

**2011 - Ménage # 113**

**Monoparental; 3 enfants (un seul moins de 6 ans);  
frais de garde = 7\$ par jour**

		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	0	0	(113)	(230)	(346)	(463)	(580)	(696)	(813)	(930)	(1 046)	(1 163)	
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	+	425	225	25	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	10 247	10 118	9 785	9 452	9 119	8 786	8 453	8 120	7 787	7 454	7 121	6 788	6 455	6 122	5 789	5 456	
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	931	931	913	863	813	763	713	663
sous-totaux		12 803	12 603	12 403	12 378	12 378	12 378	12 378	12 378	12 378	12 378	12 378	12 378	12 249	11 916	11 583	11 250	10 917	10 471	10 021	9 572	9 122	8 654	8 155	7 655	7 155	6 656	6 156	
<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	
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>		20 360	19 847	19 333	18 986	18 657	18 328	17 999	17 670	17 341	17 012	16 683	16 354	15 896	15 104	14 382	13 660	12 938	12 100	11 208	10 268	9 370	8 490	7 631	6 773	5 910	5 011	4 136	
<b>Solde disponible</b>	=	35 360	35 847	36 333	36 986	37 657	38 328	38 999	39 670	40 341	41 012	41 683	42 354	42 896	43 104	43 382	43 660	43 938	44 100	44 208	44 268	44 370	44 490	44 631	44 773	44 910	45 011	45 136	
Frais de garde d'enfant payés	-	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	
<b>Solde disponible net</b>	=	33 610	34 097	34 583	35 236	35 907	36 578	37 249	37 920	38 591	39 262	39 933	40 604	41 146	41 354	41 632	41 910	42 188	42 350	42 458	42 518	42 620	42 740	42 881	43 023	43 160	43 261	43 386	
Coût marginal - fédéral		(200)	(200)	(25)	0	0	0	0	0	0	0	(129)	(333)	(333)	(333)	(333)	(446)	(450)	(450)	(450)	(468)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	
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>		(513)	(513)	(347)	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(458)	(792)	(722)	(722)	(722)	(838)	(892)	(940)	(897)	(881)	(859)	(859)	(863)	(899)	(875)	(869)	
Taux marginal (en %) - fédéral		20.0%	20.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	12.9%	33.3%	33.3%	33.3%	33.3%	44.6%	45.0%	45.0%	45.0%	46.8%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	
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>		51.3%	51.3%	34.7%	32.9%	32.9%	32.9%	32.9%	32.9%	32.9%	32.9%	32.9%	45.8%	79.2%	72.2%	72.2%	72.2%	83.8%	89.2%	94.0%	89.7%	88.1%	85.9%	85.9%	86.3%	89.9%	87.5%	86.9%	
<b>Taux moyen d'imposition (sans les frais de garde)</b>		-135.7%	-124.0%	-113.7%	-105.5%	-98.2%	-91.6%	-85.7%	-80.3%	-75.4%	-70.9%	-66.7%	-62.9%	-58.9%	-53.9%	-49.6%	-45.5%	-41.7%	-37.8%	-34.0%	-30.2%	-26.8%	-23.6%	-20.6%	-17.8%	-15.2%	-12.5%	-10.1%	
<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)	(3 506)	(3 856)	(4 322)	(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	36 000	37 000	38 000	39 000	40 000	41 000	

**2011 - Ménage # 113**

**Monoparental; 3 enfants (un seul moins de 6 ans);  
frais de garde = 7\$ par jour**

		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	(1 279)	(1 396)	(1 554)	(1 731)	(1 907)	(2 084)	(2 261)	(2 442)	(2 625)	(2 808)	(2 991)	(3 174)	(3 357)	(3 540)	(3 724)	(3 907)	(4 090)	(4 273)	(4 456)	(4 639)	(4 822)	(5 005)	(5 188)	(5 371)	(5 555)	(5 739)	(5 923)	
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	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	+	5 123	4 790	4 457	4 291	4 251	4 211	4 171	4 131	4 091	4 051	4 011	3 971	3 931	3 891	3 851	3 811	3 771	3 731	3 691	3 651	3 611	3 571	3 531	3 491	3 451	3 411	3 371	
Crédit de TPS: 2012-2013	+	613	563	513	463	413	363	313	263	213	163	113	63	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux		5 656	5 157	4 616	4 223	3 956	3 690	3 423	3 152	2 879	2 606	2 333	2 060	1 787	1 551	1 328	1 105	882	659	436	213	(10)	(233)	(456)	(680)	(904)	(1 128)	(1 351)	
<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)	(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)	(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)	(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)	
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)	
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	
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>		3 268	2 399	1 489	739	117	(505)	(1 126)	(1 718)	(2 296)	(2 875)	(3 453)	(4 031)	(4 591)	(5 081)	(5 549)	(6 018)	(6 486)	(6 954)	(7 423)	(7 891)	(8 360)	(8 828)	(9 296)	(9 760)	(10 224)	(10 688)	(11 151)	
<b>Solde disponible</b>	=	45 268	45 399	45 489	45 739	46 117	46 495	46 874	47 282	47 704	48 125	48 547	48 969	49 409	49 919	50 451	50 982	51 514	52 046	52 577	53 109	53 640	54 172	54 704	55 240	55 776	56 312	56 849	
Frais de garde d'enfant payés	-	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	
<b>Solde disponible net</b>	=	43 518	43 649	43 739	43 989	44 367	44 745	45 124	45 532	45 954	46 375	46 797	47 219	47 659	48 169	48 701	49 232	49 764	50 296	50 827	51 359	51 890	52 422	52 954	53 490	54 026	54 562	55 099	
Coût marginal - fédéral	(500)	(541)	(582)	(623)	(664)	(705)	(746)	(787)	(828)	(869)	(910)	(951)	(992)	(1 033)	(1 074)	(1 115)	(1 156)	(1 197)	(1 238)	(1 279)	(1 320)	(1 361)	(1 402)	(1 443)	(1 484)	(1 525)	(1 566)	(1 607)	
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)	(5)	(5)	(5)	(5)	(5)	
Coût marginal - Québec	(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>	(869)	(910)	(750)	(622)	(622)	(622)	(591)	(578)	(578)	(578)	(578)	(559)	(490)	(468)	(468)	(468)	(468)	(468)	(468)	(468)	(468)	(468)	(468)	(464)	(464)	(464)	(464)	(464)	
Taux marginal (en %) - fédéral	50.0%	54.1%	39.2%	26.7%	26.7%	26.7%	27.1%	27.3%	27.3%	27.3%	27.3%	27.3%	23.6%	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%	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%	0.5%	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%	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>	86.9%	91.0%	75.0%	62.2%	62.2%	62.2%	59.1%	57.8%	57.8%	57.8%																			

