

2011 - Ménage # 123
Monoparental; 3 enfants (un seul moins de 6 ans);
frais de garde = 6 000\$

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	
FÉDÉRAL																														
Impôt sur le revenu - 2011	# 1	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(47)	(164)	(281)	(397)	(514)	(630)	
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	+	923	923	875	875	875	875	875	875	875	875	875	875	875	875	875	875	875	875	875	875	875	875	875	875	875	875	875	875	
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	10 247	10 247	10 247	10 247	10 247	10 247	10 247	10 247	10 247	10 247	10 247	10 247	10 247	10 247	10 247	10 247	
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	931	931	931	931	931	931	
sous-totaux			13 301	13 301	13 253	13 053	12 853	12 653	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	10 620	10 170	9 721	9 271	8 816	8 316	
TAXES SALARIALES																														
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)	
QUÉBEC																														
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	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	0	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	
Crédit remboursable de FGE: 2011	+	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 440	4 380	4 320	4 260	4 200	4 140	4 080		
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	5 365	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	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	1 249	1 241	1 190	1 130	1 070	1 010	950	890	830	770	
sous-totaux			12 919	12 674	12 430	12 176	11 916	11 656	11 396	11 136	10 876	10 616	10 356	10 096	9 836	9 446	9 126	8 806	8 486	8 163	7 790	7 308	6 869	6 465	6 115	5 765	5 471	5 081	4 715	
Coût total			25 358	25 045	24 683	24 161	23 632	23 103	22 574	22 170	21 841	21 512	21 183	20 854	20 525	20 066	19 677	19 288	18 853	18 129	17 353	16 469	15 629	14 776	13 907	13 038	12 226	11 311	10 376	
Solde disponible	=		40 358	41 045	41 683	42 161	42 632	43 103	43 574	44 170	44 841	45 512	46 183	46 854	47 525	48 066	48 677	49 288	49 853	50 129	50 353	50 469	50 629	50 776	50 907	51 038	51 226	51 311	51 376	
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	=		34 358	35 045	35 683	36 161	36 632	37 103	37 574	38 170	38 841	39 512	40 183	40 854	41 525	42 066	42 677	43 288	43 853	44 129	44 353	44 469	44 629	44 776	44 907	45 038	45 226	45 311	45 376	
Coût marginal - fédéral			0	(48)	(200)	(200)	(200)	(200)	(75)	0	0	0	0	0	0	0	0	(46)	(333)	(333)	(333)	(333)	(380)	(450)	(450)	(450)	(455)	(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)	(482)	(439)	(404)	(350)	(350)	(294)	(390)	(367)	(360)	
Coût marginaux - total			(313)	(361)	(522)	(529)	(529)	(529)	(404)	(329)	(329)	(329)	(329)	(329)	(459)	(389)	(389)	(435)	(725)	(775)	(884)	(841)	(853)	(869)	(869)	(813)	(914)	(935)	(929)	
Taux marginal (en %) - fédéral			0.0%	4.8%	20.0%	20.0%	20.0%	20.0%	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%	38.0%	45.0%	45.0%	45.0%	45.5%	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%	48.2%	43.9%	40.4%	35.0%	35.0%	29.4%	39.0%	36.7%	36.0%	
Taux marginaux - total			31.3%	36.1%	52.2%	52.9%	52.9%	52.9%	40.4%	32.9%	32.9%	32.9%	32.9%	32.9%	45.9%	38.9%	38.9%	43.5%	72.5%	77.5%	88.4%	84.1%	85.3%	86.9%	86.9%	81.3%	91.4%	93.5%	92.9%	
Taux moyen d'imposition (sans les frais de garde)			-169.1%	-156.5%	-145.2%	-134.2%	-124.4%	-115.5%	-107.5%	-100.8%	-95.0%	-89.6%	-84.7%	-80.2%	-76.0%	-71.7%	-67.9%	-64.3%	-60.8%	-56.7%	-52.6%	-48.4%	-44.7%	-41.0%	-37.6%	-34.3%	-31.3%	-28.3%	-25.3%	
PUGE - Valeur nette d'impôt	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)	(4 208)	(4 588)	(4 968)	(5 348)	(5 776)	(6 2					

