

2010 - Ménage # 220
Couple; 2 revenus (60%-40%); 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	45 000	46 000				
FÉDÉRAL																																
Impôt sur le revenu - 2010	# 1	-	0	0	(52)	(172)	(293)	(410)	(480)	(550)	(621)	(691)	(761)	(831)	(901)	(971)	(1 041)	(1 111)	(1 181)	(1 251)	(1 321)	(1 391)	(1 461)	(1 531)	(1 601)	(1 671)	(1 741)	(1 811)				
idem	# 2	-	0	0	0	0	0	0	0	0	0	0	(37)	(84)	(130)	(177)	(224)	(270)	(317)	(364)	(410)	(457)	(504)	(550)	(597)	(644)	(691)	(737)				
PSV de base: 2010	# 1	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a				
Remboursement si revenu net élevé	# 1	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a				
PSV de base: 2010	# 2	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a				
Remboursement si revenu net élevé	# 2	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a				
Supplément de PSV: 2011-2012	# 1	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a				
idem	# 2	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a				
PUGE: 2010	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2010	+	195	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
PFCE: 2011-2012	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2011-2012	+	508	508	508	508	508	508	508	508	508	508	508	508	508	506	456	406	356	306	256	206	156	106	56	6	0	0	0				
sous-totaux			703	508	508	456	336	215	98	28	(42)	(113)	(183)	(290)	(406)	(525)	(692)	(858)	(1 025)	(1 192)	(1 358)	(1 525)	(1 692)	(1 859)	(2 025)	(2 192)	(2 315)	(2 432)	(2 548)			
TAXES SALARIALES																																
RRQ - 2010	# 1	-	(421)	(450)	(480)	(510)	(540)	(569)	(599)	(629)	(658)	(688)	(718)	(747)	(777)	(807)	(837)	(866)	(896)	(926)	(955)	(985)	(1 015)	(1 044)	(1 074)	(1 104)	(1 134)	(1 163)	(1 193)			
idem	# 2	-	(223)	(243)	(262)	(282)	(302)	(322)	(342)	(361)	(381)	(401)	(421)	(441)	(460)	(480)	(500)	(520)	(540)	(559)	(579)	(599)	(619)	(639)	(658)	(678)	(698)	(718)	(738)			
A. E. - 2010	# 1	-	(163)	(171)	(180)	(188)	(196)	(204)	(212)	(220)	(228)	(237)	(245)	(253)	(261)	(269)	(277)	(286)	(294)	(302)	(310)	(318)	(326)	(335)	(343)	(351)	(359)	(367)	(375)			
idem	# 2	-	(109)	(114)	(120)	(125)	(131)	(136)	(141)	(147)	(152)	(158)	(163)	(169)	(174)	(180)	(185)	(190)	(196)	(201)	(207)	(212)	(218)	(223)	(228)	(234)	(239)	(245)	(250)			
RQAP - 2010	# 1	-	(61)	(64)	(67)	(70)	(73)	(76)	(79)	(82)	(85)	(88)	(91)	(94)	(97)	(100)	(103)	(106)	(109)	(112)	(115)	(118)	(121)	(124)	(128)	(131)	(134)	(137)	(140)			
idem	# 2	-	(40)	(43)	(45)	(47)	(49)	(51)	(53)	(55)	(57)	(59)	(61)	(63)	(65)	(67)	(69)	(71)	(73)	(75)	(77)	(79)	(81)	(83)	(85)	(87)	(89)	(91)	(93)			
sous-totaux			(1 017)	(1 085)	(1 153)	(1 221)	(1 289)	(1 358)	(1 426)	(1 494)	(1 562)	(1 630)	(1 698)	(1 766)	(1 835)	(1 903)	(1 971)	(2 039)	(2 107)	(2 175)	(2 244)	(2 312)	(2 380)	(2 448)	(2 516)	(2 584)	(2 653)	(2 721)	(2 789)			
QUÉBEC																																
Impôt sur le revenu - 2010	# 1	-	0	0	0	0	0	0	0	(9)	(162)	(318)	(474)	(630)	(786)	(943)	(1 094)	(1 190)	(1 286)	(1 382)	(1 478)	(1 574)	(1 670)	(1 766)	(1 862)	(1 958)	(2 054)	(2 150)				
