45 961	46 513	47 069	47 625
Coût marginal - fédéral			(289)	(289)	(290)	(290)	(290)	(318)	(350)	(253)	(253)	(253)	(253)	(207)	(203)	(203)	(203)	(203)	(203)	(203)	(203)	(203)	(203)	(203)	(204)	(204)	(204)
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			(330)	(310)	(240)	(300)	(300)	(300)	(300)	(300)	(300)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)
Coût marginaux - total			(687)	(667)	(588)	(645)	(645)	(673)	(670)	(558)	(558)	(498)	(498)	(452)	(448)	(448)	(448)	(448)	(448)	(448)	(448)	(448)	(448)	(448)	(444)	(444)	(444)
Taux marginal (en %) - fédéral			28.9%	28.9%	29.0%	29.0%	29.0%	31.8%	35.0%	25.3%	25.3%	25.3%	25.3%	20.7%	20.3%	20.3%	20.3%	20.3%	20.3%	20.3%	20.3%	20.3%	20.3%	20.3%	20.4%	20.4%	20.4%
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			33.0%	31.0%	24.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	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%
Taux marginaux - total			68.7%	66.7%	58.8%	64.5%	64.5%	67.3%	67.0%	55.8%	55.8%	49.8%	49.8%	45.2%	44.8%	44.8%	44.8%	44.8%	44.8%	44.8%	44.8%	44.8%	44.8%	44.8%	44.4%	44.4%	44.4%
Taux moyen d'imposition (sans les frais de garde)			-5.3%	-3.5%	-1.8%	-0.4%	1.0%	2.4%	3.9%	5.2%	6.3%	7.3%	8.1%	8.9%	9.6%	10.3%	10.9%	11.5%	12.1%	12.7%	13.3%	13.8%	14.3%	14.8%	15.3%	15.8%	16.2%
PUGE - Valeur nette d'impôt	1 200		810	810	810	810	810	810	782	740	740	740	740	740	740	740	740	740	740	740	740	740	740	740	740	740	740
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	

