

2012 - Ménage # 100
Personne vivant seule

Revenus familiaux autonomes		+	10 000	11 000	12 000	13 000	14 000	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		
FÉDÉRAL																															
Impôt sur le revenu - 2012	# 1	-	0	0	0	(43)	(159)	(276)	(392)	(508)	(625)	(741)	(858)	(974)	(1 091)	(1 207)	(1 323)	(1 440)	(1 556)	(1 673)	(1 789)	(1 905)	(2 022)	(2 138)	(2 255)	(2 371)	(2 488)	(2 604)	(2 720)		
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	
PSV de base: 2012	# 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	
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	n/a	
PSV de base: 2012	# 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	
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	n/a	
Supplément de PSV: 2013-2014 (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: 2013-2014 (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: 2012		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2012		+	1 558	1 492	1 292	1 092	892	692	492	292	92	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
PFCE: 2013-2014		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Crédit de TPS: 2013-2014		+	293	313	333	353	373	393	405	405	405	405	405	405	405	405	405	405	405	405	405	405	405	405	405	405	405	405	383	333	
sous-totaux			1 851	1 804	1 624	1 402	1 105	809	504	188	(128)	(336)	(453)	(569)	(686)	(802)	(918)	(1 035)	(1 151)	(1 268)	(1 384)	(1 500)	(1 617)	(1 733)	(1 850)	(1 966)	(2 083)	(2 221)	(2 387)		
TAXES SALARIALES																															
RRQ - 2012	# 1	-	(327)	(377)	(427)	(477)	(528)	(578)	(628)	(678)	(729)	(779)	(829)	(879)	(930)	(980)	(1 030)	(1 080)	(1 131)	(1 181)	(1 231)	(1 281)	(1 332)	(1 382)	(1 432)	(1 482)	(1 533)	(1 583)	(1 633)		
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. - 2012	# 1	-	(147)	(162)	(176)	(191)	(206)	(221)	(235)	(250)	(265)	(279)	(294)	(309)	(323)	(338)	(353)	(368)	(382)	(397)	(412)	(426)	(441)	(456)	(470)	(485)	(500)	(515)	(529)		
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	
ROAP - 2012	# 1	-	(56)	(61)	(67)	(73)	(78)	(84)	(89)	(95)	(101)	(106)	(112)	(117)	(123)	(129)	(134)	(140)	(145)	(151)	(157)	(162)	(168)	(173)	(179)	(184)	(190)	(196)	(201)		
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			(530)	(600)	(671)	(741)	(812)	(882)	(953)	(1 023)	(1 094)	(1 164)	(1 235)	(1 305)	(1 376)	(1 447)	(1 517)	(1 588)	(1 658)	(1 729)	(1 799)	(1 870)	(1 940)	(2 011)	(2 081)	(2 152)	(2 222)	(2 293)	(2 364)		
QUÉBEC																															
Impôt sur le revenu - 2012	# 1	-	0	0	0	0	0	0	(116)	(267)	(427)	(587)	(747)	(907)	(1 067)	(1 227)	(1 387)	(1 547)	(1 707)	(1 867)	(2 027)	(2 187)	(2 347)	(2 507)	(2 674)	(2 864)	(3 054)	(3 244)			
Idem	# 2	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
FSS - 2012	# 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 - 2012		-	0	0	0	0	0	0	(18)	(75)	(131)	(190)	(250)	(316)	(406)	(497)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)		
Contribution (impôt) santé - 2012		-	0	0	0	0	0	0	(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: 2012		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2013-2014		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Prime au travail: 2012		+	532	500	406	312	218	124	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Crédit d'impôt-solidarité: 2013 - 2014		+	938	938	938	938	938	938	938	938	938	938	938	938	938	938	938	938	938	938	938	938	938	938	938	938	938	925	866	806	
sous-totaux			1 470	1 438	1 344	1 250	1 156	1 062	750	548	340	121	(99)	(325)	(575)	(826)	(1 060)	(1 220)	(1 380)	(1 540)	(1 700)	(1 860)	(2 020)	(2 180)	(2 340)	(2 507)	(2 710)	(2 959)	(3 209)		
