

2011 - Ménage # 121**Monoparental; 1 enfant (moins de 6 ans); frais de garde = 6 000\$**

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	
FÉDÉRAL																														
Impôt sur le revenu - 2011	# 1	-	(5 859)	(6 043)	(6 227)	(6 410)	(6 594)	(6 778)	(6 962)	(7 145)	(7 329)	(7 513)	(7 696)	(7 880)	(8 064)	(8 247)	(8 431)	(8 615)	(8 799)	(8 982)	(9 166)	(9 350)	(9 533)	(9 748)	(9 965)	(10 182)	(10 399)	(10 616)	(10 833)	
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	+	999	979	959	939	919	899	879	859	839	819	799	779	759	739	719	699	679	659	639	619	599	579	559	539	519	499	479	459	
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			(3 660)	(3 864)	(4 068)	(4 271)	(4 475)	(4 679)	(4 882)	(5 086)	(5 290)	(5 493)	(5 697)	(5 901)	(6 105)	(6 308)	(6 512)	(6 716)	(6 919)	(7 123)	(7 327)	(7 530)	(7 734)	(7 969)	(8 206)	(8 443)	(8 680)	(8 917)	(9 154)	
TAXES SALARIALES																														
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	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)
QUÉBEC																														
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	+	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 420	3 420	3 420	3 420	3 420	3 420	3 420	
Soutien aux enfants: 2012-2013	+	1 685	1 645	1 605	1 565	1 525	1 485	1 445	1 405	1 365	1 325	1 285	1 245	1 205	1 165	1 125	1 085	1 045	1 005	965	961	961	961	961	961	961	961	961	961	
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	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			(5 537)	(5 777)	(6 017)	(6 257)	(6 497)	(6 737)	(6 977)	(7 217)	(7 457)	(7 699)	(7 979)	(8 259)	(8 539)	(8 819)	(9 099)	(9 379)	(9 659)	(9 939)	(10 219)	(10 463)	(10 883)	(11 123)	(11 363)	(11 603)	(11 843)	(12 083)	(12 323)	
Coût total			(12 382)	(12 826)	(13 270)	(13 713)	(14 157)	(14 601)	(15 044)	(15 488)	(15 932)	(16 377)	(16 861)	(17 344)	(17 828)	(18 312)	(18 795)	(19 279)	(19 763)	(20 246)	(20 730)	(21 178)	(21 802)	(22 277)	(22 754)	(23 231)	(23 708)	(24 185)	(24 662)	
Solde disponible	=		56 618	57 174	57 730	58 287	58 843	59 399	59 956	60 512	61 068	61 623	62 139	62 696	63 172	63 688	64 205	64 721	65 237	65 754	66 270	66 822	67 198	67 723	68 246	68 769	69 292	69 815	70 338	
Frais de garde d'enfant payés	-		(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	
Solde disponible net	=		50 618	51 174	51 730	52 287	52 843	53 399	53 956	54 512	55 068	55 623	56 139	56 656	57 172	57 688	58 205	58 721	59 237	59 754	60 270	60 822	61 198	61 723	62 246	62 769	63 292	63 815	64 338	
Coût marginal - fédéral			(204)	(204)	(204)	(204)	(204)	(204)	(204)	(204)	(204)	(204)	(204)	(204)	(204)	(204)	(204)	(204)	(204)	(204)	(204)	(234)	(237)	(237)	(237)	(237)	(237)	(237)	(237)	
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)	(245)	(420)	(240)	(240)	(240)	(240)	(240)	(240)	
Coût marginaux - total			(444)	(444)	(444)	(444)	(444)	(444)	(444)	(444)	(445)	(484)	(484)	(484)	(484)	(484)	(484)	(484)	(484)	(484)	(484)	(448)	(624)	(474)	(477)	(477)	(477)	(477)	(477)	
Taux marginal (en %) - fédéral			20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	20.4%	23.4%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%		
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%	24.1%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	24.5%	42.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	
Taux marginaux - total			44.4%	44.4%	44.4%	44.4%	44.4%	44.4%	44.4%	44.4%	44.5%	48.4%	48.4%	48.4%	48.4															

2011 - Ménage # 121**Monoparental; 1 enfant (moins de 6 ans); frais de garde = 6 000\$**

