

2009 - Ménage # 123
Monoparental; 3 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	0	0	(5)	(121)	(238)	(355)	(472)	
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		+	9 831	9 831	9 831	9 831	9 831	9 831	9 831	9 831	9 831	9 831	9 831	9 831	9 831	9 831	9 831	9 831	9 783	9 450	9 117	8 784	8 451	8 118	7 785	7 452	7 119	6 786
Crédit de TPS: 2010-2011		+	891	891	891	891	891	891	891	891	891	891	891	891	891	891	891	891	891	891	891	891	891	891	891	891	891	866
sous-totaux			12 831	12 831	12 753	12 553	12 353	12 153	11 953	11 922	11 922	11 922	11 922	11 922	11 922	11 922	11 922	11 874	11 541	11 208	10 875	10 542	10 204	9 754	9 305	8 855	8 381	
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	(11)	(70)	(129)	(189)	(248)	(312)	(401)	(490)	(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		+	5 080	5 080	5 080	5 080	5 080	5 080	5 080	5 080	5 080	5 080	5 080	5 080	5 080	5 080	5 080	5 080	5 080	5 080	5 080	5 075	5 035	4 995	4 955	4 915	4 875	
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		+	181	184	187	190	193	196	199	202	206	209	213	217	221	225	230	235	240	226	201	177	153	129	106	83	59	
sous-totaux			11 808	11 566	11 325	11 069	10 812	10 555	10 298	10 041	9 785	9 528	9 272	9 016	8 749	8 434	8 119	7 805	7 491	7 115	6 622	6 151	5 720	5 436	5 093	4 749	4 374	
Coût total			23 790	23 480	23 092	22 568	22 043	21 519	20 994	20 638	20 313	19 988	19 664	19 340	19 005	18 621	18 239	17 808	17 093	16 316	15 421	14 549	13 712	12 911	12 050	11 188	10 270	
Solde disponible		=	38 790	39 480	40 092	40 568	41 043	41 519	41 994	42 638	43 313	43 988	44 664	45 340	46 005	46 621	47 239	47 808	48 093	48 316	48 421	48 549	48 712	48 911	49 050	49 188	49 270	
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		=	32 790	33 480	34 092	34 568	35 043	35 519	35 994	36 638	37 313	37 988	38 664	39 340	40 005	40 621	41 239	41 808	42 093	42 316	42 421	42 549	42 712	42 911	43 050	43 188	43 270	
Coût marginal - fédéral			0	(78)	(200)	(200)	(200)	(200)	(31)	0	0	0	0	0	0	0	(48)	(333)	(333)	(333)	(333)	(338)	(450)	(450)	(450)	(474)	(500)	
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)	(343)	(344)	(375)	(368)	
Coût marginaux - total			(310)	(388)	(524)	(525)	(525)	(525)	(356)	(325)	(325)	(324)	(324)	(335)	(383)	(383)	(430)	(715)	(777)	(895)	(872)	(837)	(801)	(861)	(861)	(918)	(936)	
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%	4.8%	33.3%	33.3%	33.3%	33.3%	33.8%	45.0%	45.0%	45.0%	47.4%	50.0%	
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%	34.3%	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%	43.0%	71.5%	77.7%	89.5%	87.2%	83.7%	80.1%	86.1%	86.1%	91.8%	93.6%	
Taux moyen d'imposition (sans les frais de garde)			-158.6%	-146.8%	-135.8%	-125.4%	-116.0%	-107.6%	-100.0%	-93.8%	-88.3%	-83.3%	-78.7%	-74.4%	-70.4%	-66.5%	-62.9%	-59.4%	-55.1%	-51.0%	-46.7%	-42.8%	-39.2%	-35.9%	-32.6%	-29.4%	-26.3%	
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	1 008	1 008	1 008	1 008	1 003	887	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 0																

2009 - Ménage # 123
