

2009 - Ménage # 200
Couple; 1 revenu; sans enfant

Revenus familiaux autonomes		+	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	40 000	41 000	42 000	43 000	44 000
FÉDÉRAL																											
Impôt sur le revenu - 2009	# 1	-	0	0	0	0	(107)	(224)	(340)	(457)	(574)	(691)	(807)	(924)	(1 041)	(1 157)	(1 274)	(1 391)	(1 508)	(1 624)	(1 741)	(1 858)	(1 974)	(2 107)	(2 282)	(2 459)	(2 636)
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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PFRT - 2009		+	1 660	1 460	1 260	1 060	860	660	460	260	60	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PFE: 2010-2011		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Crédit de TPS: 2010-2011		+	498	498	498	498	498	498	498	498	498	498	498	498	498	473	423	373	323	273	223	173	123	73	23	0	0
sous-totaux			2 158	1 958	1 758	1 558	1 251	934	617	301	(16)	(193)	(309)	(426)	(543)	(684)	(851)	(1 018)	(1 184)	(1 351)	(1 518)	(1 684)	(1 851)	(2 034)	(2 259)	(2 459)	(2 636)
TAXES SALARIALES																											
RRQ - 2009	# 1	-	(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)	(1 807)	(1 856)	(1 906)	(1 955)	(2 005)
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	-	(276)	(290)	(304)	(317)	(331)	(345)	(359)	(373)	(386)	(400)	(414)	(428)	(442)	(455)	(469)	(483)	(497)	(511)	(524)	(538)	(552)	(566)	(580)	(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	-	(97)	(102)	(106)	(111)	(116)	(121)	(126)	(131)	(136)	(140)	(145)	(150)	(155)	(160)	(165)	(169)	(174)	(179)	(184)	(189)	(194)	(198)	(203)	(208)	(213)
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			(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)	(2 552)	(2 620)	(2 689)	(2 747)	(2 801)
QUÉBEC																											
Impôt sur le revenu - 2009	# 1	-	0	0	0	0	0	0	0	(134)	(294)	(454)	(614)	(774)	(934)	(1 094)	(1 254)	(1 414)	(1 574)	(1 734)	(1 894)	(2 078)	(2 278)	(2 478)	(2 678)	(2 878)	
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	(14)	(74)	(135)	(195)	(256)	(323)	(413)	(503)	(593)	(682)	(772)	(862)	(952)	(1 042)	(1 131)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)
Crédit remboursable de FGE - 2009		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Soutien aux enfants - 2010-2011		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Prime au travail - 2009		+	454	354	254	154	54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Crédit de TVQ - 2010		+	356	356	356	356	356	356	356	356	356	356	356	356	337	307	277	247	217	187	157	127	97	67	37	7	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			810	710	610	510	396	282	221	161	(34)	(261)	(511)	(761)	(1 030)	(1 309)	(1 589)	(1 869)	(2 149)	(2 429)	(2 708)	(2 922)	(3 136)	(3 366)	(3 596)	(3 826)	(4 033)
Coût total			1 778	1 410	1 042	674	185	(314)	(760)	(1 205)	(1 785)	(2 257)	(2 691)	(3 126)	(3 579)	(4 069)	(4 583)	(5 098)	(5 613)	(6 127)	(6 642)	(7 090)	(7 539)	(8 020)	(8 544)	(9 032)	(9 470)
Solde disponible	=		21 778	22 410	23 042	23 674	24 185	24 686	25 240	25 795	26 215	26 743	27 309	27 874	28 421	28 931	29 417	29 902	30 387	30 873	31 358	31 910	32 461	32 980	33 456	33 968	34 530
Frais de garde d'enfant payés	-		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Solde disponible net	=		21 778	22 410	23 042	23 674	24 185	24 686	25 240	25 795	26 215	26 743	27 309	27 874	28 421	28 931	29 417	29 902	30 387	30 873	31 358	31 910	32 461	32 980	33 456	33 968	34 530
Coût marginal - fédéral			(200)	(200)	(200)	(307)	(317)	(317)	(317)	(317)	(176)	(117)	(117)	(117)	(141)	(167)	(167)	(167)	(167)	(167)	(167)	(167)	(183)	(225)	(200)	(177)	(177)
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)	(58)	(54)	(54)
Coût marginal - Québec			(100)	(100)	(100)	(114)	(114)	(61)	(61)	(195)	(227)	(250)	(250)	(269)	(280)	(280)	(280)	(280)	(280)	(280)	(214)	(214)	(230)	(230)	(230)	(207)	(200)
Coût marginaux - total			(368)	(368)	(368)	(489)	(499)	(445)	(445)	(579)	(472)	(435)	(435)	(454)	(489)	(515)	(515)	(515)	(515)	(515)	(448)	(449)	(481)	(523)	(488)	(438)	(431)
Taux marginal (en %) - fédéral			20.0%	20.0%	20.0%	30.7%	31.7%	31.7%	31.7%	31.7%	17.6%	11.7%	11.7%	11.7%	14.1%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	18.3%	22.5%	20.0%	17.7%	17.7%
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%	5.8%	5.4%	5.4%
Taux marginal (en %) - Québec			10.0%	10.0%	10.0%	11.4%	11.4%	6.1%	6.1%	19.5%	22.7%	25.0%	25.0%	26.9%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	21.4%	21.4%	23.0%	23.0%	23.0%	20.7%	20.0%
Taux marginaux - total			36.8%	36.8%	36.8%	48.9%	49.9%	44.5%	44.5%	57.9%	47.2%	43.5%	43.5%	45.4%	48.9%	51.5%	51.5%	51.5%	51.5%	51.5%	44.8%	44.9%	48.1%	52.3%	48.8%	43.8%	43.1%
Taux moyen d'imposition (sans les frais de garde)			-8.9%	-6.7%	-4.7%	-2.9%	-0.8%	1.3%	2.9%	4.5%	6.4%	7.8%	9.0%	10.1%	11.2%	12.3%	13.5%	14.6%	15.6%	16.6%	17.5%	18.2%	18.8%	19.6%	20.3%	21.0%	21.5%
PUGE - Valeur nette d'impôt	n/a		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Revenus familiaux autonomes			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	40 000	41 000	42 000	43 000	44 000

