

**2015 - Ménage # 200**

Couple; 1 revenu; sans enfant

		25 000	26 000	27 000	28 000	29 000	30 000	31 000	32 000	33 000	34 000	35 000	36 000	37 000	38 000	39 000	40 000	41 000	42 000	43 000	44 000	45 000	46 000	47 000	
<b>FÉDÉRAL</b>																									
Impôt sur le revenu: 2015	# 1	—	0	(59)	(175)	(291)	(407)	(523)	(639)	(756)	(872)	(988)	(1 104)	(1 220)	(1 336)	(1 452)	(1 568)	(1 684)	(1 800)	(1 916)	(2 032)	(2 148)	(2 281)	(2 456)	(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
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	+		1 206	1 006	806	606	406	206	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ACE: 2016-2017 (Nouveauté libérale)	+		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2016-2017	+		552	552	552	552	552	552	552	552	552	552	548	498	448	398	348	298	248	198	148	98	48	0	0
sous-totaux	=		1 758	1 499	1 183	867	551	235	(81)	(204)	(320)	(436)	(552)	(671)	(837)	(1 003)	(1 170)	(1 336)	(1 502)	(1 668)	(1 834)	(2 000)	(2 183)	(2 408)	(2 630)
<b>TAXES SALARIALES</b>																									
RRQ: 2015	# 1	—	(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)	(2 074)	(2 126)	(2 179)	(2 231)	(2 284)
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	—	(385)	(400)	(416)	(431)	(447)	(462)	(477)	(493)	(508)	(524)	(539)	(554)	(570)	(585)	(601)	(616)	(631)	(647)	(662)	(678)	(693)	(708)	(724)
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	—	(140)	(145)	(151)	(157)	(162)	(168)	(173)	(179)	(184)	(190)	(196)	(201)	(207)	(212)	(218)	(224)	(229)	(235)	(240)	(246)	(252)	(257)	(263)
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	=		(1 654)	(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)	(2 976)	(3 050)	(3 123)	(3 197)	(3 270)
<b>QUÉBEC</b>																									
Impôt sur le revenu: 2015	# 1	—	0	0	0	0	(51)	(211)	(371)	(531)	(691)	(851)	(1 011)	(1 171)	(1 331)	(1 491)	(1 651)	(1 811)	(1 971)	(2 131)	(2 291)	(2 451)	(2 611)	(2 771)	
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	(65)	(131)	(196)	(262)	(327)	(425)	(523)	(620)	(718)	(816)	(914)	(1 012)	(1 109)	(1 207)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)
Contribution santé: 2015	# 1	—	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(103)	(153)	(200)	(200)	(200)	(200)
idem	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	+		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2015	+		90	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	+		1 231	1 231	1 231	1 231	1 231	1 231	1 231	1 231	1 231	1 219	1 159	1 099	1 039	979	919	859	799	739	679	619	559	499	439
sous-totaux	=		1 221	1 131	1 066	1 000	935	818	593	335	78	(180)	(450)	(768)	(1 085)	(1 403)	(1 721)	(2 039)	(2 303)	(2 526)	(2 796)	(3 101)	(3 361)	(3 621)	(3 881)
<b>Coût total</b>	=		1 325	903	448	(7)	(462)	(968)	(1 583)	(2 036)	(2 483)	(2 931)	(3 390)	(3 901)	(4 458)	(5 015)	(5 573)	(6 130)	(6 633)	(7 096)	(7 606)	(8 150)	(8 667)	(9 225)	(9 781)
<b>Solde disponible</b>	=		26 325	26 903	27 448	27 993	28 538	29 032	29 417	29 964	30 517	31 069	31 610	32 099	32 542	32 985	33 427	33 870	34 367	34 904	35 394	35 850	36 333	36 775	37 219
PUGE - 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
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
<b>Solde disponible net</b>	=		26 325	26 903	27 448	27 993	28 538	29 032	29 417	29 964	30 517	31 069	31 610	32 099	32 542	32 985	33 427	33 870	34 367	34 904	35 394	35 850	36 333	36 775	37 219
<b>Coût marginal: fédéral</b>			(259)	(316)	(316)	(316)	(316)	(316)	(222)	(116)	(116)	(120)	(166)	(166)	(166)	(166)	(166)	(166)	(166)	(166)	(183)	(224)	(223)	(174)	(174)
<b>Coût marginal: RRQ, A. E. et RAPQ.</b>			(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)	(73)
<b>Coût marginal: Québec</b>			(90)	(65)	(66)	(66)	(116)	(226)	(257)	(258)	(258)	(270)	(318)	(318)	(318)	(318)	(318)	(264)	(223)	(270)	(305)	(260)	(260)	(260)	(260)
<b>Coût marginaux - total</b>			(422)	(454)	(455)	(455)	(506)	(615)	(453)	(447)	(447)	(459)	(511)	(557)	(557)	(557)	(557)	(503)	(463)	(510)	(545)	(517)	(558)	(556)	(508)
<b>Taux marginal (en %): fédéral</b>			25.9%	31.6%	31.6%	31.6%	31.6%	31.6%	12.2%	11.6%	11.6%	12.0%	16.6%	16.6%	16.6%	16.6%	16.6%	16.6%	16.6%	16.6%	16.6%	18.3%	22.4%	22.3%	17.4%
<b>Taux marginal (en %): RRQ, A. E. et R.A.P.Q.</b>			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%
<b>Taux marginal (en %): Québec</b>			9.0%	6.5%	6.6%	6.6%	11.6%	22.6%	25.7%	25.8%	25.8%	27.0%	31.8%	31.8%	31.8%	31.8%	26.4%	22.3%	27.0%	30.5%	26.0%	26.0%	26.0%	26.0%	26.0%
<b>Taux marginaux: total</b>			42.2%	45.4%	45.5%	45.5%	50.6%	61.5%	45.3%	44.7%	44.7%	45.9%	51.1%	55.7%	55.7%	55.7%	55.7%	50.3%	46.3%	51.0%	54.5%	51.7%	55.8%	55.6%	50.8%
<b>Taux moyen d'imposition (PUGE et frais de garde non compris)</b>			-5.3%	-3.5%	-1.7%	0.0%	1.6%	3.2%	5.1%	6.4%	7.5%	8.6%	9.7%	10.8%	12.0%	13.2%	14.3%	15.3%	16.2%	16.9%	17.7%	18.5%	19.3%	20.1%	20.8%

