

2009 - Ménage # 320

**Couple; 65 ans et plus; deux revenus (60%-40%);
revenu de pension admissible = 75% du revenu
autonome; partage optimal**

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	(60)	(122)	(185)	(247)	(310)	(373)	(435)	(498)	(561)
idem	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(60)	(122)	(185)	(247)	(310)	(373)	(435)	(498)	(561)
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	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
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	+	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
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
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		+	498	498	498	498	498	498	498	498	498	498	486	453	403	353	303	253	203	153	103	53	3	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	13 340	12 861	12 811	12 761	12 711	12 661	12 492	12 316	12 141	11 966	11 791	11 663	11 537	11 412	11 287
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	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(74)	(184)	(294)	(404)
idem	# 2	-	0	0	0	0	(22)	(102)	(182)	(262)	(342)	(422)	(502)	(582)	(662)	(742)	(822)	(902)	(982)	(1 062)	(1 142)	(1 222)	(1 302)	(1 382)	(1 462)	(1 542)	(1 622)
FSS - 2009	# 1	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)	(9)	(14)	(19)	(24)	(29)	(34)	(39)
idem	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)	(9)	(14)	(19)	(24)	(29)	(34)	(39)
Assurance médicaments - 2009		-	(303)	(348)	(393)	(438)	(483)	(528)	(572)	(617)	(662)	(707)	(752)	(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	344	329	314	299	284	264	234	204	174	144	114	84	54	24	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			53	8	(37)	(82)	(148)	(273)	(410)	(550)	(690)	(830)	(970)	(1 129)	(1 328)	(1 528)	(1 728)	(1 913)	(2 023)	(2 141)	(2 261)	(2 381)	(2 495)	(2 659)	(2 859)	(3 059)	(3 259)
Coût total			18 405	17 860	17 315	16 770	16 204	15 579	14 942	14 302	13 662	13 022	12 370	11 732	11 482	11 233	10 983	10 748	10 469	10 175	9 880	9 585	9 296	9 004	8 679	8 353	8 028
Solde disponible	=		28 405	28 860	29 315	29 770	30 204	30 579	30 942	31 302	31 662	32 022	32 370	32 732	33 482	34 233	34 983	35 748	36 469	37 175	37 880	38 585	39 296	40 004	40 679	41 353	42 028
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	=		28 405	28 860	29 315	29 770	30 204	30 579	30 942	31 302	31 662	32 022	32 370	32 732	33 482	34 233	34 983	35 748	36 469	37 175	37 880	38 585	39 296	40 004	40 679	41 353	42 028
Coût marginal - fédéral			(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(512)	(479)	(50)	(50)	(50)	(50)	(169)	(175)	(175)	(175)	(175)	(128)	(125)	(125)	(125)	(125)	(125)
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)	(67)	(125)	(137)	(140)	(140)	(140)	(140)	(159)	(200)	(200)	(200)	(185)	(110)	(119)	(120)	(120)	(114)	(164)	(200)	(200)	(200)	(200)
Coût marginaux - total			(545)	(545)	(545)	(567)	(625)	(637)	(640)	(640)	(640)	(652)	(638)	(250)	(250)	(250)	(235)	(279)	(294)	(295)	(295)	(289)	(292)	(325)	(325)	(325)	(325)
Taux marginal (en %) - fédéral			50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	51.2%	47.9%	5.0%	5.0%	5.0%	5.0%	16.9%	17.5%	17.5%	17.5%	17.5%	12.8%	12.5%	12.5%	12.5%	12.5%	
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			4.5%	4.5%	4.5%	6.7%	12.5%	13.7%	14.0%	14.0%	14.0%	14.0%	15.9%	20.0%	20.0%	20.0%	18.5%	11.0%	11.9%	12.0%	12.0%	11.4%	16.4%	20.0%	20.0%	20.0%	
Taux marginaux - total			54.5%	54.5%	54.5%	56.7%	62.5%	63.7%	64.0%	64.0%	64.0%	65.2%	63.8%	25.0%	25.0%	25.0%	23.5%	27.9%	29.4%	29.5%	29.5%	28.9%	29.2%	32.5%	32.5%	32.5%	
Taux moyen d'imposition (sans les frais de garde)			-184.0%	-162.4%	-144.3%	-129.0%	-115.7%	-103.9%	-93.4%	-84.1%	-75.9%	-68.5%	-61.9%	-55.9%	-52.2%	-48.8%	-45.8%	-43.0%	-40.3%	-37.7%	-35.3%	-33.1%	-31.0%	-29.0%	-27.1%	-25.3%	-23.6%
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 # 320

