

**2010 - 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	35 000	36 000					
<b>FÉDÉRAL</b>																																	
Impôt sur le revenu - 2010	# 1	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(49)	(112)	(175)	(237)	(300)	(362)	(425)	(488)	(550)	(613)	(676)					
idem	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(49)	(112)	(175)	(237)	(300)	(362)	(425)	(488)	(550)	(613)	(676)					
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	+	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	6 222			
Remboursement si revenu net 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	0			
Supplément de PSV: 2011-2012	# 1	+	2 738	2 488	2 238	1 988	1 738	1 488	1 238	988	738	488	238	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
idem	# 2	+	2 738	2 488	2 238	1 988	1 738	1 488	1 238	988	738	488	238	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
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	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	n/a		
Crédit de TPS: 2011-2012		+	508	508	508	508	508	508	508	508	508	508	484	434	384	334	284	234	184	134	84	34	0	0	0	0	0	0	0	0			
sous-totaux			18 428	17 928	17 428	16 928	16 428	15 928	15 428	14 928	14 428	13 928	13 428	12 928	12 878	12 828	12 778	12 728	12 579	12 404	12 229	12 053	11 878	11 719	11 594	11 469	11 343	11 218	11 093				
<b>TAXES SALARIALES</b>																																	
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	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	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	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	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	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	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	0	0	0	
<b>QUÉBEC</b>																																	
Impôt sur le revenu - 2010	# 1	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(55)	(165)	(275)	(385)	(495)	(605)					
idem	# 2	-	0	0	0	0	(15)	(95)	(175)	(255)	(335)	(415)	(495)	(575)	(655)	(735)	(815)	(895)	(975)	(1 055)	(1 135)	(1 215)	(1 295)	(1 375)	(1 455)	(1 535)	(1 615)	(1 695)	(1 775)				
FSS - 2010	# 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)	(44)	(49)				
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)	(44)	(49)				
Assurance médicaments - 2010		-	(310)	(356)	(402)	(448)	(494)	(540)	(586)	(632)	(678)	(724)	(770)	(816)	(862)	(908)	(954)	(1 000)	(1 046)	(1 092)	(1 138)	(1 184)	(1 230)	(1 276)	(1 322)	(1 368)	(1 414)	(1 460)	(1 506)				
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)	(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	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	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	n/a	n/a	
Crédit d'impôt-solidarité: 2011 - 2012		+	1 118	1 118	1 118	1 118	1 118	1 118	1 087	1 042	997	952	896	806	716	626	536	446	356	300	270	240	210	180	150	120	90	60					
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	0		
sous-totaux			758	712	666	620	560	434	308	151	(20)	(191)	(362)	(566)	(818)	(1 080)	(1 342)	(1 594)	(1 764)	(1 941)	(2 087)	(2 207)	(2 327)	(2 502)	(2 732)	(2 962)	(3 192)	(3 422)	(3 652)				
<b>Coût total</b>																																	
			19 186	18 640	18 094	17 548	16 988	16 362	15 736	15 079	14 408	13 737	13 066	12 372	12 060	11 748	11 436	11 134	10 816	10 463	10 142	9 847	9 551	9 217	8 862	8 507	8 151	7 796	7 441				
<b>Solde disponible</b>																																	
