

2015 - Ménage # 101

Monoparental; 1 enfant (moins de 6 ans); frais de garde = 0\$

			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
FÉDÉRAL																									
Impôt sur le revenu: 2015	# 1	-	0	0	0	0	(68)	(184)	(300)	(416)	(532)	(648)	(764)	(880)	(996)	(1 112)	(1 228)	(1 344)	(1 460)	(1 576)	(1 692)	(1 808)	(1 924)	(2 040)	(2 156)
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
Baisse d'impôt pour familles 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
PSV de base: 2015	# 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: 2015	# 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: 2016-2017 (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
Complément de PSV: 2016-2017 (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
PFRT: 2015		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ACE: 2016-2017 (Nouveauté libérale)		+	6 400	6 400	6 400	6 400	6 400	6 400	6 400	6 400	6 400	6 400	6 400	6 330	6 260	6 190	6 120	6 050	5 980	5 910	5 840	5 770	5 700	5 630	5 560
Crédit de TPS: 2016-2017		+	697	697	697	697	697	697	697	697	697	697	697	697	697	697	697	697	693	643	593	543	493	443	393
sous-totaux		=	7 097	7 097	7 097	7 097	7 029	6 913	6 797	6 681	6 565	6 449	6 333	6 147	5 961	5 775	5 589	5 403	5 213	4 977	4 741	4 505	4 269	4 033	3 797
TAXES SALARIALES																									
RRQ: 2015	# 1	-	(866)	(919)	(971)	(1 024)	(1 076)	(1 129)	(1 181)	(1 234)	(1 286)	(1 339)	(1 391)	(1 444)	(1 496)	(1 549)	(1 601)	(1 654)	(1 706)	(1 759)	(1 811)	(1 864)	(1 916)	(1 969)	(2 021)
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.: 2015	# 1	-	(308)	(323)	(339)	(354)	(370)	(385)	(400)	(416)	(431)	(447)	(462)	(477)	(493)	(508)	(524)	(539)	(554)	(570)	(585)	(601)	(616)	(631)	(647)
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: 2015	# 1	-	(112)	(117)	(123)	(129)	(134)	(140)	(145)	(151)	(157)	(162)	(168)	(173)	(179)	(184)	(190)	(196)	(201)	(207)	(212)	(218)	(224)	(229)	(235)
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		=	(1 286)	(1 360)	(1 433)	(1 507)	(1 580)	(1 654)	(1 727)	(1 800)	(1 874)	(1 947)	(2 021)	(2 094)	(2 168)	(2 241)	(2 315)	(2 388)	(2 462)	(2 535)	(2 609)	(2 682)	(2 756)	(2 829)	(2 903)
QUÉBEC																									
Impôt sur le revenu: 2015	# 1	-	(468)	(628)	(788)	(948)	(1 108)	(1 268)	(1 428)	(1 588)	(1 748)	(1 908)	(2 068)	(2 228)	(2 388)	(2 548)	(2 708)	(2 890)	(3 080)	(3 270)	(3 460)	(3 650)	(3 840)	(4 030)	(4 220)
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: 2015	# 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: 2015		-	0	0	0	0	0	0	0	(64)	(129)	(194)	(259)	(323)	(421)	(518)	(616)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)
Contribution santé: 2015	# 1	-	0	0	0	0	0	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(103)
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
