

**2013 - Ménage # 200**  
**Couple; 1 revenu; sans enfant**

Revenus familiaux autonomes		+	20 000	21 000	22 000	23 000	24 000	25 000	26 000	27 000	28 000	29 000	30 000	31 000	32 000	33 000	34 000	35 000	36 000	37 000	38 000	39 000	40 000	41 000	42 000	43 000	44 000	45 000	46 000	
<b>FÉDÉRAL</b>																														
Impôt sur le revenu - 2013	# 1	-	0	0	0	0	0	(24)	(140)	(256)	(373)	(489)	(605)	(721)	(838)	(954)	(1 070)	(1 186)	(1 303)	(1 419)	(1 535)	(1 652)	(1 768)	(1 884)	(2 000)	(2 117)	(2 258)	(2 433)	(2 608)	
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: 2013	# 1	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Remboursement si revenu net élevé	# 1	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PSV de base: 2013	# 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: 2014-2015 (combiné)		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Complément de PSV: 2014-2015 (combiné)		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PUGE: 2013		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2013		+	2 206	2 006	1 806	1 606	1 406	1 206	1 006	806	606	406	206	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PFCE: 2014-2015		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2014-2015		+	536	536	536	536	536	536	536	536	536	536	536	536	536	536	536	530	480	430	380	330	280	230	180	130	80	30	0	0
sous-totaux		=	2 742	2 542	2 342	2 142	1 942	1 718	1 402	1 086	769	453	137	(179)	(302)	(418)	(534)	(657)	(823)	(989)	(1 156)	(1 322)	(1 488)	(1 654)	(1 821)	(1 987)	(2 179)	(2 403)	(2 608)	
<b>TAXES SALARIALES</b>																														
RRQ - 2013	# 1	-	(842)	(893)	(944)	(995)	(1 046)	(1 097)	(1 148)	(1 199)	(1 250)	(1 301)	(1 352)	(1 403)	(1 454)	(1 505)	(1 556)	(1 607)	(1 658)	(1 709)	(1 760)	(1 811)	(1 862)	(1 913)	(1 964)	(2 015)	(2 066)	(2 117)	(2 168)	
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. - 2013	# 1	-	(304)	(319)	(334)	(350)	(365)	(380)	(395)	(410)	(426)	(441)	(456)	(471)	(486)	(502)	(517)	(532)	(547)	(562)	(578)	(593)	(608)	(623)	(638)	(654)	(669)	(684)	(699)	
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
RQAP - 2013	# 1	-	(112)	(117)	(123)	(129)	(134)	(140)	(145)	(151)	(157)	(162)	(168)	(173)	(179)	(184)	(190)	(196)	(201)	(207)	(212)	(218)	(224)	(229)	(235)	(240)	(246)	(252)	(257)	
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		=	(1 257)	(1 329)	(1 401)	(1 473)	(1 544)	(1 616)	(1 688)	(1 760)	(1 832)	(1 903)	(1 975)	(2 047)	(2 119)	(2 191)	(2 262)	(2 334)	(2 406)	(2 478)	(2 550)	(2 621)	(2 693)	(2 765)	(2 837)	(2 908)	(2 980)	(3 052)	(3 124)	
<b>QUÉBEC</b>																														
Impôt sur le revenu - 2013	# 1	-	0	0	0	0	0	0	0	0	0	0	(146)	(306)	(466)	(626)	(786)	(946)	(1 106)	(1 266)	(1 426)	(1 586)	(1 746)	(1 906)	(2 066)	(2 258)	(2 458)	(2 658)	(2 858)	
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 - 2013	# 1	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
idem	# 2	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Assurance médicaments - 2013		-	0	0	0	0	0	0	(48)	(110)	(172)	(234)	(297)	(362)	(425)	(486)	(548)	(611)	(674)	(737)	(800)	(863)	(926)	(989)	(1 052)	(1 115)	(1 178)	(1 241)	(1 304)	
Contribution-santé: nouveauté 2013	# 1	-	0	0	0	0	0	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)
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
Crédit remboursable de FGE: 2013		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2014-2015		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2013		+	542	442	342	242	142	42	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Crédit d'impôt-solidarité: 2014 - 2015		+	1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 150	1 090	1 030	970	910	850	790	730	670	610	550	490	430	370
sous-totaux		=	1 746	1 646	1 546	1 446	1 346	1 146	1 056	994	932	870	661	416	163	(90)	(346)	(650)	(962)	(1 275)	(1 588)	(1 901)	(2 182)	(2 402)	(2 667)	(2 969)	(3 234)	(3 494)	(3 754)	
