

2012 - Ménage # 311

Couple; 65 ans et plus; un revenu (sauf les PSV);
revenu autonome non partagé

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	-	(255)	(399)	(543)	(687)	(831)	(975)	(1 119)	(1 263)	(1 407)	(1 598)	(1 800)	(2 003)	(2 205)	(2 408)	(2 610)	(2 813)	(3 015)	(3 218)	(3 420)	(3 623)	(3 825)	(4 028)	(4 230)	(4 433)	(4 635)	(4 838)	(5 040)
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
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
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		+	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
sous-totaux			12 974	12 780	12 586	12 392	12 198	12 047	11 903	11 759	11 615	11 424	11 222	11 019	10 817	10 614	10 412	10 209	10 007	9 804	9 602	9 399	9 197	8 994	8 792	8 589	8 387	8 184	7 982
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	-	(1 115)	(1 305)	(1 495)	(1 685)	(1 875)	(2 065)	(2 272)	(2 502)	(2 732)	(2 962)	(3 192)	(3 422)	(3 652)	(3 882)	(4 112)	(4 342)	(4 572)	(4 802)	(5 032)	(5 262)	(5 492)	(5 722)	(5 952)	(6 182)	(6 412)	(6 642)	(6 872)
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
FSS - 2012	# 1	-	(143)	(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	-	0	0	0	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		-	(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		+	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	
sous-totaux			(2 105)	(2 361)	(2 611)	(2 861)	(3 111)	(3 361)	(3 628)	(3 918)	(4 208)	(4 498)	(4 788)	(5 078)	(5 344)	(5 574)	(5 804)	(6 034)	(6 264)	(6 494)	(6 724)	(6 954)	(7 189)	(7 429)	(7 669)	(7 909)	(8 149)	(8 389)	(8 629)
Coût total			10 870	10 419	9 975	9 531	9 087	8 686	8 275	7 841	7 407	6 926	6 434	5 941	5 473	5 040	4 608	4 176	3 743	3 311	2 878	2 446	2 008	1 565	1 123	681	238	(204)	(647)
Solde disponible	=		38 870	39 419	39 975	40 531	41 087	41 686	42 275	42 841	43 407	43 926	44 434	44 941	45 473	46 040	46 608	47 176	47 743	48 311	48 878	49 446	50 008	50 565	51 123	51 681	52 238	52 796	53 353
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	=		38 870	39 419	39 975	40 531	41 087	41 686	42 275	42 841	43 407	43 926	44 434	44 941	45 473	46 040	46 608	47 176	47 743	48 311	48 878	49 446	50 008	50 565	51 123	51 681	52 238	52 796	53 353
Coût marginal - fédéral			(194)	(194)	(194)	(194)	(151)	(144)	(144)	(144)	(191)	(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)	(286)	(230)	(230)	(230)	(230)	(230)	(230)	(230)	(230)	(235)	(240)	(240)	(240)	(240)	(240)	(240)	(240)
Coût marginaux - total			(451)	(444)	(444)	(444)	(401)	(410)	(434)	(434)	(481)	(492)	(492)	(468)	(432)	(432)	(432)	(432)	(432)	(432)	(432)	(438)	(442)	(442)	(442)	(442)	(442)	(442)	(442)
Taux marginal (en %) - fédéral			19.4%	19.4%	19.4%	19.4%	15.1%	14.4%	14.4%	14.4%	19.1%	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%	
Taux marginal (en %) - Québec			25.7%	25.0%	25.0%	25.0%	25.0%	26.8%	29.0%	29.0%	29.0%	29.0%	26.6%	23.0%	23.0%	23.0%	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			45.1%	44.4%	44.4%	44.4%	40.1%	41.0%	43.4%	43.4%	48.1%	49.2%	49.2%	46.8%	43.2%	43.2%	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)			-38.8%	-35.9%	-33.3%	-30.7%	-28.4%	-26.3%	-24.3%	-22.4%	-20.6%	-18.7%	-16.9%	-15.2%	-13.7%	-12.3%	-11.0%	-9.7%	-8.5%	-7.4%	-6.3%	-5.2%	-4.2%	-3.2%	-2.2%	-1.3%	-0.5%	0.4%	1.2%
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</											