	=		29 186	29 640	30 094	30 548	30 988	31 362	31 736	32 079	32 408	32 737	33 066	33 372	34 060	34 748	35 436	36 134	36 816	37 463	38 142	38 847	39 551	40 217	40 862	41 507	42 151	42 796	43 441				
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	0	0		
<b>Solde disponible net</b>	=		29 186	29 640	30 094	30 548	30 988	31 362	31 736	32 079	32 408	32 737	33 066	33 372	34 060	34 748	35 436	36 134	36 816	37 463	38 142	38 847	39 551	40 217	40 862	41 507	42 151	42 796	43 441				
<b>Coût marginal - fédéral</b>																																	
			(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(50)	(50)	(50)	(50)	(149)	(175)	(175)	(175)	(175)	(159)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)			
<b>Coût marginal - RRQ, A. E. et RAPQ.</b>																																	
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
<b>Coût marginal - Québec</b>																																	
			(46)	(46)	(46)	(61)	(126)	(126)	(157)	(171)	(171)	(171)	(194)	(262)	(262)	(262)	(252)	(170)	(177)	(146)	(120)	(120)	(175)	(230)	(230)	(230)	(230)	(230)	(230)				
<b>Coût marginaux - total</b>																																	
			(546)	(546)	(546)	(561)	(626)	(626)	(657)	(671)	(671)	(671)	(694)	(312)	(312)	(312)	(302)	(319)	(352)	(321)	(295)	(295)	(334)	(355)	(355)	(355)	(355)	(355)	(355)				
<b>Taux marginal (en %) - fédéral</b>																																	
			50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	5.0%	5.0%	5.0%	5.0%	14.9%	17.5%	17.5%	17.5%	17.5%	15.9%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%					
<b>Taux marginal (en %) - RRQ, A. E. et R.A.P.Q.</b>																																	
			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%				
<b>Taux marginal (en %) - Québec</b>																																	
			4.6%	4.6%	4.6%	6.1%	12.6%	12.6%	15.7%	17.1%	17.1%	17.1%	19.4%	26.2%	26.2%	26.2%	25.2%	17.0%	17.7%	14.6%	12.0%	12.0%	17.5%	23.0%	23.0%	23.0%	23.0%	23.0%					
<b>Taux marginaux - total</b>																																	
			54.6%	54.6%	54.6%	56.1%	62.6%	62.6%	65.7%	67.1%	67.1%	67.1%	69.4%	31.2																			

**2010 - Ménage # 320**

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

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		
<b>FÉDÉRAL</b>																														
Impôt sur le revenu - 2010	# 1	-	(738)	(801)	(863)	(926)	(989)	(1 051)	(1 114)	(1 177)	(1 239)	(1 302)	(1 364)	(1 427)	(1 490)	(1 552)	(1 615)	(1 678)	(1 744)	(1 816)	(1 888)	(1 960)	(2 032)	(2 104)	(2 176)	(2 248)	(2 320)	(2 392)	(2 464)	
idem	# 2	-	(738)	(801)	(863)	(926)	(989)	(1 051)	(1 114)	(1 177)	(1 239)	(1 302)	(1 364)	(1 427)	(1 490)	(1 552)	(1 615)	(1 678)	(1 744)	(1 816)	(1 888)	(1 960)	(2 032)	(2 104)	(2 176)	(2 248)	(2 320)	(2 392)	(2 464)	
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	+	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	6 222
Remboursement si revenu net 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	0
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	+	0	0	0	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: 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			10 968	10 842	10 717	10 592	10 467	10 341	10 216	10 091	9 966	9 840	9 715	9 590	9 465	9 339	9 214	9 089	8 955	8 811	8 667	8 523	8 379	8 235	8 091	7 947	7 803	7 659	7 515	
<b>TAXES SALARIALES</b>																														
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	
<b>QUÉBEC</b>																														
