

2010 - Ménage # 300
Personne vivant seule; 65 ans et plus

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	35 000	36 000	
FÉDÉRAL																														
Impôt sur le revenu - 2010	# 1	-	0	0	0	(49)	(175)	(300)	(425)	(550)	(676)	(801)	(926)	(1 051)	(1 177)	(1 302)	(1 427)	(1 552)	(1 678)	(1 816)	(1 960)	(2 104)	(2 248)	(2 392)	(2 536)	(2 681)	(2 825)	(2 984)	(3 186)	
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	
PSV de base: 2010	# 1	+	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	
Remboursement si revenu net 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	0	
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	+	2 933	2 433	1 933	1 433	933	433	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	
PFRT: 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	
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		+	387	387	387	387	387	387	387	387	387	387	387	387	387	387	387	387	387	387	374	324	274	224	174	124	74	24	0	
sous-totaux			9 542	9 042	8 542	7 993	7 367	6 742	6 184	6 059	5 933	5 808	5 683	5 558	5 432	5 307	5 182	5 057	4 931	4 780	4 586	4 392	4 198	4 003	3 809	3 615	3 421	3 238	3 036	
TAXES SALARIALES																														
RRQ - 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	
A. E. - 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	
RQAP - 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	
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	0	
QUÉBEC																														
Impôt sur le revenu - 2010	# 1	-	0	0	0	(35)	(195)	(355)	(515)	(675)	(835)	(995)	(1 155)	(1 315)	(1 475)	(1 635)	(1 816)	(2 006)	(2 196)	(2 386)	(2 576)	(2 766)	(2 956)	(3 146)	(3 362)	(3 592)	(3 822)	(4 052)		
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	
FSS - 2010	# 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)	(150)	(150)	(150)	
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		-	(303)	(348)	(393)	(439)	(484)	(530)	(588)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	
Contribution (impôt) santé		-	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	
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	
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	
Prime au travail: 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	
Crédit d'impôt-solidarité: 2011 - 2012		+	874	874	874	874	874	874	874	874	874	874	874	874	874	874	874	852	762	672	582	492	402	312	243	213	183	153	123	
Remboursement d'impôts fonciers: 2010		+	130	132	133	135	138	140	142	145	148	150	153	156	159	162	164	146	120	94	67	41	16	0	0	0	0	0	0	
sous-totaux			676	633	589	545	459	246	20	(151)	(319)	(486)	(653)	(821)	(988)	(1 155)	(1 322)	(1 555)	(1 871)	(2 187)	(2 503)	(2 811)	(3 116)	(3 412)	(3 671)	(3 917)	(4 177)	(4 437)	(4 697)	
Coût total																														
			10 218	9 675	9 131	8 538	7 827	6 988	6 204	5 907	5 614	5 322	5 029	4 737	4 445	4 152	3 860	3 502	3 061	2 593	2 082	1 581	1 081	592	138	(301)	(755)	(1 199)	(1 661)	
Solde disponible																														
	=		20 218	20 675	21 131	21 538	21 827	21 988	22 204	22 907	23 614	24 322	25 029	25 737	26 445	27 152	27 860	28 502	29 061	29 593	30 082	30 581	31 081	31 592	32 138	32 699	33 245	33 801	34 339	
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	=		20 218	20 675	21 131	21 538	21 827	21 988	22 204	22 907	23 614	24 322	25 029	25 737	26 445	27 152	27 860	28 502	29 061	29 593	30 082	30 581	31 081	31 592	32 138	32 699	33 245	33 801	34 339	
