

2012 - Ménage # 320

**Couple; 65 ans et plus; deux revenus (60%-40%);
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	(59)	
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	(59)	
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	
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	
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	
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	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		
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		
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	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	(127)	(317)	(507)
FSS - 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	0
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
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)		
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)
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		+	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	1 155	1 125	1 095	1 056	996	936	876	816	756			
sous-totaux			1 194	735	705	675	645	615	586	556	526	496	451	405	360	314	269	223	178	120	48	(28)	(103)	(201)	(352)	(503)	(781)	(1 043)	(1 293)		
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	13 426	13 127	12 926	12 598	12 286	11 868		
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	35 426	36 127	36 926	37 598	38 286	38 868		
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	
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	35 426	36 127	36 926	37 598	38 286	38 868		
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)		
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			(459)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(45)	(46)	(46)	(46)	(46)	(46)	(46)	(58)	(73)	(76)	(76)	(98)	(151)	(151)	(278)	(262)	(250)	(257)			
Coût marginaux - total			(959)	(530)	(530)	(780)	(716)	(530)	(530)	(530)	(545)	(546)	(546)	(546)	(546)	(546)	(546)	(558)	(573)	(576)	(576)	(621)	(299)	(201)	(328)	(312)	(417)	(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%		
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			45.9%	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%	4.6%	5.8%	7.3%	7.6%	7.6%	9.8%	15.1%	15.1%	27.8%	26.2%	25.0%	25.7%			
Taux marginaux - total			95.9%	53.0%	53.0%	78.0%	71.6%	53.0%	53.0%	53.0%	54.5%	54.6%	54.6%	54.6%	54.6%	54.6%	55.8%	57.3%	5												

2012 - Ménage # 320
Couple; 65 ans et plus; deux revenus (60%-40%);
revenu de pension admissible = 75% du revenu
autonome; partage optimal

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	-	(121)	(184)	(247)	(309)	(372)	(434)	(497)	(560)	(622)	(685)	(748)	(810)	(873)	(935)	(998)	(1 061)	(1 123)	(1 186)	(1 249)	(1 311)	(1 374)	(1 436)	(1 499)	(1 562)	(1 624)	(1 687)	(1 750)						
Idem	# 2	-	(121)	(184)	(247)	(309)	(372)	(434)	(497)	(560)	(622)	(685)	(748)	(810)	(873)	(935)	(998)	(1 061)	(1 123)	(1 186)	(1 249)	(1 311)	(1 374)	(1 436)	(1 499)	(1 562)	(1 624)	(1 687)	(1 750)						
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	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	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	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	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	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	10 775	10 650	10 525	10 400	10 274	10 149	10 024	9 899	9 773	9 648	9 523						
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	n/a	n/a	n/a	n/a	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	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	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	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	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	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	0	0
QUÉBEC																																			
Impôt sur le revenu - 2012	# 1	-	0	0	0	(41)	(151)	(261)	(371)	(481)	(591)	(701)	(811)	(921)	(1 031)	(1 141)	(1 251)	(1 361)	(1 471)	(1 581)	(1 691)	(1 801)	(1 911)	(2 021)	(2 131)	(2 241)	(2 351)	(2 461)							
Idem	# 2	-	(697)	(887)	(1 077)	(1 267)	(1 417)	(1 497)	(1 577)	(1 657)	(1 737)	(1 817)	(1 897)	(1 977)	(2 057)	(2 137)	(2 217)	(2 297)	(2 377)	(2 457)	(2 537)	(2 617)	(2 697)	(2 777)	(2 857)	(2 937)	(3 017)	(3 097)	(3 177)						
FSS - 2012	# 1	-	(3)	(8)	(13)	(18)	(23)	(28)	(33)	(38)	(43)	(48)	(53)	(58)	(63)	(68)	(73)	(78)	(83)	(88)	(93)	(98)	(103)	(108)	(113)	(118)	(123)	(128)	(133)						
Idem	# 2	-	(3)	(8)	(13)	(18)	(23)	(28)	(33)	(38)	(43)	(48)	(53)	(58)	(63)	(68)	(73)	(78)	(83)	(88)	(93)	(98)	(103)	(108)	(113)	(118)	(123)	(128)	(133)						
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)	(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)	(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	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	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	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	0	0	
sous-totaux			(1 550)	(1 810)	(2 070)	(2 330)	(2 590)	(2 850)	(3 110)	(3 370)	(3 630)	(3 890)	(4 150)	(4 410)	(4 646)	(4 846)	(5 046)	(5 246)	(5 446)	(5 646)	(5 846)	(6 046)	(6 246)	(6 446)	(6 646)	(6 846)	(7 046)	(7 246)	(7 446)						
Coût total			11 436	11 001	10 566	10 130	9 695	9 303	8 918	8 532	8 147	7 762	7 377	6 991	6 630	6 305	5 980	5 654	5 329	5 004	4 679	4 353	4 028	3 703	3 378	3 052	2 727	2 402	2 077						
Solde disponible	=		39 436	40 001	40 566	41 130	41 695	42 303	42 918	43 532	44 147	44 762	45 377	45 991	46 630	47 305	47 980	48 654	49 329	50 004	50 679	51 353	52 028	52 703	53 378	54 052	54 727	55 402	56 077						
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	0	0	
Solde disponible net	=		39 436	40 001	40 566	41 130	41 695	42 303	42 918	43 532	44 147	44 762	45 377	45 991	46 630	47 305	47 980	48 654	49 329	50 004	50 679	51 353	52 028	52 703	53 378	54 052	54 727	55 402	56 077						
Coût marginal - fédéral			(175)	(175)	(175)	(175)	(132)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(130)	
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	0	0	
Coût marginal - Québec			(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(236)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	
Coût marginaux - total			(435)	(435)	(435)	(435)	(392)	(385)	(385)	(385)	(385)	(385)	(385)	(361)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(330)	
Taux marginal (en %) - fédéral			17.5%	17.5%	17.5%	17.5%	13.2%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	13.0%		
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.			0.0%	0.0																															