Revenus familiaux autonomes

25 000 26 000 27 000 28 000 29 000 30 000 31 000 32 000 33 000 34 000 35 000 36 000 37 000 38 000 39 000 40 000 41 000 42 000 43 000 44 000 45 000 46 000 47 000

**2015 - Ménage # 200**

Couple; 1 revenu; sans enfant

		48 000	49 000	50 000	51 000	52 000	53 000	54 000	55 000	56 000	57 000	58 000	59 000	60 000	61 000	62 000	63 000	64 000	65 000	66 000	67 000	68 000	69 000	70 000	
<b>FÉDÉRAL</b>																									
<b>Impôt sur le revenu: 2015</b>	# 1	—	(2 805)	(2 979)	(3 155)	(3 331)	(3 508)	(3 684)	(3 863)	(4 046)	(4 229)	(4 412)	(4 595)	(4 778)	(4 961)	(5 144)	(5 327)	(5 510)	(5 693)	(5 876)	(6 059)	(6 242)	(6 425)	(6 608)	(6 791)
<b>idem</b>	# 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
<b>Baisse d'impôt pour familles 2015</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>PSV de base: 2015</b>	# 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
<b>Remboursement si revenu net élevé</b>	# 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
<b>PSV de base: 2015</b>	# 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
<b>Remboursement si revenu net élevé</b>	# 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
<b>Supplément de PSV: 2016-2017 (combiné)</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Complément de PSV: 2016-2017 (combiné)</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>PFRT: 2015</b>		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>ACE: 2016-2017 (Nouveauté libérale)</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit de TPS: 2016-2017</b>		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>sous-totaux</b>		=	(2 805)	(2 979)	(3 155)	(3 331)	(3 508)	(3 684)	(3 863)	(4 046)	(4 229)	(4 412)	(4 595)	(4 778)	(4 961)	(5 144)	(5 327)	(5 510)	(5 693)	(5 876)	(6 059)	(6 242)	(6 425)	(6 608)	(6 791)
<b>TAXES SALARIALES</b>																									
<b>RRQ: 2015</b>	# 1	—	(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)	(2 630)	(2 630)	(2 630)	(2 630)	(2 630)
<b>idem</b>	# 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
<b>A. E.: 2015</b>	# 1	—	(739)	(755)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)
<b>idem</b>	# 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
<b>RQAP: 2015</b>	# 1	—	(268)	(274)	(280)	(285)	(291)	(296)	(302)	(307)	(313)	(319)	(324)	(330)	(335)	(341)	(347)	(352)	(358)	(363)	(369)	(375)	(380)	(386)	(391)
<b>idem</b>	# 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
<b>sous-totaux</b>		=	(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)	(3 761)	(3 767)	(3 773)	(3 778)	(3 784)
<b>QUÉBEC</b>																									
<b>Impôt sur le revenu: 2015</b>	# 1	—	(3 129)	(3 329)	(3 529)	(3 729)	(3 929)	(4 129)	(4 329)	(4 529)	(4 729)	(4 929)	(5 129)	(5 329)	(5 529)	(5 729)	(5 929)	(6 129)	(6 329)	(6 529)	(6 729)	(6 929)	(7 129)	(7 329)	(7 529)
<b>idem</b>	# 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
<b>FSS: 2015</b>	# 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
<b>idem</b>	# 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
<b>Assurance médicaments: 2015</b>		—	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)
<b>Contribution santé: 2015</b>	# 1	—	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)