Coût marginal - fédéral																														
			(500)	(500)	(549)	(625)	(625)	(558)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(152)	(194)	(194)	(194)	(194)	(194)	(194)	(194)	(194)	(194)	(183)	(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	0	0	0
Coût marginal - Québec																														
			(44)	(44)	(44)	(86)	(213)	(226)	(171)	(168)	(167)	(167)	(167)	(167)	(167)	(167)	(232)	(316)	(316)	(316)	(307)	(306)	(296)	(259)	(246)	(260)	(260)	(260)	(260)	
Coût marginaux - total																														
			(544)	(544)	(593)	(711)	(838)	(785)	(297)	(293)	(292)	(292)	(292)	(292)	(292)	(292)	(358)	(441)	(468)	(510)	(501)	(500)	(490)	(453)	(440)	(454)	(443)	(482)	(482)	
Taux marginal (en %) - fédéral																														
			50.0%	50.0%	54.9%	62.5%	62.5%	55.8%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	15.2%	19.4%	19.4%	19.4%	19.4%	19.4%	19.4%	19.4%	19.4%	19.4%	18.3%	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%	0.0%	0.0%	0.0%	
Taux marginal (en %) - Québec																														
			4.4%	4.4%	4.4%	8.6%	21.3%	22.6%	17.1%	16.8%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	23.2%	31.6%	31.6%	31.6%	30.7%	30.6%	29.6%	25.9%	24.6%	26.0%	26.0%	26.0%	26.0%	
Taux marginaux - total																														
			54.4%	54.4%	59.3%	71.1%	83.8%	78.5%	29.7%	29.3%	29.2%	29.2%	29.2%	29.2%	29.2%	29.2%	35.8%	44.1%	46.8%	51.0%	50.1%	50.0%	49.0%	45.3%	44.0%	45.4%	44.3%	46.2%	46.2%	
Taux moyen d'imposition (sans les frais de garde)																														
			-102.2%	-88.0%	-76.1%	-65.7%	-55.9%	-46.6%	-38.8%	-34.7%	-31.2%	-28.0%	-25.1%	-22.6%	-20.2%	-18.1%	-16.1%	-14.0%	-11.8%	-9.6%	-7.4%	-5.5%	-3.6%	-1.9%	-0.					

2010 - Ménage # 300
Personne vivant seule; 65 ans et plus

Revenus familiaux autonomes	+	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	60 000	61 000	62 000	63 000		
FÉDÉRAL																														
Impôt sur le revenu - 2010	# 1	-	(3 389)	(3 591)	(3 794)	(3 996)	(4 199)	(4 401)	(4 604)	(4 806)	(5 009)	(5 211)	(5 414)	(5 616)	(5 819)	(6 021)	(6 224)	(6 426)	(6 629)	(6 831)	(7 033)	(7 236)	(7 438)	(7 641)	(7 843)	(8 046)	(8 234)	(8 406)	(8 578)	
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	
PSV de base: 2010	# 1	+	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	
Remboursement si revenu net 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)	(223)	(373)	
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	+	0	0	0	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	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
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			2 833	2 631	2 428	2 226	2 023	1 821	1 618	1 416	1 213	1 011	808	606	403	201	(2)	(204)	(407)	(609)	(811)	(1 014)	(1 216)	(1 419)	(1 621)	(1 824)	(2 085)	(2 407)	(2 729)	
TAXES SALARIALES																														
RRQ - 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	
A. E. - 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	
RQAP - 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	
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	0	
QUÉBEC																														
Impôt sur le revenu - 2010	# 1	-	(4 282)	(4 512)	(4 742)	(4 972)	(5 202)	(5 432)	(5 662)	(5 892)	(6 122)	(6 352)	(6 582)	(6 812)	(7 042)	(7 272)	(7 502)	(7 732)	(7 962)	(8 192)	(8 422)	(8 652)	(8 882)	(9 112)	(9 342)	(9 572)	(9 785)	(9 956)	(10 126)	
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	