2009 - Ménage # 200
Couple; 1 revenu; sans enfant

Revenus familiaux autonomes		+	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	65 000	66 000	67 000	68 000	69 000
FÉDÉRAL																											
Impôt sur le revenu - 2009	# 1	-	(2 813)	(2 989)	(3 171)	(3 354)	(3 537)	(3 720)	(3 903)	(4 086)	(4 269)	(4 452)	(4 635)	(4 819)	(5 002)	(5 185)	(5 368)	(5 551)	(5 734)	(5 917)	(6 101)	(6 284)	(6 468)	(6 652)	(6 836)	(7 019)	(7 203)
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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
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			(2 813)	(2 989)	(3 171)	(3 354)	(3 537)	(3 720)	(3 903)	(4 086)	(4 269)	(4 452)	(4 635)	(4 819)	(5 002)	(5 185)	(5 368)	(5 551)	(5 734)	(5 917)	(6 101)	(6 284)	(6 468)	(6 652)	(6 836)	(7 019)	(7 203)
TAXES SALARIALES																											
RRQ - 2009	# 1	-	(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)	(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	-	(218)	(223)	(227)	(232)	(237)	(242)	(247)	(252)	(257)	(261)	(266)	(271)	(276)	(281)	(286)	(290)	(295)	(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			(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)	(3 002)	(3 002)	(3 002)	(3 002)	(3 002)
QUÉBEC																											
Impôt sur le revenu - 2009	# 1	-	(3 078)	(3 278)	(3 478)	(3 678)	(3 878)	(4 078)	(4 278)	(4 478)	(4 678)	(4 878)	(5 078)	(5 278)	(5 478)	(5 678)	(5 878)	(6 078)	(6 278)	(6 478)	(6 678)	(6 878)	(7 078)	(7 278)	(7 478)	(7 678)	(7 878)
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		-	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)
Crédit remboursable de FGE - 2009		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Soutien aux enfants - 2010-2011		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
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			(4 233)	(4 433)	(4 633)	(4 833)	(5 033)	(5 233)	(5 433)	(5 633)	(5 833)	(6 033)	(6 233)	(6 433)	(6 633)	(6 833)	(7 033)	(7 233)	(7 433)	(7 633)	(7 833)	(8 033)	(8 233)	(8 433)	(8 633)	(8 833)	(9 033)
Coût total			(9 901)	(10 333)	(10 733)	(11 121)	(11 509)	(11 897)	(12 285)	(12 673)	(13 061)	(13 449)	(13 837)	(14 225)	(14 613)	(15 001)	(15 389)	(15 777)	(16 165)	(16 552)	(16 938)	(17 320)	(17 704)	(18 087)	(18 471)	(18 855)	(19 238)
Solde disponible	=		35 099	35 667	36 267	36 879	37 491	38 103	38 715	39 327	39 939	40 551	41 163	41 775	42 387	42 999	43 611	44 223	44 835	45 448	46 064	46 680	47 296	47 913	48 529	49 145	49 762
Frais de garde d'enfant payés	-		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Solde disponible net	=		35 099	35 667	36 267	36 879	37 491	38 103	38 715	39 327	39 939	40 551	41 163	41 775	42 387	42 999	43 611	44 223	44 835	45 448	46 064	46 680	47 296	47 913	48 529	49 145	49 762
Coût marginal - fédéral			(177)	(181)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)
Coût marginal - RRQ, A. E. et RAPQ.			(54)	(20)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	0	0	0	0	0	0	0	0
Coût marginal - Québec			(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)
Coût marginaux - total			(431)	(401)	(388)	(388)	(388)	(388)	(388)	(388)	(388)	(388)	(388)	(388)	(388)	(388)	(388)	(388)	(388)	(384)	(384)	(384)	(384)	(384)	(384)	(384)	(384)
Taux marginal (en %) - fédéral			17.7%	18.1%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	
Taux marginal (en %) - RRQ, A. E. et R.A.P.Q.			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%	0.0%	0.0%	0.0%	0.0%	
Taux marginal (en %) - Québec			20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	
Taux marginaux - total			43.1%	40.1%	38.8%	38.8%	38.8%	38.8%	38.8%	38.8%	38.8%	38.8%	38.8%	38.8%	38.8%	38.8%	38.8%	38.8%	38.8%	38.4%	38.4%	38.4%	38.4%	38.4%	38.4%	38.4%	
Taux moyen d'imposition (sans les frais de garde)			22.0%	22.5%	22.8%	23.2%	23.5%	23.8%	24.1%	24.4%	24.6%	24.9%	25.2%	25.4%	25.6%	25.9%	26.1%	26.3%	26.5%	26.7%	26.9%	27.1%	27.2%	27.4%	27.6%	27.7%	27.9%
PUGE - Valeur nette d'impôt	n/a		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Revenus familiaux autonomes			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	65 000				