Coût total			2 791	2 643	2 298	1 911	1 450	989	302	(288)	(882)	(1 380)	(1 787)	(2 199)	(2 637)	(3 075)	(3 495)	(3 842)	(4 189)	(4 536)	(4 883)	(5 230)	(5 577)	(5 924)	(6 271)	(6 625)	(7 015)	(7 473)	(7 960)		
Solde disponible	=		12 791	13 643	14 298	14 911	15 450	15 989	16 302	16 712	17 118	17 620	18 213	18 801	19 363	19 925	20 505	21 158	21 811	22 464	23 117	23 770	24 423	25 076	25 729	26 375	26 985	27 527	28 040		
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		
Solde disponible net	=		12 791	13 643	14 298	14 911	15 450	15 989	16 302	16 712	17 118	17 620	18 213	18 801	19 363	19 925	20 505	21 158	21 811	22 464	23 117	23 770	24 423	25 076	25 729	26 375	26 985	27 527	28 040		
Coût marginal - fédéral			(46)	(180)	(223)	(296)	(296)	(304)	(316)	(316)	(208)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(138)	(166)	(166)	
Coût marginal - RRQ, A. E. et RAPQ.			(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	
Coût marginal - Québec			(32)	(94)	(94)	(94)	(94)	(312)	(202)	(208)	(220)	(220)	(226)	(251)	(251)	(234)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(203)	(249)	(250)	(250)	
Coût marginaux - total			(149)	(345)	(387)	(461)	(461)	(687)	(589)	(594)	(498)	(407)	(413)	(438)	(438)	(421)	(347)	(347)	(347)	(347)	(347)	(347)	(347)	(347)	(347)	(347)	(354)	(390)	(458)	(487)	
Taux marginal (en %) - fédéral			4.6%	18.0%	22.3%	29.6%	29.6%	30.4%	31.6%	31.6%	20.8%	11.6%	11.6%	11.6%	11.6%	11.6%	11.6%	11.6%	11.6%	11.6%	11.6%	11.6%	11.6%	11.6%	11.6%	11.6%	11.6%	13.8%	16.6%	16.6%	
Taux marginal (en %) - RRQ, A. E. et R.A.P.Q.			7.1%	7.1%	7.1%	7.1%	7.1%	7.1%	7.1%	7.1%	7.1%	7.1%	7.1%	7.1%	7.1%	7.1%	7.1%	7.1%	7.1%	7.1%	7.1%	7.1%	7.1%	7.1%	7.1%	7.1%	7.1%	7.1%	7.1%	7.1%	
Taux marginal (en %) - Québec			3.2%	9.4%	9.4%	9.4%	9.4%	31.2%	20.2%	20.8%	22.0%	22.0%	22.8%	25.1%	25.1%	23.4%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.7%	20.3%	24.9%	25.0%	
Taux marginaux - total			14.9%	34.5%	38.7%	46.1%	46.1%	68.7%	58.9%	59.4%	49.8%	40.7%	41.3%	43.8%	43.8%	42.1%	34.7%	34.7%	34.7%	34.7%	34.7%	34.7%	34.7%	34.7%	34.7%	34.7%	35.4%	39.0%	45.8%	48.7%	
Taux moyen d'imposition																															

2012 - Ménage # 100
 Personne vivant seule

Revenus familiaux autonomes	+	64 000	65 000	66 000	67 000	68 000	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	
FÉDÉRAL																													
Impôt sur le revenu - 2012	# 1	-	(7 345)	(7 528)	(7 711)	(7 895)	(8 079)	(8 262)	(8 446)	(8 630)	(8 814)	(8 997)	(9 181)	(9 365)	(9 548)	(9 732)	(9 916)	(10 099)	(10 283)	(10 467)	(10 651)	(10 834)	(11 018)	(11 202)	(11 405)	(11 622)	(11 839)	(12 057)	(12 274)
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: 2012	# 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: 2012	# 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: 2013-2014 (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: 2013-2014 (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: 2012		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2012		+	0	0	0	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: 2013-2014		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Crédit de TPS: 2013-2014		+	0	0	0	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			(7 345)	(7 528)	(7 711)	(7 895)	(8 079)	(8 262)	(8 446)	(8 630)	(8 814)	(8 997)	(9 181)	(9 365)	(9 548)	(9 732)	(9 916)	(10 099)	(10 283)	(10 467)	(10 651)	(10 834)	(11 018)	(11 202)	(11 405)	(11 622)	(11 839)	(12 057)	(12 274)
TAXES SALARIALES																													
RRQ - 2012	# 1	-	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)
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. - 2012	# 1	-	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)
