

2012 - Ménage # 310

Couple; de 65 ans et plus; un revenu (sauf les PSV);
revenu de pension admissible = 75% du revenu
autonome; partage optimal

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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(117)	
Idem	# 2	-	0	0	0	0	0	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	# 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	0	
PSV de base: 2012	# 2	+	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	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Supplément de PSV: 2013-2014 (combiné)			10 598	10 098	9 598	9 098	8 598	8 098	7 598	7 098	6 598	6 098	5 598	5 098	4 598	4 098	3 598	3 098	2 598	2 098	1 598	1 098	598	98	0	0	0	0	0	0	0	
Complément au PSV: 2013-2014 (combiné)			437	437	437	437	187	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	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	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	n/a	
Crédit de TPS: 2013-2014			530	530	530	530	530	530	530	530	530	530	530	530	530	530	530	530	530	530	530	530	530	507	457	407	357	307	257	207	157	
sous-totaux			24 587	24 087	23 587	23 087	22 337	21 650	21 150	20 650	20 150	19 650	19 150	18 650	18 150	17 650	17 150	16 650	16 150	15 650	15 150	14 650	14 150	13 627	13 479	13 429	13 379	13 329	13 162	12 895	12 628	
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	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	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	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	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	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	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	0	0
QUÉBEC																																
Impôt sur le revenu - 2012	# 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	(19)	(149)
Idem	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(55)	(245)	(417)	(477)	(542)	(691)
FSS - 2012	# 1	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)	(7)	(13)	(20)	(26)	(32)	(38)	(44)	(50)	(56)
Idem	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Assurance médicaments - 2012			0	(59)	(89)	(119)	(149)	(179)	(208)	(238)	(268)	(298)	(343)	(389)	(434)	(480)	(525)	(571)	(616)	(662)	(707)	(753)	(798)	(857)	(948)	(1 039)	(1 130)	(1 142)	(1 142)	(1 142)	(1 142)	
Contribution (impôt) santé - 2012			0	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)
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	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	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	n/a	n/a
Crédit d'impôt-solidarité: 2013 - 2014			1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 182	1 182	1 155	1 125	1 095	1 056	996	936	876	816	756	696	636	
sous-totaux			1 194	735	705	675	645	615	586	556	526	496	451	405	360	314	269	223	178	120	48	(28)	(103)	(202)	(359)	(572)	(919)	(1 187)	(1 443)	(1 706)	(2 000)	
Coût total			25 781	24 821	24 291	23 762	22 982	22 265	21 736	21 206	20 676	20 146	19 601	19 055	18 510	17 964	17 419	16 873	16 328	15 770	15 198	14 622	14 047	13 425	13 120	12 857	12 460	12 142	11 718	11 294	10 870	
Solde disponible	=		26 781	26 821	27 291	27 762	27 982	28 265	28 736	29 206	29 676	30 146	30 601	31 055	31 510	31 964	32 419	32 873	33 328	33 770	34 198	34 622	35 047	35 425	36 120	36 857	37 460	38 142	38 718	39 294	39 870	40 446
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	0	0	0
Solde disponible net	=		26 781	26 821	27 291	27 762	27 982	28 265	28 736	29 206	29 676	30 146	30 601	31 055	31 510	31 964	32 419	32 873	33 328	33 770	34 198	34 622	35 047	35 425	36 120	36 857	37 460	38 142	38 718	39 294	39 870	40 446
Coût marginal - fédéral			(500)	(500)	(500)	(750)	(687)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(523)	(148)	(50)	(50)	(50)	(167)	(175)	(175)	(175)	
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	0
Coût marginal - Québec			(459)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(45)	(46)	(46)	(46)	(46)	(46)	(58)	(73)	(76)	(76)	(99)	(157)	(213)	(347)	(268)	(256)	(256)	(256)	(256)	(256)	
Coût marginaux - total			(959)	(530)	(530)	(780)	(716)	(530)	(530)	(530)	(530)	(545)	(546)	(546)	(546)	(546)	(546)	(558)	(573)	(576)	(576)	(622)	(305)	(263)	(397)	(318)	(424)	(432)	(432)	(432)	(432)	
Taux marginal (en %) - fédéral			50.0%	50.0%	50.0%	75.0%	68.7%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	52.3%	14.8%	5.0%	5.0%	5.0%	16.7%	17.5%	17.5%	17.5%	
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%	0.0%	0.0%	
Taux marginal (en %) - Québec			45.9%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	4.5%	4.6%	4.6%	4.6%	4.6%	4.6%	5.8%	7.3%	7.6%	7.6%	9.9%	15.7%	21.3%	34.7%	26.8%	25.6%	25.6%	25.6%	25.6%	25.6%	
Taux marginaux - total			95.9%	53.0%	53.0%	78.0%	71.6%	53.0%	53.0%	53.0%	53.0%	54.5%	54.6%	54.6%	54.6%	54.6%	54.6%	55.8%	57.3%	57.6%	57.6%	62.2%	30.5%	26.3%	39.7%	31.8%	42.4%	43.2%	43.2%	43.2%	43.2%	
Taux moyen d'imposition (sans les frais de garde)			-2578.1%	-1241.1%	-809.7%	-594.0%	-459.6%	-371.1%	-310.5%	-265.1%	-229.7%	-201.5%	-178.2%	-158.8%	-142.4%	-128.3%	-116.1%	-105.5%	-96.0%	-87.6%	-80.0%	-73.1%	-66.9%	-61.0%	-57.0%	-53.6%	-49.8%	-46.7%	-43.4%	-43.4%	-43.4%	
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	28 000	29 000	