<b>idem</b>	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Gardieries subventionnées 2015: extras modulés</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit remboursable de FGE: 2015</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Soutien aux enfants: 2016-2017</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Prime au travail: 2015</b>		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Crédit d'impôt-solidarité: 2016 - 2017</b>		+	439	379	319	259	199	139	79	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>sous-totaux</b>		=	(4 141)	(4 401)	(4 661)	(4 921)	(5 181)	(5 441)	(5 701)	(5 961)	(6 180)	(6 380)	(6 580)	(6 780)	(6 980)	(7 180)	(7 380)	(7 580)	(7 780)	(7 980)	(8 180)	(8 380)	(8 580)	(8 780)	(8 980)
<b>Coût total</b>		=	(10 289)	(10 797)	(11 299)	(11 793)	(12 288)	(12 782)	(13 258)	(13 707)	(14 115)	(14 503)	(14 892)	(15 281)	(15 669)	(16 058)	(16 446)	(16 835)	(17 224)	(17 612)	(18 001)	(18 389)	(18 778)	(19 166)	(19 555)
<b>Solde disponible</b>		=	37 711	38 203	38 701	39 207	39 712	40 218	40 742	41 293	41 885	42 497	43 108	43 719	44 331	44 942	45 554	46 165	46 776	47 388	47 999	48 611	49 222	49 834	50 445
<b>PUGE - 2015</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Frais de garde: garderies non-subventionnées</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Frais de garde: base à 7,30 \$ par jour</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Solde disponible net</b>		=	37 711	38 203	38 701	39 207	39 712	40 218	40 742	41 293	41 885	42 497	43 108	43 719	44 331	44 942	45 554	46 165	46 776	47 388	47 999	48 611	49 222	49 834	50 445
<b>Coût marginal: fédéral</b>			(174)	(175)	(176)	(176)	(176)	(179)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(184)
<b>Coût marginal: RRQ, A. E. et RAPQ.</b>			(73)	(66)	(58)	(58)	(58)	(37)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	0
<b>Coût marginal: Québec</b>			(260)	(260)	(260)	(260)	(260)	(260)	(219)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)
<b>Coût marginaux - total</b>			(508)	(501)	(495)	(495)	(495)	(476)	(449)	(408)	(389)	(389)	(389)	(389)	(389)	(389)	(389)	(389)	(389)	(389)	(389)	(389)	(389)	(389)	(384)
<b>Taux marginal (en %): fédéral</b>			17.4%	17.5%	17.6%	17.6%	17.6%	17.9%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.4%
<b>Taux marginal (en %): RRQ, A. E. et R.A.P.Q.</b>			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%	0.6%	0.6%	0.6%	0.0%
<b>Taux marginal (en %): Québec</b>			26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	21.9%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%
<b>Taux marginaux: total</b>			50.8%	50.1%	49.5%	49.5%	49.5%	47.6%	44.9%	40.8%	38.9%	38.9%	38.9%	38.9%	38.9%	38.9%	38.9%	38.9%	38.9%	38.9%	38.9%	38.9%	38.9%	38.9%	38.4%
<b>Taux moyen d'imposition (PUGE et frais de garde non compris)</b>			21.4%	22.0%	22.6%	23.1%	23.6%	24.1%	24.6%	24.9%	25.2%	25.4%	25.7%	25.9%	26.1%	26.3%	26.5%	26.7%	26.9%	27.1%	27.3%	27.4%	27.6%	27.8%	27.9%

Revenus familiaux autonomes

48 000 49 000 50 000 51 000 52 000 53 000 54 000 55 000 56 000 57 000 58 000 59 000 60 000 61 000 62 000 63 000 64 000 65 000 66 000 67 000 68 000 69 000 70 000