<b>Coût total</b>		=	3 230	2 859	2 487	2 115	1 743	1 248	770	320	(130)	(581)	(1 177)	(1 811)	(2 258)	(2 699)	(3 142)	(3 641)	(4 192)	(4 742)	(5 293)	(5 844)	(6 363)	(6 821)	(7 324)	(7 864)	(8 393)	(8 949)	(9 486)	
<b>Solde disponible</b>		=	23 230	23 859	24 487	25 115	25 743	26 248	26 770	27 320	27 870	28 419	28 823	29 189	29 742	30 301	30 858	31 359	31 808	32 258	32 707	33 156	33 637	34 179	34 676	35 136	35 607	36 051	36 514	
<b>Frais de garde d'enfant payés</b>		=	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Solde disponible net</b>		=	23 230	23 859	24 487	25 115	25 743	26 248	26 770	27 320	27 870	28 419	28 823	29 189	29 742	30 301	30 858	31 359	31 808	32 258	32 707	33 156	33 637	34 179	34 676	35 136	35 607	36 051	36 514	
Coût marginal - fédéral			(200)	(200)	(200)	(200)	(224)	(316)	(316)	(316)	(316)	(316)	(122)	(116)	(116)	(123)	(166)	(166)	(166)	(166)	(166)	(166)	(166)	(166)	(166)	(166)	(192)	(225)	(204)	(175)
Coût marginal - RRQ, A. E. et RAPQ.			(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)
Coût marginal - Québec			(100)	(100)	(100)	(100)	(200)	(90)	(62)	(62)	(62)	(208)	(246)	(253)	(253)	(256)	(304)	(313)	(313)	(313)	(313)	(281)	(220)	(265)	(302)	(265)	(260)	(260)	(260)	
<b>Coût marginaux - total</b>			(372)	(372)	(372)	(372)	(496)	(478)	(450)	(450)	(450)	(596)	(634)	(447)	(441)	(444)	(498)	(551)	(551)	(551)	(551)	(519)	(458)	(503)	(540)	(529)	(556)	(536)	(506)	
Taux marginal (en %) - fédéral			20.0%	20.0%	20.0%	20.0%	22.4%	31.6%	31.6%	31.6%	31.6%	31.6%	12.2%	11.6%	11.6%	12.3%	16.6%	16.6%	16.6%	16.6%	16.6%	16.6%	16.6%	16.6%	16.6%	16.6%	19.2%	22.5%	20.4%	17.5%
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.			7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%
Taux marginal (en %) - Québec			10.0%	10.0%	10.0%	10.0%	20.0%	9.0%	6.2%	6.2%	6.2%	20.8%	24.6%	25.3%	25.3%	25.6%	30.4%	31.3%	31.3%	31.3%	31.3%									

**2013 - Ménage # 200**  
**Couple; 1 revenu; sans enfant**

Revenus familiaux autonomes		+	47 000	48 000	49 000	50 000	51 000	52 000	53 000	54 000	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	
<b>FÉDÉRAL</b>																														
Impôt sur le revenu - 2013	# 1	-	(2 782)	(2 958)	(3 135)	(3 312)	(3 488)	(3 671)	(3 854)	(4 037)	(4 220)	(4 403)	(4 586)	(4 769)	(4 952)	(5 135)	(5 318)	(5 501)	(5 684)	(5 867)	(6 050)	(6 233)	(6 416)	(6 599)	(6 783)	(6 966)	(7 150)	(7 334)	(7 517)	
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: 2013	# 1	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Remboursement si revenu net élevé	# 1	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
PSV de base: 2013	# 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: 2014-2015 (combiné)		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Complément de PSV: 2014-2015 (combiné)		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
PUGE: 2013		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2013		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
PFRT: 2014-2015		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2014-2015		+	0	0	0	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		=	(2 782)	(2 958)	(3 135)	(3 312)	(3 488)	(3 671)	(3 854)	(4 037)	(4 220)	(4 403)	(4 586)	(4 769)	(4 952)	(5 135)	(5 318)	(5 501)	(5 684)	(5 867)	(6 050)	(6 233)	(6 416)	(6 599)	(6 783)	(6 966)	(7 150)	(7 334)	(7 517)	
<b>TAXES SALARIALES</b>																														
RRQ - 2013	# 1	-	(2 219)	(2 270)	(2 321)	(2 372)	(2 423)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)
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. - 2013	# 1	-	(714)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)
idem	# 2	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