2012 - Ménage # 310

Couple; de 65 ans et plus; un revenu (sauf les PSV);
revenu de pension admissible = 75% du revenu
autonome; partage optimal

		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					
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	-	(243)	(368)	(493)	(618)	(744)	(869)	(994)	(1 108)	(1 186)	(1 264)	(1 343)	(1 421)	(1 499)	(1 577)	(1 656)	(1 734)	(1 815)	(1 905)	(1 995)	(2 085)	(2 175)	(2 265)	(2 355)	(2 445)	(2 535)	(2 625)	(2 715)				
idem	# 2	-	0	0	0	0	0	0	0	(12)	(59)	(106)	(153)	(200)	(247)	(294)	(341)	(388)	(434)	(481)	(528)	(575)	(622)	(669)	(716)	(763)	(810)	(857)	(904)				
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	+	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	6 511		
Remboursement si revenu net élevé	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
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	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	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	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	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	n/a	n/a	
Crédit de TPS: 2013-2014		+	207	157	107	57	7	0	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			12 986	12 811	12 636	12 461	12 285	12 153	12 028	11 903	11 777	11 652	11 527	11 402	11 276	11 151	11 026	10 901	10 773	10 636	10 499	10 362	10 225	10 088	9 951	9 814	9 677	9 540	9 403				
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	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	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	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	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	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	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	0	0	0
QUÉBEC																																	
Impôt sur le revenu - 2012	# 1	-	(279)	(409)	(539)	(669)	(799)	(929)	(1 059)	(1 189)	(1 319)	(1 449)	(1 579)	(1 709)	(1 839)	(1 969)	(2 099)	(2 229)	(2 359)	(2 489)	(2 619)	(2 749)	(2 879)	(3 009)	(3 139)	(3 269)	(3 399)	(3 529)	(3 665)				
idem	# 2	-	(537)	(597)	(657)	(717)	(777)	(837)	(897)	(957)	(1 017)	(1 077)	(1 137)	(1 197)	(1 257)	(1 317)	(1 377)	(1 437)	(1 497)	(1 557)	(1 617)	(1 677)	(1 737)	(1 797)	(1 857)	(1 917)	(1 977)	(2 037)	(2 097)				
FSS - 2012	# 1	-	(38)	(45)	(51)	(57)	(63)	(70)	(76)	(82)	(88)	(95)	(101)	(107)	(113)	(120)	(126)	(132)	(138)	(145)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)		
idem	# 2	-	0	0	0	0	0	0	0	0	0	(2)	(6)	(10)	(13)	(17)	(21)	(25)	(28)	(32)	(36)	(40)	(43)	(47)	(51)	(55)	(58)	(62)	(66)				
Assurance médicaments - 2012		-	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	
Contribution (impôt) santé - 2012		+	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	
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	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	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	n/a	n/a	
Crédit d'impôt-solidarité: 2013 - 2014		+	696	636	576	516	456	396	336	276	216	156	96	36	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
sous-totaux			(1 700)	(1 956)	(2 212)	(2 468)	(2 725)	(2 981)	(3 237)	(3 493)	(3 750)	(4 008)	(4 268)	(4 528)	(4 784)	(5 044)	(5 304)	(5 564)	(5 824)	(6 084)	(6 344)	(6 604)	(6 864)	(7 124)	(7 384)	(7 644)	(7 904)	(8 164)	(8 424)				
Coût total			11 287	10 855	10 424	9 992	9 561	9 129	8 700	8 270	7 840	7 410	6 980	6 550	6 120	5 690	5 260	4 830	4 400	3 970	3 540	3 110	2 680	2 250	1 820	1 390	960	530	100	0	0		
Solde disponible		=	39 287	39 855	40 424	40 992	41 561	42 129	42 700	43 270	43 840	44 410	44 980	45 550	46 120	46 690	47 260	47 830	48 400	48 970	49 540	50 110	50 680	51 250	51 820	52 390	52 960	53 530	54 100	54 670	55 240	55 810	
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	0	0	0	
Solde disponible net		=	39 287	39 855	40 424	40 992	41 561	42 129	42 700	43 270	43 840	44 410	44 980	45 550	46 120	46 690	47 260	47 830	48 400	48 970	49 540	50 110	50 680	51 250	51 820	52 390	52 960	53 530	54 100	54 670	55 240	55 810	
Coût marginal - fédéral			(175)	(175)	(175)	(175)	(132)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(128)	(137)	(137)	(137)	(137)	(137)	(137)	(137)	(137)	(137)	(137)	(137)	(137)	(137)	(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	0	0	0	
Coût marginal - Québec			(256)	(256)	(256)	(256)	(256)	(256)	(256)	(256)	(256)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(199)	(194)	(194)	(194)	(194)	(194)	(194)	(194)	(194)	(194)	(200)	(219)			
Coût marginaux - total			(432)	(432)	(432)	(432)	(388)	(382)	(382)	(382)	(384)	(385)	(385)	(385)	(385)	(385)	(388)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)		
Taux marginal (en %) - fédéral			17.5%	17.5%	17.5%	17.5%	13.2%</																										