Gardieries subventionnées 2015: extras modulés		-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 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
Soutien aux enfants: 2016-2017		+	3 251	3 251	3 251	3 251	3 251	3 251	3 251	3 251	3 251	3 251	3 251	3 251	3 251	3 251	3 251	3 251	3 248	3 208	3 168	3 128	3 088	3 048	3 008
Prime au travail: 2015		+	1 540	1 440	1 340	1 240	1 140	1 040	940	840	740	640	540	440	340	240	140	40	0	0	0	0	0	0	0
Crédit d'impôt-solidarité: 2016 - 2017		+	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 071	1 011	951	891	831	771	711	651	
sous-totaux		=	5 406	5 146	4 886	4 626	4 366	4 006	3 746	3 422	3 097	2 772	2 448	2 123	1 766	1 408	1 051	747	454	164	(126)	(416)	(706)	(996)	(1 289)
Coût total		=	11 217	10 884	10 550	10 217	9 816	9 266	8 816	8 303	7 788	7 274	6 760	6 175	5 559	4 942	4 325	3 761	3 205	2 606	2 006	1 407	807	208	(395)
Solde disponible		=	31 217	31 884	32 550	33 217	33 816	34 266	34 816	35 303	35 788	36 274	36 760	37 175	37 559	37 942	38 325	38 761	39 205	39 606	40 006	40 407	40 807	41 208	41 605
PUGE - 2015		+	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920
Frais de garde: garderies non-subventionnées		-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Frais de garde: base à 7,30 \$ par jour		-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Solde disponible net		=	33 137	33 804	34 470	35 137	35 736	36 186	36 736	37 223	37 708	38 194	38 680	39 095	39 479	39 862	40 245	40 681	41 125	41 526	41 926	42 327	42 727	43 128	43 525
Coût marginal: fédéral			0	0	0	(68)	(116)	(116)	(116)	(116)	(116)	(116)	(186)	(186)	(186)	(186)	(186)	(190)	(236)	(236)	(236)	(236)	(236)	(236)	(236)
Coût marginal: RRQ, A. E. et RAPQ.			(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)
Coût marginal: Québec			(260)	(260)	(260)	(260)	(360)	(260)	(324)	(325)	(325)	(325)	(325)	(357)	(358)	(358)	(304)	(293)	(290)	(290)	(290)	(290)	(290)	(293)	(340)
Coût marginaux - total			(333)	(333)	(333)	(401)	(550)	(450)	(514)	(514)	(514)	(514)	(584)	(617)	(617)	(617)	(563)	(556)	(600)	(600)	(600)	(600)	(600)	(603)	(650)
Taux marginal (en %): fédéral			0.0%	0.0%	0.0%	6.8%	11.6%	11.6%	11.6%	11.6%	11.6%	11.6%	18.6%	18.6%	18.6%	18.6%	18.6%	19.0%	23.6%	23.6%	23.6%	23.6%	23.6%	23.6%	23.6%
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%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%
Taux marginal (en %): Québec			26.0%	26.0%	26.0%	26.0%	36.0%	26.0%	32.4%	32.5%	32.5%	32.5%	32.5%	35.7%	35.8%	35.8%	30.4%	29.3%	29.0%	29.0%	29.0%	29.0%	29.0%	29.3%	34.0%
Taux marginaux: total			33.3%	33.3%	33.3%	40.1%	55.0%	45.0%	51.4%	51.4%	51.4%	51.4%	58.4%	61.7%	61.7%	61.7%	56.3%	55.6%	60.0%	60.0%	60.0%	60.0%	60.0%	60.3%	65.0%
Taux moyen d'imposition (PUGE et frais de garde non compris)			-56.1%	-51.8%	-48.0%	-44.4%	-40.9%	-37.1%	-33.9%	-30.8%	-27.8%	-25.1%	-22.5%	-19.9%	-17.4%	-15.0%	-12.7%	-10.7%	-8.9%	-7.0%	-5.3%	-3.6%	-2.0%	-0.5%	0.9%