Monoparental; 3 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	-	(588)	(705)	(822)	(940)	(1 058)	(1 176)	(1 323)	(1 504)	(1 687)	(1 870)	(2 053)	(2 236)	(2 419)	(2 603)	(2 786)	(2 969)	(3 152)	(3 335)	(3 518)	(3 701)	(3 884)	(4 067)	(4 250)	(4 434)	(4 618)
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	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	0
PFE: 2010-2011	+	6 453	6 120	5 787	5 454	5 121	4 788	4 455	4 137	4 097	4 057	4 017	3 977	3 937	3 897	3 857	3 817	3 777	3 737	3 697	3 657	3 617	3 577	3 537	3 497	3 457	
Crédit de TPS: 2010-2011	+	816	766	716	666	616	566	516	466	416	366	316	266	216	166	116	66	16	0	0	0	0	0	0	0	0	0
sous-totaux		7 881	7 381	6 881	6 380	5 879	5 378	4 848	4 299	4 026	3 753	3 480	3 207	2 934	2 661	2 387	2 114	1 841	1 602	1 379	1 156	933	710	486	263	39	
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)	(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	3 600
Soutien aux enfants - 2010-2011	+	4 835	4 795	4 755	4 715	4 675	4 635	4 595	4 555	4 515	4 475	4 435	4 395	4 355	4 315	4 275	4 235	4 195	4 155	4 115	4 075	4 035	3 995	3 955	3 915	3 875	
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	+	37	15	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		4 006	3 654	3 328	3 088	2 788	2 488	2 188	1 888	1 588	1 288	1 048	808	568	328	88	(152)	(392)	(632)	(872)	(1 112)	(1 352)	(1 592)	(1 832)	(2 072)	(2 312)	
Coût total		9 334	8 414	7 521	6 722	5 866	5 010	4 127	3 258	2 680	2 102	1 584	1 066	548	30	(488)	(1 006)	(1 524)	(2 008)	(2 476)	(2 944)	(3 412)	(3 880)	(4 348)	(4 811)	(5 275)	
Solde disponible	=	49 334	49 414	49 521	49 722	49 866	50 010	50 127	50 258	50 680	51 102	51 584	52 066	52 548	53 030	53 512	53 994	54 476	54 992	55 524	56 056	56 588	57 120	57 652	58 189	58 725	
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	=	43 334	43 414	43 521	43 722	43 866	44 010	44 127	44 258	44 680	45 102	45 584	46 066	46 548	47 030	47 512	47 994	48 476	48 992	49 524	50 056	50 588	51 120	51 652	52 189	52 725	
Coût marginal - fédéral		(500)	(500)	(501)	(501)	(501)	(529)	(549)	(273)	(273)	(273)	(273)	(273)	(273)	(273)	(273)	(273)	(239)	(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)	(325)	(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		(920)	(893)	(799)	(856)	(856)	(884)	(869)	(578)	(578)	(518)	(518)	(518)	(518)	(518)	(518)	(484)	(468)	(468)	(468)	(468)	(468)	(468)	(464)	(464)	(464)	
Taux marginal (en %) - fédéral		50.0%	50.0%	50.1%	50.1%	50.1%	52.9%	54.9%	27.3%	27.3%	27.3%	27.3%	27.3%	27.3%	27.3%	27.3%	27.3%	23.9%	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		35.2%	32.5%	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		92.0%	89.3%	79.9%	85.6%	85.6%	88.4%	86.9%	57.8%	57.8%	51.8%	51.8%	51.8%	51.8%	51.8%	51.8%	51.8%	48.4%	46.8%	46.8%	46.8%	46.8%	46.8%	46.4%	46.4%	46.4%	
Taux moyen d'imposition (sans les frais de garde)		-23.3%	-20.5%	-17.9%	-15.6%	-13.3%	-11.1%	-9.0%	-6.9%	-5.6%	-4.3%	-3.2%	-2.1%	-1.1%	-0.1%	0.9%	1.8%	2.7%	3.5%	4.3%	5.0%	5.7%	6.4%	7.0%	7.6%	8.2%	
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	64 000	

2009 - Ménage # 123
Monoparental; 3 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	-	(4 801)	(4 985)	(5 169)	(5 353)	(5 536)	(5 720)	(5 904)	(6 087)	(6 271)	(6 455)	(6 638)	(6 822)	(7 006)	(7 190)	(7 373)	(7 557)	(7 741)	(7 924)	(8 108)	(8 292)	(8 475)	(8 659)	(8 843)	(9 027)	(9 210)	(9 394)