Impôt sur le revenu - 2010	# 1	-	(715)	(825)	(935)	(1 045)	(1 155)	(1 265)	(1 375)	(1 485)	(1 595)	(1 705)	(1 815)	(1 925)	(2 035)	(2 145)	(2 255)	(2 365)	(2 475)	(2 585)	(2 695)	(2 805)	(2 915)	(3 025)	(3 135)	(3 245)	(3 355)	(3 465)	(3 575)	
idem	# 2	-	(1 855)	(1 935)	(2 015)	(2 095)	(2 175)	(2 255)	(2 335)	(2 415)	(2 495)	(2 575)	(2 655)	(2 735)	(2 815)	(2 895)	(2 975)	(3 055)	(3 135)	(3 215)	(3 295)	(3 375)	(3 455)	(3 535)	(3 615)	(3 695)	(3 775)	(3 855)	(3 935)	
FSS - 2010	# 1	-	(54)	(59)	(64)	(69)	(74)	(79)	(84)	(89)	(94)	(99)	(104)	(109)	(114)	(119)	(124)	(129)	(134)	(139)	(144)	(149)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	
idem	# 2	-	(54)	(59)	(64)	(69)	(74)	(79)	(84)	(89)	(94)	(99)	(104)	(109)	(114)	(119)	(124)	(129)	(134)	(139)	(144)	(149)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	
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)	(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)	(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	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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	+	30	0	0	0	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			(3 882)	(4 112)	(4 312)	(4 512)	(4 712)	(4 912)	(5 112)	(5 312)	(5 512)	(5 712)	(5 912)	(6 112)	(6 312)	(6 512)	(6 712)	(6 912)	(7 112)	(7 312)	(7 512)	(7 712)	(7 905)	(8 095)	(8 285)	(8 475)	(8 665)	(8 855)	(9 045)	
<b>Coût total</b>			7 086	6 730	6 405	6 080	5 755	5 429	5 104	4 779	4 454	4 128	3 803	3 478	3 153	2 827	2 502	2 177	1 844	1 500	1 156	811	475	141	(193)	(527)	(862)	(1 196)	(1 530)	
<b>Solde disponible</b>	=		44 086	44 730	45 405	46 080	46 755	47 429	48 104	48 779	49 454	50 128	50 803	51 478	52 153	52 827	53 502	54 177	54 844	55 500	56 156	56 811	57 475	58 141	58 807	59 473	60 138	60 804	61 470	
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	
<b>Solde disponible net</b>	=		44 086	44 730	45 405	46 080	46 755	47 429	48 104	48 779	49 454	50 128	50 803	51 478	52 153	52 827	53 502	54 177	54 844	55 500	56 156	56 811	57 475	58 141	58 807	59 473	60 138	60 804	61 470	
Coût marginal - fédéral			(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(133)	(144)	(144)	(144)	(144)	(144)	(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	0	0	0	
Coût marginal - Québec			(230)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(193)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	
<b>Coût marginaux - total</b>			(355)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(333)	(344)	(344)	(344)	(344)	(337)	(334)	(334)	(334)	(334)	(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%	13.3%	14.4%	14.4%	14.4%	14.4%	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%	0.0%		
Taux marginal (en %) - Québec			23.0%	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%	19.3%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%		
<b>Taux marginaux - total</b>			35.5%	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%	33.3%	34.4%	34.4%	34.4%	33.7%	33.4%	33.4%	33.4%	33.4%	33.4%	33.4%	33.4%		
<b>Taux moyen d'imposition (sans les frais de garde)</b>			-19.2%	-17.7%	-16.4%	-15.2%</																								

**2010 - Ménage # 320**  
**Couple; 65 ans et plus; deux revenus (60%-40%);**  
**revenu de pension admissible = 75% du revenu**  
**autonome; partage optimal**

Revenus familiaux autonomes	+	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	85 000	86 000	87 000	88 000	89 000	90 000		
<b>FÉDÉRAL</b>																														