2009 - Ménage # 200
Couple; 1 revenu; sans enfant

Revenus familiaux autonomes		+	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	90 000	91 000	92 000	93 000	94 000
FÉDÉRAL																											
Impôt sur le revenu - 2009	# 1	-	(7 387)	(7 570)	(7 754)	(7 938)	(8 121)	(8 305)	(8 489)	(8 673)	(8 856)	(9 040)	(9 224)	(9 407)	(9 610)	(9 827)	(10 044)	(10 261)	(10 478)	(10 695)	(10 912)	(11 129)	(11 346)	(11 564)	(11 781)	(11 998)	(12 215)
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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
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			(7 387)	(7 570)	(7 754)	(7 938)	(8 121)	(8 305)	(8 489)	(8 673)	(8 856)	(9 040)	(9 224)	(9 407)	(9 610)	(9 827)	(10 044)	(10 261)	(10 478)	(10 695)	(10 912)	(11 129)	(11 346)	(11 564)	(11 781)	(11 998)	(12 215)
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	-	(8 078)	(8 278)	(8 478)	(8 678)	(8 878)	(9 078)	(9 278)	(9 478)	(9 686)	(9 926)	(10 166)	(10 406)	(10 646)	(10 886)	(11 126)	(11 366)	(11 606)	(11 846)	(12 086)	(12 326)	(12 566)	(12 806)	(13 046)	(13 286)	(13 526)
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		-	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)
Crédit remboursable de FGE - 2009		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Soutien aux enfants - 2010-2011		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
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			(9 233)	(9 433)	(9 633)	(9 833)	(10 033)	(10 233)	(10 433)	(10 633)	(10 841)	(11 081)	(11 321)	(11 561)	(11 801)	(12 041)	(12 281)	(12 521)	(12 761)	(13 001)	(13 241)	(13 481)	(13 721)	(13 961)	(14 201)	(14 441)	(14 681)
Coût total			(19 622)	(20 006)	(20 389)	(20 773)	(21 157)	(21 541)	(21 924)	(22 308)	(22 700)	(23 124)	(23 547)	(23 971)	(24 413)	(24 870)	(25 327)	(25 785)	(26 242)	(26 699)	(27 156)	(27 613)	(28 070)	(28 527)	(28 984)	(29 441)	(29 898)
Solde disponible	=		50 378	50 994	51 611	52 227	52 843	53 459	54 076	54 692	55 300	55 876	56 453	57 029	57 587	58 130	58 673	59 215	59 758	60 301	60 844	61 387	61 930	62 473	63 016	63 559	64 102
Frais de garde d'enfant payés	-		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Solde disponible net	=		50 378	50 994	51 611	52 227	52 843	53 459	54 076	54 692	55 300	55 876	56 453	57 029	57 587	58 130	58 673	59 215	59 758	60 301	60 844	61 387	61 930	62 473	63 016	63 559	64 102
Coût marginal - fédéral			(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(202)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)
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			(200)	(200)	(200)	(200)	(200)	(200)	(208)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)
Coût marginaux - total			(384)	(384)	(384)	(384)	(384)	(384)	(392)	(424)	(424)	(424)	(442)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)
Taux marginal (en %) - fédéral			18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	20.2%	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%
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			20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.8%	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			38.4%	38.4%	38.4%	38.4%	38.4%	38.4%	39.2%	42.4%	42.4%	42.4%	44.2%	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%
Taux moyen d'imposition (sans les frais de garde)			28.0%	28.2%	28.3%	28.5%	28.6%	28.7%	28.8%	29.0%	29.1%	29.3%	29.4%	29.6%	29.8%	30.0%	30.2%	30.3%	30.5%	30.7%	30.9%	31.0%	31.2%	31.3%	31.5%	31.7%	31.8%
PUGE - Valeur nette d'impôt	n/a		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Revenus familiaux autonomes			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	90 000	91 000	92 000	93 000	94 000