**Couple; 65 ans et plus; deux revenus (60%-40%);
revenu de pension admissible = 75% du revenu
autonome; partage optimal**

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	-	(623)	(686)	(748)	(811)	(874)	(936)	(999)	(1 062)	(1 124)	(1 187)	(1 249)	(1 312)	(1 375)	(1 437)	(1 500)	(1 563)	(1 625)	(1 688)	(1 758)	(1 830)	(1 902)	(1 974)	(2 046)	(2 118)	(2 190)		
idem	# 2	-	(623)	(686)	(748)	(811)	(874)	(936)	(999)	(1 062)	(1 124)	(1 187)	(1 249)	(1 312)	(1 375)	(1 437)	(1 500)	(1 563)	(1 625)	(1 688)	(1 758)	(1 830)	(1 902)	(1 974)	(2 046)	(2 118)	(2 190)		
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	
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	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	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			11 162	11 036	10 911	10 786	10 661	10 535	10 410	10 285	10 160	10 034	9 909	9 784	9 659	9 533	9 408	9 283	9 158	9 032	8 892	8 748	8 604	8 460	8 316	8 172	8 028		
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	-	(514)	(624)	(734)	(844)	(954)	(1 064)	(1 174)	(1 284)	(1 394)	(1 504)	(1 614)	(1 724)	(1 834)	(1 944)	(2 054)	(2 164)	(2 274)	(2 384)	(2 494)	(2 604)	(2 714)	(2 824)	(2 934)	(3 044)	(3 154)		
idem	# 2	-	(1 702)	(1 782)	(1 862)	(1 942)	(2 022)	(2 102)	(2 182)	(2 262)	(2 342)	(2 422)	(2 502)	(2 582)	(2 662)	(2 742)	(2 822)	(2 902)	(2 982)	(3 062)	(3 142)	(3 222)	(3 302)	(3 382)	(3 462)	(3 542)	(3 622)		
FSS - 2009	# 1	-	(44)	(49)	(54)	(59)	(64)	(69)	(74)	(79)	(84)	(89)	(94)	(99)	(104)	(109)	(114)	(119)	(124)	(129)	(134)	(139)	(144)	(149)	(150)	(150)	(150)		
idem	# 2	-	(44)	(49)	(54)	(59)	(64)	(69)	(74)	(79)	(84)	(89)	(94)	(99)	(104)	(109)	(114)	(119)	(124)	(129)	(134)	(139)	(144)	(149)	(150)	(150)	(150)		
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		
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			(3 459)	(3 659)	(3 859)	(4 059)	(4 259)	(4 459)	(4 659)	(4 859)	(5 059)	(5 259)	(5 459)	(5 659)	(5 859)	(6 059)	(6 259)	(6 459)	(6 659)	(6 859)	(7 059)	(7 259)	(7 459)	(7 659)	(7 859)	(8 040)	(8 230)		
Coût total			7 703	7 378	7 052	6 727	6 402	6 077	5 751	5 426	5 101	4 776	4 450	4 125	3 800	3 475	3 149	2 824	2 499	2 174	1 834	1 490	1 146	801	466	132	(202)		
Solde disponible	=		42 703	43 378	44 052	44 727	45 402	46 077	46 751	47 426	48 101	48 776	49 450	50 125	50 800	51 475	52 149	52 824	53 499	54 174	54 834	55 490	56 146	56 801	57 466	58 132	58 798		
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	=		42 703	43 378	44 052	44 727	45 402	46 077	46 751	47 426	48 101	48 776	49 450	50 125	50 800	51 475	52 149	52 824	53 499	54 174	54 834	55 490	56 146	56 801	57 466	58 132	58 798		
Coût marginal - fédéral			(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(140)	(144)	(144)	(144)	(144)	(144)	(144)	(144)		
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			(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(191)	(190)	(190)	(190)		
Coût marginaux - total			(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(340)	(344)	(344)	(344)	(336)	(334)	(334)	(334)		
Taux marginal (en %) - fédéral			12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	14.0%	14.4%	14.4%	14.4%	14.4%	14.4%	14.4%	14.4%		
Taux marginal (en %) - RRQ, A. E. et R.A.P.Q.			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Taux marginal (en %) - Québec			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%	19.1%	19.0%	19.0%	19.0%		
Taux marginaux - total			32.5%	32.5%	32.5%	32.5%	32.5%	32.5%	32.5%	32.5%	32.5%	32.5%	32.5%	32.5%	32.5%	32.5%	32.5%	32.5%	32.5%	34.0%	34.4%	34.4%	34.4%	33.6%	33.4%	33.4%	33.4%		
Taux moyen d'imposition (sans les frais de garde)			-22.0%	-20.5%	-19.1%	-17.7%	-16.4%	-15.2%	-14.0%	-12.9%	-11.9%	-10.9%	-9.9%	-9.0%	-8.1%	-7.2%	-6.4%	-5.6%	-4.9%	-4.2%	-3.5%	-2.8%	-2.1%	-1.4%	-0.8%	-0.2%	0.3%		
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 # 320