idem	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(5)	(65)	(125)	(185)	(245)	(305)	(366)	(426)	(486)	(550)	(614)	(678)				
FSS - 2010	# 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	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	n/a			
Assurance médicaments - 2010	-	0	0	0	0	0	(42)	(100)	(159)	(217)	(276)	(335)	(394)	(453)	(512)	(571)	(630)	(689)	(748)	(807)	(866)	(925)	(984)	(1 043)	(1 102)	(1 161)	(1 220)	(1 279)				
Contribution (impôt) santé	-	0	0	0	0	0	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)			
Crédit remboursable de FGE: 2010	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2011-2012	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2010	+	481	387	293	199	105	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Crédit d'impôt-solidarité: 2011 - 2012	+	1 118	1 118	1 118	1 118	1 118	1 118	1 118	1 118	1 118	1 118	1 118	1 118	1 118	1 099	1 012	924	836	748	660	572	485	397	314	285	255	225	195				
Remboursement d'impôts fonciers: 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	0	0			
sous-totaux			1 599	1 505	1 411	1 317	1 223	1 036	968	909	842	630	400	154	(91)	(356)	(689)	(1 023)	(1 357)	(1 691)	(2 025)	(2 359)	(2 630)	(2 874)	(3 113)	(3 298)	(3 488)	(3 678)	(3 868)			
Coût total			1 285	928	766	551	269	(106)	(361)	(557)	(763)	(1 113)	(1 480)	(1 902)	(2 332)	(2 784)	(3 352)	(3 921)	(4 490)	(5 058)	(5 627)	(6 196)	(6 701)	(7 180)	(7 654)	(8 075)	(8 456)	(8 831)	(9 205)			
Solde disponible	=		21 285	21 928	22 766	23 551	24 269	24 894	25 639	26 443	27 237	27 887	28 520	29 098	29 668	30 216	30 648	31 079	31 510	31 942	32 373	32 804	33 299	33 820	34 346	34 925	35 544	36 169	36 795			
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	0	0			
Solde disponible net	=		21 285	21 928	22 766	23 551	24 269	24 894	25 639	26 443	27 237	27 887	28 520	29 098	29 668	30 216	30 648	31 079	31 510	31 942	32 373	32 804	33 299	33 820	34 346	34 925	35 544	36 169	36 795			
Coût marginal - fédéral			(195)	0	(52)	(120)	(120)	(118)	(70)	(70)	(70)	(107)	(117)	(119)	(167)	(167)	(167)	(167)	(167)	(167)	(167)	(167)	(167)	(167)	(167)	(167)	(123)	(117)	(117)	(117)		
Coût marginal - RRQ, A. E. et RAPQ.			(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)		
Coût marginal - Québec			(94)	(94)	(94)	(94)	(186)	(69)	(58)	(67)	(212)	(230)	(246)	(246)	(265)	(333)	(334)	(334)	(334)	(334)	(334)	(270)	(244)	(239)	(185)	(190)	(190)	(190)	(190)			
Coût marginaux - total			(358)	(162)	(214)	(282)	(374)	(255)	(196)	(206)	(350)	(368)	(421)	(431)	(452)	(568)	(569)	(569)	(569)	(569)	(569)	(569)	(569)	(569)	(569)	(505)	(479)	(474)	(420)	(381)	(375)	(375)
Taux marginal (en %) - fédéral			19.5%	0.0%	5.2%	12.0%	12.0%	11.8%	7.0%	7.0%	7.0%	10.7%	11.7%	11.9%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	12.3%	11.7%	11.7%	11.7%		
Taux marginal (en %) - RRQ, A. E. et R.A.P.Q.			6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%		
Taux marginal (en %) - Québec			9.4%	9.4%	9.4%	9.4%	18.6%	6.9%	5.8%	6.7%	21.2%	23.0%	24.6%	24.6%	26.5%	33.3%	33.4%	33.4%	33.4%	33.4%	33.4%	27.0%	24.4%	23.9%	18.5%	19.0%	19.0%	19.0%	19.0%			