RQAP - 2013	# 1	-	(263)	(268)	(274)	(280)	(285)	(291)	(296)	(302)	(307)	(313)	(319)	(324)	(330)	(335)	(341)	(347)	(352)	(358)	(363)	(369)	(375)	(377)	(377)	(377)	(377)	(377)	(377)	(377)
idem	# 2	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
sous-totaux		=	(3 196)	(3 258)	(3 315)	(3 371)	(3 428)	(3 439)	(3 444)	(3 450)	(3 456)	(3 461)	(3 467)	(3 472)	(3 478)	(3 483)	(3 489)	(3 495)	(3 500)	(3 506)	(3 511)	(3 517)	(3 523)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	
<b>QUÉBEC</b>																														
Impôt sur le revenu - 2013	# 1	-	(3 058)	(3 258)	(3 458)	(3 658)	(3 858)	(4 058)	(4 258)	(4 458)	(4 658)	(4 858)	(5 058)	(5 258)	(5 458)	(5 658)	(5 858)	(6 058)	(6 258)	(6 458)	(6 658)	(6 858)	(7 058)	(7 258)	(7 458)	(7 658)	(7 858)	(8 058)	(8 258)	
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 - 2013	# 1	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
idem	# 2	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Assurance médicaments - 2013		-	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	
Contribution-santé: nouveauté 2013	# 1	-	(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)	
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	
Crédit remboursable de FGE: 2013		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2014-2015		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2013		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Crédit d'impôt-solidarité: 2014 - 2015		+	430	370	310	250	190	130	70	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
sous-totaux		=	(4 014)	(4 274)	(4 534)	(4 794)	(5 054)	(5 314)	(5 574)	(5 829)	(6 044)	(6 244)	(6 444)	(6 644)	(6 844)	(7 044)	(7 244)	(7 444)	(7 644)	(7 844)	(8 044)	(8 244)	(8 444)	(8 644)	(8 844)	(9 044)	(9 244)	(9 444)	(9 644)	
<b>Coût total</b>		=	(9 992)	(10 491)	(10 984)	(11 477)	(11 970)	(12 423)	(12 872)	(13 315)	(13 719)	(14 108)	(14 496)	(14 885)	(15 273)	(15 662)	(16 051)	(16 439)	(16 828)	(17 216)	(17 605)	(17 994)	(18 382)	(18 768)	(19 152)	(19 536)	(19 919)	(20 303)	(20 687)	
<b>Solde disponible</b>		=	37 008	37 509	38 016	38 523	39 030	39 577	40 128	40 685	41 281	41 892	42 504	43 115	43 727	44 338	44 949	45 561	46 172	46 784	47 395	48 006	48 618	49 232	49 848	50 464	51 081	51 697	52 313	
<b>Frais de garde d'enfant payés</b>		=	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Solde disponible net</b>		=	37 008	37 509	38 016	38 523	39 030	39 577	40 128	40 685	41 281	41 892	42 504	43 115	43 727	44 338	44 949	45 561	46 172	46 784	47 395	48 006	48 618	49 232	49 848	50 464	51 081	51 697	52 313	
Coût marginal - fédéral			(176)	(177)	(177)	(177)	(182)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(184)	(184)	(184)	(184)	(184)	(184)	
Coût marginal - RRQ, A. E. et RAPQ.			(63)	(57)	(57)	(57)	(11)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(3)	0	0	0	0	0		
Coût marginal - Québec			(260)	(260)	(260)	(260)	(260)	(260)	(255)	(215)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	
<b>Coût marginaux - total</b>			(499)	(493)	(493)	(493)	(453)	(449)	(444)	(404)	(389)	(389)	(389)	(389)	(389)	(389)	(389)	(389)	(389)	(389)	(389)	(389)	(386)	(384)	(384)	(384)	(384)	(384)		
Taux marginal (en %) - fédéral			17.6%	17.7%	17.7%	17.7%	18.2%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.4%	18.4%	18.4%	18.4%	18.4%		
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.			6.3%	5.7%	5.7%	5.7%	1.1%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.3%	0.0%	0.0%	0.0%	0.0%			
Taux marginal (en %) - Québec			26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	25.5%	21.5%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%			
<b>Taux marginaux - total</b>			49.9%	49.3%	49.3%	49.3%	45.3%	44.9%	44.4%	40.4%	38.9%	38.9																		