**Couple; 65 ans et plus; deux revenus (60%-40%);
revenu de pension admissible = 75% du revenu
autonome; partage optimal**

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	-	(4 529)	(4 630)	(4 731)	(4 833)	(4 934)	(5 035)	(5 136)	(5 238)	(5 339)	(5 440)	(5 541)	(5 643)	(5 744)	(5 845)	(5 946)	(6 048)	(6 149)	(6 250)	(6 351)	(6 452)	(6 554)	(6 655)	(6 756)	(6 857)	(6 959)	
idem	# 2	-	(4 529)	(4 630)	(4 731)	(4 833)	(4 934)	(5 035)	(5 136)	(5 238)	(5 339)	(5 440)	(5 541)	(5 643)	(5 744)	(5 845)	(5 946)	(6 048)	(6 149)	(6 250)	(6 351)	(6 452)	(6 554)	(6 655)	(6 756)	(6 857)	(6 959)	
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
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
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			3 350	3 148	2 945	2 743	2 540	2 338	2 135	1 933	1 730	1 528	1 325	1 123	920	718	515	313	110	(92)	(294)	(497)	(699)	(902)	(1 104)	(1 307)	(1 509)	
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	-	(6 115)	(6 215)	(6 315)	(6 415)	(6 515)	(6 615)	(6 715)	(6 815)	(6 915)	(7 015)	(7 115)	(7 215)	(7 315)	(7 415)	(7 515)	(7 615)	(7 715)	(7 815)	(7 915)	(8 015)	(8 115)	(8 215)	(8 315)	(8 415)	(8 515)	
idem	# 2	-	(6 115)	(6 215)	(6 315)	(6 415)	(6 515)	(6 615)	(6 715)	(6 815)	(6 915)	(7 015)	(7 115)	(7 215)	(7 315)	(7 415)	(7 515)	(7 615)	(7 715)	(7 815)	(7 915)	(8 015)	(8 115)	(8 215)	(8 315)	(8 415)	(8 515)	
FSS - 2009	# 1	-	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(155)	(160)	(165)	(170)	(175)	(180)	(185)	(190)	(195)	(200)	(205)	(210)	(215)	(220)	(225)	(230)	(235)	(240)	
idem	# 2	-	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(155)	(160)	(165)	(170)	(175)	(180)	(185)	(190)	(195)	(200)	(205)	(210)	(215)	(220)	(225)	(230)	(235)	(240)	
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			(13 685)	(13 885)	(14 085)	(14 285)	(14 485)	(14 685)	(14 885)	(15 095)	(15 305)	(15 515)	(15 725)	(15 935)	(16 145)	(16 355)	(16 565)	(16 775)	(16 985)	(17 195)	(17 405)	(17 615)	(17 825)	(18 035)	(18 245)	(18 455)	(18 665)	
Coût total			(10 334)	(10 737)	(11 139)	(11 542)	(11 944)	(12 347)	(12 750)	(13 163)	(13 575)	(13 988)	(14 400)	(14 812)	(15 225)	(15 637)	(16 050)	(16 462)	(16 875)	(17 287)	(17 700)	(18 112)	(18 525)	(18 937)	(19 350)	(19 762)	(20 175)	
Solde disponible	=		74 666	75 263	75 861	76 458	77 056	77 653	78 250	78 837	79 425	80 012	80 600	81 188	81 775	82 363	82 950	83 538	84 125	84 713	85 300	85 888	86 475	87 063	87 650	88 238	88 825	
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	=		74 666	75 263	75 861	76 458	77 056	77 653	78 250	78 837	79 425	80 012	80 600	81 188	81 775	82 363	82 950	83 538	84 125	84 713	85 300	85 888	86 475	87 063	87 650	88 238	88 825	
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)	(202)	(202)	
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)	(201)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	
Coût marginaux - total			(402)	(402)	(402)	(402)	(402)	(403)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	
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%	20.2%		
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			20.0%	20.0%	20.0%	20.0%	20.0%	20.1%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%		
Taux marginaux - total			40.2%	40.2%	40.2%	40.2%	40.2%	40.3%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%		
Taux moyen d'imposition (sans les frais de garde)			12.2%	12.5%	12.8%	13.1%	13.4%	13.7%	14.0%	14.3%	14.6%	14.9%	15.2%	15.4%	15.7%	16.0%	16.2%	16.5%	16.7%	16.9%	17.2%	17.4%	17.6%	17.9%	18.1%	18.3%	18.5%	
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			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 # 320