2012 - Ménage # 310

Couple; de 65 ans et plus; un revenu (sauf les PSV);
revenu de pension admissible = 75% du revenu
autonome; partage optimal

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	-	(2 805)	(2 895)	(2 985)	(3 078)	(3 205)	(3 331)	(3 458)	(3 584)	(3 711)	(3 837)	(3 964)	(4 091)	(4 217)	(4 344)	(4 470)	(4 597)	(4 723)	(4 850)	(4 976)	(5 103)	(5 230)	(5 356)	(5 483)	(5 609)	(5 736)	(5 862)	(5 989)	
Idem	# 2	-	(951)	(998)	(1 045)	(1 092)	(1 139)	(1 186)	(1 233)	(1 280)	(1 327)	(1 374)	(1 421)	(1 468)	(1 515)	(1 562)	(1 609)	(1 656)	(1 703)	(1 750)	(1 797)	(1 851)	(1 905)	(1 959)	(2 013)	(2 067)	(2 121)	(2 175)	(2 229)	
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	+	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	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	
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	
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		+	0	0	0	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			9 266	9 129	8 992	8 852	8 678	8 505	8 331	8 158	7 984	7 811	7 637	7 464	7 290	7 117	6 943	6 770	6 596	6 423	6 249	6 068	5 888	5 707	5 527	5 346	5 166	4 985	4 804	
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	-	(3 820)	(3 975)	(4 130)	(4 285)	(4 440)	(4 595)	(4 750)	(4 905)	(5 060)	(5 215)	(5 370)	(5 525)	(5 680)	(5 835)	(5 990)	(6 145)	(6 300)	(6 455)	(6 610)	(6 763)	(6 888)	(7 013)	(7 138)	(7 263)	(7 388)	(7 513)	(7 638)	
Idem	# 2	-	(2 157)	(2 217)	(2 277)	(2 337)	(2 397)	(2 457)	(2 517)	(2 577)	(2 637)	(2 697)	(2 757)	(2 817)	(2 877)	(2 937)	(2 997)	(3 057)	(3 117)	(3 177)	(3 237)	(3 297)	(3 357)	(3 417)	(3 477)	(3 537)	(3 597)	(3 657)	(3 717)	
FSS - 2012	# 1	-	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	
Idem	# 2	-	(70)	(73)	(77)	(81)	(85)	(88)	(92)	(96)	(100)	(103)	(107)	(111)	(115)	(118)	(122)	(126)	(130)	(133)	(137)	(141)	(145)	(148)	(150)	(150)	(150)	(150)	(150)	
Assurance médicaments - 2012		-	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	
Contribution (impôt) santé - 2012		+	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	
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		+	0	0	0	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			(7 738)	(7 957)	(8 176)	(8 395)	(8 613)	(8 832)	(9 051)	(9 270)	(9 488)	(9 707)	(9 926)	(10 145)	(10 363)	(10 582)	(10 801)	(11 020)	(11 238)	(11 457)	(11 676)	(11 893)	(12 082)	(12 270)	(12 463)	(12 655)	(12 846)	(13 037)	(13 228)	