**2013 - Ménage # 200**  
**Couple; 1 revenu; sans enfant**

Revenus familiaux autonomes		+	101 000	102 000	103 000	104 000	105 000	106 000	107 000	108 000	109 000	110 000	111 000	112 000	113 000	114 000	115 000	116 000	117 000	118 000	119 000	120 000	121 000	122 000	123 000	124 000	125 000	126 000	127 000	
<b>FÉDÉRAL</b>																														
Impôt sur le revenu - 2013	# 1	-	(13 125)	(13 342)	(13 559)	(13 776)	(13 993)	(14 210)	(14 427)	(14 644)	(14 862)	(15 079)	(15 296)	(15 513)	(15 730)	(15 947)	(16 164)	(16 381)	(16 598)	(16 815)	(17 033)	(17 250)	(17 467)	(17 684)	(17 901)	(18 118)	(18 335)	(18 552)	(18 769)	
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: 2013	# 1	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Remboursement si revenu net élevé	# 1	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
PSV de base: 2013	# 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: 2014-2015 (combiné)		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Complément de PSV: 2014-2015 (combiné)		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
PUGE: 2013		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2013		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
PFRT: 2014-2015		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2014-2015		+	0	0	0	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		=	(13 125)	(13 342)	(13 559)	(13 776)	(13 993)	(14 210)	(14 427)	(14 644)	(14 862)	(15 079)	(15 296)	(15 513)	(15 730)	(15 947)	(16 164)	(16 381)	(16 598)	(16 815)	(17 033)	(17 250)	(17 467)	(17 684)	(17 901)	(18 118)	(18 335)	(18 552)	(18 769)	
<b>TAXES SALARIALES</b>																														
RRQ - 2013	# 1	-	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	
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. - 2013	# 1	-	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	
Idem	# 2	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
RQAP - 2013	# 1	-	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	
Idem	# 2	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
sous-totaux		=	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	
<b>QUÉBEC</b>																														
Impôt sur le revenu - 2013	# 1	-	(14 566)	(14 822)	(15 079)	(15 337)	(15 594)	(15 852)	(16 109)	(16 367)	(16 624)	(16 882)	(17 139)	(17 397)	(17 654)	(17 912)	(18 169)	(18 427)	(18 684)	(18 942)	(19 199)	(19 457)	(19 714)	(19 972)	(20 229)	(20 487)	(20 744)	(21 002)	(21 259)	
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 - 2013	# 1	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Idem	# 2	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Assurance médicaments - 2013		-	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	
Contribution-santé: nouveauté 2013	# 1	-	(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)	
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	
Crédit remboursable de FGE: 2013		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2014-2015		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2013		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Crédit d'impôt-solidarité: 2014 - 2015		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
sous-totaux		=	(15 952)	(16 208)	(16 465)	(16 723)	(16 980)	(17 238)	(17 495)	(17 753)	(18 010)	(18 268)	(18 525)	(18 783)	(19 040)	(19 298)	(19 555)	(19 813)	(20 070)	(20 328)	(20 585)	(20 843)	(21 100)	(21 358)	(21 615)	(21 873)	(22 130)	(22 388)	(22 645)	
<b>Coût total</b>		=	(32 603)	(33 075)	(33 550)	(34 024)	(34 499)	(34 973)	(35 448)	(35 923)	(36 397)	(36 872)	(37 346)	(37 821)	(38 296)	(38 770)	(39 245)	(39 719)	(40 194)	(40 669)	(41 143)	(41 618)	(42 092)	(42 567)	(43 042)	(43 516)	(43 991)	(44 465)	(44 940)	
<b>Solde disponible</b>		=	68 397	68 925	69 450	69 976	70 501	71 027	71 552	72 077	72 603	73 128	73 654	74 179	74 704	75 230	75 755	76 281	76 806	77 331	77 857	78 382	78 908	79 433	79 958	80 484	81 009	81 535	82 060	
