

2012 - Ménage # 300
Personne vivant seule; 65 ans et plus

Revenus familiaux autonomes		+	1 000	2 000	3 000	4 000	5 000	6 000	7 000	8 000	9 000	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
FÉDÉRAL																													
Impôt sur le revenu - 2012	# 1	-	0	0	0	0	0	0	0	0	0	0	0	0	0	(121)	(247)	(372)	(497)	(622)	(748)	(873)	(998)	(1 123)	(1 249)	(1 374)	(1 499)	(1 624)	(1 750)
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	+	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511
Remboursement si revenu net élevé	# 1	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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)		+	7 903	7 403	6 903	6 403	5 903	5 403	4 903	4 403	3 903	3 403	2 903	2 403	1 903	1 403	903	403	0	0	0	0	0	0	0	0	0	0	0
Complément au PSV: 2013-2014 (combiné)		+	624	624	374	124	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
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		+	397	405	405	405	405	405	405	405	405	405	405	405	405	405	405	405	405	405	405	405	405	405	405	405	405	405	405
sous-totaux			15 435	14 943	14 193	13 443	12 819	12 319	11 819	11 319	10 819	10 319	9 819	9 319	8 819	8 198	7 572	6 947	6 419	6 294	6 168	6 043	5 918	5 793	5 667	5 542	5 417	5 292	5 166
TAXES SALARIALES																													
RRQ - 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
A. E. - 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
ROAP - 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
sous-totaux			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
QUÉBEC																													
Impôt sur le revenu - 2012	# 1	-	0	0	0	0	0	0	0	0	0	0	0	0	0	(113)	(273)	(433)	(593)	(753)	(913)	(1 073)	(1 233)	(1 393)	(1 553)	(1 713)	(1 897)	(2 087)	
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	-	0	0	0	0	0	0	0	0	0	0	0	0	(3)	(13)	(23)	(33)	(43)	(53)	(63)	(73)	(83)	(93)	(103)	(113)	(123)	(133)	
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		-	(30)	(60)	(89)	(119)	(149)	(179)	(209)	(238)	(268)	(298)	(343)	(389)	(434)	(479)	(525)	(570)	(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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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 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	937	891
sous-totaux			708	678	649	619	589	559	529	500	470	440	395	349	304	255	87	(128)	(299)	(469)	(639)	(809)	(979)	(1 149)	(1 319)	(1 489)	(1 659)	(1 855)	(2 101)
Coût total			16 143	15 621	14 841	14 061	13 408	12 878	12 348	11 819	11 289	10 759	10 214	9 668	9 123	8 453	7 660	6 819	6 120	5 824	5 529	5 234	4 939	4 643	4 348	4 053	3 758	3 437	3 066
Solde disponible	=		17 143	17 621	17 841	18 061	18 408	18 878	19 348	19 819	20 289	20 759	21 214	21 668	22 123	22 453	22 660	22 819	23 120	23 824	24 529	25 234	25 939	26 643	27 348	28 053	28 758	29 437	30 066
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	=		17 143	17 621	17 841	18 061	18 408	18 878	19 348	19 819	20 289	20 759	21 214	21 668	22 123	22 453	22 660	22 819	23 120	23 824	24 529	25 234	25 939	26 643	27 348	28 053	28 758	29 437	30 066
Coût marginal - fédéral			(492)	(750)	(750)	(624)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(621)	(625)	(625)	(528)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(137)
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			(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(45)	(45)	(45)	(49)	(168)	(215)	(171)	(170)	(170)	(170)	(170)	(170)	(170)	(170)	(170)	(195)	(246)	(260)	
Coût marginaux - total			(522)	(780)	(780)	(653)	(530)	(530)	(530)	(530)	(545)	(545)	(545)	(670)	(793)	(841)	(699)	(295)	(295)	(295)	(295)	(295)	(295)	(295)	(295)	(295)	(321)	(371)	(397)
Taux marginal (en %) - fédéral			49.2%	75.0%	75.0%	62.4%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	62.1%	62.5%	62.5%	52.8%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	13.7%
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			3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	4.5%	4.5%	4.5%	4.9%	16.8%	21.5%	17.1%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%	19.5%	24.6%	26.0%
Taux marginaux - total			52.2%	78.0%	78.0%	65.3%	53.0%	53.0%	53.0%	53.0%	54.5%	54.5%	54.5%	67.0%	79.3%	84.1%	69.9%	29.5%	29.5%	29.5%	29.5%	29.5%	29.5%	29.5%	29.5%	29.5%	32.1%	37.1%	39.7%
Taux moyen d'imposition (sans les frais de garde)			-1614.3%	-781.1%	-494.7%	-351.5%	-268.2%	-214.6%	-176.4%	-147.7%	-125.4%	-107.6%	-92.9%	-80.6%	-70.2%	-60.4%	-51.1%	-42.6%	-36.0%	-32.4%	-29.1%	-26.2%	-23.5%	-21.1%	-18.9%	-16.9%	-15.0%	-13.2%	-11.4%
Revenus familiaux autonomes																													