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
ROAP - 2012	# 1	-	(358)	(363)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)
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			(3 374)	(3 380)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)
QUÉBEC																													
Impôt sur le revenu - 2012	# 1	-	(8 796)	(8 996)	(9 196)	(9 396)	(9 596)	(9 796)	(9 996)	(10 196)	(10 396)	(10 596)	(10 796)	(10 996)	(11 196)	(11 396)	(11 596)	(11 796)	(11 996)	(12 196)	(12 425)	(12 665)	(12 905)	(13 145)	(13 385)	(13 625)	(13 865)	(14 105)	(14 345)
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 - 2012	# 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 - 2012		-	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)
Contribution (impôt) santé - 2012		+	(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: 2012		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2013-2014		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Prime au travail: 2012		+	0	0	0	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: 2013 - 2014		+	0	0	0	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			(9 567)	(9 767)	(9 967)	(10 167)	(10 367)	(10 567)	(10 767)	(10 967)	(11 167)	(11 367)	(11 567)	(11 767)	(11 967)	(12 167)	(12 367)	(12 567)	(12 767)	(12 967)	(13 196)	(13 436)	(13 676)	(13 916)	(14 156)	(14 396)	(14 636)	(14 876)	(15 116)
Coût total			(20 286)	(20 675)	(21 064)	(21 447)	(21 831)	(22 215)	(22 598)	(22 982)	(23 366)	(23 750)	(24 133)	(24 517)	(24 901)	(25 284)	(25 668)	(26 052)	(26 435)	(26 819)	(27 232)	(27 656)	(28 079)	(28 503)	(28 947)	(29 404)	(29 861)	(30 318)	(30 775)
Solde disponible	=		43 714	44 325	44 936	45 553	46 169	46 785	47 402	48 018	48 634	49 250	49 867	50 483	51 099	51 716	52 332	52 948	53 565	54 181	54 768	55 344	55 921	56 497	57 053	57 596	58 139	58 682	59 225
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
Solde disponible net	=		43 714	44 325	44 936	45 553	46 169	46 785	47 402	48 018	48 634	49 250	49 867	50 483	51 099	51 716	52 332	52 948	53 565	54 181	54 768	55 344	55 921	56 497	57 053	57 596	58 139	58 682	59 225
Coût marginal - fédéral			(183)	(183)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(204)	(217)	(217)	(217)	(217)	(217)	
Coût marginal - RRQ, A. E. et RAPQ.			(6)	(6)	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			(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(229)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	
Coût marginaux - total			(389)	(389)	(384)	(384)	(384)	(384)	(384)	(384)	(384)	(384)	(384)	(384)	(384)	(384)	(384)	(413)	(424)	(424)	(424)	(424)	(444)	(457)	(457)	(457)	(457)		
Taux marginal (en %) - fédéral			18.3%	18.3%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	20.4%	21.7%	21.7%	21.7%	21.7%		
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.			0.6%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	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			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%	22.9%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%		
Taux marginaux - total			38.9%	38.9%	38.4%	38.4%	38.4%	38.4%	38.4%	38.4%	38.4%	38.4%	38.4%	38.4%	38.4%	38.4%	38.4%	41.3%	42.4%	42.4%	42.4%	42.4%	44.4%	45.7%	45.7%	45.7%			
Taux moyen d'imposition (sans les frais de garde)			31.7%	31.8%	31.9%	32.0%	32.1%	32.2%	32.3%	32.4%	32.5%	32.5%	32.6%	32.7%	32.8%	32.8%	32.9%	33.0%	33.0%										

2012 - Ménage # 100
Personne vivant seule

Revenus familiaux autonomes	+	91 000	92 000	93 000	94 000	95 000	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	
FÉDÉRAL																													