2011 - Ménage # 123
Monoparental; 3 enfants (un seul 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	-	(5 326)	(5 509)	(5 693)	(5 877)	(6 060)	(6 244)	(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)	
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	+	3 501	3 461	3 421	3 381	3 341	3 301	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		
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			(624)	(848)	(1 072)	(1 295)	(1 519)	(1 743)	(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)	
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	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	+	3 600	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	3 600	3 420	3 420	3 420	3 420	3 420	3 420	3 420
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	2 887	2 847
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	0
sous-totaux			(3 255)	(3 495)	(3 735)	(3 975)	(4 215)	(4 455)	(4 695)	(4 935)	(5 175)	(5 417)	(5 697)	(5 977)	(6 257)	(6 537)	(6 817)	(7 097)	(7 377)	(7 657)	(7 937)	(8 217)	(8 677)	(8 957)	(9 237)	(9 517)	(9 797)	(10 077)	(10 357)	
Coût total			(7 064)	(7 528)	(7 992)	(8 455)	(8 919)	(9 383)	(9 846)	(10 310)	(10 774)	(11 239)	(11 743)	(12 246)	(12 750)	(13 254)	(13 757)	(14 261)	(14 765)	(15 268)	(15 772)	(16 276)	(16 960)	(17 494)	(18 031)	(18 568)	(19 105)	(19 642)	(20 180)	
Solde disponible	=		61 936	62 472	63 008	63 545	64 081	64 617	65 154	65 690	66 226	66 761	67 257	67 754	68 250	68 746	69 243	69 739	70 235	70 732	71 228	71 724	72 040	72 506	72 969	73 432	73 895	74 358	74 820	
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	=		55 936	56 472	57 008	57 545	58 081	58 617	59 154	59 690	60 226	60 761	61 257	61 754	62 250	62 746	63 243	63 739	64 235	64 732	65 228	65 724	66 040	66 506	66 969	67 432	67 895	68 358	68 820	
Coût marginal - fédéral			(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(254)	(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)	(460)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	
Coût marginaux - total			(464)	(464)	(464)	(464)	(464)	(464)	(464)	(464)	(465)	(504)	(504)	(504)	(504)	(504)	(504)	(504)	(504)	(504)	(504)	(684)	(534)	(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%	22.4%	22.4%	22.4%	22.4%	25.4%	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%	24.1%	28.0%	28.0%	28.0%																

2011 - Ménage # 123**Monoparental; 3 enfants (un seul moins de 6 ans);
frais de garde = 6 000\$**