Impôt sur le revenu - 2010	# 1	-	(2 536)	(2 609)	(2 681)	(2 753)	(2 825)	(2 897)	(2 984)	(3 085)	(3 186)	(3 287)	(3 389)	(3 490)	(3 591)	(3 692)	(3 794)	(3 895)	(3 996)	(4 097)	(4 199)	(4 300)	(4 401)	(4 502)	(4 604)	(4 705)	(4 806)	(4 907)	(5 009)	
idem	# 2	-	(2 536)	(2 609)	(2 681)	(2 753)	(2 825)	(2 897)	(2 984)	(3 085)	(3 186)	(3 287)	(3 389)	(3 490)	(3 591)	(3 692)	(3 794)	(3 895)	(3 996)	(4 097)	(4 199)	(4 300)	(4 401)	(4 502)	(4 604)	(4 705)	(4 806)	(4 907)	(5 009)	
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	+	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	6 222
Remboursement si revenu net 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	0
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	+	0	0	0	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: 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			7 371	7 227	7 083	6 939	6 795	6 651	6 477	6 274	6 072	5 869	5 667	5 464	5 262	5 059	4 857	4 654	4 452	4 249	4 047	3 844	3 642	3 439	3 237	3 034	2 832	2 629	2 427	
<b>TAXES SALARIALES</b>																														
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	
<b>QUÉBEC</b>																														
Impôt sur le revenu - 2010	# 1	-	(3 685)	(3 801)	(3 931)	(4 061)	(4 191)	(4 321)	(4 451)	(4 581)	(4 711)	(4 841)	(4 971)	(5 100)	(5 200)	(5 300)	(5 400)	(5 500)	(5 600)	(5 700)	(5 800)	(5 900)	(6 000)	(6 100)	(6 200)	(6 300)	(6 400)	(6 500)	(6 600)	
idem	# 2	-	(4 015)	(4 100)	(4 200)	(4 300)	(4 400)	(4 500)	(4 600)	(4 700)	(4 800)	(4 900)	(5 000)	(5 100)	(5 200)	(5 300)	(5 400)	(5 500)	(5 600)	(5 700)	(5 800)	(5 900)	(6 000)	(6 100)	(6 200)	(6 300)	(6 400)	(6 500)	(6 600)	
FSS - 2010	# 1	-	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)
idem	# 2	-	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)
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)	(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)	(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	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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			(9 235)	(9 436)	(9 666)	(9 896)	(10 126)	(10 356)	(10 586)	(10 816)	(11 046)	(11 276)	(11 506)	(11 736)	(11 936)	(12 136)	(12 336)	(12 536)	(12 736)	(12 936)	(13 136)	(13 336)	(13 536)	(13 736)	(13 936)	(14 136)	(14 336)	(14 536)	(14 736)	
<b>Coût total</b>			<b>(1 864)</b>	<b>(2 209)</b>	<b>(2 583)</b>	<b>(2 958)</b>	<b>(3 332)</b>	<b>(3 706)</b>	<b>(4 110)</b>	<b>(4 542)</b>	<b>(4 975)</b>	<b>(5 407)</b>	<b>(5 840)</b>	<b>(6 272)</b>	<b>(6 674)</b>	<b>(7 077)</b>	<b>(7 479)</b>	<b>(7 882)</b>	<b>(8 284)</b>	<b>(8 687)</b>	<b>(9 089)</b>	<b>(9 492)</b>	<b>(9 894)</b>	<b>(10 297)</b>	<b>(10 699)</b>	<b>(11 102)</b>	<b>(11 504)</b>	<b>(11 907)</b>	<b>(12 309)</b>	
<b>Solde disponible</b>	=		62 136	62 791	63 417	64 042	64 668	65 294	65 890	66 458	67 025	67 593	68 160	68 728	69 326	69 923	70 521	71 118	71 716	72 313	72 911	73 508	74 106	74 703	75 301	75 898	76 496	77 093	77 691	
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	
<b>Solde disponible net</b>	=		62 136	62 791	63 417	64 042	64 668	65 294	65 890	66 458	67 025	67 593	68 160	68 728	69 326	69 923	70 521	71 118	71 716	72 313	72 911	73 508	74 106	74 703	75 301	75 898	76 496	77 093	77 691	
Coût marginal - fédéral			(144)	(144)	(144)	(144)	(144)	(174)	(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	0	0	
Coût marginal - Québec			(202)	(230)	(230)	(230)	(230)	(230)	(230)	(230)	(230)	(230)	(229)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	
