

**2011 - Ménage # 103**  
**Monoparental; 3 enfants (un seul moins de 6 ans);**  
**frais de garde = 0\$**

Revenus familiaux autonomes		+	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	37 000	38 000	39 000	40 000	41 000	
<b>FÉDÉRAL</b>																														
Impôt sur le revenu - 2011	# 1	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(99)	(216)	(332)	(449)	(566)	(682)	(799)	(915)	(1 032)	(1 149)	(1 265)	(1 382)	
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: 2011	# 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: 2011	# 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: 2012-2013 (combiné)		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Complément au PSV: 2012-2013 (combiné)		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2011		+	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	
PFRT: 2011		+	75	0	0	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: 2012-2013		+	10 247	10 247	10 247	10 247	10 247	10 247	10 247	10 247	10 247	10 247	10 247	9 868	9 535	9 202	8 869	8 536	8 203	7 870	7 537	7 204	6 871	6 538	6 205	5 872	5 539	5 206	4 873	
Crédit de TPS: 2012-2013		+	931	931	931	931	931	931	931	931	931	931	931	931	931	931	931	931	931	931	931	931	925	875	825	775	725	675	625	575
sous-totaux			12 453	12 378	12 378	12 378	12 378	12 378	12 378	12 378	12 378	12 378	12 332	11 999	11 666	11 333	11 000	10 568	10 119	9 669	9 219	8 764	8 264	7 765	7 265	6 765	6 266	5 766	5 267	
<b>TAXES SALARIALES</b>																														
RRQ - 2011	# 1	-	(569)	(619)	(668)	(718)	(767)	(817)	(866)	(916)	(965)	(1 015)	(1 064)	(1 114)	(1 163)	(1 213)	(1 262)	(1 312)	(1 361)	(1 411)	(1 460)	(1 510)	(1 559)	(1 609)	(1 658)	(1 708)	(1 757)	(1 807)	(1 856)	
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. - 2011	# 1	-	(212)	(226)	(240)	(254)	(268)	(282)	(296)	(310)	(324)	(338)	(353)	(367)	(381)	(395)	(409)	(423)	(437)	(451)	(465)	(479)	(494)	(508)	(522)	(536)	(550)	(564)	(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	
RQAP - 2011	# 1	-	(81)	(86)	(91)	(97)	(102)	(107)	(113)	(118)	(124)	(129)	(134)	(140)	(145)	(150)	(156)	(161)	(166)	(172)	(177)	(183)	(188)	(193)	(199)	(204)	(209)	(215)	(220)	
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			(861)	(930)	(999)	(1 068)	(1 137)	(1 206)	(1 275)	(1 344)	(1 413)	(1 482)	(1 551)	(1 620)	(1 689)	(1 758)	(1 827)	(1 896)	(1 965)	(2 034)	(2 103)	(2 172)	(2 241)	(2 310)	(2 379)	(2 448)	(2 517)	(2 586)	(2 655)	
<b>QUÉBEC</b>																														
Impôt sur le revenu - 2011	# 1	-	(71)	(221)	(372)	(528)	(688)	(848)	(1 008)	(1 168)	(1 328)	(1 488)	(1 648)	(1 808)	(1 968)	(2 128)	(2 288)	(2 448)	(2 608)	(2 770)	(2 960)	(3 150)	(3 340)	(3 530)	(3 720)	(3 910)	(4 104)	(4 334)	(4 541)	
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 - 2011	# 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 - 2011		-	0	0	0	0	0	0	0	0	0	0	0	0	0	(30)	(90)	(151)	(211)	(271)	(346)	(437)	(528)	(582)	(582)	(582)	(582)	(582)	(582)	
Contribution (impôt) santé - 2011		-	0	0	0	0	0	0	0	0	0	0	0	0	0	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	
Crédit remboursable de FGE: 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	n/a	n/a
