



**2014 - Ménage # 100**  
**Personne vivant seule**

| Revenus familiaux autonomes                       |     | + | 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   | 55 000   | 56 000   | 57 000   | 58 000   | 59 000   | 60 000   | 61 000   | 62 000   | 63 000   |         |
|---|-----|---|---------|---------|---------|---------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|---------|
| <b>FÉDÉRAL</b>                                    |     |   |         |         |         |         |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |         |
| Impôt sur le revenu: 2014                         | # 1 | — | (2 784) | (2 900) | (3 016) | (3 133) | (3 249)  | (3 365)  | (3 481)  | (3 600)  | (3 775)  | (3 949)  | (4 124)  | (4 298)  | (4 474)  | (4 650)  | (4 827)  | (5 003)  | (5 183)  | (5 366)  | (5 549)  | (5 732)  | (5 915)  | (6 098)  | (6 281)  | (6 464)  | (6 647)  | (6 830)  | (7 013)  |         |
| 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     |
| Baisse d'impôt pour familles de type HARPER: 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     |
| PSV de base: 2014                                 | # 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: 2014                                 | # 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: 2015-2016 (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: 2015-2016 (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: 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     |
| PFRT: 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       |
| PFCE: 2015-2016                                   |     | + | n/a     | n/a     | n/a     | n/a     | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | 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: 2015-2016                          |     | + | 338     | 288     | 238     | 188     | 138      | 88       | 38       | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |
| sous-totaux                                       |     | = | (2 446) | (2 612) | (2 778) | (2 944) | (3 110)  | (3 277)  | (3 443)  | (3 600)  | (3 775)  | (3 949)  | (4 124)  | (4 298)  | (4 474)  | (4 650)  | (4 827)  | (5 003)  | (5 183)  | (5 366)  | (5 549)  | (5 732)  | (5 915)  | (6 098)  | (6 281)  | (6 464)  | (6 647)  | (6 830)  | (7 013)  |         |
| <b>TAXES SALARIALES</b>                           |     |   |         |         |         |         |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |         |
| RRQ: 2014   | # 1 | — | (1 734) | (1 785) | (1 837) | (1 889) | (1 941)  | (1 992)  | (2 044)  | (2 096)  | (2 148)  | (2 199)  | (2 251)  | (2 303)  | (2 355)  | (2 406)  | (2 458)  | (2 510)  | (2 536)  | (2 536)  | (2 536)  | (2 536)  | (2 536)  | (2 536)  | (2 536)  | (2 536)  | (2 536)  | (2 536)  | (2 536)  | (2 536) |
| 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.: 2014                                       | # 1 | — | (566)   | (581)   | (597)   | (612)   | (627)    | (643)    | (658)    | (673)    | (689)    | (704)    | (719)    | (734)    | (744)    | (744)    | (744)    | (744)    | (744)    | (744)    | (744)    | (744)    | (744)    | (744)    | (744)    | (744)    | (744)    | (744)    | (744)    | (744)   |
| 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: 2014  | # 1 | — | (207)   | (212)   | (218)   | (224)   | (229)    | (235)    | (240)    | (246)    | (252)    | (257)    | (263)    | (268)    | (274)    | (280)    | (285)    | (291)    | (296)    | (302)    | (307)    | (313)    | (319)    | (324)    | (330)    | (335)    | (341)    | (347)    | (352)    |         |
| 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                                       |     | = | (2 507) | (2 579) | (2 652) | (2 724) | (2 797)  | (2 870)  | (2 942)  | (3 015)  | (3 088)  | (3 160)  | (3 233)  | (3 306)  | (3 372)  | (3 429)  | (3 487)  | (3 544)  | (3 576)  | (3 581)  | (3 587)  | (3 592)  | (3 598)  | (3 604)  | (3 609)  | (3 615)  | (3 620)  | (3 626)  | (3 632)  |         |