2012 - Ménage # 311

Couple; 65 ans et plus; un revenu (sauf les PSV);
revenu autonome non partagé

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	-	(5 243)	(5 445)	(5 648)	(5 850)	(6 053)	(6 255)	(6 458)	(6 660)	(6 862)	(7 036)	(7 208)	(7 380)	(7 552)	(7 725)	(7 897)	(8 069)	(8 241)	(8 413)	(8 585)	(8 754)	(8 910)	(9 066)	(9 222)	(9 378)	(9 535)	(9 691)	(9 847)	
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	
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	(142)	(292)	(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	+	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	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			7 779	7 577	7 374	7 172	6 969	6 767	6 564	6 362	6 160	5 844	5 521	5 199	4 877	4 555	4 233	3 911	3 589	3 267	2 944	2 626	2 320	2 014	1 707	1 401	1 095	789	483	
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	-	(7 102)	(7 332)	(7 562)	(7 792)	(8 022)	(8 252)	(8 482)	(8 712)	(8 942)	(9 139)	(9 311)	(9 481)	(9 651)	(9 821)	(9 991)	(10 161)	(10 331)	(10 501)	(10 671)	(10 841)	(11 011)	(11 196)	(11 400)	(11 604)	(11 808)	(12 012)	(12 216)	
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	
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	-	0	0	0	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		-	(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			(8 869)	(9 109)	(9 349)	(9 589)	(9 829)	(10 069)	(10 309)	(10 549)	(10 789)	(10 996)	(11 179)	(11 359)	(11 539)	(11 719)	(11 899)	(12 079)	(12 259)	(12 439)	(12 619)	(12 799)	(12 979)	(13 173)	(13 387)	(13 601)	(13 815)	(14 029)	(14 243)	
Coût total			(1 089)	(1 532)	(1 974)	(2 417)	(2 859)	(3 302)	(3 744)	(4 187)	(4 629)	(5 153)	(5 657)	(6 159)	(6 661)	(7 164)	(7 666)	(8 168)	(8 670)	(9 172)	(9 674)	(10 173)	(10 659)	(11 160)	(11 680)	(12 200)	(12 720)	(13 240)	(13 761)	
Solde disponible	=		53 911	54 468	55 026	55 583	56 141	56 698	57 256	57 813	58 371	58 847	59 343	59 841	60 339	60 836	61 334	61 832	62 330	62 828	63 326	63 827	64 341	64 840	65 320	65 800	66 280	66 760	67 239	
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	=		53 911	54 468	55 026	55 583	56 141	56 698	57 256	57 813	58 371	58 847	59 343	59 841	60 339	60 836	61 334	61 832	62 330	62 828	63 326	63 827	64 341	64 840	65 320	65 800	66 280	66 760	67 239	
Coût marginal - fédéral			(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(316)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(319)	(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)	(240)	(207)	(182)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(195)	(214)	(214)	(214)	(214)	(214)	(214)	
Coût marginaux - total			(442)	(442)	(442)	(442)	(442)	(442)	(442)	(442)	(523)	(505)	(502)	(502)	(502)	(502)	(502)	(502)	(502)	(502)	(502)	(499)	(486)	(501)	(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%	32.2%	31.9%	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%	20.7%	18.2%	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%	
Taux marginaux - total			44.2%	44.2%	44.2%	44.2%	44.2%	44.2%	44.2%	44.2%	52.3%	50.5%	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 # 311**Couple; 65 ans et plus; un revenu (sauf les PSV);
revenu autonome non partagé**

