





**2011 - Ménage # 251**

**Couple; 2 revenus (60%-40%); 1 enfant (de 6 à 17 ans); frais de garde = 0\$**

| Revenus familiaux autonomes                   |     | + | 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   | 96 000   | 97 000   | 98 000   | 99 000   | 100 000  |         |
|---|-----|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|---------|
| <b>FÉDÉRAL</b>                                |     |   |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |         |
| Impôt sur le revenu - 2011                    | # 1 | - | (3 648)  | (3 754)  | (3 860)  | (3 966)  | (4 072)  | (4 179)  | (4 285)  | (4 393)  | (4 502)  | (4 612)  | (4 722)  | (4 832)  | (4 942)  | (5 051)  | (5 161)  | (5 271)  | (5 381)  | (5 491)  | (5 601)  | (5 710)  | (5 820)  | (5 930)  | (6 040)  | (6 150)  | (6 259)  | (6 369)  | (6 479)  |         |
| Idem  | # 2 | - | (2 022)  | (2 068)  | (2 115)  | (2 161)  | (2 208)  | (2 255)  | (2 301)  | (2 348)  | (2 395)  | (2 441)  | (2 488)  | (2 535)  | (2 581)  | (2 628)  | (2 675)  | (2 721)  | (2 768)  | (2 814)  | (2 861)  | (2 908)  | (2 954)  | (3 001)  | (3 048)  | (3 094)  | (3 141)  | (3 188)  | (3 234)  |         |
| 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                                    |     | + | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      |         |
| PFRT: 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        |         |
| PFCE: 2012-2013                               |     | + | 779      | 759      | 739      | 719      | 699      | 679      | 659      | 639      | 619      | 599      | 579      | 559      | 539      | 519      | 499      | 479      | 459      | 439      | 419      | 399      | 379      | 359      | 339      | 319      | 299      | 279      | 259      |         |
| 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        |         |
| sous-totaux                                   |     |   | (4 890)  | (5 063)  | (5 236)  | (5 409)  | (5 581)  | (5 754)  | (5 927)  | (6 101)  | (6 278)  | (6 454)  | (6 631)  | (6 807)  | (6 984)  | (7 160)  | (7 337)  | (7 513)  | (7 690)  | (7 866)  | (8 043)  | (8 219)  | (8 395)  | (8 572)  | (8 748)  | (8 925)  | (9 101)  | (9 278)  | (9 454)  |         |
| <b>TAXES SALARIALES</b>                       |     |   |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |         |
| RRQ - 2011                                    | # 1 | - | (2 025)  | (2 054)  | (2 084)  | (2 114)  | (2 143)  | (2 173)  | (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 | - | (1 292)  | (1 312)  | (1 332)  | (1 351)  | (1 371)  | (1 391)  | (1 411)  | (1 431)  | (1 450)  | (1 470)  | (1 490)  | (1 510)  | (1 530)  | (1 549)  | (1 569)  | (1 589)  | (1 609)  | (1 629)  | (1 648)  | (1 668)  | (1 688)  | (1 708)  | (1 728)  | (1 747)  | (1 767)  | (1 787)  | (1 807)  |         |
| 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 | - | (417)    | (423)    | (429)    | (434)    | (440)    | (446)    | (451)    | (457)    | (462)    | (468)    | (474)    | (479)    | (485)    | (491)    | (496)    | (502)    | (508)    | (513)    | (519)    | (525)    | (530)    | (536)    | (541)    | (547)    | (553)    | (558)    | (564)    |         |