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
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	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	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	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	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	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	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	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	0
PFE: 2010-2011	+		3 417	3 377	3 337	3 297	3 257	3 217	3 177	3 137	3 097	3 057	3 017	2 977	2 937	2 897	2 857	2 817	2 777	2 737	2 697	2 657	2 617	2 577	2 537	2 497	2 457	2 417
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	0
sous-totaux			(185)	(408)	(632)	(856)	(1 079)	(1 303)	(1 527)	(1 751)	(1 974)	(2 198)	(2 422)	(2 645)	(2 869)	(3 093)	(3 316)	(3 540)	(3 764)	(3 988)	(4 211)	(4 435)	(4 659)	(4 882)	(5 131)	(5 388)	(5 645)	
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)	(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	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	-	(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	+		3 835	3 795	3 755	3 715	3 675	3 635	3 595	3 555	3 515	3 475	3 435	3 395	3 355	3 315	3 275	3 235	3 195	3 155	3 115	3 075	3 035	2 995	2 955	2 915	2 875	
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			(2 552)	(2 792)	(3 032)	(3 272)	(3 512)	(3 752)	(3 992)	(4 232)	(4 472)	(4 712)	(4 952)	(5 192)	(5 448)	(5 728)	(6 008)	(6 288)	(6 568)	(6 848)	(7 128)	(7 408)	(7 688)	(7 968)	(8 248)	(8 708)	(8 988)	
Coût total			(5 739)	(6 202)	(6 666)	(7 130)	(7 594)	(8 057)	(8 521)	(8 985)	(9 448)	(9 912)	(10 376)	(10 839)	(11 319)	(11 823)	(12 327)	(12 830)	(13 334)	(13 838)	(14 342)	(14 845)	(15 349)	(15 853)	(16 382)	(17 099)	(17 636)	
Solde disponible	=		59 261	59 798	60 334	60 870	61 406	61 943	62 479	63 015	63 552	64 088	64 624	65 161	65 681	66 177	66 673	67 170	67 666	68 162	68 658	69 155	69 651	70 147	70 618	70 901	71 364	
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	=		53 261	53 798	54 334	54 870	55 406	55 943	56 479	57 015	57 552	58 088	58 624	59 161	59 681	60 177	60 673	61 170	61 666	62 162	62 658	63 155	63 651	64 147	64 618	64 901	65 364	
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		
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)			8.8%	9.4%	9.9%	10.5%	11.0%	11.5%	12.0%	12.5%	12.9%	13.4%	13.8%	14.3%	14.7%	15.2%	15.6%	16.0%	16.5%	16.9%	17.3%	17.7%	18.1%	18.4%				

2009 - Ménage # 123
Monoparental; 3 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	-	(9 519)	(9 736)	(9 954)	(10 171)	(10 388)	(10 605)	(10 822)	(11 039)	(11 256)	(11 473)	(11 690)	(11 907)	(12 125)	(12 342)	(12 559)	(12 776)	(12 993)	(13 210)	(13 427)	(13 644)	(13 861)	(14 078)	(14 296)	(14 513)	(14 730)
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	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	0
PFE: 2010-2011	+	2 417	2 377	2 337	2 297	2 257	2 217	2 177	2 137	2 097	2 057	2 017	1 977	1 937	1 897	1 857	1 817	1 777	1 737	1 697	1 657	1 617	1 577	1 537	1 497	1 457	1 417