Taux marginaux - total			35.8%	16.2%	21.4%	28.2%	37.4%	25.5%	19.6%	20.6%	35.0%	36.8%	42.1%	43.1%	45.2%	56.8%	56.9%	56.9%	56.9%	56.9%	56.9%	56.9%	56.9%	56.9%	56.9%	50.5%	47.9%	47.4%	42.0%	38.1%	37.5%	37.5%
Taux moyen d'imposition (sans les frais de garde)			-6.4%	-4.4%	-3.5%	-2.4%	-1.1%	0.4%	1.4%	2.1%	2.7%	3.8%	4.9%	6.1%	7.3%	8.4%	9.9%	11.2%	12.5%	13.7%	14.8%	15.9%	16									

2010 - Ménage # 220
Couple; 2 revenus (60%-40%); sans enfant

Revenus familiaux autonomes	+	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	95 000	96 000	97 000	98 000	99 000	100 000		
FÉDÉRAL																														
Impôt sur le revenu - 2010	# 1	-	(3 975)	(4 081)	(4 187)	(4 293)	(4 399)	(4 507)	(4 616)	(4 726)	(4 836)	(4 946)	(5 056)	(5 166)	(5 275)	(5 385)	(5 495)	(5 605)	(5 715)	(5 825)	(5 934)	(6 044)	(6 154)	(6 264)	(6 374)	(6 484)	(6 594)	(6 703)	(6 813)	
idem	# 2	-	(2 044)	(2 091)	(2 138)	(2 184)	(2 231)	(2 278)	(2 325)	(2 371)	(2 418)	(2 465)	(2 511)	(2 558)	(2 605)	(2 651)	(2 698)	(2 745)	(2 791)	(2 838)	(2 885)	(2 931)	(2 978)	(3 025)	(3 071)	(3 118)	(3 165)	(3 212)	(3 258)	
PSV de base: 2010	# 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	n/a	
Remboursement si revenu net élevé	# 1	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
PSV de base: 2010	# 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	n/a	
Remboursement si revenu net élevé	# 2	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Supplément de PSV: 2011-2012	# 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	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	n/a	
PUGE: 2010	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 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	0	0	
PFCE: 2011-2012	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2011-2012	+	0	0	0	0	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			(6 019)	(6 172)	(6 325)	(6 478)	(6 630)	(6 784)	(6 941)	(7 097)	(7 254)	(7 411)	(7 567)	(7 724)	(7 880)	(8 037)	(8 193)	(8 350)	(8 506)	(8 663)	(8 819)	(8 976)	(9 132)	(9 289)	(9 445)	(9 602)	(9 758)	(9 915)	(10 071)	
TAXES SALARIALES																														
RRQ - 2010	# 1	-	(2 025)	(2 054)	(2 084)	(2 114)	(2 143)	(2 163)	(2 183)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)
idem	# 2	-	(1 292)	(1 312)	(1 332)	(1 351)	(1 371)	(1 391)	(1 411)	(1 431)	(1 450)	(1 470)	(1 490)	(1 510)	(1 530)	(1 549)	(1 569)	(1 589)	(1 609)	(1 629)	(1 648)	(1 668)	(1 688)	(1 708)	(1 728)	(1 747)	(1 767)	(1 787)	(1 807)	
A. E. - 2010	# 1	-	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)
idem	# 2	-	(403)	(408)	(413)	(419)	(424)	(430)	(435)	(441)	(446)	(452)	(457)	(462)	(468)	(473)	(479)	(484)	(490)	(495)	(500)	(506)	(511)	(517)	(522)	(528)	(533)	(539)	(544)	
RQAP - 2010	# 1	-	(225)	(228)	(231)	(234)	(237)	(240)	(243)	(246)	(249)	(252)	(255)	(258)	(261)	(264)	(267)	(270)	(273)	(276)	(279)	(282)	(285)	(288)	(291)	(294)	(298)	(301)	(304)	
idem	# 2	-	(150)	(152)	(154)	(156)	(158)	(160)	(162)	(164)	(166)	(168)	(170)	(172)	(174)	(176)	(178)	(180)	(182)	(184)	(186)	(188)	(190)	(192)	(194)	(196)	(198)	(200)	(202)	
