

2009 - Ménage # 311
Couple; 65 ans et plus; un revenu (sauf la PSV);
revenu autonome non partagé

Revenus familiaux autonomes		+	10 000	11 000	12 000	13 000	14 000	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		
FÉDÉRAL																													
Impôt sur le revenu - 2009	# 1	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(119)	(261)	(405)	(549)	(693)	(837)	(981)	(1 125)	(1 270)		
idem	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
PSV de base: 2009	# 1	+	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	
Remboursement si revenu élevé	# 1	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
PSV de base: 2009	# 2	+	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204
Remboursement si revenu élevé	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supplément de PSV: 2010-2011	# 1	+	2 723	2 473	2 223	1 973	1 723	1 473	1 223	973	723	473	223	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
idem	# 2	+	2 723	2 473	2 223	1 973	1 723	1 473	1 223	973	723	473	223	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	n/a	
PFRT - 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	n/a	
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	n/a	
Crédit de TPS: 2010-2011		+	498	498	498	498	498	498	498	498	498	498	481	453	403	353	303	253	203	153	103	53	3	0	0	0	0	0	
sous-totaux			18 352	17 852	17 352	16 852	16 352	15 852	15 352	14 852	14 352	13 852	13 335	12 861	12 811	12 761	12 711	12 661	12 492	12 300	12 106	11 912	11 718	11 571	11 427	11 283	11 138		
TAXES SALARIALES																													
RRQ - 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	
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	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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	
RQAP - 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	
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			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
QUÉBEC																													
Impôt sur le revenu - 2009	# 1	-	0	0	0	0	0	0	0	0	0	0	0	(145)	(335)	(525)	(715)	(905)	(1 095)	(1 285)	(1 475)	(1 665)	(1 855)	(2 045)	(2 268)	(2 498)			
idem	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
FSS - 2009	# 1	-	0	0	0	(9)	(19)	(29)	(39)	(49)	(59)	(69)	(79)	(89)	(99)	(109)	(119)	(129)	(139)	(149)	(150)	(150)	(150)	(150)	(150)	(150)			
idem	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Assurance médicaments - 2009		-	(312)	(357)	(402)	(447)	(492)	(537)	(582)	(627)	(672)	(716)	(761)	(811)	(901)	(991)	(1 080)	(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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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 TVQ - 2010		+	356	356	356	356	356	356	341	326	311	296	281	264	234	204	174	144	114	84	54	24	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			44	(1)	(46)	(91)	(145)	(200)	(270)	(340)	(410)	(480)	(550)	(626)	(901)	(1 221)	(1 541)	(1 845)	(2 075)	(2 305)	(2 535)	(2 756)	(2 970)	(3 160)	(3 350)	(3 573)	(3 803)		
Coût total			18 396	17 851	17 306	16 761	16 207	15 652	15 082	14 512	13 942	13 372	12 785	12 235	11 910	11 540	11 170	10 816	10 416	9 994	9 570	9 156	8 747	8 410	8 076	7 709	7 335		
Solde disponible	=		28 396	28 851	29 306	29 761	30 207	30 652	31 082	31 512	31 942	32 372	32 785	33 235	33 910	34 540	35 170	35 816	36 416	36 994	37 570	38 156	38 747	39 410	40 076	40 709	41 335		
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	=		28 396	28 851	29 306	29 761	30 207	30 652	31 082	31 512	31 942	32 372	32 785	33 235	33 910	34 540	35 170	35 816	36 416	36 994	37 570	38 156	38 747	39 410	40 076	40 709	41 335		
Coût marginal - fédéral			(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(517)	(474)	(50)	(50)	(50)	(50)	(169)	(192)	(194)	(194)	(194)	(147)	(144)	(144)	(144)	(172)			
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			(45)	(45)	(45)	(54)	(55)	(70)	(70)	(70)	(70)	(76)	(275)	(320)	(320)	(305)	(230)	(230)	(230)	(221)	(214)	(190)	(190)	(223)	(230)	(230)			