2012 - Ménage # 300
Personne vivant seule; 65 ans et plus

Revenus familiaux autonomes		+	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	42 000	43 000	44 000	45 000	46 000	47 000	48 000	49 000	50 000	51 000	52 000	53 000	54 000	
FÉDÉRAL																														
Impôt sur le revenu - 2012	# 1	-	(1 887)	(2 031)	(2 175)	(2 319)	(2 463)	(2 607)	(2 751)	(2 895)	(3 039)	(3 230)	(3 432)	(3 635)	(3 837)	(4 040)	(4 242)	(4 445)	(4 647)	(4 850)	(5 052)	(5 255)	(5 457)	(5 660)	(5 862)	(6 065)	(6 267)	(6 470)	(6 672)	
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	+	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511
Remboursement si revenu net élevé	# 1	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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)		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Complément au PSV: 2013-2014 (combiné)		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
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		+	405	358	308	258	208	158	108	58	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux			5 029	4 838	4 644	4 450	4 256	4 062	3 868	3 674	3 480	3 281	3 079	2 876	2 674	2 471	2 269	2 066	1 864	1 661	1 459	1 256	1 054	851	649	446	244	41	(161)	
TAXES SALARIALES																														
RRQ - 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
A. E. - 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
ROAP - 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
sous-totaux			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
QUÉBEC																														
Impôt sur le revenu - 2012	# 1	-	(2 277)	(2 467)	(2 657)	(2 847)	(3 037)	(3 227)	(3 434)	(3 664)	(3 894)	(4 124)	(4 354)	(4 584)	(4 814)	(5 044)	(5 274)	(5 504)	(5 734)	(5 964)	(6 194)	(6 424)	(6 654)	(6 884)	(7 114)	(7 344)	(7 574)	(7 804)	(8 034)	
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	-	(143)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(155)	(165)	(175)	(185)	(195)	(205)	(215)	
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		-	(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)	(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)	(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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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 d'impôt-solidarité: 2013 - 2014		+	831	771	711	651	591	531	471	411	351	291	231	171	111	51	6	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux			(2 361)	(2 617)	(2 867)	(3 117)	(3 367)	(3 617)	(3 884)	(4 174)	(4 464)	(4 754)	(5 044)	(5 334)	(5 624)	(5 914)	(6 189)	(6 425)	(6 655)	(6 885)	(7 115)	(7 345)	(7 580)	(7 820)	(8 060)	(8 300)	(8 540)	(8 780)	(9 020)	
Coût total			2 669	2 221	1 777	1 333	889	444	(16)	(500)	(984)	(1 473)	(1 965)	(2 458)	(2 950)	(3 443)	(3 920)	(4 359)	(4 791)	(5 224)	(5 656)	(6 088)	(6 526)	(6 969)	(7 411)	(7 854)	(8 296)	(8 739)	(9 181)	
Solde disponible	=		30 669	31 221	31 777	32 333	32 889	33 444	33 984	34 500	35 016	35 527	36 035	36 542	37 050	37 557	38 080	38 641	39 209	39 776	40 344	40 912	41 474	42 031	42 589	43 146	43 704	44 261	44 819	
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	=		30 669	31 221	31 777	32 333	32 889	33 444	33 984	34 500	35 016	35 527	36 035	36 542	37 050	37 557	38 080	38 641	39 209	39 776	40 344	40 912	41 474	42 031	42 589	43 146	43 704	44 261	44 819	
Coût marginal - fédéral			(191)	(194)	(194)	(194)	(194)	(194)	(194)	(199)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	
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			(257)	(250)	(250)	(250)	(266)	(290)	(290)	(290)	(290)	(290)	(290)	(290)	(290)	(275)	(236)	(230)	(230)	(230)	(230)	(235)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	
Coût marginaux - total			(448)	(444)	(444)	(444)	(444)	(460)	(484)	(484)	(489)	(492)	(492)	(492)	(492)	(477)	(438)	(432)	(432)	(432)	(432)	(438)	(442)	(442)	(442)	(442)	(442)	(442)	(442)	
Taux marginal (en %) - fédéral			19.1%	19.4%	19.4%	19.4%	19.4%	19.4%	19.4%	19.9%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	
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%	
Taux marginal (en %) - Québec			25.7%	25.0%	25.0%	25.0%	25.0%	26.8%	29.0%	29.0%	29.0%	29.0%	29.0%	29.0%	29.0%	27.5%	23.6%	23.0%	23.0%	23.0%	23.0%	23.5%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	
Taux marginaux - total			44.8%	44.4%	44.4%	44.4%	44.4%	46.0%	48.4%	48.4%	48.9%	49.2%	49.2%	49.2%	49.2%	47.7%	43.8%	43.2%	43.2%	43.2%	43.2%	43.8%	44.2%	44.2%	44.2%	44.2%	44.2%	44.2%	44.2%	
Taux moyen d'imposition (sans les frais de garde)			-9.																											