Soutien aux enfants: 2012-2013		+	5 365	5 365	5 365	5 365	5 365	5 365	5 365	5 365	5 365	5 365	5 365	5 365	5 365	5 365	5 365	5 365	5 365	5 365	5 365	5 365	5 327	5 287	5 247	5 207	5 167	5 127	5 087	
Prime au travail: 2011		+	1 876	1 782	1 688	1 590	1 490	1 390	1 290	1 190	1 090	990	890	790	690	590	490	390	290	190	90	0	0	0	0	0	0	0	0	
Crédit d'impôt-solidarité: 2012 - 2013		+	1 249	1 249	1 249	1 249	1 249	1 249	1 249	1 249	1 249	1 249	1 249	1 249	1 249	1 249	1 249	1 249	1 249	1 249	1 241	1 190	1 130	1 070	1 010	950	890	830	770	
sous-totaux			8 419	8 174	7 930	7 676	7 416	7 156	6 896	6 636	6 376	6 116	5 856	5 596	5 336	4 946	4 626	4 306	3 986	3 663	3 290	2 868	2 489	2 145	1 855	1 565	1 271	941	635	
<b>Coût total</b>			20 010	19 622	19 309	18 986	18 657	18 328	17 999	17 670	17 341	17 012	16 638	15 976	15 314	14 522	13 799	12 978	12 139	11 298	10 406	9 460	8 513	7 600	6 742	5 883	5 020	4 122	3 247	
<b>Solde disponible</b>	=		35 010	35 622	36 309	36 986	37 657	38 328	38 999	39 670	40 341	41 012	41 638	41 976	42 314	42 522	42 799	42 978	43 139	43 298	43 406	43 460	43 513	43 600	43 742	43 883	44 020	44 122	44 247	
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>	=		35 010	35 622	36 309	36 986	37 657	38 328	38 999	39 670	40 341	41 012	41 638	41 976	42 314	42 522	42 799	42 978	43 139	43 298	43 406	43 460	43 513	43 600	43 742	43 883	44 020	44 122	44 247	
Coût marginal - fédéral			(75)	0	0	0	0	0	0	0	(46)	(333)	(333)	(333)	(333)	(432)	(450)	(450)	(450)	(455)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(527)	
Coût marginal - RRQ, A. E. et RAPQ.			(69)	(69)	(69)	(69)	(69)	(69)	(69)	(69)	(69)	(69)	(69)	(69)	(69)	(69)	(69)	(69)	(69)	(69)	(69)	(69)	(69)	(69)	(69)	(69)	(69)	(69)	(69)	
Coût marginal - Québec			(244)	(244)	(254)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(390)	(320)	(320)	(320)	(323)	(373)	(422)	(379)	(344)	(290)	(290)	(294)	(330)	(307)	(300)	
<b>Coût marginaux - total</b>			(388)	(313)	(322)	(329)	(329)	(329)	(329)	(329)	(329)	(375)	(662)	(662)	(792)	(722)	(821)	(839)	(841)	(892)	(946)	(947)	(912)	(859)	(859)	(863)	(899)	(875)	(896)	
Taux marginal (en %) - fédéral			7.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.6%	33.3%	33.3%	33.3%	33.3%	43.2%	45.0%	45.0%	45.0%	45.5%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	52.7%	
Taux marginal (en %) - RRQ, A. E. et R.A.P.Q.			6.9%	6.9%	6.9%	6.9%	6.9%	6.9%	6.9%	6.9%	6.9%	6.9%	6.9%	6.9%	6.9%	6.9%	6.9%	6.9%	6.9%	6.9%	6.9%	6.9%	6.9%	6.9%	6.9%	6.9%	6.9%	6.9%	6.9%	
Taux marginal (en %) - Québec			24.4%	24.4%	25.4%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	39.0%	32.0%	32.0%	32.0%	32.3%	37.3%	42.2%	37.9%	34.4%	29.0%	29.0%	29.4%	33.0%	30.7%	30.0%	
<b>Taux marginaux - total</b>			38.8%	31.3%	32.2%	32.9%	32.9%	32.9%	32.9%	32.9%	32.9%	37.5%	66.2%	66.2%	79.2%	72.2%	82.1%	83.9%	84.1%	89.2%	94.6%	94.7%	91.2%	85.9%	85.9%	86.3%	89.9%	87.5%	89.6%	
<b>Taux moyen d'imposition (sans les frais de garde)</b>			-133.4%	-122.6%	-113.6%	-105.5%	-98.2%	-91.6%	-85.7%	-80.3%	-75.4%	-70.9%	-66.6%	-61.4%	-56.7%	-51.9%	-47.6%	-43.3%	-39.2%	-35.3%	-31.5%	-27.8%	-24.3%	-21.1%	-18.2%	-15.5%	-12.9%	-10.3%	-7.9%	
<b>PUGE - Valeur nette d'impôt</b>	1 200		1 129	949	648	336	16	(304)	(624)	(944)	(1 264)	(1 584)	(1 904)	(2 224)	(2 544)	(2 864)	(3 184)	(3 605)	(3 998)	(4 350)	(4 730)	(5 110)	(5 490)	(5 870)	(6 250)	(6 630)	(6 991)	(7 381)	(7 784)	