sous-totaux			(4 681)	(4 741)	(4 801)	(4 861)	(4 921)	(4 971)	(5 001)	(5 032)	(5 062)	(5 092)	(5 123)	(5 153)	(5 183)	(5 214)	(5 244)	(5 274)	(5 304)	(5 335)	(5 365)	(5 395)	(5 426)	(5 456)	(5 486)	(5 517)	(5 547)	(5 577)	(5 607)	
QUÉBEC																														
Impôt sur le revenu - 2010	# 1	-	(5 030)	(5 150)	(5 270)	(5 390)	(5 510)	(5 630)	(5 750)	(5 870)	(5 990)	(6 110)	(6 230)	(6 350)	(6 470)	(6 590)	(6 710)	(6 830)	(6 950)	(7 070)	(7 190)	(7 310)	(7 430)	(7 550)	(7 670)	(7 790)	(7 910)	(8 030)	(8 150)	
idem	# 2	-	(2 470)	(2 534)	(2 598)	(2 662)	(2 726)	(2 790)	(2 854)	(2 918)	(2 982)	(3 046)	(3 110)	(3 174)	(3 238)	(3 302)	(3 366)	(3 430)	(3 494)	(3 558)	(3 622)	(3 686)	(3 750)	(3 814)	(3 878)	(3 942)	(4 006)	(4 070)	(4 150)	
FSS - 2010	# 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	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	n/a	n/a
Assurance médicaments - 2010	# 1	-	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	
Contribution (impôt) santé	# 1	-	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)
Crédit remboursable de FGE: 2010	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2011-2012	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 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	0	0	
Crédit d'impôt-solidarité: 2011 - 2012	+	0	0	0	0	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: 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	0	0	
sous-totaux			(8 735)	(8 919)	(9 103)	(9 287)	(9 471)	(9 655)	(9 839)	(10 023)	(10 207)	(10 391)	(10 575)	(10 759)	(10 943)	(11 127)	(11 311)	(11 495)	(11 679)	(11 863)	(12 047)	(12 231)	(12 415)	(12 599)	(12 783)	(12 967)	(13 151)	(13 335)	(13 555)	
Coût total			(19 435)	(19 832)	(20 229)	(20 626)	(21 023)	(21 411)	(21 782)	(22 152)	(22 523)	(22 894)	(23 265)	(23 636)	(24 006)	(24 377)	(24 748)	(25 119)	(25 490)	(25 861)	(26 231)	(26 602)	(26 973)	(27 344)	(27 715)	(28 086)	(28 456)	(28 827)	(29 214)	
Solde disponible	=		54 565	55 168	55 771	56 374	56 977	57 589	58 218	58 848	59 477	60 106	60 735	61 364	61 994	62 623	63 252	63 881	64 510	65 139	65 769	66 398	67 027	67 656	68 285	68 914	69 544	70 173	70 786	
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	0	0	
Solde disponible net	=		54 565	55 168	55 771	56 374	56 977	57 589	58 218	58 848	59 477	60 106	60 735	61 364	61 994	62 623	63 252	63 881	64 510	65 139	65 769	66 398	67 027	67 656	68 285	68 914	69 544	70 173	70 786	
Coût marginal - fédéral			(153)	(153)	(153)	(153)	(154)	(157)	(157)	(157)	(157)	(157)	(157)	(157)	(157)	(157)	(157)	(157)	(157)	(157)	(157)	(157)	(157)	(157)	(157)	(157)	(157)	(157)	(157)	
Coût marginal - RRQ, A. E. et RAPQ.			(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	
Coût marginal - Québec			(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(200)	(200)
Coût marginaux - total			(397)	(397)	(397)	(397)	(388)	(371)	(371)	(371)	(371)	(371)	(371)	(371)	(371)	(371)	(371)	(371)	(371)	(371)	(371)	(371)	(371)	(371)	(371)	(371)	(371)	(387)	(387)	
Taux marginal (en %) - fédéral			15.3%	15.3%	15.3%	15.3%	15.4%	15.7%	15.7%	15.7%	15.7%	15.7%	15.7%	15.7%	15.7%	15.7%	15.7%	15.7%	15.7%	15.7%	15.7%	15.7%	15.7%	15.7%	15.7%	15.7%	15.7%	15.7%	15.7%	