| <b>QUÉBEC</b>                                     |     |   |         |         |         |         |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |         |
| Impôt sur le revenu: 2014                         | # 1 | — | (3 309) | (3 499) | (3 689) | (3 879) | (4 069)  | (4 259)  | (4 457)  | (4 657)  | (4 857)  | (5 057)  | (5 257)  | (5 457)  | (5 657)  | (5 857)  | (6 057)  | (6 257)  | (6 457)  | (6 657)  | (6 857)  | (7 057)  | (7 257)  | (7 457)  | (7 657)  | (7 857)  | (8 057)  | (8 257)  | (8 457)  |         |
| 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: 2014   | # 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: 2014                       |     | — | (609)   | (609)   | (609)   | (609)   | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)   |
| Contribution santé: 2014                          | # 1 | — | (100)   | (100)   | (100)   | (100)   | (100)    | (125)    | (175)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)   |
| 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     |
| Crédit remboursable de FGE: 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     |
| Soutien aux enfants: 2015-2016                    |     | + | n/a     | n/a     | n/a     | n/a     | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | 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: 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       |
| Crédit d'impôt-solidarité: 2015 - 2016            |     | + | 804     | 744     | 684     | 624     | 564      | 504      | 444      | 384      | 324      | 264      | 204      | 144      | 84       | 24       | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |
| sous-totaux                                       |     | = | (3 214) | (3 464) | (3 714) | (3 964) | (4 214)  | (4 489)  | (4 797)  | (5 082)  | (5 342)  | (5 602)  | (5 862)  | (6 122)  | (6 382)  | (6 642)  | (6 866)  | (7 066)  | (7 266)  | (7 466)  | (7 666)  | (7 866)  | (8 066)  | (8 266)  | (8 466)  | (8 666)  | (8 866)  | (9 066)  | (9 266)  |         |
| <b>Coût total</b>                                 |     | = | (8 167) | (8 655) | (9 144) | (9 633) | (10 122) | (10 636) | (11 182) | (11 697) | (12 204) | (12 711) | (13 219) | (13 726) | (14 228) | (14 722) | (15 180) | (15 613) | (16 025) | (16 413) | (16 802) | (17 190) | (17 579) | (17 968) | (18 356) | (18 745) | (19 133) | (19 522) | (19 911) |         |
| <b>Solde disponible</b>                           |     | = | 28 833  | 29 345  | 29 856  | 30 367  | 30 878   | 31 364   | 31 818   | 32 303   | 32 796   | 33 289   | 33 781   | 34 274   | 34 772   | 35 278   | 35 820   | 36 387   | 36 975   | 37 587   | 38 198   | 38 810   | 39 421   | 40 032   | 40 644   | 41 255   | 41 867   | 42 478   | 43 089   |         |
| <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>                       |     | = | 28 833  | 29 345  | 29 856  | 30 367  | 30 878   | 31 364   | 31 818   | 32 303   | 32 796   | 33 289   | 33 781   | 34 274   | 34 772   | 35 278   | 35 820   | 36 387   | 36 975   | 37 587   | 38 198   | 38 810   | 39 421   | 40 032   | 40 644   | 41 255   | 41 867   | 42 478   | 43 089   |         |
| Coût marginal: fédéral                            |     |   | (166)   | (166)   | (166)   | (166)   | (166)    | (166)    | (175)    | (175)    | (175)    | (175)    | (177)    | (177)    | (177)    | (180)    | (183)    | (183)    | (183)    | (183)    | (183)    | (183)    | (183)    | (183)    | (183)    | (183)    | (183)    | (183)    | (183)    |         |
| Coût marginal: RRQ, A. E. et RAPQ.                |     |   | (73)    | (73)    | (73)    | (73)    | (73)     | (73)     | (73)     | (73)     | (73)     | (73)     | (67)     | (57)     | (57)     | (31)     | (6)      | (6)      | (6)      | (6)      | (6)      | (6)      | (6)      | (6)      | (6)      | (6)      | (6)      | (6)      | (6)      |         |