2012 - Ménage # 320
Couple; 65 ans et plus; deux revenus (60%-40%);
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	-	(1 815)	(1 887)	(1 959)	(2 031)	(2 103)	(2 175)	(2 247)	(2 319)	(2 391)	(2 463)	(2 535)	(2 607)	(2 679)	(2 751)	(2 823)	(2 895)	(2 967)	(3 039)	(3 129)	(3 230)	(3 331)	(3 432)	(3 534)	(3 635)	(3 736)	(3 837)	(3 939)	
Idem	# 2	-	(1 815)	(1 887)	(1 959)	(2 031)	(2 103)	(2 175)	(2 247)	(2 319)	(2 391)	(2 463)	(2 535)	(2 607)	(2 679)	(2 751)	(2 823)	(2 895)	(2 967)	(3 039)	(3 129)	(3 230)	(3 331)	(3 432)	(3 534)	(3 635)	(3 736)	(3 837)	(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	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		+	0	0	0	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			9 393	9 249	9 105	8 961	8 817	8 673	8 529	8 384	8 240	8 096	7 952	7 808	7 664	7 520	7 376	7 232	7 088	6 944	6 765	6 562	6 360	6 157	5 955	5 752	5 550	5 347	5 145	
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	-	(2 571)	(2 681)	(2 791)	(2 901)	(3 011)	(3 121)	(3 231)	(3 341)	(3 451)	(3 561)	(3 671)	(3 781)	(3 891)	(4 017)	(4 147)	(4 277)	(4 407)	(4 537)	(4 667)	(4 797)	(4 927)	(5 057)	(5 187)	(5 313)	(5 413)	(5 513)	(5 613)	
Idem	# 2	-	(3 257)	(3 337)	(3 417)	(3 497)	(3 577)	(3 657)	(3 737)	(3 817)	(3 897)	(3 977)	(4 057)	(4 137)	(4 217)	(4 313)	(4 413)	(4 513)	(4 613)	(4 713)	(4 813)	(4 913)	(5 013)	(5 113)	(5 213)	(5 313)	(5 413)	(5 513)	(5 613)	
FSS - 2012	# 1	-	(138)	(143)	(148)	(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	-	(138)	(143)	(148)	(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			(7 646)	(7 846)	(8 046)	(8 239)	(8 429)	(8 619)	(8 809)	(8 999)	(9 189)	(9 379)	(9 569)	(9 759)	(9 949)	(10 172)	(10 402)	(10 632)	(10 862)	(11 092)	(11 322)	(11 552)	(11 782)	(12 012)	(12 242)	(12 468)	(12 668)	(12 868)	(13 068)	
Coût total			1 747	1 403	1 059	721	387	53	(281)	(615)	(949)	(1 283)	(1 617)	(1 951)	(2 285)	(2 652)	(3 026)	(3 400)	(3 774)	(4 148)	(4 558)	(4 990)	(5 423)	(5 855)	(6 288)	(6 716)	(7 119)	(7 521)	(7 924)	
Solde disponible	=		56 747	57 403	58 059	58 721	59 387	60 053	60 719	61 385	62 051	62 717	63 383	64 049	64 715	65 348	65 974	66 600	67 226	67 852	68 442	69 010	69 577	70 145	70 712	71 284	71 881	72 479	73 076	
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	=		56 747	57 403	58 059	58 721	59 387	60 053	60 719	61 385	62 051	62 717	63 383	64 049	64 715	65 348	65 974	66 600	67 226	67 852	68 442	69 010	69 577	70 145	70 712	71 284	71 881	72 479	73 076	
Coût marginal - fédéral			(144)	(144)	(144)	(144)	(144)	(144)	(144)	(144)	(144)	(144)	(144)	(144)	(144)	(144)	(144)	(144)	(179)	(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			(200)	(200)	(193)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(223)	(230)	(230)	(230)	(230)	(230)	(230)	(230)	(230)	(230)	(230)	(226)	(200)	(200)	(200)	(200)	
Coût marginaux - total			(344)	(344)	(337)	(334)	(334)	(334)	(334)	(334)	(334)	(334)	(334)	(367)	(374)	(374)	(374)	(374)	(409)	(432)	(432)	(432)	(432)	(429)	(402)	(402)	(402)	(402)	(402)	
Taux marginal (en %) - fédéral			14.4%	14.4%	14.4%	14.4%	14.4%	14.4%	14.4%	14.4%	14.4%	14.4%	14.4%	14.4%	14.4%	14.4%	14.4%	14.4%	17.9%	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			20.0%	20.0%	19.3%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	22.3%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	22.6%	20.0%	20.0%	20.0%	20.0%	
Taux marginaux - total			34.4%	34.4%	33.7%	33.4%	33.4%	33.4%	33.4%	33.4%	33.4%	33.4%	33.4%	36.7%	37.4%	37.4%	37.4%	37.4%	37.4%	40.9%	43.2%	43.2%	43.2%	43.2%	42.9%	40.2%	40.2%	40.2%	40.2%	
Taux moyen d'imposition (sans les frais de garde)			-3.2%	-2.5%	-1.9%	-1.2%	-0.7%	-0.1%	0.5%	1.0%	1.5%	2.0%	2.5%	3.0%	3.4%	3.9%	4.4%	4.9%	5.3%	5.8%	6.2%	6.7%	7.2%	7.7%	8.2%	8.6%	9.0%	9.4%	9.8%	
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	