2015 - Ménage # 101

Monoparental; 1 enfant (moins de 6 ans); frais de garde = 0\$

		+	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	64 000	65 000	
FÉDÉRAL																										
Impôt sur le revenu: 2015	# 1	—	(2 272)	(2 389)	(2 522)	(2 696)	(2 871)	(3 045)	(3 220)	(3 395)	(3 572)	(3 748)	(3 925)	(4 104)	(4 287)	(4 470)	(4 653)	(4 836)	(5 019)	(5 202)	(5 385)	(5 568)	(5 751)	(5 934)	(6 117)	
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	
Baisse d'impôt pour familles 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	
PSV de base: 2015	# 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: 2015	# 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: 2016-2017 (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	
Complément de PSV: 2016-2017 (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	
PFRT: 2015		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
ACE: 2016-2017 (Nouveauté libérale)		+	5 490	5 420	5 350	5 280	5 210	5 140	5 070	5 000	4 930	4 860	4 790	4 720	4 650	4 580	4 510	4 440	4 370	4 300	4 230	4 160	4 090	4 020	3 950	
Crédit de TPS: 2016-2017		+	343	293	243	193	143	93	43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
sous-totaux		=	3 561	3 325	3 071	2 777	2 482	2 188	1 893	1 605	1 358	1 112	865	616	363	110	(143)	(396)	(649)	(902)	(1 155)	(1 408)	(1 661)	(1 914)	(2 167)	
TAXES SALARIALES																										
RRQ: 2015	# 1	—	(2 074)	(2 126)	(2 179)	(2 231)	(2 284)	(2 336)	(2 389)	(2 441)	(2 494)	(2 546)	(2 599)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	
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.: 2015	# 1	—	(662)	(678)	(693)	(708)	(724)	(739)	(755)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	
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: 2015	# 1	—	(240)	(246)	(252)	(257)	(263)	(268)	(274)	(280)	(285)	(291)	(296)	(302)	(307)	(313)	(319)	(324)	(330)	(335)	(341)	(347)	(352)	(358)	(363)	
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		=	(2 976)	(3 050)	(3 123)	(3 197)	(3 270)	(3 344)	(3 417)	(3 483)	(3 541)	(3 599)	(3 657)	(3 694)	(3 700)	(3 706)	(3 711)	(3 717)	(3 722)	(3 728)	(3 734)	(3 739)	(3 745)	(3 750)	(3 756)	
QUÉBEC																										
Impôt sur le revenu: 2015	# 1	—	(4 410)	(4 614)	(4 814)	(5 014)	(5 214)	(5 414)	(5 614)	(5 814)	(6 014)	(6 214)	(6 414)	(6 614)	(6 814)	(7 014)	(7 214)	(7 414)	(7 614)	(7 814)	(8 014)	(8 214)	(8 414)	(8 614)	(8 814)	
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: 2015	# 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: 2015		—	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	
Contribution santé: 2015	# 1	—	(153)	(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	
Gardieries subventionnées 2015: extras modulés		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 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	
Soutien aux enfants: 2016-2017		+	2 968	2 928	2 888	2 848	2 808	2 768	2 728	2 688	2 648	2 608	2 568	2 528	2 488	2 448	2 408	2 368	2 328	2 288	2 248	2 208	2 168	2 128	2 088	
Prime au travail: 2015		+	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: 2016 - 2017		+	591	531	471	411	351	291	231	171	111	51	0	0	0	0	0	0	0	0	0	0	0	0	0	
sous-totaux		=	(1 629)	(1 980)	(2 280)	(2 580)	(2 880)	(3 180)	(3 480)	(3 780)	(4 080)	(4 380)	(4 671)	(4 911)	(5 151)	(5 391)	(5 631)	(5 871)	(6 111)	(6 351)	(6 591)	(6 831)	(7 071)	(7 311)	(7 551)	
Coût total		=	(1 045)	(1 705)	(2 332)	(3 000)	(3 668)	(4 336)	(5 004)	(5 659)	(6 263)	(6 868)	(7 463)	(7 990)	(8 488)	(8 987)	(9 485)	(9 984)	(10 483)	(10 981)	(11 480)	(11 978)	(12 477)	(12 975)	(13 474)	
Solde disponible		=	41 955	42 295	42 668	43 000	43 332	43 664	43 996	44 341	44 737	45 132	45 537	46 010	46 512	47 013	47 515	48 016	48 517	49 019	49 520	50 022	50 523	51 025	51 526	
PUGE - 2015		+	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	
Frais de garde: garderies non-subventionnées		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Frais de garde: base à 7,30 \$ par jour		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Solde disponible net		=	43 875	44 215	44 588	44 920	45 252	45 584	45 916	46 261	46 657	47 052	47 457	47 930	48 432	48 933	49 435	49 936	50 437	50 939	51 440	51 942	52 443	52 945	53 446	
Coût marginal: fédéral			(236)	(253)	(294)	(294)	(294)	(289)	(246)	(246)	(246)	(249)	(253)	(253)	(253)	(253)	(253)	(253)	(253)	(253)	(253)	(253)	(253)	(253)	(215)	
Coût marginal: RRQ, A. E. et RAPQ.			(73)	(73)	(73)	(73)	(73)	(66)	(58)	(58)	(58)	(37)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	
Coût marginal: Québec			(351)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(291)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	
Coût marginaux - total			(661)	(627)	(668)	(668)	(668)	(655)	(605)	(605)	(605)	(596)	(526)	(499)	(499)	(499)	(499)	(499)	(499)	(499)	(499)	(499)	(499)	(499)	(461)	
Taux marginal (en %): fédéral			23.6%	25.3%	29.4%	29.4%	29.4%	28.9%	24.6%	24.6%	24.6%	24.9%	25.3%	25.3%	25.3%	25.3%	25.3%	25.3%	25.3%	25.3%	25.3%	25.3%	25.3%	25.3%	21.5%	
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.			7.3%	7.3%	7.3%	7.3%	7.3%	6.6%	5.8%	5.8%	5.8%	3.7%	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			35.1%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	29.1%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	
Taux marginaux: total			66.1%	62.7%	66.8%	66.8%	66.8%	65.5%	60.5%	60.5%	60.5%	59.6%	52.6%	49.9%	49.9%	49.9%	49.9%	49.9%	49.9%	49.9%	49.9%	49.9%	49.9%	49.9%	46.1%	
Taux moyen d'imposition (PUGE et frais de garde non compris)			2.4%	3.9%	5.2%	6.5%	7.8%	9.0%	10.2%	11.3%	12.3%	13.2%	14.1%	14.8%	15.4%	16.0%	16.6%	17.2%	17.8%	18.3%	18.8%	19.3%	19.8%	20.3%	20.7%	

Revenus familiaux autonomes	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	64 000	65 000
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2015 - Ménage # 101