| Coût marginal: Québec                             |     |   | (250)   | (250)   | (250)   | (250)   | (275)    | (308)    | (285)    | (260)    | (260)    | (260)    | (260)    | (260)    | (260)    | (224)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    |         |
| <b>Coût marginaux - total</b>                     |     |   | (489)   | (489)   | (489)   | (489)   | (514)    | (547)    | (515)    | (507)    | (507)    | (507)    | (507)    | (502)    | (494)    | (458)    | (434)    | (411)    | (389)    | (389)    | (389)    | (389)    | (389)    | (389)    | (389)    | (389)    | (389)    | (389)    | (389)    |         |
| Taux marginal (en %): fédéral                     |     |   | 16.6%   | 16.6%   | 16.6%   | 16.6%   | 16.6%    | 16.6%    | 15.7%    | 17.5%    | 17.5%    | 17.5%    | 17.5%    | 17.5%    | 17.7%    | 17.7%    | 17.7%    | 18.0%    | 18.3%    | 18.3%    | 18.3%    | 18.3%    | 18.3%    | 18.3%    | 18.3%    | 18.3%    | 18.3%    | 18.3%    | 18.3%    |         |
| Taux marginal (en %): RRQ, A. E. et R.A.P.Q.      |     |   | 7.3%    | 7.3%    | 7.3%    | 7.3%    | 7.3%     | 7.3%     | 7.3%     | 7.3%     | 7.3%     | 7.3%     | 6.7%     | 5.7%     | 5.7%     | 3.1%     | 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%     |         |
| Taux marginal (en %): Québec                      |     |   | 25.0%   | 25.0%   | 25.0%   | 25.0%   | 27.5%    | 30.8%    | 28.5%    | 26.0%    | 26.0%    | 26.0%    | 26.0%    | 26.0%    | 26.0%    | 22.4%    | 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>                      |     |   | 48.9%   | 48.9%   | 48.9%   | 48.9%   | 51.4%    | 54.7%    |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |         |

**2014 - Ménage # 100**  
**Personne vivant seule**

| Revenus familiaux autonomes                       |     | + | 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   | 82 000   | 83 000   | 84 000   | 85 000   | 86 000   | 87 000   | 88 000   | 89 000   | 90 000   |
|---|-----|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| <b>FÉDÉRAL</b>                                    |     |   |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |
| Impôt sur le revenu: 2014                         | # 1 | — | (7 196)  | (7 379)  | (7 562)  | (7 745)  | (7 928)  | (8 111)  | (8 295)  | (8 478)  | (8 662)  | (8 846)  | (9 030)  | (9 213)  | (9 397)  | (9 581)  | (9 764)  | (9 948)  | (10 132) | (10 315) | (10 499) | (10 683) | (10 867) | (11 050) | (11 234) | (11 418) | (11 605) | (11 822) | (12 039) |
| 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      |
| Baisse d'impôt pour familles de type HARPER: 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      |
| PSV de base: 2014                                 | # 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: 2014                                 | # 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: 2015-2016 (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: 2015-2016 (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: 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      |
| PFRT: 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        |
| PFCE: 2015-2016                                   |     | + | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | 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: 2015-2016                          |     | + | 0        | 0        | 0        | 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                                       |     | = | (7 196)  | (7 379)  | (7 562)  | (7 745)  | (7 928)  | (8 111)  | (8 295)  | (8 478)  | (8 662)  | (8 846)  | (9 030)  | (9 213)  | (9 397)  | (9 581)  | (9 764)  | (9 948)  | (10 132) | (10 315) | (10 499) | (10 683) | (10 867) | (11 050) | (11 234) | (11 418) | (11 605) | (11 822) | (12 039) |
| <b>TAXES SALARIALES</b>                           |     |   |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |
| RRQ: 2014   | # 1 | — | (2 536)  | (2 536)  | (2 536)  | (2 536)  | (2 536)  | (2 536)  | (2 536)  | (2 536)  | (2 536)  | (2 536)  | (2 536)  | (2 536)  | (2 536)  | (2 536)  | (2 536)  | (2 536)  | (2 536)  | (2 536)  | (2 536)  | (2 536)  | (2 536)  | (2 536)  | (2 536)  | (2 536)  | (2 536)  | (2 536)  | (2 536)  |
| 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.: 2014                                       | # 1 | — | (744)    | (744)    | (744)    | (744)    | (744)    | (744)    | (744)    | (744)    | (744)    | (744)    | (744)    | (744)    | (744)    | (744)    | (744)    | (744)    | (744)    | (744)    | (744)    | (744)    | (744)    | (744)    | (744)    | (744)    | (744)    | (744)    | (744)    |
| 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: 2014  | # 1 | — | (358)    | (363)    | (369)    | (375)    | (380)    | (386)    | (386)    | (386)    | (386)    | (386)    | (386)    | (386)    | (386)    | (386)    | (386)    | (386)    | (386)    | (386)    | (386)    | (386)    | (386)    | (386)    | (386)    | (386)    | (386)    | (386)    | (386)    |
| 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                                       |     | = | (3 637)  | (3 643)  | (3 648)  | (3 654)  | (3 659)  | (3 665)  | (3 665)  | (3 665)  | (3 665)  | (3 665)  | (3 665)  | (3 665)  | (3 665)  | (3 665)  | (3 665)  | (3 665)  | (3 665)  | (3 665)  | (3 665)  | (3 665)  | (3 665)  | (3 665)  | (3 665)  | (3 665)  | (3 665)  | (3 665)  | (3 665)  |
| <b>QUÉBEC</b>                                     |     |   |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |
| Impôt sur le revenu: 2014                         | # 1 | — | (8 657)  | (8 857)  | (9 057)  | (9 257)  | (9 457)  | (9 657)  | (9 857)  | (10 057) | (10 257) | (10 457) | (10 657) | (10 857) | (11 057) | (11 257) | (11 457) | (11 657) | (11 857) | (12 057) | (12 257) | (12 457) | (12 657) | (12 893) | (13 133) | (13 373) | (13 613) | (13 853) | (14 093) |
| 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: 2014   | # 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: 2014                       |     | — | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    |
| Contribution santé: 2014                          | # 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 | — | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | 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 remboursable de FGE: 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      |
| Soutien aux enfants: 2015-2016                    |     | + | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      | 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: 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        |
| Crédit d'impôt-solidarité: 2015 - 2016            |     | + | 0        | 0        | 0        | 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                                       |     | = | (9 466)  | (9 666)  | (9 866)  | (10 066) | (10 266) | (10 466) | (10 666) | (10 866) | (11 066) | (11 266) | (11 466) | (11 666) | (11 866) | (12 066) | (12 266) | (12 466) | (12 666) | (12 866) | (13 066) | (13 266) | (13 466) | (13 702) | (13 942) | (14 182) | (14 422) | (14 662) | (14 902) |
| <b>Coût total</b>                                 |     | = | (20 299) | (20 688) | (21 076) | (21 465) | (21 854) | (22 242) | (22 626) | (23 009) | (23 393) | (23 777) | (24 161) | (24 544) | (24 928) | (25 312) | (25 695) | (26 079) | (26 463) | (26 846) | (27 230) | (27 614) | (27 998) | (28 417) | (28 841) | (29 265) | (29 692) | (30 149) | (30 606) |
| <b>Solde disponible</b>                           |     | = | 43 701   | 44 312   | 44 924   | 45 535   | 46 146   | 46 758   | 47 374   | 47 991   | 48 607   | 49 223   | 49 839   | 50 456   | 51 072   | 51 688   | 52 305   | 52 921   | 53 537   | 54 154   | 54 770   | 55 386   | 56 002   | 56 583   | 57 159   | 57 735   | 58 308   | 58 851   | 59 394   |