| RQAP - 2011                                   | # 1 | - | (238)    | (242)    | (245)    | (248)    | (251)    | (255)    | (258)    | (261)    | (264)    | (267)    | (271)    | (274)    | (277)    | (280)    | (284)    | (287)    | (290)    | (293)    | (296)    | (300)    | (303)    | (306)    | (309)    | (313)    | (316)    | (319)    | (322)    |         |
| Idem  | # 2 | - | (159)    | (161)    | (163)    | (165)    | (168)    | (170)    | (172)    | (174)    | (176)    | (178)    | (180)    | (183)    | (185)    | (187)    | (189)    | (191)    | (193)    | (195)    | (198)    | (200)    | (202)    | (204)    | (206)    | (208)    | (211)    | (213)    | (215)    |         |
| sous-totaux                                   |     |   | (4 754)  | (4 815)  | (4 875)  | (4 936)  | (4 997)  | (5 057)  | (5 118)  | (5 163)  | (5 194)  | (5 225)  | (5 256)  | (5 286)  | (5 317)  | (5 348)  | (5 379)  | (5 410)  | (5 440)  | (5 471)  | (5 502)  | (5 533)  | (5 564)  | (5 595)  | (5 625)  | (5 656)  | (5 687)  | (5 718)  | (5 749)  |         |
| <b>QUÉBEC</b>                                 |     |   |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |         |
| Impôt sur le revenu - 2011                    | # 1 | - | (4 981)  | (5 101)  | (5 221)  | (5 341)  | (5 461)  | (5 581)  | (5 701)  | (5 821)  | (5 941)  | (6 061)  | (6 181)  | (6 301)  | (6 421)  | (6 541)  | (6 661)  | (6 781)  | (6 901)  | (7 021)  | (7 141)  | (7 261)  | (7 381)  | (7 501)  | (7 621)  | (7 741)  | (7 861)  | (7 981)  | (8 101)  |         |
| Idem  | # 2 | - | (2 441)  | (2 505)  | (2 569)  | (2 633)  | (2 697)  | (2 761)  | (2 825)  | (2 889)  | (2 953)  | (3 017)  | (3 081)  | (3 145)  | (3 209)  | (3 273)  | (3 337)  | (3 401)  | (3 465)  | (3 529)  | (3 593)  | (3 657)  | (3 721)  | (3 785)  | (3 849)  | (3 913)  | (3 977)  | (4 041)  | (4 105)  |         |
| 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                  |     | - | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  |         |
| Contribution (impôt) santé - 2011             |     | - | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    |         |
| Crédit remboursable de FGE: 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        |         |
| Soutien aux enfants: 2012-2013                |     | + | 1 216    | 1 176    | 1 136    | 1 096    | 1 056    | 1 016    | 976      | 936      | 896      | 856      | 816      | 776      | 736      | 696      | 656      | 616      | 641      | 641      | 641      | 641      | 641      | 641      | 641      | 641      | 641      | 641      | 641      |         |
| 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        |         |
| sous-totaux                                   |     |   | (7 569)  | (7 793)  | (8 017)  | (8 241)  | (8 465)  | (8 689)  | (8 913)  | (9 137)  | (9 361)  | (9 585)  | (9 809)  | (10 033) | (10 257) | (10 481) | (10 705) | (10 904) | (11 088) | (11 272) | (11 456) | (11 640) | (11 824) | (12 008) | (12 192) | (12 376) | (12 560) | (12 744) | (12 928) |         |
| <b>Coût total</b>                             |     |   | (17 214) | (17 671) | (18 128) | (18 585) | (19 043) | (19 500) | (19 957) | (20 401) | (20 833) | (21 264) | (21 695) | (22 126) | (22 558) | (22 989) | (23 420) | (23 827) | (24 218) | (24 610) | (25 001) | (25 392) | (25 783) | (26 175) | (26 566) | (26 957) | (27 349) | (27 740) | (28 131) |         |