2009 - Ménage # 200
Couple; 1 revenu; sans enfant

Revenus familiaux autonomes	+	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	115 000	116 000	117 000	118 000	119 000	
FÉDÉRAL																											
Impôt sur le revenu - 2009	# 1	-	(12 432)	(12 649)	(12 866)	(13 083)	(13 300)	(13 517)	(13 735)	(13 952)	(14 169)	(14 386)	(14 603)	(14 820)	(15 037)	(15 254)	(15 471)	(15 688)	(15 906)	(16 123)	(16 340)	(16 557)	(16 774)	(16 991)	(17 208)	(17 425)	(17 642)
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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
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			(12 432)	(12 649)	(12 866)	(13 083)	(13 300)	(13 517)	(13 735)	(13 952)	(14 169)	(14 386)	(14 603)	(14 820)	(15 037)	(15 254)	(15 471)	(15 688)	(15 906)	(16 123)	(16 340)	(16 557)	(16 774)	(16 991)	(17 208)	(17 425)	(17 642)
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	-	(13 766)	(14 006)	(14 246)	(14 486)	(14 726)	(14 966)	(15 206)	(15 446)	(15 686)	(15 926)	(16 166)	(16 406)	(16 646)	(16 886)	(17 126)	(17 366)	(17 606)	(17 846)	(18 086)	(18 326)	(18 566)	(18 806)	(19 046)	(19 286)	(19 526)
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		-	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)
Crédit remboursable de FGE - 2009		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Soutien aux enfants - 2010-2011		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
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			(14 921)	(15 161)	(15 401)	(15 641)	(15 881)	(16 121)	(16 361)	(16 601)	(16 841)	(17 081)	(17 321)	(17 561)	(17 801)	(18 041)	(18 281)	(18 521)	(18 761)	(19 001)	(19 241)	(19 481)	(19 721)	(19 961)	(20 201)	(20 441)	(20 681)
Coût total			(30 356)	(30 813)	(31 270)	(31 727)	(32 184)	(32 641)	(33 098)	(33 555)	(34 012)	(34 469)	(34 927)	(35 384)	(35 841)	(36 298)	(36 755)	(37 212)	(37 669)	(38 126)	(38 583)	(39 040)	(39 498)	(39 955)	(40 412)	(40 869)	(41 326)
Solde disponible	=		64 644	65 187	65 730	66 273	66 816	67 359	67 902	68 445	68 988	69 531	70 073	70 616	71 159	71 702	72 245	72 788	73 331	73 874	74 417	74 960	75 502	76 045	76 588	77 131	77 674
Frais de garde d'enfant payés	-		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Solde disponible net	=		64 644	65 187	65 730	66 273	66 816	67 359	67 902	68 445	68 988	69 531	70 073	70 616	71 159	71 702	72 245	72 788	73 331	73 874	74 417	74 960	75 502	76 045	76 588	77 131	77 674
Coût marginal - fédéral			(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)
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)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)
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%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	
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%	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%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	
Taux moyen d'imposition (sans les frais de garde)			32.0%	32.1%	32.2%	32.4%	32.5%	32.6%	32.8%	32.9%	33.0%	33.1%	33.3%	33.4%	33.5%	33.6%	33.7%	33.8%	33.9%	34.0%	34.1%	34.2%	34.3%	34.4%	34.5%	34.6%	34.7%
PUGE - Valeur nette d'impôt	n/a		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Revenus familiaux autonomes			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	115 000	116 000	117 000	118 000	119 000