| <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>                       |     | = | 43 701   | 44 312   | 44 924   | 45 535   | 46 146   | 46 758   | 47 374   | 47 991   | 48 607   | 49 223   | 49 839   | 50 456   | 51 072   | 51 688   | 52 305   | 52 921   | 53 537   | 54 154   | 54 770   | 55 386   | 56 002   | 56 583   | 57 159   | 57 735   | 58 308   | 58 851   | 59 394   |
| Coût marginal: fédéral                            |     |   | (183)    | (183)    | (183)    | (183)    | (183)    | (184)    | (184)    | (184)    | (184)    | (184)    | (184)    | (184)    | (184)    | (184)    | (184)    | (184)    | (184)    | (184)    | (184)    | (184)    | (184)    | (184)    | (187)    | (217)    | (217)    | (217)    | (217)    |
| Coût marginal: RRQ, A. E. et RAPQ.                |     |   | (6)      | (6)      | (6)      | (6)      | (6)      | 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)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (200)    | (236)    | (240)    | (240)    | (240)    | (240)    | (240)    |
| <b>Coût marginaux - total</b>                     |     |   | (389)    | (389)    | (389)    | (389)    | (389)    | (384)    | (384)    | (384)    | (384)    | (384)    | (384)    | (384)    | (384)    | (384)    | (384)    | (384)    | (384)    | (384)    | (384)    | (384)    | (420)    | (424)    | (424)    | (427)    | (457)    | (457)    | (457)    |
| Taux marginal (en %): fédéral                     |     |   | 18.3%    | 18.3%    | 18.3%    | 18.3%    | 18.3%    | 18.4%    | 18.4%    | 18.4%    | 18.4%    | 18.4%    | 18.4%    | 18.4%    | 18.4%    | 18.4%    | 18.4%    | 18.4%    | 18.4%    | 18.4%    | 18.4%    | 18.4%    | 18.4%    | 18.4%    | 18.7%    | 21.7%    | 21.7%    | 21.7%    |          |
| Taux marginal (en %): RRQ, A. E. et R.A.P.Q.      |     |   | 0.6%     | 0.6%     | 0.6%     | 0.6%     | 0.6%     | 0.0%     | 0.0%     | 0.0%     | 0.0%     | 0.0%     | 0.0%     | 0.0%     | 0.0%     | 0.0%     | 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%    | 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%    | 20.0%    | 20.0%    | 23.6%    | 24.0%    | 24.0%    | 24.0%    | 24.0%    |          |
| <b>Taux marginaux: total</b>                      |     |   | 38.9%    | 38.9%    | 38.9%    | 38.9%    | 38.9%    | 38.4%    | 38.4%    | 38.4%    | 38.4%    | 38.4%    | 38.4%    | 38.4%    | 38.4%    | 38.4%    | 38.4%    | 38.4%    | 38.4%    | 38.4%    | 38.4%    | 38.4%    | 42.0%    | 42.4%    | 42.4%    | 42.7%    | 45.7%    | 45.7%    | 45.7%    |





**2014 - Ménage # 100**  
**Personne vivant seule**

| Revenus familiaux autonomes                              |     | + | 145 000  | 146 000  | 147 000  | 148 000  | 149 000  | 150 000  |
|--|-----|---|----------|----------|----------|----------|----------|----------|
| <b>FÉDÉRAL</b>   |     |   |          |          |          |          |          |          |
| Impôt sur le revenu: 2014                                | # 1 | — | (24 198) | (24 440) | (24 682) | (24 924) | (25 166) | (25 408) |
| idem   | # 2 | — | n / a    | n / a    | n / a    | n / a    | n / a    | n / a    |
| Baisse d'impôt pour familles de type HARPER: 2014        |     | + | n/a      | n/a      | n/a      | n/a      | n/a      | n/a      |
| PSV de base: 2014  | # 1 | + | 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    |
| PSV de base: 2014  | # 2 | + | 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    |
| Supplément de PSV: 2015-2016 (combiné)                   |     | + | n / a    | n / a    | n / a    | n / a    | n / a    | n / a    |
| Complément de PSV: 2015-2016 (combiné)                   |     | + | n / a    | n / a    | n / a    | n / a    | n / a    | n / a    |
| PUGE: 2014   |     | + | n / a    | n / a    | n / a    | n / a    | n / a    | n / a    |
| PFRT: 2014   |     | + | 0        | 0        | 0        | 0        | 0        | 0        |
| PFCE: 2015-2016  |     | + | n / a    | n / a    | n / a    | n / a    | n / a    | n / a    |
| Crédit de TPS: 2015-2016                                 |     | + | 0        | 0        | 0        | 0        | 0        | 0        |
