

2009 - Ménage # 122
Monoparental; 2 enfants (un seul 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	0	0	(33)	(150)	(266)	(383)	(500)	(616)	(733)
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	+		6 632	6 632	6 632	6 632	6 632	6 632	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
Crédit de TPS: 2010-2011	+		760	760	760	760	760	760	760	760	760	760	760	760	760	760	760	760	760	760	760	760	760	760	760	760	735
sous-totaux			9 501	9 501	9 423	9 223	9 023	8 823	8 623	8 592	8 592	8 592	8 592	8 592	8 592	8 592	8 592	8 559	8 329	8 099	7 836	7 489	7 142	6 796	6 449	6 102	5 731
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	0	0	0	0	(11)	(70)	(129)	(189)	(248)	(312)	(401)	(490)	(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	4 320	4 260	4 200	4 140
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			10 736	10 494	10 253	9 997	9 740	9 483	9 226	8 969	8 712	8 456	8 200	7 944	7 677	7 361	7 047	6 732	6 418	6 042	5 549	5 078	4 646	4 363	4 019	3 675	3 300
Coût total			19 388	19 078	18 691	18 167	17 642	17 117	16 591	16 235	15 910	15 585	15 261	14 937	14 602	14 219	13 836	13 420	12 808	12 134	11 309	10 424	9 577	8 878	8 120	7 362	6 547
Solde disponible	=		34 388	35 078	35 691	36 167	36 642	37 117	37 591	38 235	38 910	39 585	40 261	40 937	41 602	42 219	42 836	43 420	43 808	44 134	44 309	44 424	44 577	44 878	45 120	45 362	45 547
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	=		28 388	29 078	29 691	30 167	30 642	31 117	31 591	32 235	32 910	33 585	34 261	34 937	35 602	36 219	36 836	37 420	37 808	38 134	38 309	38 424	38 577	38 878	39 120	39 362	39 547
Coût marginal - fédéral			0	(78)	(200)	(200)	(200)	(200)	(31)	0	0	0	0	0	0	0	(33)	(230)	(230)	(263)	(347)	(347)	(347)	(347)	(347)	(371)	(397)
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)	(256)	(256)	(267)	(315)	(315)	(314)	(314)	(376)	(493)	(471)	(432)	(284)	(344)	(344)	(375)	(368)
Coût marginaux - total			(310)	(388)	(524)	(525)	(525)	(525)	(356)	(325)	(325)	(324)	(324)	(335)	(383)	(383)	(416)	(612)	(674)	(824)	(886)	(847)	(698)	(758)	(758)	(815)	(833)
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%	3.3%	23.0%	23.0%	26.3%	34.7%	34.7%	34.7%	34.7%	34.7%	37.1%	39.7%
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%	25.6%	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%	49.3%	47.1%	43.2%	28.4%	34.4%	34.4%	37.5%	36.8%
Taux marginaux - total			31.0%	38.8%	52.4%	52.5%	52.5%	52.5%	35.6%	32.5%	32.5%	32.4%	32.4%	33.5%	38.3%	38.3%	41.6%	61.2%	67.4%	82.4%	88.6%	84.7%	69.8%	75.8%	75.8%	81.5%	83.3%
Taux moyen d'imposition (sans les frais de garde)			-129.3%	-119.2%	-109.9%	-100.9%	-92.9%	-85.6%	-79.0%	-73.8%	-69.2%	-64.9%	-61.0%	-57.5%	-54.1%	-50.8%	-47.7%	-44.7%	-41.3%	-37.9%	-34.3%	-30.7%	-27.4%	-24.7%	-21.9%	-19.4%	-16.8%
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	1 008	1 008	975	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											

2009 - Ménage # 122
Monoparental; 2 enfants (un seul 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	-	(850)	(967)	(1 083)	(1 201)	(1 320)	(1 438)	(1 584)	(1 766)	(1 949)	(2 132)	(2 315)	(2 498)	(2 681)	(2 864)	(3 047)	(3 230)	(3 413)	(3 597)	(3 780)	(3 963)	(4 146)	(4 329)	(4 512)	(4 696)	(4 879)
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	+		4 299	4 069	3 839	3 609	3 379	3 149	2 919	2 695	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	