2012 - Ménage # 300
Personne vivant seule; 65 ans et plus

Revenus familiaux autonomes		+	55 000	56 000	57 000	58 000	59 000	60 000	61 000	62 000	63 000	64 000	65 000	66 000	67 000	68 000	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	
FÉDÉRAL																														
Impôt sur le revenu - 2012	# 1	-	(6 875)	(7 077)	(7 280)	(7 482)	(7 685)	(7 887)	(8 090)	(8 292)	(8 495)	(8 668)	(8 840)	(9 013)	(9 185)	(9 357)	(9 529)	(9 701)	(9 873)	(10 045)	(10 217)	(10 386)	(10 542)	(10 698)	(10 854)	(11 011)	(11 167)	(11 323)	(11 479)	
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	+	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511
Remboursement si revenu net élevé	# 1	-	0	0	0	0	0	0	0	0	(142)	(442)	(592)	(742)	(892)	(1 042)	(1 192)	(1 342)	(1 492)	(1 642)	(1 792)	(1 942)	(2 092)	(2 242)	(2 392)	(2 542)	(2 692)			
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)		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Complément au PSV: 2013-2014 (combiné)		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
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		+	0	0	0	0	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			(364)	(566)	(769)	(971)	(1 174)	(1 376)	(1 579)	(1 781)	(1 984)	(2 300)	(2 622)	(2 944)	(3 266)	(3 588)	(3 910)	(4 232)	(4 554)	(4 877)	(5 199)	(5 517)	(5 823)	(6 130)	(6 436)	(6 742)	(7 048)	(7 354)	(7 660)	
TAXES SALARIALES																														
RRQ - 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
A. E. - 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
ROAP - 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
sous-totaux			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
QUÉBEC																														
Impôt sur le revenu - 2012	# 1	-	(8 264)	(8 494)	(8 724)	(8 954)	(9 184)	(9 414)	(9 644)	(9 874)	(10 104)	(10 285)	(10 455)	(10 625)	(10 795)	(10 965)	(11 135)	(11 305)	(11 475)	(11 645)	(11 815)	(11 985)	(12 155)	(12 339)	(12 543)	(12 747)	(12 951)	(13 155)	(13 359)	
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	-	(225)	(235)	(245)	(255)	(265)	(275)	(285)	(295)	(305)	(315)	(325)	(335)	(345)	(355)	(365)	(375)	(385)	(395)	(405)	(415)	(425)	(435)	(445)	(455)	(465)	(475)	(485)	
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		-	(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)	(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)	(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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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 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	0
sous-totaux			(9 260)	(9 500)	(9 740)	(9 980)	(10 220)	(10 460)	(10 700)	(10 940)	(11 180)	(11 371)	(11 551)	(11 731)	(11 911)	(12 091)	(12 271)	(12 451)	(12 631)	(12 811)	(12 991)	(13 171)	(13 351)	(13 546)	(13 760)	(13 974)	(14 188)	(14 402)	(14 616)	
Coût total			(9 623)	(10 066)	(10 508)	(10 951)	(11 393)	(11 836)	(12 278)	(12 721)	(13 163)	(13 670)	(14 173)	(14 675)	(15 177)	(15 679)	(16 181)	(16 683)	(17 185)	(17 687)	(18 189)	(18 688)	(19 174)	(19 675)	(20 195)	(20 715)	(21 236)	(21 756)	(22 276)	
Solde disponible	=		45 377	45 934	46 492	47 049	47 607	48 164	48 722	49 279	49 837	50 330	50 827	51 325	51 823	52 321	52 819	53 317	53 815	54 313	54 811	55 312	55 826	56 325	56 805	57 285	57 764	58 244	58 724	
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	=		45 377	45 934	46 492	47 049	47 607	48 164	48 722	49 279	49 837	50 330	50 827	51 325	51 823	52 321	52 819	53 317	53 815	54 313	54 811	55 312	55 826	56 325	56 805	57 285	57 764	58 244	58 724	
Coût marginal - fédéral			(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(316)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(319)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(315)	
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)	(191)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(195)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	
Coût marginaux - total			(442)	(442)	(442)	(442)	(442)	(442)	(442)	(442)	(507)	(502)	(502)	(502)	(502)	(502)	(502)	(502)	(502)	(502)	(499)	(486)	(501)	(520)	(520)	(520)	(520)	(520)	(529)	
Taux marginal (en %) - fédéral			20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	31.6%	32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	31.9%	30.6%	30.6%	30.6%	30.6%	30.6%	30.6%	30.6%	31.5%	
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%	19.1%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	19.5%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	
Taux marginaux - total			44.2%	44.2%	44.2%	44.2%	44.2%	44.2%	44.2%	44.2%	50.7%	50.2%	50.2%	50.2%	50.2%	50.2%	50.2%	50.2%	50.2%	50.2%	49.9%	48.6%	50.1%	52.0%	52.					