Coût marginaux - total			(545)	(545)	(545)	(554)	(555)	(570)	(570)	(570)	(570)	(587)	(550)	(325)	(370)	(370)	(355)	(399)	(422)	(424)	(415)	(408)	(337)	(334)	(367)	(374)	(402)		
Taux marginal (en %) - fédéral			50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	51.7%	47.4%	5.0%	5.0%	5.0%	5.0%	16.9%	19.2%	19.4%	19.4%	19.4%	14.7%	14.4%	14.4%	14.4%	17.2%			
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			4.5%	4.5%	4.5%	5.4%	5.5%	7.0%	7.0%	7.0%	7.0%	7.6%	27.5%	32.0%	32.0%	30.5%	23.0%	23.0%	23.0%	22.1%	21.4%	19.0%	19.0%	22.3%	23.0%	23.0%			
Taux marginaux - total			54.5%	54.5%	54.5%	55.4%	55.5%	57.0%	57.0%	57.0%	57.0%	58.7%	55.0%	32.5%	37.0%	37.0%	35.5%	39.9%	42.2%	42.4%	41.5%	40.8%	33.7%	33.4%	36.7%	37.4%	40.2%		
Taux moyen d'imposition (sans les frais de garde)			-184.0%	-162.3%	-144.2%	-128.9%	-115.8%	-104.3%	-94.3%	-85.4%	-77.5%	-70.4%	-63.9%	-58.3%	-54.1%	-50.2%	-46.5%	-43.3%	-40.1%	-37.0%	-34.2%	-31.6%	-29.2%	-27.1%	-25.2%	-23.4%	-21.6%		
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			10 000	11 000	12 000	13 000	14 000	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		

2009 - Ménage # 311
Couple; 65 ans et plus; un revenu (sauf la PSV);
revenu autonome non partagé

Revenus familiaux autonomes		+	35 000	36 000	37 000	38 000	39 000	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	
FÉDÉRAL																												
Impôt sur le revenu - 2009	# 1	-	(1 442)	(1 644)	(1 847)	(2 049)	(2 252)	(2 454)	(2 656)	(2 859)	(3 061)	(3 264)	(3 466)	(3 669)	(3 871)	(4 074)	(4 276)	(4 479)	(4 681)	(4 884)	(5 086)	(5 289)	(5 491)	(5 694)	(5 896)	(6 099)	(6 287)	
idem	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
PSV de base: 2009	# 1	+	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	
Remboursement si revenu élevé	# 1	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(73)	
PSV de base: 2009	# 2	+	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204
Remboursement si revenu élevé	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Supplément de PSV: 2010-2011	# 1	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
idem	# 2	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
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			10 966	10 764	10 561	10 359	10 156	9 954	9 752	9 549	9 347	9 144	8 942	8 739	8 537	8 334	8 132	7 929	7 727	7 524	7 322	7 119	6 917	6 714	6 512	6 309	6 049	
TAXES SALARIALES																												
RRQ - 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	
A. E. - 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	
RQAP - 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	
sous-totaux			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
QUÉBEC																												
Impôt sur le revenu - 2009	# 1	-	(2 728)	(2 958)	(3 188)	(3 418)	(3 648)	(3 878)	(4 108)	(4 338)	(4 568)	(4 798)	(5 028)	(5 258)	(5 488)	(5 718)	(5 948)	(6 178)	(6 408)	(6 638)	(6 868)	(7 098)	(7 328)	(7 558)	(7 788)	(8 018)	(8 232)	
idem	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
FSS - 2009	# 1	-	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(155)	(165)	(175)	(185)	(195)	(205)	(215)	(225)	(235)	(245)	(255)	(265)	(275)	(285)	
idem	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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 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			(4 033)	(4 263)	(4 493)	(4 723)	(4 953)	(5 183)	(5 413)	(5 643)	(5 873)	(6 103)	(6 333)	(6 569)	(6 809)	(7 049)	(7 289)	(7 529)	(7 769)	(8 009)	(8 249)	(8 489)	(8 729)	(8 969)	(9 209)	(9 449)	(9 672)	
Coût total			6 933	6 501	6 068	5 636	5 203	4 771	4 338	3 906	3 473	3 041	2 608	2 170	1 728	1 285	843	400	(42)	(485)	(927)	(1 370)	(1 812)	(2 255)	(2 697)	(3 140)	(3 623)	
Solde disponible	=		41 933	42 501	43 068	43 636	44 203	44 771	45 338	45 906	46 473	47 041	47 608	48 170	48 728	49 285	49 843	50 400	50 958	51 515	52 073	52 630	53 188	53 745	54 303	54 860	55 377	