Crédit de TPS: 2010-2011	+		685	635	585	535	485	435	385	335	285	235	185	135	85	35	0	0	0	0	0	0	0	0	0	0	0
sous-totaux			5 334	4 937	4 541	4 143	3 744	3 346	2 920	2 464	2 191	1 918	1 645	1 372	1 099	826	568	344	121	(102)	(325)	(548)	(771)	(994)	(1 217)	(1 441)	(1 665)
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	+		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			2 932	2 579	2 265	2 025	1 725	1 425	1 125	825	525	225	(15)	(255)	(495)	(735)	(975)	(1 215)	(1 455)	(1 695)	(1 935)	(2 175)	(2 415)	(2 655)	(2 895)	(3 135)	(3 375)
Coût total			5 713	4 896	4 117	3 420	2 668	1 915	1 134	360	(218)	(796)	(1 314)	(1 832)	(2 350)	(2 868)	(3 371)	(3 839)	(4 307)	(4 775)	(5 243)	(5 711)	(6 179)	(6 647)	(7 115)	(7 579)	(8 042)
Solde disponible	=		45 713	45 896	46 117	46 420	46 668	46 915	47 134	47 360	47 782	48 204	48 686	49 168	49 650	50 132	50 629	51 161	51 693	52 225	52 757	53 289	53 821	54 353	54 885	55 421	55 958
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	=		39 713	39 896	40 117	40 420	40 668	40 915	41 134	41 360	41 782	42 204	42 686	43 168	43 650	44 132	44 629	45 161	45 693	46 225	46 757	47 289	47 821	48 353	48 885	49 421	49 958
Coût marginal - fédéral			(397)	(397)	(398)	(398)	(398)	(426)	(455)	(273)	(273)	(273)	(273)	(273)	(273)	(258)	(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			(352)	(314)	(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			(817)	(779)	(696)	(753)	(753)	(781)	(775)	(578)	(578)	(518)	(518)	(518)	(518)	(503)	(468)	(468)	(468)	(468)	(468)	(468)	(468)	(468)	(468)	(464)	(464)
Taux marginal (en %) - fédéral			39.7%	39.7%	39.8%	39.8%	39.8%	42.6%	45.5%	27.3%	27.3%	27.3%	27.3%	27.3%	27.3%	25.8%	22.3%	22.3%	22.3%	22.3%	22.3%	22.3%	22.3%	22.3%	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%	
Taux marginal (en %) - Québec			35.2%	31.4%	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%	
Taux marginaux - total			81.7%	77.9%	69.6%	75.3%	75.3%	78.1%	77.5%	57.8%	57.8%	51.8%	51.8%	51.8%	51.8%	50.3%	46.8%	46.8%	46.8%	46.8%	46.8%	46.8%	46.8%	46.8%	46.4%	46.4%	
Taux moyen d'imposition (sans les frais de garde)			-14.3%	-11.9%	-9.8%	-8.0%	-6.1%	-4.3%	-2.5%	-0.8%	0.5%	1.6%	2.6%	3.6%	4.5%	5.4%	6.2%	7.0%	7.7%	8.4%	9.0%	9.7%	10.3%	10.9%	11.5%	12.0%	
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	64 000

2009 - Ménage # 122
Monoparental; 2 enfants (un seul 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	-	(5 063)	(5 247)	(5 431)	(5 614)	(5 798)	(5 982)	(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)
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	+		1 975	1 935	1 895	1 855	1 815	1 775	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
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			(1 888)	(2 112)	(2 336)	(2 559)	(2 783)	(3 007)	(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)
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	3 600	3 420
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			(3 615)	(3 855)	(4 095)	(4 335)	(4 575)	(4 815)	(5 055)	(5 295)	(5 535)	(5 775)	(6 015)	(6 255)	(6 511)	(6 791)	(7 071)	(7 351)	(7 631)	(7 911)	(8 191)	(8 471)	(8 751)	(9 031)	(9 311)	(9 771)	(10 051)
Coût total			(8 506)	(8 970)	(9 433)	(9 897)	(10 361)	(10 824)	(11 288)	(11 752)	(12 216)	(12 679)	(13 143)	(13 607)	(14 087)	(14 590)	(15 094)	(15 598)	(16 101)	(16 605)	(17 109)	(17 612)	(18 116)	(18 620)	(19 149)	(19 866)	(20 403)