Monoparental; 1 enfant (moins de 6 ans); frais de garde = 0\$

		+	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	
FÉDÉRAL																										
Impôt sur le revenu: 2015	# 1	—	(6 300)	(6 483)	(6 666)	(6 849)	(7 032)	(7 215)	(7 399)	(7 583)	(7 767)	(7 950)	(8 134)	(8 318)	(8 501)	(8 685)	(8 869)	(9 052)	(9 236)	(9 420)	(9 604)	(9 787)	(9 971)	(10 155)	(10 338)	
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	
Baisse d'impôt pour familles 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	
PSV de base: 2015	# 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: 2015	# 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: 2016-2017 (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	
Complément de PSV: 2016-2017 (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	
PFRT: 2015		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
ACE: 2016-2017 (Nouveauté libérale)		+	3 918	3 886	3 854	3 822	3 790	3 758	3 726	3 694	3 662	3 630	3 598	3 566	3 534	3 502	3 470	3 438	3 406	3 374	3 342	3 310	3 278	3 246	3 214	
Crédit de TPS: 2016-2017		+	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		=	(2 382)	(2 597)	(2 812)	(3 027)	(3 242)	(3 457)	(3 673)	(3 889)	(4 105)	(4 320)	(4 536)	(4 752)	(4 967)	(5 183)	(5 399)	(5 614)	(5 830)	(6 046)	(6 262)	(6 477)	(6 693)	(6 909)	(7 124)	
TAXES SALARIALES																										
RRQ: 2015	# 1	—	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	
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.: 2015	# 1	—	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	
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: 2015	# 1	—	(369)	(375)	(380)	(386)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	
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		=	(3 761)	(3 767)	(3 773)	(3 778)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	
QUÉBEC																										
Impôt sur le revenu: 2015	# 1	—	(9 014)	(9 214)	(9 414)	(9 614)	(9 814)	(10 014)	(10 214)	(10 414)	(10 614)	(10 814)	(11 014)	(11 214)	(11 414)	(11 614)	(11 814)	(12 014)	(12 214)	(12 414)	(12 614)	(12 815)	(13 055)	(13 295)	(13 535)	
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: 2015	# 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: 2015		—	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	
Contribution santé: 2015	# 1	—	(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	
Gardieries subventionnées 2015: extras modulés		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 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	
Soutien aux enfants: 2016-2017		+	2 048	2 008	1 968	1 928	1 888	1 848	1 808	1 768	1 728	1 688	1 648	1 608	1 568	1 528	1 488	1 448	1 408	1 368	1 328	1 288	1 248	1 208	1 168	
Prime au travail: 2015		+	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: 2016 - 2017		+	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		=	(7 791)	(8 031)	(8 271)	(8 511)	(8 751)	(8 991)	(9 231)	(9 471)	(9 711)	(9 951)	(10 191)	(10 431)	(10 671)	(10 911)	(11 151)	(11 391)	(11 631)	(11 871)	(12 111)	(12 352)	(12 632)	(12 912)	(13 192)	
Coût total		=	(13 935)	(14 395)	(14 856)	(15 316)	(15 777)	(16 233)	(16 688)	(17 144)	(17 600)	(18 056)	(18 511)	(18 967)	(19 423)	(19 878)	(20 334)	(20 790)	(21 245)	(21 701)	(22 157)	(22 613)	(23 109)	(23 605)	(24 100)	
Solde disponible		=	52 065	52 605	53 144	53 684	54 223	54 767	55 312	55 856	56 400	56 944	57 489	58 033	58 577	59 122	59 666	60 210	60 755	61 299	61 843	62 387	62 891	63 395	63 900	
PUGE - 2015		+	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	
Frais de garde: garderies non-subventionnées		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Frais de garde: base à 7,30 \$ par jour		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Solde disponible net		=	53 985	54 525	55 064	55 604	56 143	56 687	57 232	57 776	58 320	58 864	59 409	59 953	60 497	61 042	61 586	62 130	62 675	63 219	63 763	64 307	64 811	65 315	65 820	
Coût marginal: fédéral			(215)	(215)	(215)	(215)	(216)	(216)	(216)	(216)	(216)	(216)	(216)	(216)	(216)	(216)	(216)	(216)	(216)	(216)	(216)	(216)	(216)	(216)	(216)	
Coût marginal: RRQ, A. E. et RAPQ.			(6)	(6)	(6)	(6)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Coût marginal: Québec			(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(241)	(280)	(280)	(280)	(280)	
Coût marginaux - total			(461)	(461)	(461)	(461)	(456)	(456)	(456)	(456)	(456)	(456)	(456)	(456)	(456)	(456)	(456)	(456)	(456)	(456)	(456)	(496)	(496)	(496)	(496)	
Taux marginal (en %): fédéral			21.5%	21.5%	21.5%	21.5%	21.6%	21.6%	21.6%	21.6%	21.6%	21.6%	21.6%	21.6%	21.6%	21.6%	21.6%	21.6%	21.6%	21.6%	21.6%	21.6%	21.6%	21.6%	21.6%	
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.			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%	
Taux marginal (en %): Québec			24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.1%	28.0%	28.0%	28.0%	28.0%	
Taux marginaux: total			46.1%	46.1%	46.1%	46.1%	45.6%	45.6%	45.6%	45.6%	45.6%	45.6%	45.6%	45.6%	45.6%	45.6%	45.6%	45.6%	45.6%	45.6%	45.6%	49.6%	49.6%	49.6%	49.6%	
Taux moyen d'imposition (PUGE et frais de garde non compris)			21.1%	21.5%	21.8%	22.2%	22.5%	22.9%	23.2%	23.5%	23.8%	24.1%	24.4%	24.6%	24.9%	25.2%	25.4%	25.7%	25.9%	26.1%	26.4%	26.6%	26.9%	27.1%	27.4%	