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	0
sous-totaux			(5 903)	(6 160)	(6 417)	(6 674)	(6 931)	(7 188)	(7 445)	(7 702)	(7 959)	(8 216)	(8 474)	(8 731)	(8 988)	(9 245)	(9 502)	(9 759)	(10 016)	(10 273)	(10 530)	(10 787)	(11 045)	(11 302)	(11 559)	(11 816)	(12 073)
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)	(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	3 420
Soutien aux enfants - 2010-2011	+	2 835	2 795	2 755	2 715	2 675	2 635	2 595	2 555	2 515	2 475	2 435	2 395	2 355	2 315	2 275	2 235	2 195	2 155	2 115	2 075	2 035	1 995	1 955	1 915	1 875	1 835
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	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	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	0
sous-totaux			(9 268)	(9 548)	(9 828)	(10 108)	(10 388)	(10 668)	(10 948)	(11 228)	(11 508)	(11 788)	(12 068)	(12 348)	(12 628)	(12 908)	(13 188)	(13 468)	(13 748)	(14 028)	(14 308)	(14 588)	(14 868)	(15 148)	(15 428)	(15 708)	(15 988)
Coût total			(18 173)	(18 710)	(19 247)	(19 784)	(20 321)	(20 858)	(21 395)	(21 933)	(22 470)	(23 007)	(23 544)	(24 081)	(24 618)	(25 155)	(25 692)	(26 229)	(26 766)	(27 304)	(27 841)	(28 378)	(28 915)	(29 452)	(29 989)	(30 526)	(31 063)
Solde disponible	=	71 827	72 290	72 753	73 216	73 679	74 142	74 605	75 067	75 530	75 993	76 456	76 919	77 382	77 845	78 308	78 771	79 234	79 696	80 159	80 622	81 085	81 548	82 011	82 474	82 937	83 400
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)	(6 000)
Solde disponible net	=	65 827	66 290	66 753	67 216	67 679	68 142	68 605	69 067	69 530	69 993	70 456	70 919	71 382	71 845	72 308	72 771	73 234	73 696	74 159	74 622	75 085	75 548	76 011	76 474	76 937	77 400
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)	(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	0
Coût marginal - Québec		(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)
Coût marginaux - total			(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)
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%	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%	0.0%	0.0%
Taux marginal (en %) - Québec		28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%
Taux marginaux - total		53.7%	53.7%	53.7%	53.7%	53.7%	53.7%	53.7%	53.7%	53.7%	53.7%	53.7%	53.7%	53.7%	53.7%	53.7%	53.7%	53.7%	53.7%	53.7%	53.7%	53.7%	53.7%	53.7%	53.7%	53.7%	53.7%
Taux moyen d'imposition (sans les frais de garde)		20.2%	20.6%	20.9%	21.3%	21.6%	22.0%	22.3%	22.6%	22.9%	23.2%	23.5%	23.8%	24.1%	24.4%	24.7%	25.0%	25.3%	25.5%	25.8%	26.0%	26.3%	26.5%	26.7%	26.9%	27.1%	27.3%
PUGE - Valeur nette d'impôt	1 200	651	651	651	651	651	651	651	651	651	651	651	651	651	651	651	651	651	651	651	651	651	651	651	651	651	651
Revenus familiaux autonomes		90 000	91 000	92 000	93 000	94 000	95 000																				

2009 - Ménage # 123

Monoparental; 3 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	-	(14 947)	(15 164)	(15 381)	(15 598)	(15 815)	(16 032)	(16 249)	(16 467)	(16 684)	(16 901)	(17 118)	(17 335)	(17 552)	(17 769)	(17 986)	(18 203)	(18 420)	(18 661)	(18 903)	(19 145)	(19 387)	(19 630)	(19 872)	(20 114)	(20 356)