<b>Frais de garde d'enfant payés</b>		=	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Solde disponible net</b>		=	68 397	68 925	69 450	69 976	70 501	71 027	71 552	72 077	72 603	73 128	73 654	74 179	74 704	75 230	75 755	76 281	76 806	77 331	77 857	78 382	78 908	79 433	79 958	80 484	81 009	81 535	82 060	
Coût marginal - fédéral			(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	
Coût marginal - RRQ, A. E. et RAPQ.			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Coût marginal - Québec			(255)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	
<b>Coût marginaux - total</b>			(472)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	
Taux marginal (en %) - fédéral			21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Taux marginal (en %) - Québec			25.5%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	
<b>Taux marginaux - total</b>			47.2%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	
<b>Taux moyen d'imposition (sans les frais de garde)</b>			32.3%	32.4%	32.6%	32.7%	32.9%	33.0%	33.1%	33.3%	33.4%	33.5%	33.6%	33.8%	33.9%	34.0%	34.1%	34.2%	34.4%	34.5%	34.6%	34.7%	34.8%	34.9%	35.0%	35.1%	35.2%	35.3%	35.4%	
<b>Revenus familiaux autonomes</b>			101 000	102 000	103 000	104 000	105 000	106 000	107 000	108 000	109 000	110 000	111 000	112 000	113 000	114 000	115 000	116 000	117 000	118 000	119 000	120 000	121 000	122 000	123 000	124 000	125 000	126 000	127 000	

**2013 - Ménage # 200**  
**Couple; 1 revenu; sans enfant**

Revenus familiaux autonomes	+	128 000	129 000	130 000	131 000	132 000	133 000	134 000	135 000	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	
<b>FÉDÉRAL</b>																									
Impôt sur le revenu - 2013	# 1	—	(18 986)	(19 204)	(19 421)	(19 638)	(19 855)	(20 072)	(20 289)	(20 506)	(20 747)	(20 989)	(21 231)	(21 473)	(21 715)	(21 958)	(22 200)	(22 442)	(22 684)	(22 926)	(23 168)	(23 411)	(23 653)	(23 895)	(24 137)
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
PSV de base: 2013	# 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
Remboursement si revenu net élevé	# 1	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PSV de base: 2013	# 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
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
Supplément de PSV: 2014-2015 (combiné)	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Complément de PSV: 2014-2015 (combiné)	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PUGE: 2013	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2013	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PFRT: 2014-2015	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2014-2015	+	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	=		(18 986)	(19 204)	(19 421)	(19 638)	(19 855)	(20 072)	(20 289)	(20 506)	(20 747)	(20 989)	(21 231)	(21 473)	(21 715)	(21 958)	(22 200)	(22 442)	(22 684)	(22 926)	(23 168)	(23 411)	(23 653)	(23 895)	(24 137)
<b>TAXES SALARIALES</b>																									
RRQ - 2013	# 1	—	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)
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
A. E. - 2013	# 1	—	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)
Idem	# 2	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
RQAP - 2013	# 1	—	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)
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
sous-totaux	=		(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)
<b>QUÉBEC</b>																									
Impôt sur le revenu - 2013	# 1	—	(21 517)	(21 774)	(22 032)	(22 289)	(22 547)	(22 804)	(23 062)	(23 319)	(23 577)	(23 834)	(24 092)	(24 349)	(24 607)	(24 864)	(25 122)	(25 379)	(25 637)	(25 894)	(26 152)	(26 409)	(26 667)	(26 924)	(27 182)
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
FSS - 2013	# 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