Revenus familiaux autonomes

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

2015 - Ménage # 101

Monoparental; 1 enfant (moins de 6 ans); frais de garde = 0\$

		+	89 000	90 000	91 000	92 000	93 000	94 000	95 000	96 000	97 000	98 000	99 000	100 000	101 000	102 000	103 000	104 000	105 000	106 000	107 000	108 000	109 000	110 000	111 000	
FÉDÉRAL																										
Impôt sur le revenu: 2015	# 1	—	(10 522)	(10 726)	(10 943)	(11 160)	(11 377)	(11 594)	(11 811)	(12 028)	(12 245)	(12 463)	(12 680)	(12 897)	(13 114)	(13 331)	(13 548)	(13 765)	(13 982)	(14 199)	(14 416)	(14 634)	(14 851)	(15 068)	(15 285)	
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	
Baisse d'impôt pour familles 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	
PSV de base: 2015	# 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: 2015	# 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: 2016-2017 (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	
Complément de PSV: 2016-2017 (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	
PFRT: 2015		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
ACE: 2016-2017 (Nouveauté libérale)		+	3 182	3 150	3 118	3 086	3 054	3 022	2 990	2 958	2 926	2 894	2 862	2 830	2 798	2 766	2 734	2 702	2 670	2 638	2 606	2 574	2 542	2 510	2 478	
Crédit de TPS: 2016-2017		+	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		=	(7 340)	(7 576)	(7 825)	(8 074)	(8 323)	(8 572)	(8 821)	(9 070)	(9 319)	(9 569)	(9 818)	(10 067)	(10 316)	(10 565)	(10 814)	(11 063)	(11 312)	(11 561)	(11 810)	(12 060)	(12 309)	(12 558)	(12 807)	
TAXES SALARIALES																										
RRQ: 2015	# 1	—	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	
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.: 2015	# 1	—	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	
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: 2015	# 1	—	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	
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		=	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	
QUÉBEC																										
Impôt sur le revenu: 2015	# 1	—	(13 775)	(14 015)	(14 255)	(14 495)	(14 735)	(14 975)	(15 215)	(15 455)	(15 695)	(15 935)	(16 175)	(16 415)	(16 655)	(16 895)	(17 135)	(17 389)	(17 647)	(17 904)	(18 162)	(18 419)	(18 677)	(18 934)	(19 192)	
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: 2015	# 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: 2015		—	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	
Contribution santé: 2015	# 1	—	(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	
Gardieries subventionnées 2015: extras modulés		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 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	
Soutien aux enfants: 2016-2017		+	1 128	1 088	1 048	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	
Prime au travail: 2015		+	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: 2016 - 2017		+	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		=	(13 472)	(13 752)	(14 032)	(14 308)	(14 548)	(14 788)	(15 028)	(15 268)	(15 508)	(15 748)	(15 988)	(16 228)	(16 468)	(16 708)	(16 948)	(17 203)	(17 460)	(17 718)	(17 975)	(18 233)	(18 490)	(18 748)	(19 005)	
Coût total		=	(24 596)	(25 112)	(25 641)	(26 166)	(26 655)	(27 144)	(27 633)	(28 122)	(28 611)	(29 100)	(29 590)	(30 079)	(30 568)	(31 057)	(31 546)	(32 050)	(32 556)	(33 063)	(33 570)	(34 076)	(34 583)	(35 089)	(35 596)	
Solde disponible		=	64 404	64 888	65 359	65 834	66 345	66 856	67 367	67 878	68 389	68 900	69 410	69 921	70 432	70 943	71 454	71 950	72 444	72 937	73 430	73 924	74 417	74 911	75 404	
PUGE - 2015		+	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	
Frais de garde: garderies non-subventionnées		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Frais de garde: base à 7,30 \$ par jour		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Solde disponible net		=	66 324	66 808	67 279	67 754	68 265	68 776	69 287	69 798	70 309	70 820	71 330	71 841	72 352	72 863	73 374	73 870	74 364	74 857	75 350	75 844	76 337	76 831	77 324	
Coût marginal: fédéral			(236)	(249)	(249)	(249)	(249)	(249)	(249)	(249)	(249)	(249)	(249)	(249)	(249)	(249)	(249)	(249)	(249)	(249)	(249)	(249)	(249)	(249)	(249)	
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	
Coût marginal: Québec			(280)	(280)	(276)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(255)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	
Coût marginaux - total			(516)	(529)	(525)	(489)	(489)	(489)	(489)	(489)	(489)	(489)	(489)	(489)	(489)	(489)	(504)	(507)	(507)	(507)	(507)	(507)	(507)	(507)	(507)	
Taux marginal (en %): fédéral			23.6%	24.9%	24.9%	24.9%	24.9%	24.9%	24.9%	24.9%	24.9%	24.9%	24.9%	24.9%	24.9%	24.9%	24.9%	24.9%	24.9%	24.9%	24.9%	24.9%	24.9%	24.9%	24.9%	
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%	
Taux marginal (en %): Québec			28.0%	28.0%	27.6%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	25.5%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	
Taux marginaux: total			51.6%	52.9%	52.5%	48.9%	48.9%	48.9%	48.9%	48.9%	48.9%	48.9%	48.9%	48.9%	48.9%	48.9%	50.4%	50.7%	50.7%	50.7%	50.7%	50.7%	50.7%	50.7%	50.7%	
Taux moyen d'imposition (PUGE et frais de garde non compris)			27.6%	27.9%	28.2%	28.4%	28.7%	28.9%	29.1%	29.3%	29.5%	29.7%	29.9%	30.1%	30.3%	30.4%	30.6%	30.8%	31.0%	31.2%	31.4%	31.6%	31.7%	31.9%	32.1%	

Revenus familiaux autonomes

89 000 90 000 91 000 92 000 93 000 94 000 95 000 96 000 97 000 98 000 99 000 100 000 101 000 102 000 103 000 104 000 105 000 106 000 107 000 108 000 109 000 110 000 111 000