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.			6.0%	6.0%	6.0%	6.0%	5.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
Taux marginal (en %) - Québec			18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	20.0%	20.0%	
Taux marg																														

2010 - Ménage # 220
Couple; 2 revenus (60%-40%); sans enfant

Revenus familiaux autonomes	+	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	145 000	146 000	147 000	148 000	149 000	150 000	
FÉDÉRAL																									
Impôt sur le revenu - 2010	# 1	-	(9 898)	(10 008)	(10 118)	(10 228)	(10 339)	(10 449)	(10 559)	(10 669)	(10 780)	(10 898)	(11 028)	(11 159)	(11 289)	(11 419)	(11 549)	(11 680)	(11 810)	(11 940)	(12 070)	(12 201)	(12 331)	(12 461)	(12 591)
Idem	# 2	-	(5 202)	(5 275)	(5 349)	(5 422)	(5 495)	(5 568)	(5 642)	(5 715)	(5 788)	(5 861)	(5 934)	(6 008)	(6 081)	(6 154)	(6 227)	(6 301)	(6 374)	(6 447)	(6 520)	(6 594)	(6 667)	(6 740)	(6 813)
PSV de base: 2010	# 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
Remboursement si revenu net 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
PSV de base: 2010	# 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
Remboursement si revenu net 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
Supplément de PSV: 2011-2012	# 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
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
PUGE: 2010	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 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
PFCE: 2011-2012	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2011-2012	+	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			(15 100)	(15 283)	(15 467)	(15 650)	(15 834)	(16 017)	(16 201)	(16 384)	(16 568)	(16 759)	(16 963)	(17 166)	(17 370)	(17 573)	(17 777)	(17 980)	(18 184)	(18 387)	(18 591)	(18 794)	(18 998)	(19 201)	(19 405)
TAXES SALARIALES																									
RRQ - 2010	# 1	-	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)
Idem	# 2	-	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)	(2 163)
A. E. - 2010	# 1	-	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)
Idem	# 2	-	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)	(588)
RQAP - 2010	# 1	-	(316)	(316)	(316)	(316)	(316)	(316)	(316)	(316)	(316)	(316)	(316)	(316)	(316)	(316)	(316)	(316)	(316)	(316)	(316)	(316)	(316)	(316)	(316)
Idem	# 2	-	(259)	(261)	(263)	(265)	(267)	(269)	(271)	(273)	(275)	(277)	(279)	(281)	(283)	(285)	(287)	(289)	(291)	(293)	(296)	(298)	(300)	(302)	(304)
sous-totaux			(6 077)	(6 079)	(6 081)	(6 083)	(6 085)	(6 087)	(6 089)	(6 091)	(6 093)	(6 095)	(6 097)	(6 099)	(6 101)	(6 103)	(6 105)	(6 107)	(6 109)	(6 111)	(6 113)	(6 115)	(6 117)	(6 119)	(6 121)
QUÉBEC																									
Impôt sur le revenu - 2010	# 1	-	(11 510)	(11 630)	(11 750)	(11 887)	(12 031)	(12 175)	(12 319)	(12 463)	(12 607)	(12 751)	(12 895)	(13 039)	(13 183)	(13 327)	(13 471)	(13 615)	(13 759)	(13 903)	(14 047)	(14 191)	(14 335)	(14 479)	(14 623)