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	=		41 933	42 501	43 068	43 636	44 203	44 771	45 338	45 906	46 473	47 041	47 608	48 170	48 728	49 285	49 843	50 400	50 958	51 515	52 073	52 630	53 188	53 745	54 303	54 860	55 377	
Coût marginal - fédéral			(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(261)	(322)	
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			(230)	(230)	(230)	(230)	(230)	(230)	(230)	(230)	(230)	(230)	(235)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(223)	(206)
Coût marginaux - total			(432)	(432)	(432)	(432)	(432)	(432)	(432)	(432)	(432)	(432)	(438)	(442)	(442)	(442)	(442)	(442)	(442)	(442)	(442)	(442)	(442)	(442)	(442)	(442)	(484)	(528)
Taux marginal (en %) - fédéral			20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	26.1%	32.2%	
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			23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.5%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	22.3%	20.6%	
Taux marginaux - total			43.2%	43.2%	43.2%	43.2%	43.2%	43.2%	43.2%	43.2%	43.2%	43.2%	43.8%	44.2%	44.2%	44.2%	44.2%	44.2%	44.2%	44.2%	44.2%	44.2%	44.2%	44.2%	44.2%	44.2%	48.4%	52.8%
Taux moyen d'imposition (sans les frais de garde)			-19.8%	-18.1%	-16.4%	-14.8%	-13.3%	-11.9%	-10.6%	-9.3%	-8.1%	-6.9%	-5.8%	-4.7%	-3.7%	-2.7%	-1.7%	-0.8%	0.1%	0.9%	1.7%	2.5%	3.3%	4.0%	4.7%	5.4%	6.1%	
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			35 000	36 000	37 000	38 000	39 000	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	

2009 - Ménage # 311
Couple; 65 ans et plus; un revenu (sauf la PSV);
revenu autonome non partagé

Revenus familiaux autonomes		+	60 000	61 000	62 000	63 000	64 000	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
FÉDÉRAL																											
Impôt sur le revenu - 2009	# 1	-	(6 459)	(6 631)	(6 803)	(6 975)	(7 147)	(7 319)	(7 491)	(7 663)	(7 836)	(8 008)	(8 180)	(8 346)	(8 502)	(8 659)	(8 815)	(8 971)	(9 127)	(9 283)	(9 439)	(9 618)	(9 803)	(9 987)	(10 172)	(10 356)	(10 541)
idem	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PSV de base: 2009	# 1	+	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204
Remboursement si revenu élevé	# 1	-	(223)	(373)	(523)	(673)	(823)	(973)	(1 123)	(1 273)	(1 423)	(1 573)	(1 723)	(1 873)	(2 023)	(2 173)	(2 323)	(2 473)	(2 623)	(2 773)	(2 923)	(3 073)	(3 223)	(3 373)	(3 523)	(3 673)	(3 823)
PSV de base: 2009	# 2	+	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204
Remboursement si revenu élevé	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supplément de PSV: 2010-2011	# 1	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
idem	# 2	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
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			5 726	5 404	5 082	4 760	4 438	4 116	3 794	3 472	3 150	2 827	2 505	2 189	1 883	1 577	1 270	964	658	352	46	(283)	(618)	(952)	(1 287)	(1 621)	(1 956)
TAXES SALARIALES																											
RRQ - 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
A. E. - 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
RQAP - 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
sous-totaux			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
QUÉBEC																											
Impôt sur le revenu - 2009	# 1	-	(8 427)	(8 623)	(8 812)	(8 982)	(9 152)	(9 322)	(9 492)	(9 662)	(9 832)	(10 002)	(10 172)	(10 342)	(10 512)	(10 692)	(10 896)	(11 100)	(11 304)	(11 508)	(11 712)	(11 916)	(12 120)	(12 324)	(12 528)	(12 732)	(12 936)
idem	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FSS - 2009	# 1	-	(295)	(305)	(315)	(325)	(335)	(345)	(355)	(365)	(375)	(385)	(395)	(405)	(415)	(425)	(435)	(445)	(455)	(465)	(475)	(485)	(495)	(505)	(515)	(525)	(535)