Revenus familiaux autonomes	+	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	145 000	146 000	147 000	148 000	149 000		
FÉDÉRAL																														
Impôt sur le revenu - 2011	# 1	-	(16 912)	(17 129)	(17 346)	(17 563)	(17 780)	(17 998)	(18 215)	(18 432)	(18 649)	(18 866)	(19 083)	(19 300)	(19 522)	(19 764)	(20 006)	(20 249)	(20 491)	(20 733)	(20 975)	(21 217)	(21 459)	(21 702)	(21 944)	(22 186)	(22 428)	(22 670)	(22 912)	
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	+	0	0	0	0	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 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			(15 712)	(15 929)	(16 146)	(16 363)	(16 580)	(16 798)	(17 015)	(17 232)	(17 449)	(17 666)	(17 883)	(18 100)	(18 322)	(18 564)	(18 806)	(19 049)	(19 291)	(19 533)	(19 775)	(20 017)	(20 259)	(20 502)	(20 744)	(20 986)	(21 228)	(21 470)	(21 712)	
TAXES SALARIALES																														
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	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)
QUÉBEC																														
Impôt sur le revenu - 2011	# 1	-	(22 742)	(22 982)	(23 222)	(23 462)	(23 702)	(23 942)	(24 182)	(24 422)	(24 662)	(24 902)	(25 142)	(25 382)	(25 622)	(25 862)	(26 102)	(26 342)	(26 582)	(26 822)	(27 062)	(27 302)	(27 542)	(27 782)	(28 022)	(28 262)	(28 502)	(28 742)	(28 982)	
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
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	n/a
Idem	# 2	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Assurance médicaments - 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)	(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	+	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420	3 420
Soutien aux enfants: 2012-2013	+	961	961	961	961	961	961	961	961	961	961	961	961	961	961	961	961	961	961	961	961	961	961	961	961	961	961	961	961	961
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	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	0
sous-totaux			(19 043)	(19 283)	(19 523)	(19 763)	(20 003)	(20 243)	(20 483)	(21 143)	(21 503)	(21 743)	(22 103)	(22 463)	(22 823)	(23 183)	(23 543)	(23 903)	(24 143)	(24 503)	(24 863)	(25 223)	(25 583)	(25 943)	(26 183)	(26 423)	(26 663)	(26 903)	(27 143)	
Coût total			(37 940)	(38 397)	(38 854)	(39 311)	(39 768)	(40 405)	(40 983)	(41 560)	(42 137)	(42 594)	(43 171)	(43 748)	(44 330)	(44 932)	(45 534)	(46 137)	(46 619)	(47 221)	(47 823)	(48 425)	(49 027)	(49 629)	(50 112)	(50 594)	(51 076)	(51 558)	(52 040)	
Solde disponible	=	85 060	85 603	86 146	86 689	87 232	87 595	88 017	88 440	88 863	89 406	89 829	90 252	90 670	91 068	91 466	91 863	92 381	92 779	93 177	93 575	93 973	94 371	94 888	95 406	95 924	96 442	96 960		
Frais de garde d'enfant payés	-	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	
Solde disponible net	=	79 060	79 603	80 146	80 689	81 232	81 595	82 017	82 440	82 863	83 406	83 829	84 252	84 670	85 068	85 466	85 863	86 381	86 779	87 177	87 575	87 973	88 371	88 888	89 406	89 924	90 442	90 960		
Coût marginal - fédéral	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(222)	(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	0	0	
Coût marginal - Québec	(240)	(240)	(240)	(240)	(420)	(360)	(360)	(360)	(240)	(360)	(360)	(360)	(360)	(360)	(360)	(360)	(240)	(360)	(360)	(360)	(360)	(360)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	
Coût marginaux - total		(457)	(457)	(457)	(457)	(637)	(577)	(577)	(577)	(457)	(577)	(577)	(582)	(602)	(602)	(602)	(482)	(602)	(602)	(602)	(602)	(602)	(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%	21.7%	21.7%	21.7%	22.2%	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%	0.0%	0.0%	
Taux marginal (en %) - Québec	24.0%	24.0%	24.0%	24.0%	42.0%	36.0%	36.0%	36.0%	24.0%	36.0%	36.0%	36.0%	36.0%	36.0%	36.0%	36.0%	24.0%	36.0%	36.0%	36.0%	36.0%	36.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	
Taux marginaux - total	45.7%	45																												

2011 - Ménage # 121**Monoparental; 1 enfant (moins de 6 ans); frais de garde = 6 000\$**

Revenus familiaux autonomes	+	150 000
FÉDÉRAL		
Impôt sur le revenu - 2011	# 1	-(23 154)
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		+ 0
Crédit de TPS: 2012-2013		+ 0
sous-totaux		<u>-(21 954)</u>
TAXES SALARIALES		
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>
QUÉBEC		
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		+ 1 560
Soutien aux enfants: 2012-2013		+ 961
Prime au travail: 2011		+ 0
Crédit d'impôt-solidarité: 2012 - 2013		+ 0
sous-totaux		<u>-(27 383)</u>
Coût total		<u>-(52 522)</u>
Solde disponible	=	97 478
Frais de garde d'enfant payés	-	-(6 000)
Solde disponible net	=	<u>91 478</u>
Coût marginal - fédéral		(242)
Coût marginal - RRQ, A. E. et RAPQ.		0
Coût marginal - Québec		(240)
Coût marginaux - total		<u>(482)</u>
Taux marginal (en %) - fédéral		24.2%
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.		0.0%
Taux marginal (en %) - Québec		24.0%
Taux marginaux - total		<u>48.2%</u>
Taux moyen d'imposition (sans les frais de garde)		<u>35.0%</u>
PUGE - Valeur nette d'impôt	1 200	-(56 858)
Revenus familiaux autonomes		150 000