**2015 - Ménage # 200**

Couple; 1 revenu; sans enfant

			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	91 000	92 000	93 000	
<b>FÉDÉRAL</b>																										
Impôt sur le revenu: 2015	# 1	-	(6 975)	(7 159)	(7 342)	(7 526)	(7 710)	(7 893)	(8 077)	(8 261)	(8 445)	(8 628)	(8 812)	(8 996)	(9 179)	(9 363)	(9 547)	(9 730)	(9 914)	(10 098)	(10 282)	(10 465)	(10 702)	(10 919)	(11 137)	
idem	# 2	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
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)		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 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		=	(6 975)	(7 159)	(7 342)	(7 526)	(7 710)	(7 893)	(8 077)	(8 261)	(8 445)	(8 628)	(8 812)	(8 996)	(9 179)	(9 363)	(9 547)	(9 730)	(9 914)	(10 098)	(10 282)	(10 465)	(10 702)	(10 919)	(11 137)	
<b>TAXES SALARIALES</b>																										
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)	
<b>QUÉBEC</b>																										
Impôt sur le revenu: 2015	# 1	-	(7 729)	(7 929)	(8 129)	(8 329)	(8 529)	(8 729)	(8 929)	(9 129)	(9 329)	(9 529)	(9 729)	(9 929)	(10 129)	(10 329)	(10 530)	(10 770)	(11 010)	(11 250)	(11 490)	(11 730)	(11 970)	(12 210)	(12 450)	
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		-	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	
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	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 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		=	(9 180)	(9 380)	(9 580)	(9 780)	(9 980)	(10 180)	(10 380)	(10 580)	(10 780)	(10 980)	(11 180)	(11 380)	(11 580)	(11 780)	(11 981)	(12 221)	(12 461)	(12 701)	(12 941)	(13 181)	(13 421)	(13 661)	(13 901)	
<b>Coût total</b>		=	(19 939)	(20 322)	(20 706)	(21 090)	(21 474)	(21 857)	(22 241)	(22 625)	(23 008)	(23 392)	(23 776)	(24 159)	(24 543)	(24 927)	(25 311)	(25 735)	(26 159)	(26 582)	(27 006)	(27 450)	(27 907)	(28 364)	(28 821)	
<b>Solde disponible</b>		=	51 061	51 678	52 294	52 910	53 526	54 143	54 759	55 375	55 992	56 608	57 224	57 841	58 457	59 073	59 689	60 265	60 841	61 418	61 994	62 550	63 093	63 636	64 179	
PUGE - 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	
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	
<b>Solde disponible net</b>		=	51 061	51 678	52 294	52 910	53 526	54 143	54 759	55 375	55 992	56 608	57 224	57 841	58 457	59 073	59 689	60 265	60 841	61 418	61 994	62 550	63 093	63 636	64 179	
<b>Coût marginal: fédéral</b>			(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(204)	(217)	(217)	(217)	(217)	(217)	
<b>Coût marginal: RRQ, A. E. et RAPQ.</b>			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Coût marginal: Québec</b>			(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(201)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)
<b>Coût marginaux - total</b>			(384)	(384)	(384)	(384)	(384)	(384)	(384)	(384)	(384)	(384)	(384)	(384)	(384)	(424)	(424)	(424)	(424)	(424)	(444)	(457)	(457)	(457)	(457)	
<b>Taux marginal (en %): fédéral</b>			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%	20.4%	21.7%	21.7%	21.7%	21.7%	21.7%	
<b>Taux marginal (en %): RRQ, A. E. et R.A.P.Q.</b>			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
<b>Taux marginal (en %): Québec</b>			20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.1%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	
<b>Taux marginaux: total</b>			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%	42.4%	42.4%	42.4%	42.4%	42.4%	44.4%	45.7%	45.7%	45.7%	45.7%	
<b>Taux moyen d'imposition (PUGE et frais de garde non compris)</b>			28.1%	28.2%	28.4%	28.5%	28.6%	28.8%	28.9%	29.0%	29.1%	29.2%	29.4%	29.5%	29.6%	29.7%	29.8%	29.9%	30.1%	30.2%	30.3%	30.5%	30.7%	30.8%	31.0%	