2012 - Ménage # 300
Personne vivant seule; 65 ans et plus

Revenus familiaux autonomes		+	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	150 000
FÉDÉRAL																	
Impôt sur le revenu - 2012	# 1	-	(22 661)	(22 903)	(23 145)	(23 387)	(23 630)	(23 872)	(24 114)	(24 356)	(24 598)	(24 840)	(25 083)	(25 325)	(25 567)	(25 809)	(26 051)
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
PSV de base: 2012	# 1	+	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511	6 511
Remboursement si revenu net élevé	# 1	-	(6 511)	(6 511)	(6 511)	(6 511)	(6 511)	(6 511)	(6 511)	(6 511)	(6 511)	(6 511)	(6 511)	(6 511)	(6 511)	(6 511)	(6 511)
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
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
Supplément de PSV: 2013-2014 (combiné)		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Complément au PSV: 2013-2014 (combiné)		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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
PFRT: 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
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
Crédit de TPS: 2013-2014		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux			(22 661)	(22 903)	(23 145)	(23 387)	(23 630)	(23 872)	(24 114)	(24 356)	(24 598)	(24 840)	(25 083)	(25 325)	(25 567)	(25 809)	(26 051)
TAXES SALARIALES																	
RRQ - 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
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
A. E. - 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
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
RQAP - 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
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
sous-totaux			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
QUÉBEC																	
Impôt sur le revenu - 2012	# 1	-	(25 643)	(25 883)	(26 123)	(26 363)	(26 603)	(26 843)	(27 083)	(27 323)	(27 563)	(27 803)	(28 043)	(28 283)	(28 523)	(28 763)	(29 003)
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
FSS - 2012	# 1	-	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)
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
Assurance médicaments - 2012		-	(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)
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
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
Prime au travail: 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
Crédit d'impôt-solidarité: 2013 - 2014		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux			(27 414)	(27 654)	(27 894)	(28 134)	(28 374)	(28 614)	(28 854)	(29 094)	(29 334)	(29 574)	(29 814)	(30 054)	(30 294)	(30 534)	(30 774)
Coût total			(50 075)	(50 557)	(51 039)	(51 521)	(52 004)	(52 486)	(52 968)	(53 450)	(53 932)	(54 414)	(54 897)	(55 379)	(55 861)	(56 343)	(56 825)
Solde disponible	=		85 925	86 443	86 961	87 479	87 996	88 514	89 032	89 550	90 068	90 586	91 103	91 621	92 139	92 657	93 175
Frais de garde d'enfant payés	-		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Solde disponible net	=		85 925	86 443	86 961	87 479	87 996	88 514	89 032	89 550	90 068	90 586	91 103	91 621	92 139	92 657	93 175
Coût marginal - fédéral			(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
Coût marginal - Québec			(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)
Coût marginaux - total			(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)	(482)
Taux marginal (en %) - fédéral			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%
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%
Taux marginaux - total			48.2%	48.2%	48.2%	48.2%	48.2%	48.2%	48.2%	48.2%	48.2%	48.2%	48.2%	48.2%	48.2%	48.2%	48.2%
Taux moyen d'imposition (sans les frais de garde)			36.8%	36.9%	37.0%	37.1%	37.1%	37.2%	37.3%	37.4%	37.5%	37.5%	37.6%	37.7%	37.7%	37.8%	37.9%
Revenus familiaux autonomes			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	150 000