**2011 - Ménage # 113**  
**Monoparental; 3 enfants (un seul moins de 6 ans);**  
**frais de garde = 7\$ par jour**

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	-	(6 106)	(6 290)	(6 474)	(6 657)	(6 841)	(7 025)	(7 208)	(7 392)	(7 576)	(7 760)	(7 943)	(8 127)	(8 311)	(8 494)	(8 678)	(8 862)	(9 051)	(9 268)	(9 485)	(9 702)	(9 920)	(10 137)	(10 354)	(10 571)	(10 788)	(11 005)	(11 222)
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	+	3 331	3 291	3 251	3 211	3 171	3 131	3 091	3 051	3 011	2 971	2 931	2 891	2 851	2 811	2 771	2 731	2 691	2 651	2 611	2 571	2 531	2 491	2 451	2 411	2 371	2 331	2 291	2 251
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			(1 575)	(1 799)	(2 022)	(2 246)	(2 470)	(2 693)	(2 917)	(3 141)	(3 365)	(3 588)	(3 812)	(4 036)	(4 259)	(4 483)	(4 707)	(4 930)	(5 160)	(5 417)	(5 674)	(5 931)	(6 188)	(6 445)	(6 702)	(6 960)	(7 217)	(7 474)	(7 731)
<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)
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)
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	-	(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
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)
<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)
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>			(11 615)	(12 079)	(12 542)	(13 006)	(13 470)	(13 933)	(14 397)	(14 861)	(15 325)	(15 790)	(16 293)	(16 797)	(17 301)	(17 804)	(18 308)	(18 812)	(19 321)	(19 858)	(20 395)	(20 932)	(21 470)	(22 007)	(22 544)	(23 081)	(23 618)	(24 155)	(24 692)
<b>Solde disponible</b>	=	57 385	57 921	58 458	58 994	59 530	60 067	60 603	61 139	61 675	62 210	62 707	63 203	63 699	64 196	64 692	65 188	65 679	66 142	66 605	67 068	67 530	67 993	68 456	68 919	69 382	69 845	70 308	
<b>Frais de garde d'enfant payés</b>	-	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	(1 750)	
<b>Solde disponible net</b>	=	55 635	56 171	56 708	57 244	57 780	58 317	58 853	59 389	59 925	60 460	60 957	61 453	61 949	62 446	62 942	63 438	63 929	64 392	64 855	65 318	65 780	66 243	66 706	67 169	67 632	68 095	68 558	
Coût marginal - fédéral	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(229)	(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	0	
Coût marginal - Québec	(240)	(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)	(504)	(509)	(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%	22.4%	22.4%	22.9%	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%	0.0%		
Taux marginal (en %) - Québec	24.0%	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%	46.4%	46.5%	50.4%	50.4%	50.4%	50.4%	50.4%	50.4%	50.9%	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>	16.																												





**2011 - Ménage # 113**

Monoparental; 3 enfants (un seul moins de 6 ans);  
frais de garde = 7\$ par jour

Revenus familiaux autonomes	+	150 000
<b>FÉDÉRAL</b>		
Impôt sur le revenu - 2011	# 1	-(23 650)
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		+ 91
Crédit de TPS: 2012-2013		+ 0
sous-totaux		<u>-(22 358)</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>-(53 304)</u>
<b>Solde disponible</b>	=	96 696
Frais de garde d'enfant payés	-	<u>-(1 750)</u>
<b>Solde disponible net</b>	=	<u>94 946</u>
Coût marginal - fédéral		(282)
Coût marginal - RRQ, A. E. et RAPQ.		0
Coût marginal - Québec		(240)
<b>Coût marginaux - total</b>		<u>-(522)</u>
Taux marginal (en %) - fédéral		28.2%
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>52.2%</u>
<b>Taux moyen d'imposition (sans les frais de garde)</b>		<u>35.5%</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>