Revenus familiaux autonomes

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 91 000 92 000 93 000

**2015 - Ménage # 200**  
Couple; 1 revenu; sans enfant

			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	112 000	113 000	114 000	115 000	116 000
<b>FÉDÉRAL</b>																									
<b>Impôt sur le revenu: 2015</b>	# 1	—	(11 354)	(11 571)	(11 788)	(12 005)	(12 222)	(12 439)	(12 656)	(12 873)	(13 090)	(13 308)	(13 525)	(13 742)	(13 959)	(14 176)	(14 393)	(14 610)	(14 827)	(15 044)	(15 261)	(15 479)	(15 696)	(15 913)	(16 130)
<b>idem</b>	# 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
<b>Baisse d'impôt pour familles 2015</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>PSV de base: 2015</b>	# 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
<b>Remboursement si revenu net élevé</b>	# 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
<b>PSV de base: 2015</b>	# 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
<b>Remboursement si revenu net élevé</b>	# 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
<b>Supplément de PSV: 2016-2017 (combiné)</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Complément de PSV: 2016-2017 (combiné)</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>PFRT: 2015</b>		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>ACE: 2016-2017 (Nouveauté libérale)</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit de TPS: 2016-2017</b>		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>sous-totaux</b>		=	(11 354)	(11 571)	(11 788)	(12 005)	(12 222)	(12 439)	(12 656)	(12 873)	(13 090)	(13 308)	(13 525)	(13 742)	(13 959)	(14 176)	(14 393)	(14 610)	(14 827)	(15 044)	(15 261)	(15 479)	(15 696)	(15 913)	(16 130)
<b>TAXES SALARIALES</b>																									
<b>RRQ: 2015</b>	# 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)
<b>idem</b>	# 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
<b>A. E.: 2015</b>	# 1	—	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)
<b>idem</b>	# 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
<b>RQAP: 2015</b>	# 1	—	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)
<b>idem</b>	# 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
<b>sous-totaux</b>		=	(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)
<b>QUÉBEC</b>																									
<b>Impôt sur le revenu: 2015</b>	# 1	—	(12 690)	(12 930)	(13 170)	(13 410)	(13 650)	(13 890)	(14 130)	(14 370)	(14 610)	(14 850)	(15 104)	(15 362)	(15 619)	(15 877)	(16 134)	(16 392)	(16 649)	(16 907)	(17 164)	(17 422)	(17 679)	(17 937)	(18 194)
<b>idem</b>	# 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
<b>FSS: 2015</b>	# 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
<b>idem</b>	# 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
<b>Assurance médicaments: 2015</b>		—	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)
<b>Contribution santé: 2015</b>	# 1	—	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)
<b>idem</b>	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Gardieries subventionnées 2015: extras modulés</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit remboursable de FGE: 2015</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Soutien aux enfants: 2016-2017</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Prime au travail: 2015</b>		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Crédit d'impôt-solidarité: 2016 - 2017</b>		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>sous-totaux</b>		=	(14 141)	(14 381)	(14 621)	(14 861)	(15 101)	(15 341)	(15 581)	(15 821)	(16 061)	(16 301)	(16 555)	(16 813)	(17 070)	(17 328)	(17 585)	(17 843)	(18 100)	(18 358)	(18 615)	(18 873)	(19 130)	(19 388)	(19 645)
<b>Coût total</b>		=	(29 278)	(29 735)	(30 192)	(30 649)	(31 106)	(31 564)	(32 021)	(32 478)	(32 935)	(33 392)	(33 864)	(34 338)	(34 813)	(35 288)	(35 762)	(36 237)	(36 711)	(37 186)	(37 661)	(38 135)	(38 610)	(39 084)	(39 559)
<b>Solde disponible</b>		=	64 722	65 265	65 808	66 351	66 894	67 436	67 979	68 522	69 065	69 608	70 136	70 662	71 187	71 712	72 238	72 763	73 289	73 814	74 339	74 865	75 390	75 916	76 441
<b>PUGE - 2015</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Frais de garde: garderies non-subventionnées</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Frais de garde: base à 7,30 \$ par jour</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Solde disponible net</b>		=	64 722	65 265	65 808	66 351	66 894	67 436	67 979	68 522	69 065	69 608	70 136	70 662	71 187	71 712	72 238	72 763	73 289	73 814	74 339	74 865	75 390	75 916	76 441
<b>Coût marginal: fédéral</b>			(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)
<b>Coût marginal: RRQ, A. E. et RAPQ.</b>			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Coût marginal: Québec</b>			(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(255)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)
<b>Coût marginaux - total</b>			(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(472)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)
<b>Taux marginal (en %): fédéral</b>			21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	
<b>Taux marginal (en %): RRQ, A. E. et R.A.P.Q.</b>			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
<b>Taux marginal (en %): Québec</b>			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%	25.8%	25.8%	25.8%	25.8%	25.8%	
<b>Taux marginaux: total</b>			45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	47.2%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	
<b>Taux moyen d'imposition (PUGE et frais de garde non compris)</b>			31.1%	31.3%	31.5%	31.6%	31.7%	31.9%	32.0%	32.2%	32.3%	32.4%	32.6%	32.7%	32.8%	33.0%	33.1%	33.2%	33.4%	33.5%	33.6%	33.7%	33.9%	34.0%	34.1%

Revenus familiaux autonomes

94 000 95 000 96 000 97 000 98 000 99 000 100 000 101 000 102 000 103 000 104 000 105 000 106 000 107 000 108 000 109 000 110 000 111 000 112 000 113 000 114 000 115 000 116 000