Impôt sur le revenu - 2012	# 1	-	(12 491)	(12 708)	(12 925)	(13 142)	(13 359)	(13 576)	(13 793)	(14 010)	(14 228)	(14 445)	(14 662)	(14 879)	(15 096)	(15 313)	(15 530)	(15 747)	(15 964)	(16 181)	(16 399)	(16 616)	(16 833)	(17 050)	(17 267)	(17 484)	(17 701)	(17 918)	(18 135)
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	
PSV de base: 2012	# 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	
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	
PSV de base: 2012	# 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	
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	
Supplément de PSV: 2013-2014 (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	
Complément au PSV: 2013-2014 (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	
PUGE: 2012		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2012		+	0	0	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: 2013-2014		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Crédit de TPS: 2013-2014		+	0	0	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			(12 491)	(12 708)	(12 925)	(13 142)	(13 359)	(13 576)	(13 793)	(14 010)	(14 228)	(14 445)	(14 662)	(14 879)	(15 096)	(15 313)	(15 530)	(15 747)	(15 964)	(16 181)	(16 399)	(16 616)	(16 833)	(17 050)	(17 267)	(17 484)	(17 701)	(17 918)	(18 135)
TAXES SALARIALES																													
RRQ - 2012	# 1	-	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)	
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	
A. E. - 2012	# 1	-	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	
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	
ROAP - 2012	# 1	-	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	
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	
sous-totaux			(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	(3 385)	
QUÉBEC																													
Impôt sur le revenu - 2012	# 1	-	(14 585)	(14 825)	(15 065)	(15 305)	(15 545)	(15 785)	(16 025)	(16 265)	(16 505)	(16 745)	(16 985)	(17 225)	(17 465)	(17 705)	(17 945)	(18 185)	(18 425)	(18 665)	(18 905)	(19 145)	(19 385)	(19 625)	(19 865)	(20 105)	(20 345)	(20 585)	(20 825)
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 - 2012	# 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 - 2012		-	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	(571)	
Contribution (impôt) santé - 2012		+	(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: 2012		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2013-2014		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Prime au travail: 2012		+	0	0	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: 2013 - 2014		+	0	0	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			(15 356)	(15 596)	(15 836)	(16 076)	(16 316)	(16 556)	(16 796)	(17 036)	(17 276)	(17 516)	(17 756)	(17 996)	(18 236)	(18 476)	(18 716)	(18 956)	(19 196)	(19 436)	(19 676)	(19 916)	(20 156)	(20 396)	(20 636)	(20 876)	(21 116)	(21 356)	(21 596)
Coût total			(31 232)	(31 689)	(32 146)	(32 603)	(33 060)	(33 518)	(33 975)	(34 432)	(34 889)	(35 346)	(35 803)	(36 260)	(36 717)	(37 174)	(37 631)	(38 089)	(38 546)	(39 003)	(39 460)	(39 917)	(40 374)	(40 831)	(41 288)	(41 745)	(42 202)	(42 660)	(43 117)
Solde disponible	=		59 768	60 311	60 854	61 397	61 940	62 482	63 025	63 568	64 111	64 654	65 197	65 740	66 283	66 826	67 369	67 911	68 454	68 997	69 540	70 083	70 626	71 169	71 712	72 255	72 798	73 340	73 883
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
Solde disponible net	=		59 768	60 311	60 854	61 397	61 940	62 482	63 025	63 568	64 111	64 654	65 197	65 740	66 283	66 826	67 369	67 911	68 454	68 997	69 540	70 083	70 626	71 169	71 712	72 255	72 798	73 340	73 883