idem	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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 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			(9 877)	(10 083)	(10 282)	(10 462)	(10 642)	(10 822)	(11 002)	(11 182)	(11 362)	(11 542)	(11 722)	(11 902)	(12 082)	(12 273)	(12 487)	(12 701)	(12 915)	(13 129)	(13 343)	(13 557)	(13 771)	(13 985)	(14 199)	(14 413)	(14 627)
Coût total			(4 151)	(4 679)	(5 200)	(5 702)	(6 204)	(6 706)	(7 208)	(7 711)	(8 213)	(8 715)	(9 217)	(9 713)	(10 200)	(10 696)	(11 216)	(11 736)	(12 257)	(12 777)	(13 297)	(13 840)	(14 388)	(14 937)	(15 486)	(16 034)	(16 583)
Solde disponible	=		55 849	56 321	56 800	57 298	57 796	58 294	58 792	59 289	59 787	60 285	60 783	61 287	61 800	62 304	62 784	63 264	63 743	64 223	64 703	65 180	65 612	66 063	66 514	66 966	67 417
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	=		55 849	56 321	56 800	57 298	57 796	58 294	58 792	59 289	59 787	60 285	60 783	61 287	61 800	62 304	62 784	63 264	63 743	64 223	64 703	65 180	65 612	66 063	66 514	66 966	67 417
Coût marginal - fédéral			(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(316)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(329)	(335)	(335)	(335)	(335)	(335)	(335)
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			(206)	(199)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(190)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)
Coût marginaux - total			(528)	(521)	(502)	(502)	(502)	(502)	(502)	(502)	(502)	(496)	(486)	(497)	(520)	(520)	(520)	(520)	(520)	(520)	(543)	(549)	(549)	(549)	(549)	(549)	(549)
Taux marginal (en %) - fédéral			32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	31.6%	30.6%	30.6%	30.6%	30.6%	30.6%	30.6%	30.6%	30.6%	32.9%	33.5%	33.5%	33.5%	33.5%	33.5%	
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			20.6%	19.9%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	19.0%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	
Taux marginaux - total			52.8%	52.1%	50.2%	50.2%	50.2%	50.2%	50.2%	50.2%	50.2%	49.6%	48.6%	49.7%	52.0%	52.0%	52.0%	52.0%	52.0%	52.0%	54.3%	54.9%	54.9%	54.9%	54.9%	54.9%	
Taux moyen d'imposition (sans les frais de garde)			6.9%	7.7%	8.4%	9.1%	9.7%	10.3%	10.9%	11.5%	12.1%	12.6%	13.2%	13.7%	14.2%	14.7%	15.2%	15.6%	16.1%	16.6%	17.0%	17.5%	18.0%	18.4%	18.9%	19.3%	19.7%
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			60 000	61 000	62 000	63 000	64 000	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	<	

2009 - Ménage # 311
Couple; 65 ans et plus; un revenu (sauf la PSV);
revenu autonome non partagé

Revenus familiaux autonomes		+	85 000	86 000	87 000	88 000	89 000	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
FÉDÉRAL																											
Impôt sur le revenu - 2009	# 1	-	(10 726)	(10 910)	(11 095)	(11 279)	(11 464)	(11 648)	(11 833)	(12 017)	(12 202)	(12 386)	(12 571)	(12 755)	(12 940)	(13 125)	(13 309)	(13 498)	(13 715)	(13 932)	(14 149)	(14 366)	(14 583)	(14 800)	(15 017)	(15 234)	(15 452)
idem	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PSV de base: 2009	# 1	+	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204
Remboursement si revenu élevé	# 1	-	(3 973)	(4 123)	(4 273)	(4 423)	(4 573)	(4 723)	(4 873)	(5 023)	(5 173)	(5 323)	(5 473)	(5 623)	(5 773)	(5 923)	(6 073)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)
PSV de base: 2009	# 2	+	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204
Remboursement si revenu élevé	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supplément de PSV: 2010-2011	# 1	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
idem	# 2	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
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			(2 290)	(2 625)	(2 960)	(3 294)	(3 629)	(3 963)	(4 298)	(4 632)	(4 967)	(5 301)	(5 636)	(5 970)	(6 305)	(6 639)	(6 974)	(7 294)	(7 511)	(7 728)	(7 945)	(8 162)	(8 379)	(8 596)	(8 813)	(9 030)	(9 248)
TAXES SALARIALES																											
RRQ - 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