**2015 - Ménage # 200**

Couple; 1 revenu; sans enfant

		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	135 000	136 000	137 000	138 000	139 000	
<b>FÉDÉRAL</b>																									
<b>Impôt sur le revenu: 2015</b>	# 1	—	(16 347)	(16 564)	(16 781)	(16 998)	(17 215)	(17 432)	(17 650)	(17 867)	(18 084)	(18 301)	(18 518)	(18 735)	(18 952)	(19 169)	(19 386)	(19 603)	(19 821)	(20 038)	(20 255)	(20 472)	(20 689)	(20 906)	(21 133)
<b>idem</b>	# 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
<b>Baisse d'impôt pour familles 2015</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>PSV de base: 2015</b>	# 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
<b>Remboursement si revenu net élevé</b>	# 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
<b>PSV de base: 2015</b>	# 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
<b>Remboursement si revenu net élevé</b>	# 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
<b>Supplément de PSV: 2016-2017 (combiné)</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Complément de PSV: 2016-2017 (combiné)</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>PFRT: 2015</b>		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>ACE: 2016-2017 (Nouveauté libérale)</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit de TPS: 2016-2017</b>		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>sous-totaux</b>		=	(16 347)	(16 564)	(16 781)	(16 998)	(17 215)	(17 432)	(17 650)	(17 867)	(18 084)	(18 301)	(18 518)	(18 735)	(18 952)	(19 169)	(19 386)	(19 603)	(19 821)	(20 038)	(20 255)	(20 472)	(20 689)	(20 906)	(21 133)
<b>TAXES SALARIALES</b>																									
<b>RRQ: 2015</b>	# 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)
<b>idem</b>	# 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
<b>A. E.: 2015</b>	# 1	—	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)
<b>idem</b>	# 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
<b>RQAP: 2015</b>	# 1	—	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)
<b>idem</b>	# 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
<b>sous-totaux</b>		=	(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)
<b>QUÉBEC</b>																									
<b>Impôt sur le revenu: 2015</b>	# 1	—	(18 452)	(18 709)	(18 967)	(19 224)	(19 482)	(19 739)	(19 997)	(20 254)	(20 512)	(20 769)	(21 027)	(21 284)	(21 542)	(21 799)	(22 057)	(22 314)	(22 572)	(22 829)	(23 087)	(23 344)	(23 602)	(23 859)	(24 117)
<b>idem</b>	# 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
<b>FSS: 2015</b>	# 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
<b>idem</b>	# 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
<b>Assurance médicaments: 2015</b>		—	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)
<b>Contribution santé: 2015</b>	# 1	—	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(249)	(289)	(329)	(369)	(409)
<b>idem</b>	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Gardieries subventionnées 2015: extras modulés</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit remboursable de FGE: 2015</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Soutien aux enfants: 2016-2017</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Prime au travail: 2015</b>		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Crédit d'impôt-solidarité: 2016 - 2017</b>		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>sous-totaux</b>		=	(19 903)	(20 160)	(20 418)	(20 675)	(20 933)	(21 190)	(21 448)	(21 705)	(21 963)	(22 220)	(22 478)	(22 735)	(22 993)	(23 250)	(23 508)	(23 765)	(24 023)	(24 289)	(24 587)	(24 884)	(25 182)	(25 479)	(25 777)
<b>Coût total</b>		=	(40 034)	(40 508)	(40 983)	(41 457)	(41 932)	(42 407)	(42 881)	(43 356)	(43 830)	(44 305)	(44 780)	(45 254)	(45 729)	(46 203)	(46 678)	(47 153)	(47 627)	(48 111)	(48 625)	(49 140)	(49 655)	(50 169)	(50 694)
<b>Solde disponible</b>		=	76 966	77 492	78 017	78 543	79 068	79 593	80 119	80 644	81 170	81 695	82 220	82 746	83 271	83 797	84 322	84 847	85 373	85 889	86 375	86 860	87 345	87 831	88 306
<b>PUGE - 2015</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Frais de garde: garderies non-subventionnées</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Frais de garde: base à 7,30 \$ par jour</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Solde disponible net</b>		=	76 966	77 492	78 017	78 543	79 068	79 593	80 119	80 644	81 170	81 695	82 220	82 746	83 271	83 797	84 322	84 847	85 373	85 889	86 375	86 860	87 345	87 831	88 306
<b>Coût marginal: fédéral</b>			(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(242)
<b>Coût marginal: RRQ, A. E. et RAPQ.</b>			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Coût marginal: Québec</b>			(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(267)	(298)	(298)	(298)	(298)	(298)	(298)
<b>Coût marginaux - total</b>			(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(484)	(515)	(515)	(515)	(515)	(515)	(540)
<b>Taux marginal (en %): fédéral</b>			21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	22.7%	24.2%
<b>Taux marginal (en %): RRQ, A. E. et R.A.P.Q.</b>			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Taux marginal (en %): Québec</b>			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%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%
<b>Taux marginaux: total</b>			47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	47.5%	48.4%	51.5%	51.5%	51.5%	51.5%	51.5%	52.5%	54.0%
<b>Taux moyen d'imposition (PUGE et frais de garde non compris)</b>			34.2%	34.3%	34.4%	34.5%	34.7%	34.8%	34.9%	35.0%	35.1%	35.2%	35.3%	35.4%	35.4%	35.5%	35.6%	35.7%	35.8%	35.9%	36.0%	36.1%	36.2%	36.4%	36.5%