**Couple; 65 ans et plus; deux revenus (60%-40%);
revenu de pension admissible = 75% du revenu
autonome; partage optimal**

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	-	(7 060)	(7 161)	(7 262)	(7 364)	(7 465)	(7 566)	(7 667)	(7 769)	(7 855)	(7 941)	(8 027)	(8 113)	(8 199)	(8 285)	(8 371)	(8 458)	(8 544)	(8 630)	(8 716)	(8 802)	(8 888)	(8 974)	(9 060)	(9 146)	(9 232)	
idem	# 2	-	(7 060)	(7 161)	(7 262)	(7 364)	(7 465)	(7 566)	(7 667)	(7 769)	(7 855)	(7 941)	(8 027)	(8 113)	(8 199)	(8 285)	(8 371)	(8 458)	(8 544)	(8 630)	(8 716)	(8 802)	(8 888)	(8 974)	(9 060)	(9 146)	(9 232)	
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	(73)	(148)	(223)	(298)	(373)	(448)	(523)	(598)	(673)	(748)	(823)	(898)	(973)	(1 048)	(1 123)	(1 198)	(1 273)	
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	(73)	(148)	(223)	(298)	(373)	(448)	(523)	(598)	(673)	(748)	(823)	(898)	(973)	(1 048)	(1 123)	(1 198)	(1 273)	
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			(1 712)	(1 914)	(2 117)	(2 319)	(2 522)	(2 724)	(2 927)	(3 129)	(3 448)	(3 770)	(4 092)	(4 414)	(4 737)	(5 059)	(5 381)	(5 703)	(6 025)	(6 347)	(6 669)	(6 991)	(7 313)	(7 636)	(7 958)	(8 280)	(8 602)	
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	-	(8 615)	(8 715)	(8 815)	(8 915)	(9 015)	(9 115)	(9 215)	(9 315)	(9 400)	(9 485)	(9 570)	(9 655)	(9 740)	(9 825)	(9 910)	(9 995)	(10 080)	(10 165)	(10 250)	(10 335)	(10 420)	(10 505)	(10 590)	(10 675)	(10 760)	
idem	# 2	-	(8 615)	(8 715)	(8 815)	(8 915)	(9 015)	(9 115)	(9 215)	(9 315)	(9 400)	(9 485)	(9 570)	(9 655)	(9 740)	(9 825)	(9 910)	(9 995)	(10 080)	(10 165)	(10 250)	(10 335)	(10 420)	(10 505)	(10 590)	(10 675)	(10 760)	
FSS - 2009	# 1	-	(245)	(250)	(255)	(260)	(265)	(270)	(275)	(280)	(285)	(290)	(295)	(300)	(305)	(310)	(315)	(320)	(325)	(330)	(335)	(340)	(345)	(350)	(355)	(360)	(365)	
idem	# 2	-	(245)	(250)	(255)	(260)	(265)	(270)	(275)	(280)	(285)	(290)	(295)	(300)	(305)	(310)	(315)	(320)	(325)	(330)	(335)	(340)	(345)	(350)	(355)	(360)	(365)	
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		
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			(18 875)	(19 085)	(19 295)	(19 505)	(19 715)	(19 925)	(20 135)	(20 345)	(20 526)	(20 706)	(20 886)	(21 066)	(21 246)	(21 426)	(21 606)	(21 786)	(21 966)	(22 146)	(22 326)	(22 506)	(22 686)	(22 866)	(23 046)	(23 226)	(23 406)	