FSS - 2010	# 1	-	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(153)	(163)	(173)	(183)	(193)	(203)	(213)	(223)	(233)	(243)	(253)	(263)	(273)	(283)	(293)	(303)	(313)	(323)	
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	-	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	
Contribution (impôt) santé	-	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	
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	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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 d'impôt-solidarité: 2011 - 2012	+	93	63	33	3	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			(4 957)	(5 217)	(5 477)	(5 737)	(5 970)	(6 200)	(6 430)	(6 660)	(6 890)	(7 123)	(7 363)	(7 603)	(7 843)	(8 083)	(8 323)	(8 563)	(8 803)	(9 043)	(9 283)	(9 523)	(9 763)	(10 003)	(10 243)	(10 483)	(10 706)	(10 886)	(11 066)	
Coût total			(2 124)	(2 586)	(3 049)	(3 511)	(3 947)	(4 379)	(4 812)	(5 244)	(5 676)	(6 112)	(6 555)	(6 997)	(7 440)	(7 882)	(8 325)	(8 767)	(9 210)	(9 652)	(10 095)	(10 537)	(10 980)	(11 422)	(11 865)	(12 307)	(12 791)	(13 293)	(13 796)	
Solde disponible	=		34 876	35 414	35 951	36 489	37 053	37 621	38 188	38 756	39 324	39 888	40 445	41 003	41 560	42 118	42 675	43 233	43 790	44 348	44 905	45 463	46 020	46 578	47 135	47 693	48 209	48 707	49 204	
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	=		34 876	35 414	35 951	36 489	37 053	37 621	38 188	38 756	39 324	39 888	40 445	41 003	41 560	42 118	42 675	43 233	43 790	44 348	44 905	45 463	46 020	46 578	47 135	47 693	48 209	48 707	49 204	
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)	(261)	(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	0	0	0	
Coût marginal - Québec			(260)	(260)	(260)	(233)	(230)	(230)	(230)	(230)	(233)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(223)	(180)	(180)	(180)	
Coût marginaux - total			(462)	(462)	(462)	(435)	(432)	(432)	(432)	(436)	(442)	(442)	(442)	(442)	(442)	(442)	(442)	(442)	(442)	(442)	(442)	(442)	(442)	(442)	(442)	(484)	(502)	(502)	(502)	
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%	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%	0.0%	0.0%	0.0%	0.0%	
Taux marginal (en %) - Québec			26.0%	26.0%	26.0%	23.3%	23.0%	23.0%	23.0%	23.0%	23.3%	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%	22.3%	18.0%	18.0%	18.0%	
Taux marginaux - total			46.2%	46.2%	46.2%	43.5%	43.2%	43.2%	43.2%	43.2%	43.6%	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%	44.2%	44.2%	48.4%	50.2%	50.2%	
Taux moyen d'imposition (sans les frais de garde)			5.7%	6.8%	7.8%	8.8%	9.6%	10.4%	11.2%	11.9%	12.6%	13.3%	13.9%	14.6%	15.2%	15.														

2010 - Ménage # 300
Personne vivant seule; 65 ans et plus

Revenus familiaux autonomes	+	118 000	119 000	120 000	121 000	122 000	123 000	124 000	125 000	126 000	127 000	128 000	129 000	130 000	131 000	132 000	133 000	134 000	135 000	136 000	137 000	138 000	139 000	140 000	141 000	142 000	143 000	144 000	
FÉDÉRAL																													
Impôt sur le revenu - 2010	# 1	-	(18 936)	(19 153)	(19 370)	(19 587)	(19 804)	(20 021)	(20 238)	(20 455)	(20 672)	(20 889)	(21 131)	(21 373)	(21 615)	(21 857)	(22 100)	(22 342)	(22 584)	(22 826)	(23 068)	(23 310)	(23 553)	(23 795)	(24 037)	(24 279)	(24 521)	(24 763)	(25 005)
idem	# 2	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PSV de base: 2010	# 1	+	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222