| <b>Solde disponible</b>                       | =   |   | 56 786   | 57 329   | 57 872   | 58 415   | 58 957   | 59 500   | 60 043   | 60 599   | 61 167   | 61 736   | 62 305   | 62 874   | 63 442   | 64 011   | 64 580   | 65 173   | 65 782   | 66 390   | 66 999   | 67 608   | 68 217   | 68 825   | 69 434   | 70 043   | 70 651   | 71 260   | 71 869   |         |
| 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>                   | =   |   | 56 786   | 57 329   | 57 872   | 58 415   | 58 957   | 59 500   | 60 043   | 60 599   | 61 167   | 61 736   | 62 305   | 62 874   | 63 442   | 64 011   | 64 580   | 65 173   | 65 782   | 66 390   | 66 999   | 67 608   | 68 217   | 68 825   | 69 434   | 70 043   | 70 651   | 71 260   | 71 869   |         |
| Coût marginal - fédéral                       |     |   | (173)    | (173)    | (173)    | (173)    | (173)    | (173)    | (175)    | (176)    | (176)    | (176)    | (176)    | (176)    | (176)    | (176)    | (176)    | (176)    | (176)    | (176)    | (176)    | (176)    | (176)    | (176)    | (176)    | (176)    | (176)    | (176)    | (176)    |         |
| Coût marginal - RRQ, A. E. et RAPQ.           |     |   | (61)     | (61)     | (61)     | (61)     | (61)     | (61)     | (46)     | (31)     | (31)     | (31)     | (31)     | (31)     | (31)     | (31)     | (31)     | (31)     | (31)     | (31)     | (31)     | (31)     | (31)     | (31)     | (31)     | (31)     | (31)     | (31)     | (31)     |         |
| Coût marginal - Québec                        |     |   | (224)    | (224)    | (224)    | (224)    | (224)    | (224)    | (224)    | (224)    | (224)    | (224)    | (224)    | (224)    | (224)    | (224)    | (200)    | (184)    | (184)    | (184)    | (184)    | (184)    | (184)    | (184)    | (184)    | (184)    | (184)    | (184)    | (184)    |         |
| <b>Coût marginaux - total</b>                 |     |   | (457)    | (457)    | (457)    | (457)    | (457)    | (457)    | (444)    | (431)    | (431)    | (431)    | (431)    | (431)    | (431)    | (407)    | (391)    | (391)    | (391)    | (391)    | (391)    | (391)    | (391)    | (391)    | (391)    | (391)    | (391)    | (391)    | (403)    |         |
| Taux marginal (en %) - fédéral                |     |   | 17.3%    | 17.3%    | 17.3%    | 17.3%    | 17.3%    | 17.3%    | 17.5%    | 17.6%    | 17.6%    | 17.6%    | 17.6%    | 17.6%    | 17.6%    | 17.6%    | 17.6%    | 17.6%    | 17.6%    | 17.6%    | 17.6%    | 17.6%    | 17.6%    | 17.6%    | 17.6%    | 17.6%    | 17.6%    | 17.6%    |          |         |
| Taux marginal (en %) - RRQ, A. E. et R.A.P.Q. |     |   | 6.1%     | 6.1%     | 6.1%     | 6.1%     | 6.1%     | 6.1%     | 4.6%     | 3.1%     | 3.1%     | 3.1%     | 3.1%     | 3.1%     | 3.1%     | 3.1%     | 3.1%     | 3.1%     | 3.1%     | 3.1%     | 3.1%     | 3.1%     | 3.1%     | 3.1%     | 3.1%     | 3.1%     | 3.1%     | 3.1%     |          |         |
| Taux marginal (en %) - Québec                 |     |   | 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%    | 20.0%    | 18.4%    | 18.4%    | 18.4%    | 18.4%    | 18.4%    | 18.4%    | 18.4%    | 18.4%    | 18.4%    | 18.4%    | 18.4%    | 18.4%    |          |         |
| <b>Taux marginaux - total</b>                 |     |   | 45.7%    | 45.7%    | 45.7%    | 45.7%    | 45.7%    | 45.7%    | 44.4%    |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |         |