<b>Coût marginaux - total</b>			<b>(346)</b>	<b>(374)</b>	<b>(374)</b>	<b>(374)</b>	<b>(374)</b>	<b>(404)</b>	<b>(432)</b>	<b>(432)</b>	<b>(432)</b>	<b>(432)</b>	<b>(432)</b>	<b>(402)</b>	<b>(402)</b>	<b>(402)</b>	<b>(402)</b>	<b>(402)</b>	<b>(402)</b>	<b>(402)</b>	<b>(402)</b>	<b>(402)</b>	<b>(402)</b>	<b>(402)</b>	<b>(402)</b>	<b>(402)</b>	<b>(402)</b>	<b>(402)</b>	<b>(402)</b>	
Taux marginal (en %) - fédéral			14.4%	14.4%	14.4%	14.4%	14.4%	17.4%	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%	0.0%	0.0%		
Taux marginal (en %) - Québec			20.2%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	22.9%	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%		
<b>Taux marginaux - total</b>			<b>34.6%</b>	<b>37.4%</b>																										





**2010 - Ménage # 320**  
**Couple; 65 ans et plus; deux revenus (60%-40%);**  
**revenu de pension admissible = 75% du revenu**  
**autonome; partage optimal**

Revenus familiaux autonomes	+	145 000	146 000	147 000	148 000	149 000	150 000	
<b>FÉDÉRAL</b>								
Impôt sur le revenu - 2010	# 1	-	(10 186)	(10 264)	(10 342)	(10 420)	(10 498)	(10 576)
idem	# 2	-	(10 186)	(10 264)	(10 342)	(10 420)	(10 498)	(10 576)
PSV de base: 2010	# 1	+	6 222	6 222	6 222	6 222	6 222	6 222
Remboursement si revenu net élevé	# 1	-	(1 798)	(1 873)	(1 948)	(2 023)	(2 098)	(2 173)
PSV de base: 2010	# 2	+	6 222	6 222	6 222	6 222	6 222	6 222
Remboursement si revenu net élevé	# 2	-	(1 798)	(1 873)	(1 948)	(2 023)	(2 098)	(2 173)
Supplément de PSV: 2011-2012	# 1	+	0	0	0	0	0	0
idem	# 2	+	0	0	0	0	0	0
PUGE: 2010	+	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
PFCE: 2011-2012	+	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
sous-totaux			(11 524)	(11 830)	(12 136)	(12 443)	(12 749)	(13 055)
<b>TAXES SALARIALES</b>								
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			0	0	0	0	0	0
<b>QUÉBEC</b>								
Impôt sur le revenu - 2010	# 1	-	(11 741)	(11 834)	(11 936)	(12 038)	(12 140)	(12 242)
idem	# 2	-	(11 741)	(11 834)	(11 936)	(12 038)	(12 140)	(12 242)
FSS - 2010	# 1	-	(418)	(423)	(428)	(433)	(438)	(443)
idem	# 2	-	(418)	(423)	(428)	(433)	(438)	(443)
Assurance médicaments - 2010	-	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)	(1 185)
Contribution (impôt) santé	-	(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
Soutien aux enfants: 2011-2012	+	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
Crédit d'impôt-solidarité: 2011 - 2012	+	0	0	0	0	0	0	0
Remboursement d'impôts fonciers: 2010	+	0	0	0	0	0	0	0
sous-totaux			(25 553)	(25 750)	(25 964)	(26 178)	(26 392)	(26 606)
<b>Coût total</b>			(37 077)	(37 580)	(38 100)	(38 620)	(39 140)	(39 660)
<b>Solde disponible</b>	=	107 923	108 420	108 900	109 380	109 860	110 340	
Frais de garde d'enfant payés	-	0	0	0	0	0	0	0
<b>Solde disponible net</b>	=	107 923	108 420	108 900	109 380	109 860	110 340	
Coût marginal - fédéral		(306)	(306)	(306)	(306)	(306)	(306)	
Coût marginal - RRQ, A. E. et RAPQ.		0	0	0	0	0	0	
Coût marginal - Québec		(197)	(214)	(214)	(214)	(214)	(214)	
<b>Coût marginaux - total</b>		(503)	(520)	(520)	(520)	(520)	(520)	
Taux marginal (en %) - fédéral		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%	
Taux marginal (en %) - Québec		19.7%	21.4%	21.4%	21.4%	21.4%	21.4%	
<b>Taux marginaux - total</b>		50.3%	52.0%	52.0%	52.0%	52.0%	52.0%	
<b>Taux moyen d'imposition (sans les frais de garde)</b>		25.6%	25.7%	25.9%	26.1%	26.3%	26.4%	
<b>PUGE - Valeur nette d'impôt</b>	n / a	n / a	n / a	n / a	n / a	n / a	n / a	
<b>Revenus familiaux autonomes</b>		145 000	146 000	147 000	148 000	149 000	150 000	