<b>Revenus familiaux autonomes</b>			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							

**2011 - Ménage # 103****Monoparental; 3 enfants (un seul moins de 6 ans);  
frais de garde = 0\$**

Revenus familiaux autonomes		+	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	64 000	65 000	66 000	67 000	68 000	
<b>FÉDÉRAL</b>																														
Impôt sur le revenu - 2011	# 1	-	(1 526)	(1 701)	(1 876)	(2 052)	(2 229)	(2 406)	(2 583)	(2 764)	(2 947)	(3 130)	(3 313)	(3 496)	(3 679)	(3 862)	(4 045)	(4 228)	(4 411)	(4 594)	(4 777)	(4 960)	(5 143)	(5 326)	(5 509)	(5 693)	(5 877)	(6 060)	(6 244)	
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: 2011	# 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: 2011	# 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: 2012-2013 (combiné)	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Complément au PSV: 2012-2013 (combiné)	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2011	+	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	
PFRT: 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	0	0	
PFCE: 2012-2013	+	4 540	4 301	4 261	4 221	4 181	4 141	4 101	4 061	4 021	3 981	3 941	3 901	3 861	3 821	3 781	3 741	3 701	3 661	3 621	3 581	3 541	3 501	3 461	3 421	3 381	3 341	3 301	3 301	
Crédit de TPS: 2012-2013	+	525	475	425	375	325	275	225	175	125	75	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
sous-totaux			4 740	4 276	4 011	3 744	3 478	3 211	2 944	2 673	2 400	2 127	1 854	1 605	1 382	1 159	936	713	490	267	44	(179)	(402)	(625)	(848)	(1 072)	(1 295)	(1 519)	(1 743)	
<b>TAXES SALARIALES</b>																														
RRQ - 2011	# 1	-	(1 906)	(1 955)	(2 005)	(2 054)	(2 104)	(2 153)	(2 203)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	
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. - 2011	# 1	-	(592)	(606)	(620)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	
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 - 2011	# 1	-	(226)	(231)	(236)	(242)	(247)	(252)	(258)	(263)	(269)	(274)	(279)	(285)	(290)	(295)	(301)	(306)	(311)	(317)	(322)	(328)	(333)	(338)	(344)	(344)	(344)	(344)	(344)	
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			(2 723)	(2 792)	(2 861)	(2 919)	(2 974)	(3 029)	(3 084)	(3 104)	(3 109)	(3 115)	(3 120)	(3 125)	(3 131)	(3 136)	(3 142)	(3 147)	(3 152)	(3 158)	(3 163)	(3 168)	(3 174)	(3 179)	(3 185)	(3 185)	(3 185)	(3 185)	(3 185)	
<b>QUÉBEC</b>																														
Impôt sur le revenu - 2011	# 1	-	(4 741)	(4 941)	(5 141)	(5 341)	(5 541)	(5 741)	(5 941)	(6 141)	(6 341)	(6 541)	(6 741)	(6 941)	(7 141)	(7 341)	(7 541)	(7 741)	(7 941)	(8 141)	(8 341)	(8 541)	(8 741)	(8 941)	(9 141)	(9 341)	(9 541)	(9 741)	(9 941)	
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 - 2011	# 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 - 2011	-	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	
Contribution (impôt) santé - 2011	-	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	
Crédit remboursable de FGE: 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	n/a	n/a	
Soutien aux enfants: 2012-2013	+	5 047	5 007	4 967	4 927	4 887	4 847	4 807	4 767	4 727	4 687	4 647	4 607	4 567	4 527	4 487	4 447	4 407	4 367	4 327	4 287	4 247	4 207	4 167	4 127	4 087	4 047	4 007		