Coût total			1 528	1 172	816	457	65	(327)	(720)	(1 112)	(1 504)	(1 896)	(2 289)	(2 681)	(3 073)	(3 466)	(3 858)	(4 250)	(4 642)	(5 035)	(5 427)	(5 824)	(6 194)	(6 563)	(6 937)	(7 308)	(7 680)	(8 052)	(8 424)	
Solde disponible	=		56 528	57 172	57 816	58 457	59 065	59 673	60 280	60 888	61 496	62 104	62 711	63 319	63 927	64 534	65 142	65 750	66 358	66 965	67 573	68 176	68 806	69 437	70 063	70 692	71 320	71 948	72 576	
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	=		56 528	57 172	57 816	58 457	59 065	59 673	60 280	60 888	61 496	62 104	62 711	63 319	63 927	64 534	65 142	65 750	66 358	66 965	67 573	68 176	68 806	69 437	70 063	70 692	71 320	71 948	72 576	
Coût marginal - fédéral			(137)	(137)	(140)	(174)	(174)	(174)	(174)	(174)	(174)	(174)	(174)	(174)	(174)	(174)	(174)	(174)	(174)	(174)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	
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			(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(189)	(189)	(193)	(191)	(191)	(191)	(191)	(191)	
Coût marginaux - total			(356)	(356)	(359)	(392)	(392)	(392)	(392)	(392)	(392)	(392)	(392)	(392)	(392)	(392)	(392)	(392)	(392)	(392)	(398)	(398)	(399)	(373)	(372)	(372)	(372)	(372)	(372)	
Taux marginal (en %) - fédéral			13.7%	13.7%	14.0%	17.4%	17.4%	17.4%	17.4%	17.4%	17.4%	17.4%	17.4%	17.4%	17.4%	17.4%	17.4%	17.4%	17.4%	17.4%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%		
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			21.9%	21.9%	21.9%	21.9%	21.9%	21.9%	21.9%	21.9%	21.9%	21.9%	21.9%	21.9%	21.9%	21.9%	21.9%	21.9%	21.9%	21.9%	21.7%	18.9%	18.9%	19.3%	19.1%	19.1%	19.1%	19.1%		
Taux marginaux - total			35.6%	35.6%	35.9%	39.2%	39.2%	39.2%	39.2%	39.2%	39.2%	39.2%	39.2%	39.2%	39.2%	39.2%	39.2%	39.2%	39.2%	39.2%	39.8%	36.9%	36.9%	37.3%	37.2%	37.2%	37.2%	37.2%		
Taux moyen d'imposition (sans les frais de garde)			-2.8%	-2.1%	-1.4%	-0.8%	-0.1%	0.5%	1.2%	1.8%	2.4%	3.0%	3.5%	4.1%	4.6%	5.1%	5.6%	6.1%	6.5%	7.0%	7.4%	7.9%	8							

2012 - Ménage # 310
Couple; de 65 ans et plus; un revenu (sauf les PSV);
revenu de pension admissible = 75% du revenu
autonome; partage optimal