**2011 - Ménage # 251****Couple; 2 revenus (60%-40%); 1 enfant (de 6 à 17 ans); frais de garde = 0\$**

| Revenus familiaux autonomes                              |     | +       | 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  | 123 000  | 124 000  | 125 000  | 126 000  | 127 000  |  |
|--|-----|---------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|--|
| <b>FÉDÉRAL</b>   |     |         |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |  |
| Impôt sur le revenu - 2011                               | # 1 | -       | (6 589)  | (6 699)  | (6 809)  | (6 918)  | (7 028)  | (7 138)  | (7 248)  | (7 358)  | (7 468)  | (7 579)  | (7 689)  | (7 799)  | (7 909)  | (8 020)  | (8 130)  | (8 240)  | (8 350)  | (8 460)  | (8 571)  | (8 681)  | (8 791)  | (8 901)  | (9 011)  | (9 122)  | (9 232)  | (9 342)  | (9 452)  |  |
| Idem   | # 2 | -       | (3 281)  | (3 328)  | (3 374)  | (3 424)  | (3 494)  | (3 564)  | (3 635)  | (3 705)  | (3 775)  | (3 845)  | (3 915)  | (3 986)  | (4 056)  | (4 127)  | (4 198)  | (4 269)  | (4 339)  | (4 410)  | (4 481)  | (4 552)  | (4 623)  | (4 696)  | (4 769)  | (4 843)  | (4 916)  | (4 989)  | (5 062)  |  |
| 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   | +   | n/a     | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      |  |
| PFRT: 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  | +   | 239     | 219      | 199      | 179      | 159      | 139      | 119      | 99       | 79       | 59       | 39       | 19       | 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  |     |         | (9 631)  | (9 807)  | (9 984)  | (10 164) | (10 364) | (10 563) | (10 763) | (10 964) | (11 164) | (11 364) | (11 565) | (11 766) | (11 966) | (12 147) | (12 328) | (12 509) | (12 690) | (12 870) | (13 051) | (13 232) | (13 414) | (13 597) | (13 781) | (13 964) | (14 148) | (14 331) | (14 515) |  |
| <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 | -       | (1 827)  | (1 846)  | (1 866)  | (1 886)  | (1 906)  | (1 926)  | (1 945)  | (1 965)  | (1 985)  | (2 005)  | (2 025)  | (2 044)  | (2 064)  | (2 084)  | (2 104)  | (2 124)  | (2 143)  | (2 163)  | (2 183)  | (2 203)  | (2 218)  | (2 218)  | (2 218)  | (2 218)  | (2 218)  | (2 218)  | (2 218)  |  |
| 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 | -       | (570)    | (575)    | (581)    | (587)    | (592)    | (598)    | (603)    | (609)    | (615)    | (620)    | (623)    | (623)    | (623)    | (623)    | (623)    | (623)    | (623)    | (623)    | (623)    | (623)    | (623)    | (623)    | (623)    | (623)    | (623)    | (623)    | (623)    |  |
| RQAP - 2011  | # 1 | -       | (325)    | (329)    | (332)    | (335)    | (338)    | (342)    | (344)    | (344)    | (344)    | (344)    | (344)    | (344)    | (344)    | (344)    | (344)    | (344)    | (344)    | (344)    | (344)    | (344)    | (344)    | (344)    | (344)    | (344)    | (344)    | (344)    | (344)    |  |
| Idem   | # 2 | -       | (217)    | (219)    | (221)    | (223)    | (226)    | (228)    | (230)    | (232)    | (234)    | (236)    | (238)    | (241)    | (243)    | (245)    | (247)    | (249)    | (251)    | (253)    | (256)    | (258)    | (260)    | (262)    | (264)    | (266)    | (269)    | (271)    | (273)    |  |