2015 - Ménage # 101

Monoparental; 1 enfant (moins de 6 ans); frais de garde = 0\$

		112 000	113 000	114 000	115 000	116 000	117 000	118 000	119 000	120 000	121 000	122 000	123 000	124 000	125 000	126 000	127 000	128 000	129 000	130 000	131 000	132 000	133 000	134 000	
FÉDÉRAL																									
Impôt sur le revenu: 2015	# 1	—	(15 502)	(15 719)	(15 936)	(16 153)	(16 370)	(16 587)	(16 805)	(17 022)	(17 239)	(17 456)	(17 673)	(17 890)	(18 107)	(18 324)	(18 541)	(18 758)	(18 976)	(19 193)	(19 410)	(19 627)	(19 844)	(20 061)	(20 278)
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
Baisse d'impôt pour familles 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
PSV de base: 2015	# 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: 2015	# 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: 2016-2017 (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
Complément de PSV: 2016-2017 (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
PFRT: 2015	+		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ACE: 2016-2017 (Nouveauté libérale)	+		2 446	2 414	2 382	2 350	2 318	2 286	2 254	2 222	2 190	2 158	2 126	2 094	2 062	2 030	1 998	1 966	1 934	1 902	1 870	1 838	1 806	1 774	1 742
Crédit de TPS: 2016-2017	+		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	=		(13 056)	(13 305)	(13 554)	(13 803)	(14 052)	(14 301)	(14 551)	(14 800)	(15 049)	(15 298)	(15 547)	(15 796)	(16 045)	(16 294)	(16 543)	(16 792)	(17 042)	(17 291)	(17 540)	(17 789)	(18 038)	(18 287)	(18 536)
TAXES SALARIALES																									
RRQ: 2015	# 1	—	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)
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.: 2015	# 1	—	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)
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: 2015	# 1	—	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)
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	=		(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)
QUÉBEC																									
Impôt sur le revenu: 2015	# 1	—	(19 449)	(19 707)	(19 964)	(20 222)	(20 479)	(20 737)	(20 994)	(21 252)	(21 509)	(21 767)	(22 024)	(22 282)	(22 539)	(22 797)	(23 054)	(23 312)	(23 569)	(23 827)	(24 084)	(24 342)	(24 599)	(24 857)	(25 114)
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: 2015	# 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: 2015	—		(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)
Contribution santé: 2015	# 1	—	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(209)
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
Gardieries subventionnées 2015: extras modulés	—		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 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
Soutien aux enfants: 2016-2017	+		1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012
Prime au travail: 2015	+		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: 2016 - 2017	+		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	=		(19 263)	(19 520)	(19 778)	(20 035)	(20 293)	(20 550)	(20 808)	(21 065)	(21 323)	(21 580)	(21 838)	(22 095)	(22 353)	(22 610)	(22 868)	(23 125)	(23 383)	(23 640)	(23 898)	(24 155)	(24 413)	(24 670)	(24 927)
Coût total	=		(36 103)	(36 609)	(37 116)	(37 622)	(38 129)	(38 636)	(39 142)	(39 649)	(40 155)	(40 662)	(41 169)	(41 675)	(42 182)	(42 688)	(43 195)	(43 702)	(44 208)	(44 715)	(45 221)	(45 728)	(46 235)	(46 741)	(47 257)
Solde disponible	=		75 897	76 391	76 884	77 378	77 871	78 364	78 858	79 351	79 845	80 338	80 831	81 325	81 818	82 312	82 805	83 298	83 792	84 285	84 779	85 272	85 765	86 259	86 743
PUGE - 2015	+		1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920
Frais de garde: garderies non-subventionnées	—		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Frais de garde: base à 7,30 \$ par jour	—		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Solde disponible net	=		77 817	78 311	78 804	79 298	79 791	80 284	80 778	81 271	81 765	82 258	82 751	83 245	83 738	84 232	84 725	85 218	85 712	86 205	86 699	87 192	87 685	88 179	88 663
Coût marginal: fédéral			(249)	(249)	(249)	(249)	(249)	(249)	(249)	(249)	(249)	(249)	(249)	(249)	(249)	(249)	(249)	(249)	(249)	(249)	(249)	(249)	(249)	(249)	(249)
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
Coût marginal: Québec			(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(267)	(298)
Coût marginaux - total			(507)	(507)	(507)	(507)	(507)	(507)	(507)	(507)	(507)	(507)	(507)	(507)	(507)	(507)	(507)	(507)	(507)	(507)	(507)	(507)	(516)	(547)	
Taux marginal (en %): fédéral			24.9%	24.9%	24.9%	24.9%	24.9%	24.9%	24.9%	24.9%	24.9%	24.9%	24.9%	24.9%	24.9%	24.9%	24.9%	24.9%	24.9%	24.9%	24.9%	24.9%	24.9%	24.9%	24.9%
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%
Taux marginal (en %): Québec			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%	26.7%	29.8%
Taux marginaux: total			50.7%	50.7%	50.7%	50.7%	50.7%	50.7%	50.7%	50.7%	50.7%	50.7%	50.7%	50.7%	50.7%	50.7%	50.7%	50.7%	50.7%	50.7%	50.7%	50.7%	50.7%	51.6%	54.7%
Taux moyen d'imposition (PUGE et frais de garde non compris)			32.2%	32.4%	32.6%	32.7%	32.9%	33.0%	33.2%	33.3%	33.5%	33.6%	33.7%	33.9%	34.0%	34.2%	34.3%	34.4%	34.5%	34.7%	34.8%	34.9%	35.0%	35.1%	35.3%

