

2013 - 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 - 2013	# 1	-	(86)	(149)	(211)	(274)	(337)	(399)	(462)	(524)	(587)	(650)	(712)	(775)	(838)	(900)	(963)	(1 025)	(1 088)	(1 151)	(1 213)	(1 276)	(1 339)	(1 401)	(1 464)	(1 526)	(1 589)	(1 652)	(1 714)
idem	# 2	-	(86)	(149)	(211)	(274)	(337)	(399)	(462)	(524)	(587)	(650)	(712)	(775)	(838)	(900)	(963)	(1 025)	(1 088)	(1 151)	(1 213)	(1 276)	(1 339)	(1 401)	(1 464)	(1 526)	(1 589)	(1 652)	(1 714)
PSV de base: 2013	# 1	+	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579
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: 2013	# 2	+	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579
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: 2014-2015 (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 de PSV: 2014-2015 (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: 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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 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		+	222	172	122	72	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux		=	13 208	13 032	12 857	12 682	12 507	12 360	12 234	12 109	11 984	11 859	11 733	11 608	11 483	11 358	11 232	11 107	10 982	10 857	10 731	10 606	10 481	10 356	10 230	10 105	9 980	9 855	9 729
TAXES SALARIALES																													
RRQ - 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
A. E. - 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
RQAP - 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
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 - 2013	# 1	-	0	(97)	(287)	(477)	(667)	(857)	(1 047)	(1 237)	(1 427)	(1 617)	(1 807)	(1 997)	(2 187)	(2 377)	(2 567)	(2 757)	(2 947)	(3 137)	(1 474)	(1 584)	(1 694)	(1 804)	(1 914)	(2 024)	(2 134)	(2 244)	(2 354)
idem	# 2	-	(548)	(641)	(641)	(641)	(641)	(641)	(641)	(641)	(641)	(641)	(641)	(641)	(641)	(641)	(641)	(641)	(641)	(641)	(2 494)	(2 574)	(2 654)	(2 734)	(2 814)	(2 894)	(2 974)	(3 054)	(3 134)
FSS - 2013	# 1	-	0	(5)	(10)	(15)	(20)	(25)	(30)	(35)	(40)	(45)	(50)	(55)	(60)	(65)	(70)	(75)	(80)	(85)	(90)	(95)	(100)	(105)	(110)	(115)	(120)	(125)	(130)
idem	# 2	-	(0)	(5)	(10)	(15)	(20)	(25)	(30)	(35)	(40)	(45)	(50)	(55)	(60)	(65)	(70)	(75)	(80)	(85)	(90)	(95)	(100)	(105)	(110)	(115)	(120)	(125)	(130)
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	-	(100)	(100)	(100)	(100)	(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	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)
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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2014 - 2015		+	715	655	595	535	475	415	355	295	235	175	115	55	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux		=	(1 119)	(1 379)	(1 639)	(1 899)	(2 159)	(2 419)	(2 679)	(2 939)	(3 199)	(3 459)	(3 719)	(3 979)	(4 227)	(4 434)	(4 634)	(4 834)	(5 034)	(5 242)	(5 534)	(5 734)	(5 934)	(6 134)	(6 334)	(6 534)	(6 734)	(6 934)	(7 134)
Coût total		=	12 089	11 654	11 218	10 783	10 348	9 941	9 556	9 171	8 785	8 400	8 015	7 630	7 256	6 924	6 599	6 274	5 948	5 615	5 198	4 873	4 547	4 222	3 897	3 572	3 246	2 921	2 596
Solde disponible		=	40 089	40 654	41 218	41 783	42 348	42 941	43 556	44 171	44 785	45 400	46 015	46 630	47 256	47 924	48 599	49 274	49 948	50 615	51 198	51 873	52 547	53 222	53 897	54 572	55 246	55 921	56 596
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		=	40 089	40 654	41 218	41 783	42 348	42 941	43 556	44 171	44 785	45 400	46 015	46 630	47 256	47 924	48 599	49 274	49 948	50 615	51 198	51 873	52 547	53 222	53 897	54 572	55 246	55 921	56 596
Coût marginal - fédéral			(175)	(175)	(175)	(175)	(147)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)
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			(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(248)	(207)	(200)	(200)	(200)	(208)	(292)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)
Coût marginaux - total			(435)	(435)	(435)	(435)	(407)	(385)	(385)	(385)	(385)	(385)	(385)	(373)	(332)	(325)	(325)	(325)	(333)	(417)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)
Taux marginal (en %) - fédéral			17.5%	17.5%	17.5%	17.5%	14.7%	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%	
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			26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	24.8%	20.7%	20.0%	20.0%	20.0%	20.8%	29.2%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	
Taux marginaux - total			43.5%	43.5%	43.5%	43.5%	40.7%	38.5%	38.5%	38.5%	38.5%	38.5%	38.5%	37.3%	33.2%	32.5%	32.5%	32.5%	33.3%	41.7%	32.5%	32.5%	32.5%	32.5%	32.5%	32.5%	32.5%	32.5%	