2012 - Ménage # 320

**Couple; 65 ans et plus; deux revenus (60%-40%);
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	-	(9 357)	(9 443)	(9 529)	(9 615)	(9 701)	(9 787)	(9 873)	(9 959)	(10 045)	(10 131)	(10 217)	(10 303)	(10 386)	(10 464)	(10 542)
Idem	# 2	-	(9 357)	(9 443)	(9 529)	(9 615)	(9 701)	(9 787)	(9 873)	(9 959)	(10 045)	(10 131)	(10 217)	(10 303)	(10 386)	(10 464)	(10 542)
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	-	(742)	(817)	(892)	(967)	(1 042)	(1 117)	(1 192)	(1 267)	(1 342)	(1 417)	(1 492)	(1 567)	(1 642)	(1 717)	(1 792)
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	-	(742)	(817)	(892)	(967)	(1 042)	(1 117)	(1 192)	(1 267)	(1 342)	(1 417)	(1 492)	(1 567)	(1 642)	(1 717)	(1 792)
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			(7 176)	(7 498)	(7 820)	(8 143)	(8 465)	(8 787)	(9 109)	(9 431)	(9 753)	(10 075)	(10 397)	(10 719)	(11 035)	(11 341)	(11 647)
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	-	(10 965)	(11 050)	(11 135)	(11 220)	(11 305)	(11 390)	(11 475)	(11 560)	(11 645)	(11 730)	(11 815)	(11 900)	(11 985)	(12 070)	(12 155)
Idem	# 2	-	(10 965)	(11 050)	(11 135)	(11 220)	(11 305)	(11 390)	(11 475)	(11 560)	(11 645)	(11 730)	(11 815)	(11 900)	(11 985)	(12 070)	(12 155)
FSS - 2012	# 1	-	(355)	(360)	(365)	(370)	(375)	(380)	(385)	(390)	(395)	(400)	(405)	(410)	(415)	(420)	(425)
Idem	# 2	-	(355)	(360)	(365)	(370)	(375)	(380)	(385)	(390)	(395)	(400)	(405)	(410)	(415)	(420)	(425)
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			(24 182)	(24 362)	(24 542)	(24 722)	(24 902)	(25 082)	(25 262)	(25 442)	(25 622)	(25 802)	(25 982)	(26 162)	(26 342)	(26 522)	(26 702)
Coût total			(31 358)	(31 860)	(32 362)	(32 864)	(33 366)	(33 868)	(34 371)	(34 873)	(35 375)	(35 877)	(36 379)	(36 881)	(37 376)	(37 862)	(38 349)
Solde disponible	=		104 642	105 140	105 638	106 136	106 634	107 132	107 629	108 127	108 625	109 123	109 621	110 119	110 624	111 138	111 651
Frais de garde d'enfant payés	-		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Solde disponible net	=		104 642	105 140	105 638	106 136	106 634	107 132	107 629	108 127	108 625	109 123	109 621	110 119	110 624	111 138	111 651
Coût marginal - fédéral			(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(315)	(306)	(306)	(306)
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			(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)
Coût marginaux - total			(502)	(502)	(502)	(502)	(502)	(502)	(502)	(502)	(502)	(502)	(502)	(495)	(486)	(486)	(486)
Taux marginal (en %) - fédéral			32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	31.5%	30.6%	30.6%	30.6%
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			18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%
Taux marginaux - total			50.2%	50.2%	50.2%	50.2%	50.2%	50.2%	50.2%	50.2%	50.2%	50.2%	50.2%	49.5%	48.6%	48.6%	48.6%
Taux moyen d'imposition (sans les frais de garde)			23.1%	23.3%	23.5%	23.6%	23.8%	24.0%	24.2%	24.4%	24.6%	24.7%	24.9%	25.1%	25.3%	25.4%	25.6%
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