2015 - Ménage # 101

Monoparental; 1 enfant (moins de 6 ans); frais de garde = 0\$

		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	151 000	152 000	153 000	154 000	155 000	156 000	157 000	
FÉDÉRAL																									
Impôt sur le revenu: 2015	# 1	—	(20 495)	(20 712)	(20 929)	(21 147)	(21 374)	(21 616)	(21 858)	(22 100)	(22 342)	(22 585)	(22 827)	(23 069)	(23 311)	(23 553)	(23 795)	(24 038)	(24 280)	(24 522)	(24 764)	(25 006)	(25 248)	(25 490)	(25 733)
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
Baisse d'impôt pour familles 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
PSV de base: 2015	# 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: 2015	# 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: 2016-2017 (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
Complément de PSV: 2016-2017 (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
PFRT: 2015	+		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ACE: 2016-2017 (Nouveauté libérale)	+		1 710	1 678	1 646	1 614	1 582	1 550	1 518	1 486	1 454	1 422	1 390	1 358	1 326	1 294	1 262	1 230	1 198	1 166	1 134	1 102	1 070	1 038	1 006
Crédit de TPS: 2016-2017	+		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	=		(18 785)	(19 034)	(19 283)	(19 533)	(19 792)	(20 066)	(20 340)	(20 614)	(20 888)	(21 163)	(21 437)	(21 711)	(21 985)	(22 259)	(22 533)	(22 808)	(23 082)	(23 356)	(23 630)	(23 904)	(24 178)	(24 452)	(24 727)
TAXES SALARIALES																									
RRQ: 2015	# 1	—	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)
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.: 2015	# 1	—	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)
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: 2015	# 1	—	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)
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	=		(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)
QUÉBEC																									
Impôt sur le revenu: 2015	# 1	—	(25 372)	(25 629)	(25 887)	(26 144)	(26 402)	(26 659)	(26 917)	(27 174)	(27 432)	(27 689)	(27 947)	(28 204)	(28 462)	(28 719)	(28 977)	(29 234)	(29 492)	(29 749)	(30 007)	(30 264)	(30 522)	(30 779)	(31 037)
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: 2015	# 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: 2015	—		(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)
Contribution santé: 2015	# 1	—	(249)	(289)	(329)	(369)	(409)	(449)	(489)	(529)	(569)	(609)	(649)	(689)	(729)	(769)	(809)	(849)	(889)	(929)	(969)	(1 000)	(1 000)	(1 000)	(1 000)
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
Gardieries subventionnées 2015: extras modulés	—		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 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
Soutien aux enfants: 2016-2017	+		1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012
Prime au travail: 2015	+		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: 2016 - 2017	+		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	=		(25 234)	(25 532)	(25 829)	(26 127)	(26 424)	(26 722)	(27 019)	(27 317)	(27 614)	(27 912)	(28 209)	(28 507)	(28 804)	(29 102)	(29 399)	(29 697)	(29 994)	(30 292)	(30 589)	(30 878)	(31 135)	(31 393)	(31 650)
Coût total	=		(47 803)	(48 350)	(48 897)	(49 443)	(50 000)	(50 572)	(51 143)	(51 715)	(52 287)	(52 858)	(53 430)	(54 002)	(54 573)	(55 145)	(55 717)	(56 288)	(56 860)	(57 431)	(58 003)	(58 566)	(59 097)	(59 629)	(60 161)
Solde disponible	=		87 197	87 650	88 103	88 557	89 000	89 428	89 857	90 285	90 713	91 142	91 570	91 998	92 427	92 855	93 283	93 712	94 140	94 569	94 997	95 434	95 903	96 371	96 839
PUGE - 2015	+		1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920
Frais de garde: garderies non-subventionnées	—		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Frais de garde: base à 7,30 \$ par jour	—		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Solde disponible net	=		89 117	89 570	90 023	90 477	90 920	91 348	91 777	92 205	92 633	93 062	93 490	93 918	94 347	94 775	95 203	95 632	96 060	96 489	96 917	97 354	97 823	98 291	98 759
Coût marginal: fédéral			(249)	(249)	(249)	(259)	(274)	(274)	(274)	(274)	(274)	(274)	(274)	(274)	(274)	(274)	(274)	(274)	(274)	(274)	(274)	(274)	(274)	(274)	(274)
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
Coût marginal: Québec			(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(289)	(258)	(258)	(258)	(258)
Coût marginaux - total			(547)	(547)	(547)	(557)	(572)	(572)	(572)	(572)	(572)	(572)	(572)	(572)	(572)	(572)	(572)	(572)	(572)	(572)	(563)	(532)	(532)	(532)	(532)
Taux marginal (en %): fédéral			24.9%	24.9%	24.9%	25.9%	27.4%	27.4%	27.4%	27.4%	27.4%	27.4%	27.4%	27.4%	27.4%	27.4%	27.4%	27.4%	27.4%	27.4%	27.4%	27.4%	27.4%	27.4%	27.4%
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%
Taux marginal (en %): Québec			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%	28.9%	25.8%	25.8%	25.8%	25.8%
Taux marginaux: total			54.7%	54.7%	54.7%																				