Taux moyen d'imposition (sans les frais de garde)			-43.2%	-40.2%	-37.4%	-34.8%	-3																						

2013 - 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 - 2013	# 1	-	(1 777)	(1 840)	(1 912)	(1 984)	(2 056)	(2 128)	(2 200)	(2 272)	(2 344)	(2 416)	(2 488)	(2 560)	(2 632)	(2 704)	(2 776)	(2 848)	(2 920)	(2 992)	(3 064)	(3 137)	(3 208)	(3 280)	(3 341)	(3 411)	(3 482)	(3 543)	(3 614)	(3 685)				
idem	# 2	-	(1 777)	(1 840)	(1 912)	(1 984)	(2 056)	(2 128)	(2 200)	(2 272)	(2 344)	(2 416)	(2 488)	(2 560)	(2 632)	(2 704)	(2 776)	(2 848)	(2 920)	(2 992)	(3 064)	(3 137)	(3 208)	(3 280)	(3 341)	(3 411)	(3 482)	(3 543)	(3 614)	(3 685)				
PSV de base: 2013	# 1	+	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579				
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: 2013	# 2	+	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579			
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: 2014-2015 (combiné)		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Complément de PSV: 2014-2015 (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: 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	n/a			
PFRT: 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	n/a	n/a		
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	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	0	0	0		
sous-totaux		=	9 604	9 478	9 334	9 190	9 046	8 902	8 758	8 614	8 470	8 326	8 182	8 038	7 894	7 750	7 606	7 462	7 318	7 174	7 030	6 884	6 681	6 479	6 276	6 074	5 871	5 669	5 466					
TAXES SALARIALES																																		
RRQ - 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	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. - 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	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	
RQAP - 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	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
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 - 2013	# 1	-	(2 464)	(2 574)	(2 684)	(2 794)	(2 904)	(3 014)	(3 124)	(3 234)	(3 344)	(3 454)	(3 564)	(3 674)	(3 784)	(3 894)	(4 004)	(4 133)	(4 263)	(4 393)	(4 523)	(4 653)	(4 783)	(4 913)	(5 043)	(5 173)	(5 303)	(5 433)	(5 533)					
idem	# 2	-	(3 214)	(3 294)	(3 374)	(3 454)	(3 534)	(3 614)	(3 694)	(3 774)	(3 854)	(3 934)	(4 014)	(4 094)	(4 174)	(4 254)	(4 334)	(4 433)	(4 533)	(4 633)	(4 733)	(4 833)	(4 933)	(5 033)	(5 133)	(5 233)	(5 333)	(5 433)	(5 533)					
FSS - 2013	# 1	-	(135)	(140)	(145)	(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)	(150)	
idem	# 2	-	(135)	(140)	(145)	(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)	(150)	
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)	(1 186)	(1 186)	(1 186)	(1 186)	
Contribution-santé: nouveauté 2013	# 1	-	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(104)	(129)	(154)	(179)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	
idem	# 2	-	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(104)	(129)	(154)	(179)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	
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	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	n/a	n/a	n/a	
Prime au travail: 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	n/a	n/a	n/a	n/a
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	0	0	0	0	
sous-totaux		=	(7 334)	(7 534)	(7 734)	(7 934)	(8 124)	(8 314)	(8 504)	(8 694)	(8 884)	(9 074)	(9 264)	(9 454)	(9 652)	(9 892)	(10 132)	(10 410)	(10 682)	(10 912)	(11 142)	(11 372)	(11 602)	(11 832)	(12 062)	(12 292)	(12 522)	(12 752)	(12 952)					
Coût total		=	2 271	1 945	1 601	1 257	923	588	254	(80)	(414)	(748)	(1 082)	(1 416)	(1 758)	(2 142)	(2 526)	(2 948)	(3 364)	(3 798)	(4 112)	(4 488)	(4 921)	(5 353)	(5 786)	(6 218)	(6 651)	(7 083)	(7 485)					
Solde disponible		=	57 271	57 945	58 601	59 257	59 923	60 588	61 254	61 920	62 586	63 252	63 918	64 584	65 242	65 858	66 474	67 052	67 636	68 262	68 888	69 512	70 079	70 647	71 214	71 782	72 349	72 917	73 515					
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	
Solde disponible net		=	57 271	57 945	58 601	59 257	59 923	60 588	61 254	61 920	62 586	63 252	63 918	64 584	65 242	65 858	66 474	67 052	67 636	68 262	68 888	69 512	70 079	70 647	71 214	71 782	72 349	72 917	73 515					
Coût marginal - fédéral			(126)	(144)	(144)	(144)	(144)	(144)	(144)	(144)	(144)	(144)	(144)	(144)	(144)	(144)	(144)	(144)	(144)	(144)	(146)	(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	0	0	0		