Coût total			(20 587)	(21 000)	(21 412)	(21 825)	(22 237)	(22 650)	(23 062)	(23 475)	(23 974)	(24 476)	(24 979)	(25 481)	(25 983)	(26 485)	(26 987)	(27 489)	(27 991)	(28 493)	(28 995)	(29 498)	(30 000)	(30 502)	(31 004)	(31 506)	(32 008)	
Solde disponible	=		89 413	90 000	90 588	91 175	91 763	92 350	92 938	93 525	94 026	94 524	95 021	95 519	96 017	96 515	97 013	97 511	98 009	98 507	99 005	99 502	100 000	100 498	100 996	101 494	101 992	
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		
Solde disponible net	=		89 413	90 000	90 588	91 175	91 763	92 350	92 938	93 525	94 026	94 524	95 021	95 519	96 017	96 515	97 013	97 511	98 009	98 507	99 005	99 502	100 000	100 498	100 996	101 494	101 992	
Coût marginal - fédéral			(202)	(202)	(202)	(202)	(202)	(202)	(202)	(319)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(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		
Coût marginal - Québec			(210)	(210)	(210)	(210)	(210)	(210)	(210)	(181)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)		
Coût marginaux - total			(412)	(412)	(412)	(412)	(412)	(412)	(412)	(500)	(502)	(502)	(502)	(502)	(502)	(502)	(502)	(502)	(502)	(502)	(502)	(502)	(502)	(502)	(502)	(502)		
Taux marginal (en %) - fédéral			20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	31.9%	32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	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%			
Taux marginal (en %) - Québec			21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	18.1%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%			
Taux marginaux - total			41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	50.0%	50.2%	50.2%	50.2%	50.2%	50.2%	50.2%	50.2%	50.2%	50.2%	50.2%	50.2%	50.2%	50.2%	50.2%	50.2%			
Taux moyen d'imposition (sans les frais de garde)			18.7%	18.9%	19.1%	19.3%	19.5%	19.7%	19.9%	20.1%	20.3%	20.6%	20.8%	21.1%	21.3%	21.5%	21.8%	22.0%	22.2%	22.4%	22.7%	22.9%	23.1%	23.3%	23.5%	23.7%		
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		
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 # 320

**Couple; 65 ans et plus; deux revenus (60%-40%);
revenu de pension admissible = 75% du revenu
autonome; partage optimal**