2015 - Ménage # 101

Monoparental; 1 enfant (moins de 6 ans); frais de garde = 0\$

Revenus familiaux autonomes	+	158 000	159 000	160 000	161 000	162 000	163 000	164 000	165 000	166 000	167 000	168 000	169 000	170 000	171 000	172 000	173 000	174 000	175 000	
FÉDÉRAL																				
Impôt sur le revenu: 2015	# 1	—	(25 975)	(26 217)	(26 459)	(26 701)	(26 943)	(27 185)	(27 428)	(27 670)	(27 912)	(28 154)	(28 396)	(28 638)	(28 881)	(29 123)	(29 365)	(29 607)	(29 849)	(30 091)
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
Baisse d'impôt pour familles 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
PSV de base: 2015	# 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
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
PSV de base: 2015	# 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
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
Supplément de PSV: 2016-2017 (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
Complément de PSV: 2016-2017 (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
PFRT: 2015	+		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ACE: 2016-2017 (Nouveauté libérale)	+		974	942	910	878	846	814	782	750	718	686	654	622	590	558	526	494	462	430
Crédit de TPS: 2016-2017	+		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux	=		(25 001)	(25 275)	(25 549)	(25 823)	(26 097)	(26 371)	(26 646)	(26 920)	(27 194)	(27 468)	(27 742)	(28 016)	(28 291)	(28 565)	(28 839)	(29 113)	(29 387)	(29 661)
TAXES SALARIALES																				
RRQ: 2015	# 1	—	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)
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
A. E.: 2015	# 1	—	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)
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
RQAP: 2015	# 1	—	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)
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
sous-totaux	=		(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)	(3 784)
QUÉBEC																				
Impôt sur le revenu: 2015	# 1	—	(31 294)	(31 552)	(31 809)	(32 067)	(32 324)	(32 582)	(32 839)	(33 097)	(33 354)	(33 612)	(33 869)	(34 127)	(34 384)	(34 642)	(34 899)	(35 157)	(35 414)	(35 672)
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
FSS: 2015	# 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
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
Assurance médicaments: 2015	—		(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)	(626)
Contribution santé: 2015	# 1	—	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)
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
Gardiéris subventionnées 2015: extras modulés	—		n/a	n/a	n/a	n/a	n/a	n/a	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: 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
Soutien aux enfants: 2016-2017	+		1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012	1 012
Prime au travail: 2015	+		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Crédit d'impôt-solidarité: 2016 - 2017	+		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux	=		(31 908)	(32 165)	(32 423)	(32 680)	(32 938)	(33 195)	(33 453)	(33 710)	(33 968)	(34 225)	(34 483)	(34 740)	(34 998)	(35 255)	(35 513)	(35 770)	(36 028)	(36 285)
Coût total	=		(60 692)	(61 224)	(61 756)	(62 287)	(62 819)	(63 351)	(63 882)	(64 414)	(64 946)	(65 477)	(66 009)	(66 541)	(67 072)	(67 604)	(68 135)	(68 667)	(69 199)	(69 730)
Solde disponible	=		97 308	97 776	98 244	98 713	99 181	99 649	100 118	100 586	101 054	101 523	101 991	102 459	102 928	103 396	103 865	104 333	104 801	105 270
PUGE - 2015	+		1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920	1 920
Frais de garde: garderies non-subventionnées	—		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Frais de garde: base à 7,30 \$ par jour	—		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Solde disponible net	=		99 228	99 696	100 164	100 633	101 101	101 569	102 038	102 506	102 974	103 443	103 911	104 379	104 848	105 316	105 785	106 253	106 721	107 190
Coût marginal: fédéral			(274)	(274)	(274)	(274)	(274)	(274)	(274)	(274)	(274)	(274)	(274)	(274)	(274)	(274)	(274)	(274)	(274)	(274)
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
Coût marginal: Québec			(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)
Coût marginaux - total			(532)	(532)	(532)	(532)	(532)	(532)	(532)	(532)	(532)	(532)	(532)	(532)	(532)	(532)	(532)	(532)	(532)	(532)
Taux marginal (en %): fédéral			27.4%	27.4%	27.4%	27.4%	27.4%	27.4%	27.4%	27.4%	27.4%	27.4%	27.4%	27.4%	27.4%	27.4%	27.4%	27.4%	27.4%	27.4%
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%
Taux marginal (en %): Québec			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%
Taux marginaux: total			53.2%	53.2%	53.2%	53.2%	53.2%	53.2%	53.2%	53.2%	53.2%	53.2%	53.2%	53.2%	53.2%	53.2%	53.2%	53.2%	53.2%	53.2%
Taux moyen d'imposition (PUGE et frais de garde non compris)			38.4%	38.5%	38.6%	38.7%	38.8%	38.9%	39.0%	39.0%	39.1%	39.2%	39.3%	39.4%	39.5%	39.5%	39.6%	39.7%	39.8%	39.8%
Revenus familiaux autonomes			158 000	159 000	160 000	161 000	162 000	163 000	164 000	165 000	166 000	167 000	168 000	169 000	170 000	171 000	172 000	173 000	174 000	175 000