| sous-totaux  |     | = | (24 198) | (24 440) | (24 682) | (24 924) | (25 166) | (25 408) |
| <b>TAXES SALARIALES</b>                                  |     |   |          |          |          |          |          |          |
| RRQ: 2014  | # 1 | — | (2 536)  | (2 536)  | (2 536)  | (2 536)  | (2 536)  | (2 536)  |
| Idem   | # 2 | — | n / a    | n / a    | n / a    | n / a    | n / a    | n / a    |
| A. E.: 2014  | # 1 | — | (744)    | (744)    | (744)    | (744)    | (744)    | (744)    |
| Idem   | # 2 | — | n / a    | n / a    | n / a    | n / a    | n / a    | n / a    |
| RQAP: 2014   | # 1 | — | (386)    | (386)    | (386)    | (386)    | (386)    | (386)    |
| Idem   | # 2 | — | n / a    | n / a    | n / a    | n / a    | n / a    | n / a    |
| sous-totaux  |     | = | (3 665)  | (3 665)  | (3 665)  | (3 665)  | (3 665)  | (3 665)  |
| <b>QUÉBEC</b>  |     |   |          |          |          |          |          |          |
| Impôt sur le revenu: 2014                                | # 1 | — | (28 044) | (28 301) | (28 559) | (28 816) | (29 074) | (29 331) |
| idem   | # 2 | — | n / a    | n / a    | n / a    | n / a    | n / a    | n / a    |
| FSS: 2014  | # 1 | — | 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    |
| Assurance médicaments: 2014                              |     | — | (609)    | (609)    | (609)    | (609)    | (609)    | (609)    |
| Contribution santé: 2014                                 | # 1 | — | (705)    | (745)    | (785)    | (825)    | (865)    | (905)    |
| idem   | # 2 | — | n / a    | n / a    | n / a    | n / a    | n / a    | n / a    |
| Crédit remboursable de FGE: 2014                         |     | + | n / a    | n / a    | n / a    | n / a    | n / a    | n / a    |
| Soutien aux enfants: 2015-2016                           |     | + | n / a    | n / a    | n / a    | n / a    | n / a    | n / a    |
| Prime au travail: 2014                                   |     | + | 0        | 0        | 0        | 0        | 0        | 0        |
| Crédit d'impôt-solidarité: 2015 - 2016                   |     | + | 0        | 0        | 0        | 0        | 0        | 0        |
| sous-totaux  |     | = | (29 358) | (29 655) | (29 953) | (30 250) | (30 548) | (30 845) |
| <b>Coût total</b>  |     | = | (57 221) | (57 760) | (58 300) | (58 840) | (59 379) | (59 919) |
| <b>Solde disponible</b>                                  |     | = | 87 779   | 88 240   | 88 700   | 89 160   | 89 621   | 90 081   |
| <b>Frais de garde d'enfant payés</b>                     |     | — | 0        | 0        | 0        | 0        | 0        | 0        |
| <b>Solde disponible net</b>                              |     | = | 87 779   | 88 240   | 88 700   | 89 160   | 89 621   | 90 081   |
| Coût marginal: fédéral                                   |     |   | (242)    | (242)    | (242)    | (242)    | (242)    | (242)    |
| Coût marginal: RRQ, A. E. et RAPQ.                       |     |   | 0        | 0        | 0        | 0        | 0        | 0        |
| Coût marginal: Québec                                    |     |   | (298)    | (298)    | (298)    | (298)    | (298)    | (298)    |
| <b>Coût marginaux - total</b>                            |     |   | (540)    | (540)    | (540)    | (540)    | (540)    | (540)    |
| Taux marginal (en %): fédéral                            |     |   | 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%     |
| Taux marginal (en %): Québec                             |     |   | 29.8%    | 29.8%    | 29.8%    | 29.8%    | 29.8%    | 29.8%    |
| <b>Taux marginaux: total</b>                             |     |   | 54.0%    | 54.0%    | 54.0%    | 54.0%    | 54.0%    | 54.0%    |
| <b>Taux moyen d'imposition (sans les frais de garde)</b> |     |   | 39.5%    | 39.6%    | 39.7%    | 39.8%    | 39.9%    | 39.9%    |
| <b>Revenus familiaux autonomes</b>                       |     |   | 145 000  | 146 000  | 147 000  | 148 000  | 149 000  | 150 000  |