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	-	(9 318)	(9 404)	(9 490)	(9 576)	(9 662)	(9 748)	(9 834)	(9 915)	(9 993)	(10 071)	(10 149)	(10 227)	(10 305)	(10 383)	(10 461)	(10 539)
idem	# 2	-	(9 318)	(9 404)	(9 490)	(9 576)	(9 662)	(9 748)	(9 834)	(9 915)	(9 993)	(10 071)	(10 149)	(10 227)	(10 305)	(10 383)	(10 461)	(10 539)
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	-	(1 348)	(1 423)	(1 498)	(1 573)	(1 648)	(1 723)	(1 798)	(1 873)	(1 948)	(2 023)	(2 098)	(2 173)	(2 248)	(2 323)	(2 398)	(2 473)
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	-	(1 348)	(1 423)	(1 498)	(1 573)	(1 648)	(1 723)	(1 798)	(1 873)	(1 948)	(2 023)	(2 098)	(2 173)	(2 248)	(2 323)	(2 398)	(2 473)
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			(8 924)	(9 246)	(9 568)	(9 890)	(10 212)	(10 535)	(10 857)	(11 168)	(11 474)	(11 780)	(12 086)	(12 392)	(12 698)	(13 004)	(13 311)	(13 617)
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	-	(10 845)	(10 930)	(11 015)	(11 100)	(11 185)	(11 270)	(11 355)	(11 440)	(11 525)	(11 610)	(11 695)	(11 791)	(11 893)	(11 995)	(12 097)	(12 199)
idem	# 2	-	(10 845)	(10 930)	(11 015)	(11 100)	(11 185)	(11 270)	(11 355)	(11 440)	(11 525)	(11 610)	(11 695)	(11 791)	(11 893)	(11 995)	(12 097)	(12 199)
FSS - 2009	# 1	-	(370)	(375)	(380)	(385)	(390)	(395)	(400)	(405)	(410)	(415)	(420)	(425)	(430)	(435)	(440)	(445)
idem	# 2	-	(370)	(375)	(380)	(385)	(390)	(395)	(400)	(405)	(410)	(415)	(420)	(425)	(430)	(435)	(440)	(445)
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			(23 586)	(23 766)	(23 946)	(24 126)	(24 306)	(24 486)	(24 666)	(24 846)	(25 026)	(25 206)	(25 386)	(25 587)	(25 801)	(26 015)	(26 229)	(26 443)
Coût total			(32 510)	(33 012)	(33 514)	(34 017)	(34 519)	(35 021)	(35 523)	(36 014)	(36 500)	(36 986)	(37 472)	(37 979)	(38 499)	(39 020)	(39 540)	(40 060)
Solde disponible	=		102 490	102 988	103 486	103 983	104 481	104 979	105 477	105 986	106 500	107 014	107 528	108 021	108 501	108 980	109 460	109 940
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	=		102 490	102 988	103 486	103 983	104 481	104 979	105 477	105 986	106 500	107 014	107 528	108 021	108 501	108 980	109 460	109 940
Coût marginal - fédéral			(322)	(322)	(322)	(322)	(322)	(322)	(311)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)
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			(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(201)	(214)	(214)	(214)	(214)	(214)
Coût marginaux - total			(502)	(502)	(502)	(502)	(502)	(502)	(491)	(486)	(486)	(486)	(507)	(520)	(520)	(520)	(520)	(520)
Taux marginal (en %) - fédéral			32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	31.1%	30.6%	30.6%	30.6%	30.6%	30.6%	30.6%	30.6%	30.6%	30.6%
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			18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	20.1%	21.4%	21.4%	21.4%	21.4%	21.4%
Taux marginaux - total			50.2%	50.2%	50.2%	50.2%	50.2%	50.2%	49.1%	48.6%	48.6%	48.6%	50.7%	52.0%	52.0%	52.0%	52.0%	52.0%
Taux moyen d'imposition (sans les frais de garde)			24.1%	24.3%	24.5%	24.6%	24.8%	25.0%	25.2%	25.4%	25.5%	25.7%	25.8%	26.0%	26.2%	26.4%	26.5%	26.7%
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