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	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	0
PFE: 2010-2011	+	1 417	1 377	1 337	1 297	1 257	1 217	1 177	1 137	1 097	1 057	1 017	977	937	897	857	817	777	737	697	657	617	577	537	497	457	417
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	0
sous-totaux			(12 330)	(12 587)	(12 844)	(13 101)	(13 358)	(13 616)	(13 873)	(14 130)	(14 387)	(14 644)	(14 901)	(15 158)	(15 415)	(15 672)	(15 929)	(16 187)	(16 444)	(16 724)	(17 006)	(17 288)	(17 571)	(17 853)	(18 135)	(18 417)	(18 699)
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)	(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	3 240	3 120	3 000	2 880	2 760	2 640	2 640	2 520	2 400	2 280	2 160	2 040	1 920	1 920	
Soutien aux enfants - 2010-2011	+	2 055	2 055	2 055	2 055	2 055	2 055	2 055	2 055	2 055	2 055	2 055	2 055	2 055	2 055	2 055	2 055	2 055	2 055	2 055	2 055	2 055	2 055	2 055	2 055	2 055	2 055
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			(16 048)	(16 288)	(16 528)	(16 768)	(17 008)	(17 248)	(17 488)	(17 728)	(17 968)	(18 208)	(18 448)	(18 688)	(19 228)	(19 588)	(19 948)	(20 308)	(20 668)	(20 908)	(21 268)	(21 628)	(21 988)	(22 348)	(22 708)	(23 068)	(23 308)
Coût total			(31 380)	(31 877)	(32 374)	(32 872)	(33 369)	(33 866)	(34 363)	(34 860)	(35 357)	(35 854)	(36 351)	(37 028)	(37 645)	(38 263)	(38 880)	(39 497)	(40 114)	(40 634)	(41 276)	(41 919)	(42 561)	(43 203)	(43 845)	(44 487)	(45 009)
Solde disponible	=	83 620	84 123	84 626	85 128	85 631	86 134	86 637	87 140	87 643	88 146	88 649	89 152	89 737	90 200	90 503	90 886	91 366	91 724	92 081	92 439	92 797	93 155	93 513	93 991	93 991	
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)	(6 000)
Solde disponible net	=	77 620	78 123	78 626	79 128	79 631	80 134	80 637	81 140	81 643	82 146	82 649	82 972	83 355	83 737	84 120	84 503	84 886	85 366	85 724	86 081	86 439	86 797	87 155	87 513	87 991	87 991
Coût marginal - fédéral		(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(280)	(282)	(282)	(282)	(282)	(282)	(282)	(282)	(282)	(282)
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	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)	(240)
Coût marginaux - total			(497)	(497)	(497)	(497)	(497)	(497)	(497)	(497)	(497)	(497)	(497)	(497)	(497)	(497)	(497)	(520)	(522)	(522)	(522)	(522)	(522)	(522)	(522)	(522)	(522)
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%	28.0%	28.2%	28.2%	28.2%	28.2%	28.2%	28.2%	28.2%	28.2%	28.2%
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%	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%	24.0%
Taux marginaux - total		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%	52.0%	52.2%	52.2%	52.2%	52.2%	52.2%	52.2%	52.2%	52.2%	52.2%
Taux moyen d'imposition (sans les frais de garde)		27.3%	27.5%	27.7%	27.9%	28.0%	28.2%	28.4%	28.6%	28.7%	28.9%	29.1%	29.4%	29.6%	29.9%	30.1%	30.4%	30.6%	30.8%	31.0%	31.3%	31.5%	31.8%	32.0%	32.2%	32.4%	
PUGE - Valeur nette d'impôt	1 200	651	651	651	651	651	651	651	651	651	651	651	651	651	651	651	651	628	621	621	621	621	621	621	621	621	621
Revenus familiaux autonomes		115 000	116 000	117 000	118 000	119 000																					