Prime au travail: 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	0		
Crédit d'impôt-solidarité: 2012 - 2013	+	710	650	590	530	470	410	350	290	230	170	110	50	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
sous-totaux			335	35	(265)	(565)	(865)	(1 165)	(1 465)	(1 765)	(2 065)	(2 365)	(2 665)	(2 965)	(3 246)	(3 495)	(3 735)	(3 975)	(4 215)	(4 455)	(4 695)	(4 935)	(5 175)	(5 415)	(5 655)	(5 895)	(6 135)	(6 375)	(6 615)	
<b>Coût total</b>			2 351	1 518	884	260	(362)	(984)	(1 605)	(2 197)	(2 775)	(3 354)	(3 932)	(4 486)	(4 995)	(5 472)	(5 941)	(6 409)	(6 877)	(7 346)	(7 814)	(8 283)	(8 751)	(9 219)	(9 688)	(10 152)	(10 615)	(11 079)	(11 543)	
<b>Solde disponible</b>	=		44 351	44 518	44 884	45 260	45 638	46 016	46 395	46 803	47 225	47 646	48 068	48 514	49 005	49 528	50 059	50 591	51 123	51 654	52 186	52 717	53 249	53 781	54 312	54 848	55 385	55 921	56 457	
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>	=		44 351	44 518	44 884	45 260	45 638	46 016	46 395	46 803	47 225	47 646	48 068	48 514	49 005	49 528	50 059	50 591	51 123	51 654	52 186	52 717	53 249	53 781	54 312	54 848	55 385	55 921	56 457	
Coût marginal - fédéral	(464)	(265)	(266)	(267)	(267)	(271)	(273)	(273)	(273)	(273)	(248)	(223)	(223)	(223)	(223)	(223)	(223)	(223)	(223)	(223)	(223)	(223)	(223)	(224)	(224)	(224)	(224)	(224)		
Coût marginal - RRQ, A. E. et RAPQ.	(69)	(69)	(58)	(55)	(55)	(55)	(20)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	0	0	0	0	0		
Coût marginal - Québec	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(281)	(249)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	
<b>Coût marginaux - total</b>			(833)	(634)	(624)	(622)	(622)	(591)	(578)	(578)	(578)	(554)	(509)	(477)	(468)	(468)	(468)	(468)	(468)	(468)	(468)	(468)	(468)	(468)	(464)	(464)	(464)	(464)		
Taux marginal (en %) - fédéral			46.4%	26.5%	26.6%	26.7%	26.7%	27.1%	27.3%	27.3%	27.3%	24.8%	22.3%	22.3%	22.3%	22.3%	22.3%	22.3%	22.3%	22.3%	22.3%	22.3%	22.3%	22.4%	22.4%	22.4%	22.4%	22.4%		
Taux marginal (en %) : RRQ, A. E. et R.A.P.Q.			6.9%	6.9%	5.8%	5.5%	5.5%	2.0%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%		
Taux marginal (en %) - Québec			30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	28.1%	24.9%	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%		
<b>Taux marginaux - total</b>			83.3%																											

**2011 - Ménage # 103**  
**Monoparental; 3 enfants (un seul moins de 6 ans);**  
**frais de garde = 0\$**

Revenus familiaux autonomes		+	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	91 000	92 000	93 000	94 000	95 000	
<b>FÉDÉRAL</b>																														
Impôt sur le revenu - 2011	# 1	-	(6 428)	(6 611)	(6 795)	(6 979)	(7 163)	(7 346)	(7 530)	(7 714)	(7 897)	(8 081)	(8 265)	(8 448)	(8 632)	(8 816)	(9 000)	(9 214)	(9 431)	(9 648)	(9 865)	(10 082)	(10 299)	(10 517)	(10 734)	(10 951)	(11 168)	(11 385)	(11 602)	
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: 2011	# 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: 2011	# 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: 2012-2013 (combiné)	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Complément au PSV: 2012-2013 (combiné)	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2011	+	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	