Coût marginal - Québec			(200)	(200)	(200)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(198)	(240)	(240)	(278)	(272)	(230)	(230)	(230)	(230)	(230)	(230)	(230)	(230)	(230)	(230)	(230)	(200)	(200)	(200)	(200)		
Coût marginaux - total			(326)	(344)	(344)	(334)	(334)	(334)	(334)	(334)	(334)	(334)	(342)	(384)	(384)	(422)	(416)	(374)	(374)	(376)	(432)	(432)	(432)	(432)	(432)	(432)	(432)	(402)	(402)	(402)	(402)	(402)		
Taux marginal (en %) - fédéral			12.6%	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%	14.6%	20.2%	20.2%	20.2%	20.2%										

2013 - 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 - 2013	# 1	—	(9 304)	(9 390)	(9 476)	(9 562)	(9 648)	(9 734)	(9 820)	(9 907)	(9 993)	(10 079)	(10 165)	(10 251)	(10 337)	(10 423)	(10 509)
idem	# 2	—	(9 304)	(9 390)	(9 476)	(9 562)	(9 648)	(9 734)	(9 820)	(9 907)	(9 993)	(10 079)	(10 165)	(10 251)	(10 337)	(10 423)	(10 509)
PSV de base: 2013	# 1	+	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579
Remboursement si revenu net élevé	# 1	—	(544)	(619)	(694)	(769)	(844)	(919)	(994)	(1 069)	(1 144)	(1 219)	(1 294)	(1 369)	(1 444)	(1 519)	(1 594)
PSV de base: 2013	# 2	+	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579
Remboursement si revenu net élevé	# 2	+	(544)	(619)	(694)	(769)	(844)	(919)	(994)	(1 069)	(1 144)	(1 219)	(1 294)	(1 369)	(1 444)	(1 519)	(1 594)
Supplément de PSV: 2014-2015 (combiné)	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Complément de PSV: 2014-2015 (combiné)	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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
PFRT: 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
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
Crédit de TPS: 2014-2015	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux	=		(6 538)	(6 860)	(7 182)	(7 504)	(7 826)	(8 148)	(8 470)	(8 793)	(9 115)	(9 437)	(9 759)	(10 081)	(10 403)	(10 725)	(11 047)
TAXES SALARIALES																	
RRQ - 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
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. - 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
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 - 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
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 - 2013	# 1	—	(10 924)	(11 009)	(11 094)	(11 179)	(11 264)	(11 349)	(11 434)	(11 519)	(11 604)	(11 689)	(11 774)	(11 859)	(11 944)	(12 029)	(12 114)
idem	# 2	—	(10 924)	(11 009)	(11 094)	(11 179)	(11 264)	(11 349)	(11 434)	(11 519)	(11 604)	(11 689)	(11 774)	(11 859)	(11 944)	(12 029)	(12 114)
FSS - 2013	# 1	—	(343)	(348)	(353)	(358)	(363)	(368)	(373)	(378)	(383)	(388)	(393)	(398)	(403)	(408)	(413)
idem	# 2	—	(343)	(348)	(353)	(358)	(363)	(368)	(373)	(378)	(383)	(388)	(393)	(398)	(403)	(408)	(413)
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)
Contribution-santé: nouveauté 2013	# 1	—	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)
idem	# 2	—	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)
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
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
Prime au travail: 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
Crédit d'impôt-solidarité: 2014 - 2015	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux	=		(24 121)	(24 301)	(24 481)	(24 661)	(24 841)	(25 021)	(25 201)	(25 381)	(25 561)	(25 741)	(25 921)	(26 101)	(26 281)	(26 461)	(26 641)
Coût total	=		(30 658)	(31 161)	(31 663)	(32 165)	(32 667)	(33 169)	(33 671)	(34 173)	(34 675)	(35 178)	(35 680)	(36 182)	(36 684)	(37 186)	(37 688)
Solde disponible	=	105 342	105 839	106 337	106 835	107 333	107 831	108 329	108 827	109 325	109 822	110 320	110 818	111 316	111 814	112 312	
Frais de garde d'enfant payés	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Solde disponible net	=	105 342	105 839	106 337	106 835	107 333	107 831	108 329	108 827	109 325	109 822	110 320	110 818	111 316	111 814	112 312	
Coût marginal - fédéral			(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(316)
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)	(502)	(502)	(502)	(496)
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%	32.2%	32.2%	32.2%	31.6%
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%	50.2%	50.2%	50.2%	49.6%
Taux moyen d'imposition (sans les frais de garde)			22.5%	22.7%	22.9%	23.1%	23.3%	23.5%	23.7%	23.9%	24.1%	24.3%	24.4%	24.6%	24.8%	25.0%	25.1%
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