**2015 - Ménage # 200**

Couple; 1 revenu; sans enfant

		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	158 000	159 000	160 000	161 000	162 000	
<b>FÉDÉRAL</b>																									
<b>Impôt sur le revenu: 2015</b>	# 1	—	(21 376)	(21 618)	(21 860)	(22 102)	(22 344)	(22 586)	(22 828)	(23 071)	(23 313)	(23 555)	(23 797)	(24 039)	(24 281)	(24 524)	(24 766)	(25 008)	(25 250)	(25 492)	(25 734)	(25 976)	(26 219)	(26 461)	(26 703)
<b>idem</b>	# 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
<b>Baisse d'impôt pour familles 2015</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>PSV de base: 2015</b>	# 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
<b>Remboursement si revenu net élevé</b>	# 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
<b>PSV de base: 2015</b>	# 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
<b>Remboursement si revenu net élevé</b>	# 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
<b>Supplément de PSV: 2016-2017 (combiné)</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Complément de PSV: 2016-2017 (combiné)</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>PFRT: 2015</b>		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>ACE: 2016-2017 (Nouveauté libérale)</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit de TPS: 2016-2017</b>		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>sous-totaux</b>		=	(21 376)	(21 618)	(21 860)	(22 102)	(22 344)	(22 586)	(22 828)	(23 071)	(23 313)	(23 555)	(23 797)	(24 039)	(24 281)	(24 524)	(24 766)	(25 008)	(25 250)	(25 492)	(25 734)	(25 976)	(26 219)	(26 461)	(26 703)
<b>TAXES SALARIALES</b>																									
<b>RRQ: 2015</b>	# 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)
<b>idem</b>	# 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
<b>A. E.: 2015</b>	# 1	—	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)
<b>idem</b>	# 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
<b>RQAP: 2015</b>	# 1	—	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)
<b>idem</b>	# 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
<b>sous-totaux</b>		=	(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)
<b>QUÉBEC</b>																									
<b>Impôt sur le revenu: 2015</b>	# 1	—	(24 374)	(24 632)	(24 889)	(25 147)	(25 404)	(25 662)	(25 919)	(26 177)	(26 434)	(26 692)	(26 949)	(27 207)	(27 464)	(27 722)	(27 979)	(28 237)	(28 494)	(28 752)	(29 009)	(29 267)	(29 524)	(29 782)	(30 039)
<b>idem</b>	# 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
<b>FSS: 2015</b>	# 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
<b>idem</b>	# 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
<b>Assurance médicaments: 2015</b>		—	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)
<b>Contribution santé: 2015</b>	# 1	—	(449)	(489)	(529)	(569)	(609)	(649)	(689)	(729)	(769)	(809)	(849)	(889)	(929)	(969)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)
<b>idem</b>	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Gardieries subventionnées 2015: extras modulés</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit remboursable de FGE: 2015</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Soutien aux enfants: 2016-2017</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Prime au travail: 2015</b>		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Crédit d'impôt-solidarité: 2016 - 2017</b>		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>sous-totaux</b>		=	(26 074)	(26 372)	(26 669)	(26 967)	(27 264)	(27 562)	(27 859)	(28 157)	(28 454)	(28 752)	(29 049)	(29 347)	(29 644)	(29 942)	(30 230)	(30 488)	(30 745)	(31 003)	(31 260)	(31 518)	(31 775)	(32 033)	(32 290)
<b>Coût total</b>		=	(51 234)	(51 773)	(52 313)	(52 853)	(53 392)	(53 932)	(54 472)	(55 011)	(55 551)	(56 091)	(56 630)	(57 170)	(57 710)	(58 249)	(58 780)	(59 279)	(59 779)	(60 279)	(60 778)	(61 278)	(61 778)	(62 277)	(62 777)
<b>Solde disponible</b>		=	88 766	89 227	89 687	90 147	90 608	91 068	91 528	91 989	92 449	92 909	93 370	93 830	94 290	94 751	95 220	95 721	96 221	96 721	97 222	97 722	98 222	98 723	99 223
<b>PUGE - 2015</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Frais de garde: garderies non-subventionnées</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Frais de garde: base à 7,30 \$ par jour</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Solde disponible net</b>		=	88 766	89 227	89 687	90 147	90 608	91 068	91 528	91 989	92 449	92 909	93 370	93 830	94 290	94 751	95 220	95 721	96 221	96 721	97 222	97 722	98 222	98 723	99 223
<b>Coût marginal: fédéral</b>			(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)
<b>Coût marginal: RRQ, A. E. et RAPQ.</b>			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Coût marginal: Québec</b>			(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)
<b>Coût marginaux - total</b>			(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)
<b>Taux marginal (en %): fédéral</b>			24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%
<b>Taux marginal (en %): RRQ, A. E. et R.A.P.Q.</b>			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Taux marginal (en %): Québec</b>			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%	25.8%	25.8%	25.8%	25.8%	25.8%
<b>Taux marginaux: total</b>			54.0%	54.0%	54.0%	54.0%	54.0%	54.0%	54.0%	54.0%	54.0%	54.0%	54.0%	54.0%	54.0%	53.1%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
<b>Taux moyen d'imposition (PUGE et frais de garde non compris)</b>			36.6%	36.7%	36.8%	37.0%	37.1%	37.2%	37.3%	37.4%	37.5%	37.6%	37.8%	37.9%	38.0%	38.1%	38.2%	38.2%	38.3%	38.4%	38.5%	38.5%	38.6%	38.7%	38.8%
<b>Revenus familiaux autonomes</b>			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	158 000	159 00			