A. E. - 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
RQAP - 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
sous-totaux			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
QUÉBEC																											
Impôt sur le revenu - 2009	# 1	-	(13 140)	(13 344)	(13 548)	(13 752)	(13 956)	(14 160)	(14 364)	(14 568)	(14 772)	(14 976)	(15 180)	(15 384)	(15 588)	(15 792)	(15 996)	(16 205)	(16 445)	(16 685)	(16 925)	(17 165)	(17 405)	(17 645)	(17 885)	(18 125)	(18 365)
idem	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FSS - 2009	# 1	-	(545)	(555)	(565)	(575)	(585)	(595)	(605)	(615)	(625)	(635)	(645)	(655)	(665)	(675)	(685)	(695)	(705)	(715)	(725)	(735)	(745)	(755)	(765)	(775)	(785)
idem	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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 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			(14 841)	(15 055)	(15 269)	(15 483)	(15 697)	(15 911)	(16 125)	(16 339)	(16 553)	(16 767)	(16 981)	(17 195)	(17 409)	(17 623)	(17 837)	(18 055)	(18 305)	(18 555)	(18 805)	(19 055)	(19 305)	(19 555)	(19 805)	(20 055)	(20 305)
Coût total			(17 131)	(17 680)	(18 228)	(18 777)	(19 325)	(19 874)	(20 422)	(20 971)	(21 519)	(22 068)	(22 617)	(23 165)	(23 714)	(24 262)	(24 811)	(25 349)	(25 816)	(26 283)	(26 750)	(27 217)	(27 684)	(28 152)	(28 619)	(29 086)	(29 553)
Solde disponible	=		67 869	68 320	68 772	69 223	69 675	70 126	70 578	71 029	71 481	71 932	72 383	72 835	73 286	73 738	74 189	74 651	75 184	75 717	76 250	76 783	77 316	77 848	78 381	78 914	79 447
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	=		67 869	68 320	68 772	69 223	69 675	70 126	70 578	71 029	71 481	71 932	72 383	72 835	73 286	73 738	74 189	74 651	75 184	75 717	76 250	76 783	77 316	77 848	78 381	78 914	79 447
Coût marginal - fédéral			(335)	(335)	(335)	(335)	(335)	(335)	(335)	(335)	(335)	(335)	(335)	(335)	(335)	(335)	(320)	(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			(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(219)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)
Coût marginaux - total			(549)	(549)	(549)	(549)	(549)	(549)	(549)	(549)	(549)	(549)	(549)	(549)	(549)	(549)	(538)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)
Taux marginal (en %) - fédéral			33.5%	33.5%	33.5%	33.5%	33.5%	33.5%	33.5%	33.5%	33.5%	33.5%	33.5%	33.5%	33.5%	33.5%	32.0%	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			21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.9%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	
Taux marginaux - total			54.9%	54.9%	54.9%	54.9%	54.9%	54.9%	54.9%	54.9%	54.9%	54.9%	54.9%	54.9%	54.9%	54.9%	53.8%	46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	
Taux moyen d'imposition (sans les frais de garde)			20.2%	20.6%	21.0%	21.3%	21.7%	22.1%	22.4%	22.8%	23.1%	23.5%	23.8%	24.1%	24.4%	24.8%	25.1%	25.3%	25.6%	25.8%	26.0%	26.2%	26.4%	26.6%	26.7%	26.9%	
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	
Revenus familiaux autonomes			85 000	86 000	87 000	88 000	89 000	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

2009 - Ménage # 311
Couple; 65 ans et plus; un revenu (sauf la PSV);
revenu autonome non partagé

Revenus familiaux autonomes	+	110 000	111 000	112 000	113 000	114 000	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	
FÉDÉRAL																											
Impôt sur le revenu - 2009	# 1	-	(15 669)	(15 886)	(16 103)	(16 320)	(16 537)	(16 754)	(16 971)	(17 188)	(17 405)	(17 623)	(17 840)	(18 057)	(18 274)	(18 491)	(18 708)	(18 925)	(19 142)	(19 378)	(19 620)	(19 862)	(20 104)	(20 346)	(20 588)	(20 831)	(21 073)
idem	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PSV de base: 2009	# 1	+	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204
Remboursement si revenu élevé	# 1	-	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)
PSV de base: 2009	# 2	+	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204