Remboursement si revenu net élevé	# 1	-	(6 222)	(6 222)	(6 222)	(6 222)	(6 222)	(6 222)	(6 222)	(6 222)	(6 222)	(6 222)	(6 222)	(6 222)	(6 222)	(6 222)	(6 222)	(6 222)	(6 222)	(6 222)	(6 222)	(6 222)	(6 222)	(6 222)	(6 222)	(6 222)	(6 222)	(6 222)	(6 222)
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	+	0	0	0	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	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
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			(18 936)	(19 153)	(19 370)	(19 587)	(19 804)	(20 021)	(20 238)	(20 455)	(20 672)	(20 889)	(21 131)	(21 373)	(21 615)	(21 857)	(22 100)	(22 342)	(22 584)	(22 826)	(23 068)	(23 310)	(23 553)	(23 795)	(24 037)	(24 279)	(24 521)	(24 763)	(25 005)
TAXES SALARIALES																													
RRQ - 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
A. E. - 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
RQAP - 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
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	0
QUÉBEC																													
Impôt sur le revenu - 2010	# 1	-	(21 590)	(21 830)	(22 070)	(22 310)	(22 550)	(22 790)	(23 030)	(23 270)	(23 510)	(23 750)	(23 990)	(24 230)	(24 470)	(24 710)	(24 950)	(25 190)	(25 430)	(25 670)	(25 910)	(26 150)	(26 390)	(26 630)	(26 870)	(27 110)	(27 350)	(27 590)	(27 830)
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
FSS - 2010	# 1	-	(873)	(883)	(893)	(903)	(913)	(923)	(933)	(943)	(953)	(963)	(973)	(983)	(993)	(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	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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	-	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)
Contribution (impôt) santé	-	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)
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	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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 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			(23 081)	(23 331)	(23 581)	(23 831)	(24 081)	(24 331)	(24 581)	(24 831)	(25 081)	(25 331)	(25 581)	(25 831)	(26 081)	(26 328)	(26 568)	(26 808)	(27 048)	(27 288)	(27 528)	(27 768)	(28 008)	(28 248)	(28 488)	(28 728)	(28 968)	(29 208)	(29 448)
Coût total			(42 017)	(42 484)	(42 951)	(43 418)	(43 885)	(44 352)	(44 819)	(45 286)	(45 753)	(46 221)	(46 712)	(47 204)	(47 696)	(48 185)	(48 668)	(49 150)	(49 632)	(50 114)	(50 596)	(51 078)	(51 560)	(52 043)	(52 525)	(53 007)	(53 489)	(53 971)	(54 453)
Solde disponible	=		75 983	76 516	77 049	77 582	78 115	78 648	79 181	79 714	80 247	80 779	81 288	81 796	82 304	82 815	83 332	83 850	84 368	84 886	85 404	85 922	86 440	86 957	87 475	87 993	88 511	89 029	89 547
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	=		75 983	76 516	77 049	77 582	78 115	78 648	79 181	79 714	80 247	80 779	81 288	81 796	82 304	82 815	83 332	83 850	84 368	84 886	85 404	85 922	86 440	86 957	87 475	87 993	88 511	89 029	89 547
Coût marginal - fédéral			(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)
Coût marginal - RRQ, A. E. et RAPQ.			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Coût marginal - Québec			(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(247)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)
Coût marginaux - total			(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(492)	(492)	(492)	(489)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)