Revenus familiaux autonomes	+	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	128 000	129 000	130 000	131 000	132 000	133 000	134 000	135 000	
FÉDÉRAL																													
Impôt sur le revenu - 2012	# 1	-	(15 077)	(15 294)	(15 511)	(15 728)	(15 946)	(16 163)	(16 380)	(16 597)	(16 814)	(17 031)	(17 248)	(17 465)	(17 682)	(17 899)	(18 117)	(18 334)	(18 551)	(18 768)	(18 985)	(19 202)	(19 419)	(19 636)	(19 853)	(20 070)	(20 302)	(20 545)	(20 787)
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
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	-	(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)
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			(8 566)	(8 783)	(9 000)	(9 217)	(9 435)	(9 652)	(9 869)	(10 086)	(10 303)	(10 520)	(10 737)	(10 954)	(11 171)	(11 388)	(11 606)	(11 823)	(12 040)	(12 257)	(12 474)	(12 691)	(12 908)	(13 125)	(13 342)	(13 559)	(13 791)	(14 034)	(14 276)
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	-	(18 020)	(18 260)	(18 500)	(18 740)	(18 980)	(19 220)	(19 460)	(19 700)	(19 940)	(20 180)	(20 420)	(20 660)	(20 900)	(21 140)	(21 380)	(21 620)	(21 860)	(22 100)	(22 340)	(22 580)	(22 820)	(23 060)	(23 300)	(23 540)	(23 780)	(24 020)	(24 260)
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
FSS - 2012	# 1	-	(765)	(775)	(785)	(795)	(805)	(815)	(825)	(835)	(845)	(855)	(865)	(875)	(885)	(895)	(905)	(915)	(925)	(935)	(945)	(955)	(965)	(975)	(985)	(995)	(1 000)	(1 000)	(1 000)
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
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			(20 327)	(20 577)	(20 827)	(21 077)	(21 327)	(21 577)	(21 827)	(22 077)	(22 327)	(22 577)	(22 827)	(23 077)	(23 327)	(23 577)	(23 827)	(24 077)	(24 327)	(24 577)	(24 827)	(25 077)	(25 327)	(25 577)	(25 827)	(26 077)	(26 327)	(26 562)	(26 802)
Coût total			(28 893)	(29 360)	(29 827)	(30 294)	(30 761)	(31 228)	(31 696)	(32 163)	(32 630)	(33 097)	(33 564)	(34 031)	(34 498)	(34 965)	(35 432)	(35 899)	(36 367)	(36 834)	(37 301)	(37 768)	(38 235)	(38 702)	(39 169)	(39 636)	(40 113)	(40 595)	(41 078)
Solde disponible	=		80 107	80 640	81 173	81 706	82 239	82 772	83 304	83 837	84 370	84 903	85 436	85 969	86 502	87 035	87 568	88 101	88 633	89 166	89 699	90 232	90 765	91 298	91 831	92 364	92 887	93 405	93 922
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	=		80 107	80 640	81 173	81 706	82 239	82 772	83 304	83 837	84 370	84 903	85 436	85 969	86 502	87 035	87 568	88 101	88 633	89 166	89 699	90 232	90 765	91 298	91 831	92 364	92 887	93 405	93 922
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)	(232)	(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	0	0	0	0	0	0	0	0	0	0	0	0
Coût marginal - Québec			(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(245)	(240)	(240)	(240)
Coût marginaux - total			(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(477)	(482)	(482)
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%	23.2%	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%	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			25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	24.5%	24.0%	24.0%	24.0%
Taux marginaux - total			46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	46.7%	47.7%	48.2%	48.2%	48.2%
Taux moyen d'imposition (sans les frais de garde)			26.5%	26.7%	26.9%	27.0%	27.2%	27.4%	27.6%	27.7%	27.9%	28.0%	28.2%	28.4%	28.5%	28.7%	28.8%	29.0%	29.1%	29.2%	29.								

2012 - Ménage # 311**Couple; 65 ans et plus; un revenu (sauf les PSV);
revenu autonome non partagé**

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	-	(21 029)	(21 271)	(21 513)	(21 755)	(21 997)	(22 240)	(22 482)	(22 724)	(22 966)	(23 208)	(23 450)	(23 693)	(23 935)	(24 177)	(24 419)
Idem	# 2	-	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
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	+	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
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			(14 518)	(14 760)	(15 002)	(15 244)	(15 486)	(15 729)	(15 971)	(16 213)	(16 455)	(16 697)	(16 939)	(17 182)	(17 424)	(17 666)	(17 908)
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	-	(24 500)	(24 740)	(24 980)	(25 220)	(25 460)	(25 700)	(25 940)	(26 180)	(26 420)	(26 660)	(26 900)	(27 140)	(27 380)	(27 620)	(27 860)
Idem	# 2	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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)
Contribution (impôt) santé - 2012		-	(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
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			(27 042)	(27 282)	(27 522)	(27 762)	(28 002)	(28 242)	(28 482)	(28 722)	(28 962)	(29 202)	(29 442)	(29 682)	(29 922)	(30 162)	(30 402)
Coût total			(41 560)	(42 042)	(42 524)	(43 006)	(43 488)	(43 970)	(44 453)	(44 935)	(45 417)	(45 899)	(46 381)	(46 863)	(47 345)	(47 828)	(48 310)
Solde disponible	=		94 440	94 958	95 476	95 994	96 512	97 030	97 547	98 065	98 583	99 101	99 619	100 137	100 655	101 172	101 690
Frais de garde d'enfant payés	-		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Solde disponible net	=		94 440	94 958	95 476	95 994	96 512	97 030	97 547	98 065	98 583	99 101	99 619	100 137	100 655	101 172	101 690
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)			30.6%	30.7%	30.8%	30.9%	31.1%	31.2%	31.3%	31.4%	31.5%	31.7%	31.8%	31.9%	32.0%	32.1%	32.2%
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