Remboursement si revenu élevé	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supplément de PSV: 2010-2011	# 1	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
idem	# 2	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	n/a
PFRT - 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	n/a
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	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	0
sous-totaux			(9 465)	(9 682)	(9 899)	(10 116)	(10 333)	(10 550)	(10 767)	(10 984)	(11 201)	(11 419)	(11 636)	(11 853)	(12 070)	(12 287)	(12 504)	(12 721)	(12 938)	(13 174)	(13 416)	(13 658)	(13 900)	(14 142)	(14 384)	(14 627)	(14 869)
TAXES SALARIALES																											
RRQ - 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
A. E. - 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
RQAP - 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
sous-totaux			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
QUÉBEC																											
Impôt sur le revenu - 2009	# 1	-	(18 605)	(18 845)	(19 085)	(19 325)	(19 565)	(19 805)	(20 045)	(20 285)	(20 525)	(20 765)	(21 005)	(21 245)	(21 485)	(21 725)	(21 965)	(22 205)	(22 445)	(22 685)	(22 925)	(23 165)	(23 405)	(23 645)	(23 885)	(24 125)	(24 365)
idem	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FSS - 2009	# 1	-	(795)	(805)	(815)	(825)	(835)	(845)	(855)	(865)	(875)	(885)	(895)	(905)	(915)	(925)	(935)	(945)	(955)	(965)	(975)	(985)	(995)	(1 000)	(1 000)	(1 000)	(1 000)
idem	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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)	(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	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	n/a
Prime au travail - 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	n/a
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			(20 555)	(20 805)	(21 055)	(21 305)	(21 555)	(21 805)	(22 055)	(22 305)	(22 555)	(22 805)	(23 055)	(23 305)	(23 555)	(23 805)	(24 055)	(24 305)	(24 555)	(24 805)	(25 055)	(25 305)	(25 555)	(25 800)	(26 040)	(26 280)	(26 520)
Coût total			(30 020)	(30 487)	(30 954)	(31 421)	(31 888)	(32 355)	(32 823)	(33 290)	(33 757)	(34 224)	(34 691)	(35 158)	(35 625)	(36 092)	(36 559)	(37 026)	(37 494)	(37 979)	(38 471)	(38 963)	(39 455)	(39 942)	(40 424)	(40 906)	(41 389)
Solde disponible	=		79 980	80 513	81 046	81 579	82 112	82 645	83 177	83 710	84 243	84 776	85 309	85 842	86 375	86 908	87 441	87 974	88 506	89 021	89 529	90 037	90 545	91 058	91 576	92 094	92 611
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	=		79 980	80 513	81 046	81 579	82 112	82 645	83 177	83 710	84 243	84 776	85 309	85 842	86 375	86 908	87 441	87 974	88 506	89 021	89 529	90 037	90 545	91 058	91 576	92 094	92 611
Coût marginal - fédéral			(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(235)	(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			(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(245)	(240)	(240)	(240)	(240)	(240)
Coût marginaux - total			(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(485)	(492)	(492)	(492)	(487)	(482)	(482)	(482)	(482)
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%	23.5%	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			25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	24.5%	24.0%	24.0%	24.0%	24.0%
Taux marginaux - total			46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	48.5%	49.2%	49.2%	49.2%	48.7%	48.2%	48.2%	48.2%	48.2%
Taux moyen d'imposition (sans les frais de garde)			27.3%	27.5%	27.6%	27.8%	28.0%	28.1%	28.3%	28.5%	28.6%	28.8%	28.9%	29.1%	29.2%	29.3%	29.5%	29.6%	29.8%	29.9%	30.1%	30.2%	30.4%	30.5%	30.6%	30.8%	30.9%
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			110 000	111 000	112 000	113 000	114 000	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

2009 - Ménage # 311
Couple; 65 ans et plus; un revenu (sauf la PSV);
revenu autonome non partagé