2009 - Ménage # 200
Couple; 1 revenu; sans enfant

Revenus familiaux autonomes	+	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	140 000	141 000	142 000	143 000	144 000	
FÉDÉRAL																											
Impôt sur le revenu - 2009	# 1	-	(17 859)	(18 077)	(18 294)	(18 511)	(18 728)	(18 945)	(19 162)	(19 397)	(19 640)	(19 882)	(20 124)	(20 366)	(20 608)	(20 850)	(21 092)	(21 335)	(21 577)	(21 819)	(22 061)	(22 303)	(22 545)	(22 788)	(23 030)	(23 272)	(23 514)
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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
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			(17 859)	(18 077)	(18 294)	(18 511)	(18 728)	(18 945)	(19 162)	(19 397)	(19 640)	(19 882)	(20 124)	(20 366)	(20 608)	(20 850)	(21 092)	(21 335)	(21 577)	(21 819)	(22 061)	(22 303)	(22 545)	(22 788)	(23 030)	(23 272)	(23 514)
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	-	(19 766)	(20 006)	(20 246)	(20 486)	(20 726)	(20 966)	(21 206)	(21 446)	(21 686)	(21 926)	(22 166)	(22 406)	(22 646)	(22 886)	(23 126)	(23 366)	(23 606)	(23 846)	(24 086)	(24 326)	(24 566)	(24 806)	(25 046)	(25 286)	(25 526)
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		-	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)	(1 155)
Crédit remboursable de FGE - 2009		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Soutien aux enfants - 2010-2011		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
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			(20 921)	(21 161)	(21 401)	(21 641)	(21 881)	(22 121)	(22 361)	(22 601)	(22 841)	(23 081)	(23 321)	(23 561)	(23 801)	(24 041)	(24 281)	(24 521)	(24 761)	(25 001)	(25 241)	(25 481)	(25 721)	(25 961)	(26 201)	(26 441)	(26 681)
Coût total			(41 783)	(42 240)	(42 697)	(43 154)	(43 611)	(44 069)	(44 526)	(45 001)	(45 483)	(45 965)	(46 448)	(46 930)	(47 412)	(47 894)	(48 376)	(48 858)	(49 340)	(49 823)	(50 305)	(50 787)	(51 269)	(51 751)	(52 233)	(52 715)	(53 198)
Solde disponible	=		78 217	78 760	79 303	79 846	80 389	80 931	81 474	81 999	82 517	83 035	83 552	84 070	84 588	85 106	85 624	86 142	86 660	87 177	87 695	88 213	88 731	89 249	89 767	90 285	90 802
Frais de garde d'enfant payés	-		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Solde disponible net	=		78 217	78 760	79 303	79 846	80 389	80 931	81 474	81 999	82 517	83 035	83 552	84 070	84 588	85 106	85 624	86 142	86 660	87 177	87 695	88 213	88 731	89 249	89 767	90 285	90 802
Coût marginal - fédéral			(217)	(217)	(217)	(217)	(217)	(235)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(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)	(475)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)
Taux marginal (en %) - fédéral			21.7%	21.7%	21.7%	21.7%	21.7%	23.5%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	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%	47.5%	48.2%	48.2%	48.2%	48.2%	48.2%	48.2%	48.2%	48.2%	48.2%	48.2%	48.2%	48.2%	48.2%	48.2%	48.2%	48.2%	48.2%	48.2%	48.2%
Taux moyen d'imposition (sans les frais de garde)			34.8%	34.9%	35.0%	35.1%	35.2%	35.3%	35.3%	35.4%	35.5%	35.6%	35.7%	35.8%	35.9%	36.0%	36.1%	36.2%	36.3%	36.4%	36.5%	36.5%	36.6%	36.7%	36.8%	36.9%	36.9%
PUGE - Valeur nette d'impôt	n/a		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Revenus familiaux autonomes			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	140 000	141 000	142 000	143 000	144 000