Taux marginal (en %) - fédéral			21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	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%	24.7%	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			46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	49.2%	49.2%	49.2%	48.9%	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)			35.6%	35.7%	35.8%	35.9%	36.0%	36.1%	36.1%	36.2%	36.3%	36.4%	36.5%	36.6%	36.7%	36.8%	36.9%												

2010 - Ménage # 300
Personne vivant seule; 65 ans et plus

Revenus familiaux autonomes	+	145 000	146 000	147 000	148 000	149 000	150 000	
FÉDÉRAL								
Impôt sur le revenu - 2010	# 1	-	(25 248)	(25 490)	(25 732)	(25 974)	(26 216)	(26 458)
idem	# 2	-	n / a	n / a	n / a	n / a	n / a	n / a
PSV de base: 2010	# 1	+	6 222	6 222	6 222	6 222	6 222	6 222
Remboursement si revenu net élevé	# 1	-	(6 222)	(6 222)	(6 222)	(6 222)	(6 222)	(6 222)
PSV de base: 2010	# 2	+	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
Supplément de PSV: 2011-2012	# 1	+	0	0	0	0	0	0
idem	# 2	+	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
PFRT: 2010		+	n / a	n / a	n / a	n / a	n / a	n / a
PFCE: 2011-2012		+	n / a	n / a	n / a	n / a	n / a	n / a
Crédit de TPS: 2011-2012		+	0	0	0	0	0	0
sous-totaux			<u>(25 248)</u>	<u>(25 490)</u>	<u>(25 732)</u>	<u>(25 974)</u>	<u>(26 216)</u>	<u>(26 458)</u>
TAXES SALARIALES								
RRQ - 2010	# 1	-	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
A. E. - 2010	# 1	-	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
RQAP - 2010	# 1	-	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
sous-totaux			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
QUÉBEC								
Impôt sur le revenu - 2010	# 1	-	(28 070)	(28 310)	(28 550)	(28 790)	(29 030)	(29 270)
idem	# 2	-	n / a	n / a	n / a	n / a	n / a	n / a
FSS - 2010	# 1	-	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)
idem	# 2	-	n / a	n / a	n / a	n / a	n / a	n / a
Assurance médicaments - 2010		-	(593)	(593)	(593)	(593)	(593)	(593)
Contribution (impôt) santé		-	(25)	(25)	(25)	(25)	(25)	(25)
Crédit remboursable de FGE: 2010		+	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
Prime au travail: 2010		+	n / a	n / a	n / a	n / a	n / a	n / a
Crédit d'impôt-solidarité: 2011 - 2012		+	0	0	0	0	0	0
Remboursement d'impôts fonciers: 2010		+	0	0	0	0	0	0
sous-totaux			<u>(29 688)</u>	<u>(29 928)</u>	<u>(30 168)</u>	<u>(30 408)</u>	<u>(30 648)</u>	<u>(30 888)</u>
Coût total			<u>(54 935)</u>	<u>(55 418)</u>	<u>(55 900)</u>	<u>(56 382)</u>	<u>(56 864)</u>	<u>(57 346)</u>
Solde disponible	=		90 065	90 582	91 100	91 618	92 136	92 654
Frais de garde d'enfant payés	-		0	0	0	0	0	0
Solde disponible net	=		<u>90 065</u>	<u>90 582</u>	<u>91 100</u>	<u>91 618</u>	<u>92 136</u>	<u>92 654</u>
Coût marginal - fédéral			(242)	(242)	(242)	(242)	(242)	(242)
Coût marginal - RRQ, A. E. et RAPQ.			0	0	0	0	0	0
Coût marginal - Québec			(240)	(240)	(240)	(240)	(240)	(240)
Coût marginaux - total			<u>(482)</u>	<u>(482)</u>	<u>(482)</u>	<u>(482)</u>	<u>(482)</u>	<u>(482)</u>
Taux marginal (en %) - fédéral			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%
Taux marginal (en %) - Québec			24.0%	24.0%	24.0%	24.0%	24.0%	24.0%
Taux marginaux - total			<u>48.2%</u>	<u>48.2%</u>	<u>48.2%</u>	<u>48.2%</u>	<u>48.2%</u>	<u>48.2%</u>
Taux moyen d'imposition (sans les frais de garde)			<u>37.9%</u>	<u>38.0%</u>	<u>38.0%</u>	<u>38.1%</u>	<u>38.2%</u>	<u>38.2%</u>
PUGE - Valeur nette d'impôt	n / a		n / a	n / a	n / a	n / a	n / a	n / a
Revenus familiaux autonomes			145 000	146 000	147 000	148 000	149 000	150 000