| sous-totaux  |     |         | (5 779)  | (5 810)  | (5 841)  | (5 872)  | (5 903)  | (5 933)  | (5 963)  | (5 991)  | (6 018)  | (6 046)  | (6 071)  | (6 093)  | (6 115)  | (6 137)  | (6 158)  | (6 180)  | (6 201)  | (6 224)  | (6 246)  | (6 268)  | (6 285)  | (6 287)  | (6 290)  | (6 292)  | (6 294)  | (6 296)  | (6 298)  |  |
| <b>QUÉBEC</b>  |     |         |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |  |
| Impôt sur le revenu - 2011                               | # 1 | -       | (8 221)  | (8 341)  | (8 461)  | (8 581)  | (8 701)  | (8 821)  | (8 941)  | (9 061)  | (9 181)  | (9 301)  | (9 421)  | (9 541)  | (9 661)  | (9 781)  | (9 901)  | (10 021) | (10 141) | (10 261) | (10 381) | (10 501) | (10 621) | (10 741) | (10 861) | (10 981) | (11 101) | (11 221) | (11 341) |  |
| Idem   | # 2 | -       | (4 181)  | (4 261)  | (4 341)  | (4 421)  | (4 501)  | (4 581)  | (4 661)  | (4 741)  | (4 821)  | (4 901)  | (4 981)  | (5 061)  | (5 141)  | (5 221)  | (5 301)  | (5 381)  | (5 461)  | (5 541)  | (5 621)  | (5 701)  | (5 781)  | (5 861)  | (5 941)  | (6 021)  | (6 101)  | (6 181)  | (6 261)  |  |
| 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                             | -   | (1 163) | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  | (1 163)  |  |
| Contribution (impôt) santé - 2011                        | -   | (200)   | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    |  |
| Crédit remboursable de FGE: 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        |  |
| Soutien aux enfants: 2012-2013                           | +   | 641     | 641      | 641      | 641      | 641      | 641      | 641      | 641      | 641      | 641      | 641      | 641      | 641      | 641      | 641      | 641      | 641      | 641      | 641      | 641      | 641      | 641      | 641      | 641      | 641      | 641      | 641      | 641      |  |
| 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  |     |         | (13 125) | (13 325) | (13 525) | (13 725) | (13 925) | (14 125) | (14 325) | (14 525) | (14 725) | (14 925) | (15 125) | (15 325) | (15 525) | (15 725) | (15 925) | (16 125) | (16 325) | (16 525) | (16 725) | (16 925) | (17 125) | (17 325) | (17 525) | (17 725) | (17 925) | (18 125) | (18 325) |  |
| <b>Coût total</b>  |     |         | (28 535) | (28 942) | (29 349) | (29 760) | (30 191) | (30 621) | (31 051) | (31 479) | (31 907) | (32 335) | (32 760) | (33 183) | (33 605) | (34 008) | (34 411) | (34 814) | (35 216) | (35 619) | (36 022) | (36 425) | (36 824) | (37 209) | (37 595) | (37 980) | (38 366) | (38 752) | (39 137) |  |
| <b>Solde disponible</b>                                  | =   |         | 72 465   | 73 058   | 73 651   | 74 240   | 74 809   | 75 379   | 75 949   | 76 521   | 77 093   | 77 665   | 78 240   | 78 817   | 79 395   | 79 992   | 80 589   | 81 186   | 81 784   | 82 381   | 82 978   | 83 575   | 84 176   | 84 791   | 85 405   | 86 020   | 86 634   | 87 248   | 87 863   |  |
| 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>                              | =   |         | 72 465   | 73 058   | 73 651   | 74 240   | 74 809   | 75 379   | 75 949   | 76 521   | 77 093   | 77 665   | 78 240   | 78 817   | 79 395   | 79 992   | 80 589   | 81 186   | 81 784   | 82 381   | 82 978   | 83 575   | 84 176   | 84 791   | 85 405   | 86 020   | 86 634   | 87 248   | 87 863   |  |