Coût marginal - fédéral			(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	
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	
Coût marginal - Québec			(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	
Coût marginaux - total			(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	
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%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Taux marginal (en %) - Québec			24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	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%	24.0%	24.0%	24.0%	
Taux marginaux - total			45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	
Taux moyen d'imposition (sans les frais de garde)			34.3%	34.4%	34.6%	34.7%	34.8%	34.9%	35.0%	35.1%	35.2%	35.3%	35.4%	35.5%	35.6%	35.7%	35.8%	35.9%	36.0%	36.1%	36.2%	36.3%	36.4%	36.5%	36.6%	36.7%	36.8%	36.9%	
Revenus familiaux autonomes			91 000	92 000	93 000	94 000	95 000	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

2012 - Ménage # 100
Personne vivant seule

Revenus familiaux autonomes	+	145 000	146 000	147 000	148 000	149 000	150 000
FÉDÉRAL							
Impôt sur le revenu - 2012	# 1	-	(24 530)	(24 772)	(25 014)	(25 256)	(25 498)
Idem	# 2	-	n / a	n / a	n / a	n / a	n / a
PSV de base: 2012	# 1	+	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
PSV de base: 2012	# 2	+	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
Supplément de PSV: 2013-2014 (combiné)	+	n / a	n / a	n / a	n / a	n / a	n / a
Complément au PSV: 2013-2014 (combiné)	+	n / a	n / a	n / a	n / a	n / a	n / a
PUGE: 2012	+	n / a	n / a	n / a	n / a	n / a	n / a
PFRT: 2012	+	0	0	0	0	0	0
PFCE: 2013-2014	+	n / a	n / a	n / a	n / a	n / a	n / a
Crédit de TPS: 2013-2014	+	0	0	0	0	0	0
sous-totaux			(24 530)	(24 772)	(25 014)	(25 256)	(25 498)
							(25 740)
TAXES SALARIALES							
RRQ - 2012	# 1	-	(2 342)	(2 342)	(2 342)	(2 342)	(2 342)
Idem	# 2	-	n / a	n / a	n / a	n / a	n / a
A. E. - 2012	# 1	-	(675)	(675)	(675)	(675)	(675)
Idem	# 2	-	n / a	n / a	n / a	n / a	n / a
RQAP - 2012	# 1	-	(369)	(369)	(369)	(369)	(369)
Idem	# 2	-	n / a	n / a	n / a	n / a	n / a
sous-totaux			(3 385)	(3 385)	(3 385)	(3 385)	(3 385)
QUÉBEC							
Impôt sur le revenu - 2012	# 1	-	(27 545)	(27 785)	(28 025)	(28 265)	(28 505)
Idem	# 2	-	n / a	n / a	n / a	n / a	n / a
FSS - 2012	# 1	-	n / a	n / a	n / a	n / a	n / a
Idem	# 2	-	n / a	n / a	n / a	n / a	n / a
Assurance médicaments - 2012	-	(571)	(571)	(571)	(571)	(571)	(571)
Contribution (impôt) santé - 2012	-	(200)	(200)	(200)	(200)	(200)	(200)
Crédit remboursable de FGE: 2012	+	n / a	n / a	n / a	n / a	n / a	n / a
Soutien aux enfants: 2013-2014	+	n / a	n / a	n / a	n / a	n / a	n / a
Prime au travail: 2012	+	0	0	0	0	0	0
Crédit d'impôt-solidarité: 2013 - 2014	+	0	0	0	0	0	0
sous-totaux			(28 316)	(28 556)	(28 796)	(29 036)	(29 276)
							(29 516)
Coût total			(56 231)	(56 713)	(57 195)	(57 677)	(58 160)
							(58 642)
Solde disponible	=	88 769	89 287	89 805	90 323	90 840	91 358
Frais de garde d'enfant payés	-	0	0	0	0	0	0
Solde disponible net	=	88 769	89 287	89 805	90 323	90 840	91 358
Coût marginal - fédéral		(242)	(242)	(242)	(242)	(242)	(242)
Coût marginal - RRQ, A. E. et RAPQ.		0	0	0	0	0	0
Coût marginal - Québec		(240)	(240)	(240)	(240)	(240)	(240)
Coût marginaux - total			(482)	(482)	(482)	(482)	(482)
Taux marginal (en %) - fédéral		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%
Taux marginal (en %) - Québec		24.0%	24.0%	24.0%	24.0%	24.0%	24.0%
Taux marginaux - total		48.2%	48.2%	48.2%	48.2%	48.2%	48.2%
Taux moyen d'imposition (sans les frais de garde)		38.8%	38.8%	38.9%	39.0%	39.0%	39.1%
Revenus familiaux autonomes		145 000	146 000	147 000	148 000	149 000	150 000