2009 - Ménage # 121

Monoparental; 1 enfant (moins de 6 ans); frais de garde = 6 000\$

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
FÉDÉRAL																											
Impôt sur le revenu - 2009	# 1	-	(5 325)	(5 508)	(5 692)	(5 876)	(6 060)	(6 243)	(6 427)	(6 611)	(6 794)	(6 978)	(7 162)	(7 345)	(7 529)	(7 713)	(7 897)	(8 080)	(8 264)	(8 448)	(8 631)	(8 815)	(8 999)	(9 182)	(9 391)	(9 608)	(9 826)
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		+	987	967	947	927	907	887	867	847	827	807	787	767	747	727	707	687	667	647	627	607	587	567	547	527	507
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			(3 137)	(3 341)	(3 545)	(3 748)	(3 952)	(4 156)	(4 360)	(4 563)	(4 767)	(4 971)	(5 174)	(5 378)	(5 582)	(5 785)	(5 989)	(6 193)	(6 397)	(6 600)	(6 804)	(7 008)	(7 211)	(7 415)	(7 644)	(7 881)	(8 118)
TAXES SALARIALES																											
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)
QUÉBEC																											
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		+	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 420	3 420
Soutien aux enfants - 2010-2011		+	1 708	1 668	1 628	1 588	1 548	1 508	1 468	1 428	1 388	1 348	1 308	1 268	1 228	1 188	1 148	1 108	1 068	1 028	988	948	921	921	921	921	921
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	
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	
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	
sous-totaux			(4 679)	(4 919)	(5 159)	(5 399)	(5 639)	(5 879)	(6 119)	(6 359)	(6 599)	(6 839)	(7 079)	(7 319)	(7 575)	(7 855)	(8 135)	(8 415)	(8 695)	(8 975)	(9 255)	(9 535)	(9 802)	(10 042)	(10 282)	(10 702)	(10 942)
Coût total			(10 818)	(11 262)	(11 706)	(12 150)	(12 593)	(13 037)	(13 481)	(13 924)	(14 368)	(14 812)	(15 255)	(15 699)	(16 159)	(16 643)	(17 126)	(17 610)	(18 094)	(18 578)	(19 061)	(19 545)	(20 015)	(20 459)	(20 928)	(21 585)	(22 062)
Solde disponible	=		54 182	54 738	55 294	55 850	56 407	56 963	57 519	58 076	58 632	59 188	59 745	60 301	60 841	61 357	61 874	62 390	62 906	63 422	63 939	64 455	64 985	65 541	66 072	66 415	66 938
Frais de garde d'enfant payés	-		(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)
Solde disponible net	=		48 182	48 738	49 294	49 850	50 407	50 963	51 519	52 076	52 632	53 188	53 745	54 301	54 841	55 357	55 874	56 390	56 906	57 422	57 939	58 455	58 985	59 541	60 072	60 415	60 938
Coût marginal - fédéral			(204)	(204)	(204)	(204)	(204)	(204)	(204)	(204)	(204)	(204)	(204)	(204)	(204)	(204)	(204)	(204)	(204)	(204)	(204)	(204)	(204)	(229)	(237)	(237)	(237)
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)	(267)	(240)	(240)	(240)	(240)
Coût marginaux - total			(444)	(444)	(444)	(444)	(444)	(444)	(444)	(444)	(444)	(444)	(444)	(460)	(484)	(484)	(484)	(484)	(484)	(484)	(484)	(484)	(471)	(444)	(469)	(657)	(477)
Taux marginal (en %) - fédéral			20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	22.9%	23.7%	23.7%	23.7%
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%	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%	26.7%	24.0%	24.0%	24.0%	24.0%
Taux marginaux - total			44.4%	44.4%	44.4%	44.4%	44.4%	44.4%	44.4%	44.4%	44.4%	44.4%	44.4%	46.0%	48.4%	48.4%	48.4%	48.4%	48.4%	48.4%	48.4%	48.4%	47.1%	44.4%	46.9%	65.7%	47.7%
Taux moyen d'imposition (sans les frais de garde)			16.6%	17.1%	17.5%	17.9%	18.3%	18.6%	19.0%	19.3%	19.7%	20.0%	20.3%	20.7%	21.0%	21.3%	21.7%	22.0%	22.3%	22.7%	23.0%	23.3%	23.5%	23.8%	24.1%	24.5%	24.8%
PUGE - Valeur nette d'impôt	1 200		740	740	740	740																					