PFRT: 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	0	0	
PFCE: 2012-2013	+	3 261	3 221	3 181	3 141	3 101	3 061	3 021	2 981	2 941	2 901	2 861	2 821	2 781	2 741	2 701	2 661	2 621	2 581	2 541	2 501	2 461	2 421	2 381	2 341	2 301	2 261	2 221		
Crédit de TPS: 2012-2013	+	0	0	0	0	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			(1 966)	(2 190)	(2 414)	(2 638)	(2 861)	(3 085)	(3 309)	(3 532)	(3 756)	(3 980)	(4 203)	(4 427)	(4 651)	(4 875)	(5 098)	(5 353)	(5 610)	(5 867)	(6 124)	(6 381)	(6 638)	(6 895)	(7 152)	(7 409)	(7 667)	(7 924)	(8 181)	
<b>TAXES SALARIALES</b>																														
RRQ - 2011	# 1	-	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)	(2 218)
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. - 2011	# 1	-	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)	(623)
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
RQAP - 2011	# 1	-	(344)	(344)	(344)	(344)	(344)	(344)	(344)	(344)	(344)	(344)	(344)	(344)	(344)	(344)	(344)	(344)	(344)	(344)	(344)	(344)	(344)	(344)	(344)	(344)	(344)	(344)	(344)	(344)
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
sous-totaux			(3 185)	(3 185)	(3 185)	(3 185)	(3 185)	(3 185)	(3 185)	(3 185)	(3 185)	(3 185)	(3 185)	(3 185)	(3 185)	(3 185)	(3 185)	(3 185)	(3 185)	(3 185)	(3 185)	(3 185)	(3 185)	(3 185)	(3 185)	(3 185)	(3 185)	(3 185)	(3 185)	(3 185)
<b>QUÉBEC</b>																														
Impôt sur le revenu - 2011	# 1	-	(10 141)	(10 341)	(10 541)	(10 741)	(10 941)	(11 141)	(11 341)	(11 541)	(11 741)	(11 942)	(12 182)	(12 422)	(12 662)	(12 902)	(13 142)	(13 382)	(13 622)	(13 862)	(14 102)	(14 342)	(14 582)	(14 822)	(15 062)	(15 302)	(15 542)	(15 782)	(16 022)	
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 - 2011	# 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 - 2011	-	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	
Contribution (impôt) santé - 2011	-	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)
Crédit remboursable de FGE: 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	n/a	n/a	
Soutien aux enfants: 2012-2013	+	3 967	3 927	3 887	3 847	3 807	3 767	3 727	3 687	3 647	3 607	3 567	3 527	3 487	3 447	3 407	3 367	3 327	3 287	3 247	3 207	3 167	3 127	3 087	3 047	3 007	2 967	2 927		
Prime au travail: 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	0		
Crédit d'impôt-solidarité: 2012 - 2013	+	0	0	0	0	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			(6 855)	(7 095)	(7 335)	(7 575)	(7 815)	(8 055)	(8 295)	(8 535)	(8 775)	(9 017)	(9 297)	(9 577)	(9 857)	(10 137)	(10 417)	(10 697)	(10 977)	(11 257)	(11 537)	(11 817)	(12 097)	(12 377)	(12 657)	(12 937)	(13 217)	(13 497)	(13 777)	
<b>Coût total</b>			(12 006)	(12 470)	(12 934)	(13 397)	(13 861)	(14 325)	(14 789)	(15 252)	(15 716)	(16 181)	(16 685)	(17 188)	(17 692)	(18 196)	(18 700)	(19 234)	(19 771)	(20 308)	(20 845)	(21 382)	(21 920)	(22 457)	(22 994)	(23 531)	(24 068)	(24 605)	(25 142)	
<b>Solde disponible</b>	=		56 994	57 530	58 066	58 603	59 139	59 675	60 211	60 748	61 284	61 819	62 315	62 812	63 308	63 804	64 300	64 766	65 229	65 692	66 155	66 618	67 080	67 543	68 006	68 469	68 932	69 395	69 858	