		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	101 000	102 000	103 000	104 000	105 000	106 000	107 000	108 000	
FÉDÉRAL																													
Revenus familiaux autonomes	+	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	101 000	102 000	103 000	104 000	105 000	106 000	107 000	108 000	
Impôt sur le revenu - 2012	# 1 -	(6 115)	(6 242)	(6 368)	(6 495)	(6 622)	(6 748)	(6 875)	(7 001)	(7 128)	(7 254)	(7 381)	(7 507)	(7 634)	(7 761)	(7 887)	(8 014)	(8 140)	(8 267)	(8 393)	(8 518)	(8 625)	(8 733)	(8 840)	(8 948)	(9 056)	(9 163)	(9 271)	
Idem	# 2 -	(2 283)	(2 337)	(2 391)	(2 445)	(2 499)	(2 553)	(2 607)	(2 661)	(2 715)	(2 769)	(2 823)	(2 877)	(2 931)	(2 985)	(3 039)	(3 103)	(3 179)	(3 255)	(3 331)	(3 407)	(3 483)	(3 559)	(3 635)	(3 711)	(3 787)	(3 863)	(3 939)	
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	(11)	(105)	(199)	(292)	(386)	(480)	(574)	(667)	
PSV de base: 2012	# 2 +	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	# 2 -	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	
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	
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	+	0	0	0	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		4 624	4 443	4 263	4 082	3 902	3 721	3 540	3 360	3 179	2 999	2 818	2 638	2 457	2 276	2 096	1 905	1 702	1 500	1 297	1 086	809	532	254	(23)	(300)	(577)	(855)	
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 -	(7 763)	(7 888)	(8 013)	(8 138)	(8 263)	(8 388)	(8 513)	(8 638)	(8 763)	(8 888)	(9 013)	(9 138)	(9 263)	(9 388)	(9 513)	(9 638)	(9 763)	(9 888)	(10 013)	(10 136)	(10 242)	(10 348)	(10 455)	(10 561)	(10 667)	(10 773)	(10 880)	
Idem	# 2 -	(3 777)	(3 837)	(3 897)	(3 957)	(4 017)	(4 077)	(4 137)	(4 197)	(4 263)	(4 338)	(4 413)	(4 488)	(4 563)	(4 638)	(4 713)	(4 788)	(4 863)	(4 938)	(5 013)	(5 088)	(5 163)	(5 238)	(5 313)	(5 388)	(5 463)	(5 538)	(5 613)	
FSS - 2012	# 1 -	(188)	(194)	(200)	(206)	(213)	(219)	(225)	(231)	(238)	(244)	(250)	(256)	(263)	(269)	(275)	(281)	(288)	(294)	(300)	(306)	(313)	(319)	(325)	(331)	(338)	(344)	(350)	
Idem	# 2 -	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	
Assurance médicaments - 2012	-	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	
Contribution (impôt) santé - 2012	+	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	
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	+	0	0	0	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		(13 420)	(13 611)	(13 802)	(13 993)	(14 185)	(14 376)	(14 567)	(14 758)	(14 956)	(15 162)	(15 369)	(15 575)	(15 781)	(15 987)	(16 194)	(16 400)	(16 606)	(16 812)	(17 019)	(17 223)	(17 410)	(17 598)	(17 785)	(17 973)	(18 160)	(18 348)	(18 535)	
Coût total		(8 796)	(9 168)	(9 539)	(9 911)	(10 283)	(10 655)	(11 027)	(11 398)	(11 777)	(12 164)	(12 550)	(12 937)	(13 324)	(13 711)	(14 098)	(14 495)	(14 904)	(15 312)	(15 721)	(16 136)	(16 601)	(17 066)	(17 531)	(17 995)	(18 460)	(18 925)	(19 390)	
Solde disponible	=	73 204	73 832	74 461	75 089	75 717	76 345	76 973	77 602	78 223	78 836	79 450	80 063	80 676	81 289	81 902	82 505	83 096	83 688	84 279	84 864	85 399	85 934	86 469	87 005	87 540	88 075	88 610	
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	=	73 204	73 832	74 461	75 089	75 717	76 345	76 973	77 602	78 223	78 836	79 450	80 063	80 676	81 289	81 902	82 505	83 096	83 688	84 279	84 864	85 399	85 934	86 469	87 005	87 540	88 075	88 610	
Coût marginal - fédéral		(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(191)	(202)	(202)	(202)	(211)	(277)	(277)	(277)	(277)	(277)	(277)	(277)	(277)	(277)	
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		(191)	(191)	(191)	(191)	(191)	(191)	(198)	(206)	(206)	(206)	(206)	(206)	(206)	(206)	(206)	(206)	(206)	(204)	(188)	(188)	(188)	(188)	(188)	(188)	(188)	(188)	(188)	
Coût marginaux - total		(372)	(372)	(372)	(372)	(372)	(372)	(378)	(387)	(387)	(387)	(387)	(387)	(387)	(397)	(409)	(409)	(409)	(415)	(465)	(465)	(465)	(465)	(465)	(465)	(465)	(465)	(465)	
Taux marginal (en %) - fédéral		18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	19.1%	20.2%	20.2%	20.2%	21.1%	27.7%	27.7%	27.7%	27.7%	27.7%	27.7%	27.7%	27.7%	27.7%	
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		19.1%	19.1%	19.1%	19.1%	19.1%	19.1%	19.1%	19.8%	20.6%	20.6%	20.6%	20.6%																