2009 - Ménage # 121

Monoparental; 1 enfant (moins de 6 ans); frais de garde = 6 000\$

Revenus familiaux autonomes	+	90 000	91 000	92 000	93 000	94 000	95 000	96 000	97 000	98 000	99 000	100 000	101 000	102 000	103 000	104 000	105 000	106 000	107 000	108 000	109 000	110 000	111 000	112 000	113 000	114 000		
FÉDÉRAL																												
Impôt sur le revenu - 2009	# 1	-	(10 043)	(10 260)	(10 477)	(10 694)	(10 911)	(11 128)	(11 345)	(11 562)	(11 779)	(11 997)	(12 214)	(12 431)	(12 648)	(12 865)	(13 082)	(13 299)	(13 516)	(13 733)	(13 950)	(14 168)	(14 385)	(14 602)	(14 819)	(15 036)	(15 253)	
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	+		487	467	447	427	407	387	367	347	327	307	287	267	247	227	207	187	167	147	127	107	87	67	47	27	7	
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			(8 355)	(8 592)	(8 829)	(9 067)	(9 304)	(9 541)	(9 778)	(10 015)	(10 252)	(10 489)	(10 726)	(10 963)	(11 200)	(11 438)	(11 675)	(11 912)	(12 149)	(12 386)	(12 623)	(12 860)	(13 097)	(13 334)	(13 571)	(13 809)	(14 046)	
TAXES SALARIALES																												
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)	(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	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)	(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	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)	
QUÉBEC																												
Impôt sur le revenu - 2009	# 1	-	(14 945)	(15 185)	(15 425)	(15 665)	(15 905)	(16 145)	(16 385)	(16 625)	(16 865)	(17 105)	(17 345)	(17 585)	(17 825)	(18 065)	(18 305)	(18 545)	(18 785)	(19 025)	(19 265)	(19 505)	(19 745)	(19 985)	(20 225)	(20 465)	(20 705)	
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	+		3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	
Soutien aux enfants - 2010-2011	+		921	921	921	921	921	921	921	921	921	921	921	921	921	921	921	921	921	921	921	921	921	921	921	921	921	
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			(11 182)	(11 422)	(11 662)	(11 902)	(12 142)	(12 382)	(12 622)	(12 862)	(13 102)	(13 342)	(13 582)	(13 822)	(14 062)	(14 302)	(14 542)	(14 782)	(15 022)	(15 262)	(15 502)	(15 742)	(15 982)	(16 222)	(16 462)	(16 702)	(16 942)	
Coût total			(22 539)	(23 017)	(23 494)	(23 971)	(24 448)	(24 925)	(25 402)	(25 879)	(26 356)	(26 833)	(27 310)	(27 788)	(28 265)	(28 742)	(29 219)	(29 696)	(30 173)	(30 650)	(31 127)	(31 604)	(32 081)	(32 559)	(33 036)	(33 513)	(33 990)	
Solde disponible	=		67 461	67 983	68 506	69 029	69 552	70 075	70 598	71 121	71 644	72 167	72 690	73 212	73 735	74 258	74 781	75 304	75 827	76 350	76 873	77 396	77 919	78 441	78 964	79 487	80 010	
Frais de garde d'enfant payés	-		(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	
Solde disponible net	=		61 461	61 983	62 506	63 029	63 552	64 075	64 598	65 121	65 644	66 167	66 690	67 212	67 735	68 258	68 781	69 304	69 827	70 350	70 873	71 396	71 919	72 441	72 964	73 487	74 010	
Coût marginal - fédéral			(237)	(237)	(237)	(237)	(237)	(237)	(237)	(237)	(237)	(237)	(237)	(237)	(237)	(237)	(237)	(237)	(237)	(237)	(237)	(237)	(237)	(237)	(237)	(237)	(224)	
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)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	
Coût marginaux - total			(477)	(477)	(477)	(477)	(477)	(477)	(477)	(477)	(477)	(477)	(477)	(477)	(477)	(477)	(477)	(477)	(477)	(477)	(477)	(477)	(477)	(477)	(477)	(477)	(464)	
Taux marginal (en %) - fédéral			23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	22.4%	
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%	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%	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%	
Taux marginaux - total			47.7%	47.7%	47.7%	47.7%	47.7%	47.7%	47.7%	47.7%	47.7%	47.7%	47.7%	47.7%	47.7%	47.7%	47.7%	47.7%	47.7%	47.7%	47.7%	47.7%	47.7%	47.7%	47.7%	47.7%	46.4%	
Taux moyen d'imposition (sans les frais de garde)			25.0%	25.3%	25.5%	25.8%	26.0%	26.2%	26.5%	26.7%	26.9%	27.1%	27.3%	27.5%	27.7%	27.9%	28.1%	28.3%	28.5%	28.6%	28.8%	29.0%	29.2%	29.3%	29.5%	29.7%	29.8%	
PUGE - Valeur nette d'impôt	1 200		651	651	651	651	651	651	651	651	651	651	651	651	651	651	651	651	651	651	651	651	651	651	651	651	651	
Revenus familiaux autonomes			90 000	91 000	92 000	93 000	94 000	95 000	96 000	97 000	98 000	99 000	100 000	101 000	102 000	103 000	104 000	105 000	106 000									