Idem	# 2	-	(6 390)	(6 470)	(6 550)	(6 630)	(6 710)	(6 790)	(6 870)	(6 950)	(7 030)	(7 110)	(7 190)	(7 270)	(7 350)	(7 430)	(7 510)	(7 590)	(7 670)	(7 750)	(7 830)	(7 910)	(7 990)	(8 070)	(8 150)
FSS - 2010	# 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
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
Assurance médicaments - 2010	-	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)
Contribution (impôt) santé	-	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)
Crédit remboursable de FGE: 2010	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2011-2012	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 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
Crédit d'impôt-solidarité: 2011 - 2012	+	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: 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
sous-totaux			(19 135)	(19 335)	(19 535)	(19 752)	(19 976)	(20 200)	(20 424)	(20 648)	(20 872)	(21 096)	(21 320)	(21 544)	(21 768)	(21 992)	(22 216)	(22 440)	(22 664)	(22 888)	(23 112)	(23 336)	(23 560)	(23 784)	(24 008)
Coût total			(40 312)	(40 697)	(41 083)	(41 485)	(41 895)	(42 304)	(42 714)	(43 123)	(43 533)	(43 950)	(44 380)	(44 809)	(45 239)	(45 668)	(46 098)	(46 527)	(46 957)	(47 387)	(47 816)	(48 246)	(48 675)	(49 105)	(49 534)
Solde disponible	=	87 688	88 303	88 917	89 515	90 105	90 696	91 286	91 877	92 467	93 050	93 620	94 191	94 761	95 332	95 902	96 473	97 043	97 613	98 184	98 754	99 325	99 895	100 466	
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	=	87 688	88 303	88 917	89 515	90 105	90 696	91 286	91 877	92 467	93 050	93 620	94 191	94 761	95 332	95 902	96 473	97 043	97 613	98 184	98 754	99 325	99 895	100 466	
Coût marginal - fédéral		(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(192)	(203)	(203)	(203)	(203)	(203)	(203)	(203)	(203)	(203)	(203)	(203)	(203)	(203)	(203)	(203)
Coût marginal - RRQ, A. E. et RAPQ.		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Coût marginal - Québec		(200)	(200)	(217)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)
Coût marginaux - total		(385)	(385)	(403)	(409)	(409)	(409)	(409)	(409)	(418)	(430)	(430)	(430)	(430)	(430)	(430)	(430)	(430)	(430)	(430)	(430)	(430)	(430)	(430)	(430)
Taux marginal (en %) - fédéral		18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	19.2%	20.3%	20.3%	20.3%	20.3%	20.3%	20.3%	20.3%	20.3%	20.3%	20.3%	20.3%	20.3%	20.3%	20.3%	20.3%
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.		0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Taux marginal (en %) - Québec		20.0%	20.0%	21.7%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%
Taux marginaux - total		38.5%	38.5%	40.3%	40.9%	40.9%	40.9%	40.9%	40.9%	41.8%	43.0%	43.0%	43.0%	43.0%	43.0%	43.0%	43.0%	43.0%	43.0%	43.0%	43.0%	43.0%	43.0%	43.0%	43.0%
Taux moyen d'imposition (sans les frais de garde)		31.5%	31.5%	31.6%	31.7%	31.7%	31.8%	31.9%	31.9%	32.0%	32.1%	32.2%	32.2%	32.3%	32.4%	32.5%	32.5%	32.6%	32.7%	32.8%	32.8%	32.9%	33.0%	33.0%	
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		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	145 000	146 000	147 000	148 000	149 000	150 000	