2012 - Ménage # 310

**Couple; de 65 ans et plus; un revenu (sauf les PSV);
revenu de pension admissible = 75% du revenu
autonome; partage optimal**

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	-	(12 198)	(12 313)	(12 428)	(12 544)	(12 659)	(12 774)	(12 890)	(13 005)	(13 120)	(13 236)	(13 351)	(13 466)	(13 582)	(13 697)	(13 812)
idem	# 2	-	(6 065)	(6 141)	(6 217)	(6 293)	(6 368)	(6 444)	(6 520)	(6 596)	(6 672)	(6 748)	(6 824)	(6 900)	(6 976)	(7 052)	(7 128)
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	-	(3 292)	(3 386)	(3 480)	(3 574)	(3 667)	(3 761)	(3 855)	(3 949)	(4 042)	(4 136)	(4 230)	(4 324)	(4 417)	(4 511)	(4 605)
PSV de base: 2012	# 2	+	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	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supplément de PSV: 2013-2014 (combiné)	+	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
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
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
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
Crédit de TPS: 2013-2014	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux			(8 533)	(8 818)	(9 103)	(9 388)	(9 673)	(9 958)	(10 243)	(10 528)	(10 813)	(11 098)	(11 383)	(11 668)	(11 953)	(12 238)	(12 523)
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	-	(14 175)	(14 303)	(14 430)	(14 558)	(14 685)	(14 813)	(14 940)	(15 068)	(15 195)	(15 323)	(15 450)	(15 578)	(15 705)	(15 833)	(15 960)
idem	# 2	-	(7 713)	(7 788)	(7 863)	(7 938)	(8 013)	(8 088)	(8 163)	(8 238)	(8 313)	(8 388)	(8 463)	(8 538)	(8 613)	(8 688)	(8 763)
FSS - 2012	# 1	-	(525)	(531)	(538)	(544)	(550)	(556)	(563)	(569)	(575)	(581)	(588)	(594)	(600)	(606)	(613)
idem	# 2	-	(185)	(189)	(193)	(196)	(200)	(204)	(208)	(211)	(215)	(219)	(223)	(226)	(230)	(234)	(238)
Assurance médicaments - 2012	-	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)	(1 142)
Contribution (impôt) santé - 2012	-	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)
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
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
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
Crédit d'impôt-solidarité: 2013 - 2014	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux			(24 141)	(24 353)	(24 566)	(24 778)	(24 991)	(25 203)	(25 416)	(25 628)	(25 841)	(26 053)	(26 266)	(26 478)	(26 691)	(26 903)	(27 116)
Coût total			(32 674)	(33 171)	(33 669)	(34 166)	(34 664)	(35 161)	(35 659)	(36 156)	(36 654)	(37 151)	(37 649)	(38 146)	(38 644)	(39 141)	(39 639)
Solde disponible	=		103 326	103 829	104 331	104 834	105 336	105 839	106 341	106 844	107 346	107 849	108 351	108 854	109 356	109 859	110 361
Frais de garde d'enfant payés	-		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Solde disponible net	=		103 326	103 829	104 331	104 834	105 336	105 839	106 341	106 844	107 346	107 849	108 351	108 854	109 356	109 859	110 361
Coût marginal - fédéral			(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)
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			(213)	(213)	(213)	(213)	(213)	(213)	(213)	(213)	(213)	(213)	(213)	(213)	(213)	(213)	(213)
Coût marginaux - total			(498)	(498)	(498)	(498)	(498)	(498)	(498)	(498)	(498)	(498)	(498)	(498)	(498)	(498)	(498)
Taux marginal (en %) - fédéral			28.5%	28.5%	28.5%	28.5%	28.5%	28.5%	28.5%	28.5%	28.5%	28.5%	28.5%	28.5%	28.5%	28.5%	28.5%
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%
Taux marginal (en %) - Québec			21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%
Taux marginaux - total			49.8%	49.8%	49.8%	49.8%	49.8%	49.8%	49.8%	49.8%	49.8%	49.8%	49.8%	49.8%	49.8%	49.8%	49.8%
Taux moyen d'imposition (sans les frais de garde)			24.0%	24.2%	24.4%	24.6%	24.8%	24.9%	25.1%	25.3%	25.5%	25.6%	25.8%	25.9%	26.1%	26.3%	26.4%
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