2009 - Ménage # 121

Monoparental; 1 enfant (moins de 6 ans); frais de garde = 6 000\$

Revenus familiaux autonomes	+	115 000	116 000	117 000	118 000	119 000	120 000	121 000	122 000	123 000	124 000	125 000	126 000	127 000	128 000	129 000	130 000	131 000	132 000	133 000	134 000	135 000	136 000	137 000	138 000	139 000	
FÉDÉRAL																											
Impôt sur le revenu - 2009	# 1	-	(15 470)	(15 687)	(15 904)	(16 121)	(16 339)	(16 556)	(16 773)	(16 990)	(17 207)	(17 424)	(17 641)	(17 858)	(18 075)	(18 292)	(18 510)	(18 727)	(18 944)	(19 184)	(19 426)	(19 669)	(19 911)	(20 153)	(20 395)	(20 637)	(20 879)
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	+		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 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			(14 270)	(14 487)	(14 704)	(14 921)	(15 139)	(15 356)	(15 573)	(15 790)	(16 007)	(16 224)	(16 441)	(16 658)	(16 875)	(17 092)	(17 310)	(17 527)	(17 744)	(17 984)	(18 226)	(18 469)	(18 711)	(18 953)	(19 195)	(19 437)	(19 679)
TAXES SALARIALES																											
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)
QUÉBEC																											
Impôt sur le revenu - 2009	# 1	-	(20 945)	(21 185)	(21 425)	(21 665)	(21 905)	(22 145)	(22 385)	(22 625)	(22 865)	(23 105)	(23 345)	(23 585)	(23 825)	(24 065)	(24 305)	(24 545)	(24 785)	(25 025)	(25 265)	(25 505)	(25 745)	(25 985)	(26 225)	(26 465)	(26 705)
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	+		3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420
Soutien aux enfants - 2010-2011	+		921	921	921	921	921	921	921	921	921	921	921	921	921	921	921	921	921	921	921	921	921	921	921	921	921
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			(17 182)	(17 422)	(17 662)	(17 902)	(18 142)	(18 382)	(18 622)	(18 862)	(19 102)	(19 342)	(19 582)	(20 002)	(20 362)	(20 722)	(21 082)	(21 442)	(21 802)	(22 042)	(22 402)	(22 762)	(23 122)	(23 482)	(23 842)	(24 202)	(24 442)
Coût total			(34 454)	(34 911)	(35 369)	(35 826)	(36 283)	(36 740)	(37 197)	(37 654)	(38 111)	(38 568)	(39 025)	(39 662)	(40 240)	(40 817)	(41 394)	(41 971)	(42 548)	(43 028)	(43 631)	(44 233)	(44 835)	(45 437)	(46 039)	(46 641)	(47 123)
Solde disponible	=		80 546	81 089	81 631	82 174	82 717	83 260	83 803	84 346	84 889	85 432	85 975	86 338	86 760	87 183	87 606	88 029	88 452	88 972	89 369	89 767	90 165	90 563	90 961	91 359	91 877
Frais de garde d'enfant payés	-		(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)
Solde disponible net	=		74 546	75 089	75 631	76 174	76 717	77 260	77 803	78 346	78 889	79 432	79 975	80 338	80 760	81 183	81 606	82 029	82 452	82 972	83 369	83 767	84 165	84 563	84 961	85 359	85 877
Coût marginal - fédéral			(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(240)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)
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)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)
Coût marginaux - total			(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(480)	(602)	(602)	(602)	(602)	(602)	(602)	(602)	(602)
Taux marginal (en %) - fédéral			21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	24.0%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%
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%	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%	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%
Taux marginaux - total			45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	48.0%	60.2%	60.2%	60.2%	60.2%	60.2%	60.2%	60.2%	60.2%
Taux moyen d'imposition (sans les frais de garde)			30.0%	30.1%	30.2%	30.4%	30.5%	30.6%	30.7%	30.9%	31.0%	31.1%	31.2%	31.5%	31.7%	31.9%	32.1%	32.3%	32.5%	32.6%	32.8%	33.0%	33.2%	33.4%	33.6%	33.8%	33.9%
PUGE - Valeur nette d'impôt	1 200		651	<																							