Revenus familiaux autonomes		+	135 000	136 000	137 000	138 000	139 000	140 000	141 000	142 000	143 000	144 000	145 000	146 000	147 000	148 000	149 000	150 000
FÉDÉRAL																		
Impôt sur le revenu - 2009	# 1	-	(21 315)	(21 557)	(21 799)	(22 041)	(22 284)	(22 526)	(22 768)	(23 010)	(23 252)	(23 494)	(23 736)	(23 979)	(24 221)	(24 463)	(24 705)	(24 947)
idem	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PSV de base: 2009	# 1	+	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204
Remboursement si revenu élevé	# 1	-	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)	(6 204)
PSV de base: 2009	# 2	+	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204
Remboursement si revenu élevé	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supplément de PSV: 2010-2011	# 1	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
idem	# 2	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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
PFRT - 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
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
Crédit de TPS: 2010-2011		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux			(15 111)	(15 353)	(15 595)	(15 837)	(16 080)	(16 322)	(16 564)	(16 806)	(17 048)	(17 290)	(17 532)	(17 775)	(18 017)	(18 259)	(18 501)	(18 743)
TAXES SALARIALES																		
RRQ - 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
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
A. E. - 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
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
RQAP - 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
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
sous-totaux			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
QUÉBEC																		
Impôt sur le revenu - 2009	# 1	-	(24 605)	(24 845)	(25 085)	(25 325)	(25 565)	(25 805)	(26 045)	(26 285)	(26 525)	(26 765)	(27 005)	(27 245)	(27 485)	(27 725)	(27 965)	(28 205)
idem	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FSS - 2009	# 1	-	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)
idem	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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)
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
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
Prime au travail - 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
Crédit de TVQ - 2010		+	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
sous-totaux			(26 760)	(27 000)	(27 240)	(27 480)	(27 720)	(27 960)	(28 200)	(28 440)	(28 680)	(28 920)	(29 160)	(29 400)	(29 640)	(29 880)	(30 120)	(30 360)
Coût total			(41 871)	(42 353)	(42 835)	(43 317)	(43 799)	(44 282)	(44 764)	(45 246)	(45 728)	(46 210)	(46 692)	(47 174)	(47 657)	(48 139)	(48 621)	(49 103)
Solde disponible	=		93 129	93 647	94 165	94 683	95 201	95 718	96 236	96 754	97 272	97 790	98 308	98 826	99 343	99 861	100 379	100 897
Frais de garde d'enfant payés	-		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Solde disponible net	=		93 129	93 647	94 165	94 683	95 201	95 718	96 236	96 754	97 272	97 790	98 308	98 826	99 343	99 861	100 379	100 897
Coût marginal - fédéral			(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
Coût marginal - Québec			(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)
Coût marginaux - total			(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)
Taux marginal (en %) - fédéral			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%
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%
Taux marginaux - total			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)			31.0%	31.1%	31.3%	31.4%	31.5%	31.6%	31.7%	31.9%	32.0%	32.1%	32.2%	32.3%	32.4%	32.5%	32.6%	32.7%
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
Revenus familiaux autonomes			135 000	136 000	137 000	138 000	139 000	140 000	141 000	142 000	143 000	144 000	145 000	146 000	147 000	148 000	149 000	150 000