Solde disponible	=		56 494	57 030	57 567	58 103	58 639	59 176	59 712	60 248	60 784	61 321	61 857	62 393	62 913	63 410	63 906	64 402	64 899	65 395	65 891	66 388	66 884	67 380	67 851	68 134	68 597
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	=		50 494	51 030	51 567	52 103	52 639	53 176	53 712	54 248	54 784	55 321	55 857	56 393	56 913	57 410	57 906	58 402	58 899	59 395	59 891	60 388	60 884	61 380	61 851	62 134	62 597
Coût marginal - fédéral			(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(249)	(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)	(460)	(280)
Coût marginaux - total			(464)	(464)	(464)	(464)	(464)	(464)	(464)	(464)	(464)	(464)	(464)	(480)	(504)	(504)	(504)	(504)	(504)	(504)	(504)	(504)	(504)	(504)	(529)	(717)	(537)
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%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	24.9%	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%	46.0%	28.0%	
Taux marginaux - total			46.4%	46.4%	46.4%	46.4%	46.4%	46.4%	46.4%	46.4%	46.4%	46.4%	46.4%	48.0%	50.4%	50.4%	50.4%	50.4%	50.4%	50.4%	50.4%	50.4%	50.4%	50.4%	52.9%	71.7%	53.7%
Taux moyen d'imposition (sans les frais de garde)			13.1%	13.6%	14.1%	14.6%	15.0%	15.5%	15.9%	16.3%	16.7%	17.1%	17.5%	17.9%	18.3%	18.7%	19.1%	19.5%	19.9%	20.3%	20.6%	21.0%	21.3%	21.7%	22.0%	22.6%	22.9%
PUGE - Valeur nette d'impôt	1 200		740	740																							

2009 - Ménage # 122
Monoparental; 2 enfants (un seul 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	-	(9 781)	(9 998)	(10 215)	(10 432)	(10 649)	(10 867)	(11 084)	(11 301)	(11 518)	(11 735)	(11 952)	(12 169)	(12 386)	(12 603)	(12 820)	(13 038)	(13 255)	(13 472)	(13 689)	(13 906)	(14 123)	(14 340)	(14 557)	(14 774)	(14 991)	
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		+	975	935	895	855	815	775	735	695	655	615	575	535	495	455	415	375	335	295	255	215	175	135	95	55	15	
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			(7 606)	(7 863)	(8 120)	(8 378)	(8 635)	(8 892)	(9 149)	(9 406)	(9 663)	(9 920)	(10 177)	(10 434)	(10 691)	(10 949)	(11 206)	(11 463)	(11 720)	(11 977)	(12 234)	(12 491)	(12 748)	(13 005)	(13 262)	(13 520)	(13 777)	
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	-	(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		+	1 771	1 731	1 691	1 651	1 611	1 571	1 531	1 491	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488
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			(10 331)	(10 611)	(10 891)	(11 171)	(11 451)	(11 731)	(12 011)	(12 291)	(12 535)	(12 775)	(13 015)	(13 255)	(13 495)	(13 735)	(13 975)	(14 215)	(14 455)	(14 695)	(14 935)	(15 175)	(15 415)	(15 655)	(15 895)	(16 135)	(16 375)	
Coût total			(20 940)	(21 477)	(22 014)	(22 551)	(23 088)	(23 626)	(24 163)	(24 700)	(25 200)	(25 697)	(26 194)	(26 691)	(27 189)	(27 686)	(28 183)	(28 680)	(29 177)	(29 674)	(30 171)	(30 668)	(31 165)	(31 662)	(32 160)	(32 657)	(33 154)	
Solde disponible	=		69 060	69 523	69 986	70 449	70 912	71 374	71 837	72 300	72 800	73 303	73 806	74 309	74 811	75 314	75 817	76 320	76 823	77 326	77 829	78 332	78 835	79 338	79 840	80 343	80 846	
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	=		63 060	63 523	63 986	64 449	64 912	65 374	65 837	66 300	66 800	67 303	67 806	68 309	68 811	69 314	69 817	70 320	70 823	71 326	71 829	72 332	72 835	73 338	73 840	74 343	74 846	
Coût marginal - fédéral			(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(232)	