**2015 - Ménage # 200**

Couple; 1 revenu; sans enfant

Revenus familiaux autonomes	+	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	
<b>FÉDÉRAL</b>															
<b>Impôt sur le revenu: 2015</b>	# 1	—	(26 945)	(27 187)	(27 429)	(27 671)	(27 914)	(28 156)	(28 398)	(28 640)	(28 882)	(29 124)	(29 367)	(29 609)	(29 851)
<b>idem</b>	# 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
<b>Baisse d'impôt pour familles 2015</b>	+		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>PSV de base: 2015</b>	# 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
<b>Remboursement si revenu net élevé</b>	# 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
<b>PSV de base: 2015</b>	# 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
<b>Remboursement si revenu net élevé</b>	# 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
<b>Supplément de PSV: 2016-2017 (combiné)</b>	+		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Complément de PSV: 2016-2017 (combiné)</b>	+		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>PFRT: 2015</b>	+		0	0	0	0	0	0	0	0	0	0	0	0	0
<b>ACE: 2016-2017 (Nouveauté libérale)</b>	+		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit de TPS: 2016-2017</b>	+		0	0	0	0	0	0	0	0	0	0	0	0	0
<b>sous-totaux</b>	=		(26 945)	(27 187)	(27 429)	(27 671)	(27 914)	(28 156)	(28 398)	(28 640)	(28 882)	(29 124)	(29 367)	(29 609)	(29 851)
<b>TAXES SALARIALES</b>															
<b>RRQ: 2015</b>	# 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)
<b>idem</b>	# 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
<b>A. E.: 2015</b>	# 1	—	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)	(762)
<b>idem</b>	# 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
<b>RQAP: 2015</b>	# 1	—	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)
<b>idem</b>	# 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
<b>sous-totaux</b>	=		(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)
<b>QUÉBEC</b>															
<b>Impôt sur le revenu: 2015</b>	# 1	—	(30 297)	(30 554)	(30 812)	(31 069)	(31 327)	(31 584)	(31 842)	(32 099)	(32 357)	(32 614)	(32 872)	(33 129)	(33 387)
<b>idem</b>	# 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
<b>FSS: 2015</b>	# 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
<b>idem</b>	# 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
<b>Assurance médicaments: 2015</b>	—		(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)	(1 251)
<b>Contribution santé: 2015</b>	# 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)
<b>idem</b>	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Garderies subventionnées 2015: extras modulés</b>	—		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit remboursable de FGE: 2015</b>	+		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Soutien aux enfants: 2016-2017</b>	+		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Prime au travail: 2015</b>	+		0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Crédit d'impôt-solidarité: 2016 - 2017</b>	+		0	0	0	0	0	0	0	0	0	0	0	0	0
<b>sous-totaux</b>	=		(32 548)	(32 805)	(33 063)	(33 320)	(33 578)	(33 835)	(34 093)	(34 350)	(34 608)	(34 865)	(35 123)	(35 380)	(35 638)
<b>Coût total</b>	=		(63 277)	(63 776)	(64 276)	(64 776)	(65 275)	(65 775)	(66 275)	(66 774)	(67 274)	(67 774)	(68 273)	(68 773)	(69 272)
<b>Solde disponible</b>	=		99 723	100 224	100 724	101 224	101 725	102 225	102 725	103 226	103 726	104 226	104 727	105 227	105 728
<b>PUGE - 2015</b>	+		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Frais de garde: garderies non-subventionnées</b>	—		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Frais de garde: base à 7,30 \$ par jour</b>	—		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Solde disponible net</b>	=		99 723	100 224	100 724	101 224	101 725	102 225	102 725	103 226	103 726	104 226	104 727	105 227	105 728
<b>Coût marginal: fédéral</b>			(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)
<b>Coût marginal: RRQ, A. E. et RAPQ.</b>			0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Coût marginal: Québec</b>			(257)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)
<b>Coût marginaux - total</b>			(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)
<b>Taux marginal (en %): fédéral</b>			24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%
<b>Taux marginal (en %): RRQ, A. E. et R.A.P.Q.</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%
<b>Taux marginal (en %): Québec</b>			25.7%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%
<b>Taux marginaux: total</b>			50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
<b>Taux moyen d'imposition (PUGE et frais de garde non compris)</b>			38.8%	38.9%	39.0%	39.0%	39.1%	39.2%	39.2%	39.3%	39.3%	39.4%	39.5%	39.5%	39.6%
<b>Revenus familiaux autonomes</b>			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