| Coût marginal - fédéral                                  |     |         | (176)    | (176)    | (180)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (201)    | (201)    | (200)    | (181)    | (181)    | (181)    | (181)    | (181)    | (181)    | (181)    | (182)    | (183)    | (183)    | (183)    | (183)    | (183)    | (183)    | (183)    |  |
| Coût marginal - RRQ, A. E. et RAPQ.                      |     |         | (31)     | (31)     | (31)     | (31)     | (31)     | (30)     | (28)     | (28)     | (28)     | (25)     | (22)     | (22)     | (22)     | (22)     | (22)     | (22)     | (22)     | (22)     | (22)     | (17)     | (2)      | (2)      | (2)      | (2)      | (2)      | (2)      | (2)      |  |
| Coût marginal - Québec                                   |     |         | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    |  |
| <b>Coût marginaux - total</b>                            |     |         | (407)    | (407)    | (411)    | (431)    | (431)    | (430)    | (428)    | (428)    | (428)    | (425)    | (423)    | (422)    | (403)    | (403)    | (403)    | (403)    | (403)    | (403)    | (403)    | (399)    | (386)    | (386)    | (386)    | (386)    | (386)    | (386)    | (386)    |  |
| Taux marginal (en %) - fédéral                           |     |         | 17.6%    | 17.6%    | 18.0%    | 20.0%    | 20.0%    | 20.0%    | 20.0%    | 20.0%    | 20.0%    | 20.1%    | 20.1%    | 20.0%    | 18.1%    | 18.1%    | 18.1%    | 18.1%    | 18.1%    | 18.1%    | 18.1%    | 18.2%    | 18.3%    | 18.3%    | 18.3%    | 18.3%    | 18.3%    | 18.3%    | 18.3%    |  |
| Taux marginal (en %) - RRQ, A. E. et R.A.P.Q.            |     |         | 3.1%     | 3.1%     | 3.1%     | 3.1%     | 3.1%     | 3.0%     | 2.8%     | 2.8%     | 2.8%     | 2.5%     | 2.2%     | 2.2%     | 2.2%     | 2.2%     | 2.2%     | 2.2%     | 2.2%     | 2.2%     | 2.2%     | 1.7%     | 0.2%     | 0.2%     | 0.2%     | 0.2%     | 0.2%     | 0.2%     | 0.2%     |  |
| Taux marginal (en %) - Québec                            |     |         | 20.0%    | 20.0%    | 20.0%    | 20.0%    | 20.0%    | 20.0%    | 20.0%    | 20.0%    | 20.0%    | 20.0%    | 20.0%    | 20.0%    | 20.0%    | 20.0%    | 20.0%    | 20.0%    | 20.0%    | 20.0%    | 20.0%    | 20.0%    | 20.0%    | 20.0%    | 20.0%    | 20.0%    | 20.0%    | 20.0%    | 20.0%    |  |
| <b>Taux marginaux - total</b>                            |     |         | 40.7%    | 40.7%    | 41.1%    | 43.1%    | 43.1%    | 43.0%    | 42.8%    | 42.8%    | 42.8%    | 42.5%    | 42.3%    | 42.2%    | 40.3%    | 40.3%    | 40.3%    | 40.3%    | 40.3%    | 40.3%    | 40.3%    | 39.9%    | 38.6%    | 38.6%    | 38.6%    | 38.6%    | 38.6%    | 38.6%    | 38.6%    |  |
| <b>Taux moyen d'imposition (sans les frais de garde)</b> |     |         | 28.3%    | 28.4%    | 28.5%    | 28.6%    | 28.8%    | 28.9%    | 29.0%    | 29.1%    | 29.3%    | 29.4%    | 29.5%    | 29.6%    | 29.7%    | 29.8%    | 29.9%    | 30.0%    | 30.1%    | 30.2%    | 30.3%    | 30.4%    | 30.4%    | 30.5%    | 30.6%    | 30.6%    | 30.7%    | 30.8%    | 30.8%    |  |
| <b>PUGE - Valeur nette d'impôt</b>                       | n/a |         | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      |  |
| <b>Revenus familiaux autonomes</b>                       |     |         | 101 000  | 102 000  |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |  |