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			(280)	(280)	(280)	(280)	(280)	(280)	(280)	(243)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	
Coût marginaux - total			(537)	(537)	(537)	(537)	(537)	(537)	(537)	(500)	(497)	(497)	(497)	(497)	(497)	(497)	(497)	(497)	(497)	(497)	(497)	(497)	(497)	(497)	(497)	(497)	(472)	
Taux marginal (en %) - fédéral			25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	23.2%	
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			28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	24.3%	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			53.7%	53.7%	53.7%	53.7%	53.7%	53.7%	50.0%	49.7%	49.7%	49.7%	49.7%	49.7%	49.7%	49.7%	49.7%	49.7%	49.7%	49.7%	49.7%	49.7%	49.7%	49.7%	49.7%	49.7%	47.2%	
Taux moyen d'imposition (sans les frais de garde)			23.3%	23.6%	23.9%	24.2%	24.6%	24.9%	25.2%	25.5%	25.7%	26.0%	26.2%	26.4%	26.7%	26.9%	27.1%	27.3%	27.5%	27.7%	27.9%	28.1%	28.3%	28.5%	28.7%	28.9%	2	

2009 - Ménage # 122
Monoparental; 2 enfants (un seul 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	-	(15 209)	(15 426)	(15 643)	(15 860)	(16 077)	(16 294)	(16 511)	(16 728)	(16 945)	(17 162)	(17 380)	(17 597)	(17 814)	(18 031)	(18 248)	(18 465)	(18 682)	(18 923)	(19 165)	(19 407)	(19 649)	(19 891)	(20 133)	(20 375)	(20 618)
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			(14 009)	(14 226)	(14 443)	(14 660)	(14 877)	(15 094)	(15 311)	(15 528)	(15 745)	(15 962)	(16 180)	(16 397)	(16 614)	(16 831)	(17 048)	(17 265)	(17 482)	(17 723)	(17 965)	(18 207)	(18 449)	(18 691)	(18 933)	(19 175)	(19 418)
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	+		1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488
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			(16 615)	(16 855)	(17 095)	(17 335)	(17 575)	(17 815)	(18 055)	(18 295)	(18 535)	(18 775)	(19 015)	(19 435)	(19 795)	(20 155)	(20 515)	(20 875)	(21 235)	(21 475)	(21 835)	(22 195)	(22 555)	(22 915)	(23 275)	(23 635)	(23 875)
Coût total			(33 626)	(34 083)	(34 540)	(34 997)	(35 454)	(35 911)	(36 368)	(36 825)	(37 282)	(37 740)	(38 197)	(38 654)	(39 111)	(39 988)	(40 565)	(41 142)	(41 719)	(42 200)	(42 802)	(43 404)	(44 006)	(44 608)	(45 210)	(45 813)	(46 295)
Solde disponible	=		81 374	81 917	82 460	83 003	83 546	84 089	84 632	85 175	85 718	86 260	86 803	87 166	87 589	88 012	88 435	88 858	89 281	89 800	90 198	90 596	90 994	91 392	91 790	92 187	92 705
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	=		75 374	75 917	76 460	77 003	77 546	78 089	78 632	79 175	79 718	80 260	80 803	81 166	81 589	82 012	82 435	82 858	83 281	83 800	84 198	84 596	84 994	85 392	85 790	86 187	86 705
Coût marginal - fédéral			(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(240)	(242)	(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)	(480)	(602)	(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%	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%	
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%	
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%	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)			29.2%	29.4%	29.5%	29.7%	29.8%	29.9%	30.1%	30.2%	30.3%	30.4%	30.6%	30.8%	31.0%	31.2%	31.4%	31.6%	31.8%	32.0%	32.2%	32.4%	32.6%	32.8%	33.0%	33.2%	33.3%
PUGE - Valeur nette d'impôt	1 200		651	651	651	651	651	651	651	651	651	651	651	651	651	651	651	651	651	628	621	621	621	621	621	621	621
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</				