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>	=		56 994	57 530	58 066	58 603	59 139	59 675	60 211	60 748	61 284	61 819	62 315	62 812	63 308	63 804	64 300	64 766	65 229	65 692	66 155	66 618	67 080	67 543	68 006	68 469	68 932	69 395	69 858	
Coût marginal - fédéral			(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(254)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	
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			(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(241)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	
<b>Coût marginaux - total</b>			(464)	(464)	(464)	(464)	(464)	(464)	(464)	(464)	(465)	(504)	(504)	(504)	(504)	(504)	(534)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	
Taux marginal (en %) - fédéral			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%	25.4%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%		
Taux marginal (en %) - RRQ, A. E. et R.A.P.Q.			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Taux marginal (en %) - Québec			24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.1%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%		
<b>Taux marginaux - total</b>			46.4%	46.4%	46.4%	46.4%	46.4%	46.4%	46.4%	46.4%	46.5%	50.4%	50.4%	50.4%	50.4%	50.4%	53.4%	53.7%	53.7%	53.7%	53.7%	53.7%	53.7%	53.7%	53.7%	53.7%	53.7%	53.7%		
<b>Taux moyen d'imposition (sans les frais de garde)</b>			17.4%	17.8%	18.2																									





**2011 - Ménage # 103**

Monoparental; 3 enfants (un seul moins de 6 ans);  
frais de garde = 0\$

Revenus familiaux autonomes	+	150 000
<b>FÉDÉRAL</b>		
Impôt sur le revenu - 2011	# 1	-(24 073)
idem	# 2	n / a
PSV de base: 2011	# 1	+ n / a
Remboursement si revenu net élevé	# 1	- n / a
PSV de base: 2011	# 2	+ n / a
Remboursement si revenu net élevé	# 2	- n / a
Supplément de PSV: 2012-2013 (combiné)		+ n / a
Complément au PSV: 2012-2013 (combiné)		+ n / a
PUGE: 2011		+ 1 200
PFRT: 2011		+ 0
PFCE: 2012-2013		+ 21
Crédit de TPS: 2012-2013		+ 0
sous-totaux		<u>-(22 852)</u>
<b>TAXES SALARIALES</b>		
RRQ - 2011	# 1	-(2 218)
Idem	# 2	n / a
A. E. - 2011	# 1	-(623)
Idem	# 2	n / a
RQAP - 2011	# 1	-(344)
Idem	# 2	n / a
sous-totaux		<u>-(3 185)</u>
<b>QUÉBEC</b>		
Impôt sur le revenu - 2011	# 1	-(29 222)
idem	# 2	n / a
FSS - 2011	# 1	- n / a
idem	# 2	- n / a
Assurance médicaments - 2011		-(582)
Contribution (impôt) santé - 2011		-(100)
Crédit remboursable de FGE: 2011		+ n / a
Soutien aux enfants: 2012-2013		+ 2 143
Prime au travail: 2011		+ 0
Crédit d'impôt-solidarité: 2012 - 2013		+ 0
sous-totaux		<u>-(27 761)</u>
<b>Coût total</b>		<u>-(53 798)</u>
<b>Solde disponible</b>	=	96 202
Frais de garde d'enfant payés	-	0
<b>Solde disponible net</b>	=	<u>96 202</u>
Coût marginal - fédéral		(263)
Coût marginal - RRQ, A. E. et RAPQ.		0
Coût marginal - Québec		(240)
<b>Coût marginaux - total</b>		<u>-(503)</u>
Taux marginal (en %) - fédéral		26.3%
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.		0.0%
Taux marginal (en %) - Québec		24.0%
<b>Taux marginaux - total</b>		<u>50.3%</u>
<b>Taux moyen d'imposition (sans les frais de garde)</b>		<u>35.9%</u>
<b>PUGE - Valeur nette d'impôt</b>	<b>1 200</b>	<b>-(56 858)</b>
<b>Revenus familiaux autonomes</b>		<b>150 000</b>