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
Assurance médicaments - 2013	—	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)
Contribution-santé: nouveauté 2013	# 1	—	(200)	(200)	(200)	(200)	(236)	(276)	(316)	(356)	(396)	(436)	(476)	(516)	(556)	(596)	(636)	(676)	(716)	(756)	(796)	(836)	(876)	(916)	(956)
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
Crédit remboursable de FGE: 2013	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2014-2015	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2013	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Crédit d'impôt-solidarité: 2014 - 2015	+	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	=		(22 903)	(23 160)	(23 418)	(23 675)	(23 932)	(24 190)	(24 448)	(24 706)	(24 964)	(25 222)	(25 480)	(25 738)	(26 000)	(26 262)	(26 524)	(26 786)	(27 048)	(27 310)	(27 572)	(27 834)	(28 096)	(28 358)	(28 620)
<b>Coût total</b>	<b>=</b>		<b>(45 415)</b>	<b>(45 889)</b>	<b>(46 364)</b>	<b>(46 838)</b>	<b>(47 312)</b>	<b>(47 786)</b>	<b>(48 260)</b>	<b>(48 734)</b>	<b>(49 208)</b>	<b>(49 682)</b>	<b>(50 156)</b>	<b>(50 630)</b>	<b>(51 104)</b>	<b>(51 578)</b>	<b>(52 052)</b>	<b>(52 526)</b>	<b>(53 000)</b>	<b>(53 474)</b>	<b>(53 948)</b>	<b>(54 422)</b>	<b>(54 896)</b>	<b>(55 370)</b>	<b>(55 844)</b>
<b>Solde disponible</b>	<b>=</b>	82 585	83 111	83 636	84 162	84 651	85 136	85 622	86 107	86 569	87 029	87 490	87 950	88 410	88 871	89 331	89 791	90 252	90 712	91 172	91 633	92 093	92 553	93 014	93 474
<b>Frais de garde d'enfant payés</b>	<b>=</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Solde disponible net</b>	<b>=</b>	82 585	83 111	83 636	84 162	84 651	85 136	85 622	86 107	86 569	87 029	87 490	87 950	88 410	88 871	89 331	89 791	90 252	90 712	91 172	91 633	92 093	92 553	93 014	93 474
Coût marginal - fédéral		(217)	(217)	(217)	(217)	(217)	(217)	(217)	(241)	(242)	(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	0	0	0	0	0	0	0	0	0
Coût marginal - Québec		(258)	(258)	(258)	(294)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)
<b>Coût marginaux - total</b>	<b>=</b>	<b>(475)</b>	<b>(475)</b>	<b>(475)</b>	<b>(511)</b>	<b>(515)</b>	<b>(515)</b>	<b>(515)</b>	<b>(538)</b>	<b>(540)</b>	<b>(540)</b>	<b>(540)</b>	<b>(540)</b>	<b>(540)</b>	<b>(540)</b>	<b>(540)</b>	<b>(540)</b>	<b>(540)</b>	<b>(540)</b>	<b>(540)</b>	<b>(540)</b>	<b>(540)</b>	<b>(540)</b>	<b>(540)</b>	<b>(540)</b>
Taux marginal (en %) - fédéral		21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	24.1%	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%	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%
Taux marginal (en %) - Québec		25.8%	25.8%	25.8%	29.4%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%
<b>Taux marginaux - total</b>	<b>=</b>	<b>47.5%</b>	<b>47.5%</b>	<b>47.5%</b>	<b>51.1%</b>	<b>51.5%</b>	<b>51.5%</b>	<b>51.5%</b>	<b>53.8%</b>	<b>54.0%</b>	<b>54.0%</b>	<b>54.0%</b>	<b>54.0%</b>	<b>54.0%</b>	<b>54.0%</b>	<b>54.0%</b>	<b>54.0%</b>	<b>54.0%</b>	<b>54.0%</b>	<b>54.0%</b>	<b>54.0%</b>	<b>54.0%</b>	<b>54.0%</b>	<b>54.0%</b>	<b>54.0%</b>
<b>Taux moyen d'imposition (sans les frais de garde)</b>	<b>=</b>	<b>35.5%</b>	<b>35.6%</b>	<b>35.7%</b>	<b>35.8%</b>	<b>35.9%</b>	<b>36.0%</b>	<b>36.1%</b>	<b>36.2%</b>	<b>36.3%</b>	<b>36.5%</b>	<b>36.6%</b>	<b>36.7%</b>	<b>36.8%</b>	<b>37.0%</b>	<b>37.1%</b>	<b>37.2%</b>	<b>37.3%</b>	<b>37.4%</b>	<b>37.6%</b>	<b>37.7%</b>	<b>37.8%</b>	<b>37.9%</b>	<b>38.0%</b>	<b>38.0%</b>
<b>Revenus familiaux autonomes</b>		<b>128 000</b>	<b>129 000</b>	<b>130 000</b>	<b>131 000</b>	<b>132 000</b>	<b>133 000</b>	<b>134 000</b>	<b>135 000</b>	<b>136 000</b>	<b>137 000</b>	<b>138 000</b>	<b>139 000</b>	<b>140 000</b>	<b>141 000</b>	<b>142 000</b>	<b>143 000</b>	<b>144 000</b>	<b>145 000</b>	<b>146 000</b>	<b>147 000</b>	<b>148 000</b>	<b>149 000</b>	<b>150 000</b>	