Revenus familiaux autonomes	+	96 000	97 000	98 000	99 000	100 000	101 000	102 000	103 000	104 000	105 000	106 000	107 000	108 000	109 000	110 000	111 000	112 000	113 000	114 000	115 000	116 000	117 000	118 000	119 000	120 000	121 000	122 000		
FÉDÉRAL																														
Impôt sur le revenu - 2011	# 1	-	(10 517)	(10 734)	(10 951)	(11 168)	(11 385)	(11 602)	(11 819)	(12 036)	(12 253)	(12 470)	(12 688)	(12 905)	(13 122)	(13 339)	(13 556)	(13 773)	(13 990)	(14 207)	(14 424)	(14 641)	(14 859)	(15 076)	(15 293)	(15 510)	(15 727)	(15 944)	(16 161)	
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	+	2 421	2 381	2 341	2 301	2 261	2 221	2 181	2 141	2 101	2 061	2 021	1 981	1 941	1 901	1 861	1 821	1 781	1 741	1 701	1 661	1 621	1 581	1 541	1 501	1 461	1 421	1 381	1 341	
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			(6 895)	(7 152)	(7 409)	(7 667)	(7 924)	(8 181)	(8 438)	(8 695)	(8 952)	(9 209)	(9 466)	(9 723)	(9 980)	(10 238)	(10 495)	(10 752)	(11 009)	(11 266)	(11 523)	(11 780)	(12 037)	(12 294)	(12 551)	(12 809)	(13 066)	(13 323)	(13 580)	
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)	
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)	
QUÉBEC																														
Impôt sur le revenu - 2011	# 1	-	(16 262)	(16 502)	(16 742)	(16 982)	(17 222)	(17 462)	(17 702)	(17 942)	(18 182)	(18 422)	(18 662)	(18 902)	(19 142)	(19 382)	(19 622)	(19 862)	(20 102)	(20 342)	(20 582)	(20 822)	(21 062)	(21 302)	(21 542)	(21 782)	(22 022)	(22 262)	(22 502)	
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	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)	
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	
Soutien aux enfants: 2012-2013	+	2 887	2 847	2 807	2 767	2 727	2 687	2 647	2 607	2 567	2 527	2 487	2 447	2 407	2 367	2 327	2 287	2 247	2 207	2 167	2 143	2 143	2 143	2 143	2 143	2 143	2 143	2 143	2 143	2 143
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			(10 637)	(10 917)	(11 197)	(11 477)	(11 757)	(12 037)	(12 317)	(12 597)	(12 877)	(13 157)	(13 437)	(13 717)	(13 997)	(14 277)	(14 557)	(14 837)	(15 117)	(15 397)	(15 677)	(15 941)	(16 181)	(16 421)	(16 661)	(16 901)	(17 141)	(17 381)	(17 621)	
Coût total			(20 717)	(21 254)	(21 791)	(22 328)	(22 865)	(23 402)	(23 939)	(24 476)	(25 013)	(25 551)	(26 088)	(26 625)	(27 162)	(27 699)	(28 236)	(28 773)	(29 310)	(29 847)	(30 384)	(30 906)	(31 403)	(31 900)	(32 397)	(32 894)	(33 392)	(33 889)	(34 386)	
Solde disponible	=	75 283	75 746	76 209	76 672	77 135	77 598	78 061	78 524	78 987	79 449	79 912	80 375	80 838	81 301	81 764	82 227	82 690	83 153	83 616	84 094	84 597	85 100	85 603	86 106	86 608	87 111	87 614		
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	=	69 283	69 746	70 209	70 672	71 135	71 598	72 061	72 524	72 987	73 449	73 912	74 375	74 838	75 301	75 764	76 227	76 690	77 153	77 616	78 094	78 597	79 100	79 603	80 106	80 608	81 111	81 614		
Coût marginal - fédéral	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(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	0	0	
Coût marginal - Québec	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(280)	(265)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	
Coût marginaux - total	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(537)	(522)	(497)	(497)	(497)	(497)	(497)	(497)	(497)	(497)	
Taux marginal (en %) - fédéral	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	25.7%	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%	0.0%	0.0%	0.0%	
Taux marginal (en %) - Québec	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%	28.0%	28.0%	28.0%	26.5%	24.0%	24.0%	24.0%	24.0%					

2011 - Ménage # 123

Monoparental; 3 enfants (un seul moins de 6 ans);
frais de garde = 6 000\$

Revenus familiaux autonomes	+	150 000
FÉDÉRAL		
Impôt sur le revenu - 2011	# 1	-(22 621)
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		+ 261
Crédit de TPS: 2012-2013		+ 0
sous-totaux		<u>-(21 159)</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		+ 2 143
Prime au travail: 2011		+ 0
Crédit d'impôt-solidarité: 2012 - 2013		+ 0
sous-totaux		<u>-(26 201)</u>
Coût total		<u>-(50 545)</u>
Solde disponible	=	99 455
Frais de garde d'enfant payés	-	-(6 000)
Solde disponible net	=	<u>93 455</u>
Coût marginal - fédéral		(282)
Coût marginal - RRQ, A. E. et RAPQ.		0
Coût marginal - Québec		(240)
Coût marginaux - total		<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%
Taux marginaux - total		<u>52.2%</u>
Taux moyen d'imposition (sans les frais de garde)		<u>33.7%</u>
PUGE - Valeur nette d'impôt	1 200	-(56 858)
Revenus familiaux autonomes		150 000