## 2015 - Ménage # 243

**Couple; 2 revenus (60%-40%); 3 enfants (un seul moins de 6 ans); frais de garde = 8 500 $ par année**

| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **FÉDÉRAL** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Impôt sur le revenu: 2015 | # 1 | — | (42) | (128) | (215) | (301) | (387) | (474) | (560) | (650) | (770) | (890) | (1 010) | (1 129) | (1 249) | (1 369) | (1 488) | (1 608) | (1 728) | (1 806) | (1 876) | (1 945) | (2 015) | (2 084) | (2 154) |
| 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 |
| Baisse d'impôt pour familles 2015 | | + | 0 | 0 | 32 | 78 | 124 | 169 | 215 | 238 | 242 | 246 | 249 | 253 | 257 | 260 | 264 | 268 | 271 | 233 | 187 | 141 | 94 | 48 | 1 |
| 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 | | + | 985 | 869 | 723 | 576 | 429 | 283 | 136 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ACE: 2016-2017 (Nouveauté libérale) | | + | 17 200 | 17 200 | 17 200 | 17 200 | 17 200 | 17 200 | 17 200 | 17 200 | 17 200 | 17 200 | 17 200 | 17 200 | 17 200 | 17 200 | 17 105 | 16 915 | 16 725 | 16 535 | 16 345 | 16 155 | 15 965 | 15 775 | 15 585 |
| Crédit de TPS: 2016-2017 | | + | 987 | 987 | 987 | 987 | 987 | 987 | 987 | 987 | 987 | 987 | 987 | 987 | 987 | 987 | 987 | 987 | 987 | 987 | 987 | 987 | 958 | 908 | 858 |
| sous-totaux | | = | 19 130 | 18 928 | 18 727 | 18 540 | 18 353 | 18 165 | 17 978 | 17 775 | 17 659 | 17 543 | 17 426 | 17 311 | 17 195 | 17 078 | 16 868 | 16 562 | 16 255 | 15 949 | 15 643 | 15 338 | 15 002 | 14 647 | 14 290 |
| **TAXES SALARIALES** | | | | | | | | | | | | | | | | | | | | | | | | | |
| RRQ: 2015 | # 1 | — | (604) | (635) | (667) | (698) | (730) | (761) | (793) | (824) | (856) | (887) | (919) | (950) | (982) | (1 013) | (1 045) | (1 076) | (1 108) | (1 139) | (1 171) | (1 202) | (1 234) | (1 265) | (1 297) |
| Idem | # 2 | — | (341) | (362) | (383) | (404) | (425) | (446) | (467) | (488) | (509) | (530) | (551) | (572) | (593) | (614) | (635) | (656) | (677) | (698) | (719) | (740) | (761) | (782) | (803) |
| A. E.: 2015 | # 1 | — | (231) | (240) | (249) | (259) | (268) | (277) | (286) | (296) | (305) | (314) | (323) | (333) | (342) | (351) | (360) | (370) | (379) | (388) | (397) | (407) | (416) | (425) | (434) |
| Idem | # 2 | — | (154) | (160) | (166) | (172) | (179) | (185) | (191) | (197) | (203) | (209) | (216) | (222) | (228) | (234) | (240) | (246) | (253) | (259) | (265) | (271) | (277) | (283) | (290) |
| RQAP: 2015 | # 1 | — | (84) | (87) | (91) | (94) | (97) | (101) | (104) | (107) | (111) | (114) | (117) | (121) | (124) | (127) | (131) | (134) | (138) | (141) | (144) | (148) | (151) | (154) | (158) |
| Idem | # 2 | — | (56) | (58) | (60) | (63) | (65) | (67) | (69) | (72) | (74) | (76) | (78) | (80) | (83) | (85) | (87) | (89) | (92) | (94) | (96) | (98) | (101) | (103) | (105) |
| sous-totaux | | = | (1 470) | (1 543) | (1 617) | (1 690) | (1 764) | (1 837) | (1 911) | (1 984) | (2 058) | (2 131) | (2 205) | (2 278) | (2 352) | (2 425) | (2 499) | (2 572) | (2 646) | (2 719) | (2 793) | (2 866) | (2 940) | (3 013) | (3 087) |
| **QUÉBEC** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Impôt sur le revenu: 2015 | # 1 | — | 0 | 0 | (28) | (179) | (329) | (422) | (512) | (608) | (704) | (800) | (896) | (992) | (1 088) | (1 184) | (1 280) | (1 376) | (1 472) | (1 568) | (1 664) | (1 760) | (1 856) | (1 952) | (2 048) |
| idem | # 2 | — | 0 | 0 | 0 | 0 | 0 | (57) | (118) | (178) | (238) | (298) | (358) | (418) | (479) | (539) | (599) | (659) | (719) | (779) | (839) | (900) | (960) | (1 020) | (1 081) |
| 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 | 0 | 0 | (52) | (116) | (180) | (244) | (308) | (393) | (489) | (584) | (680) | (775) | (871) | (966) | (1 062) | (1 158) |
| Contribution santé: 2015 | # 1 | — | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (16) | (46) | (76) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) |
| idem | # 2 | — | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Garderies 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 | | + | 6 375 | 6 375 | 6 375 | 6 375 | 6 375 | 6 375 | 6 375 | 6 375 | 6 375 | 6 375 | 6 375 | 6 375 | 6 290 | 6 205 | 6 205 | 6 120 | 6 035 | 5 950 | 5 865 | 5 865 | 5 780 | 5 695 | 5 610 |
| Soutien aux enfants: 2016-2017 | | + | 4 812 | 4 812 | 4 812 | 4 812 | 4 812 | 4 812 | 4 812 | 4 812 | 4 812 | 4 812 | 4 812 | 4 812 | 4 812 | 4 812 | 4 812 | 4 812 | 4 812 | 4 812 | 4 812 | 4 812 | 4 812 | 4 812 | 4 812 |
| Prime au travail: 2015 | | + | 2 370 | 2 276 | 2 182 | 2 088 | 1 994 | 1 900 | 1 806 | 1 708 | 1 611 | 1 513 | 1 416 | 1 318 | 1 220 | 1 123 | 1 025 | 928 | 830 | 732 | 635 | 537 | 440 | 342 | 244 |
| Crédit d'impôt-solidaritté: 2016 - 2017 | | + | 1 582 | 1 582 | 1 582 | 1 582 | 1 582 | 1 582 | 1 582 | 1 582 | 1 582 | 1 582 | 1 582 | 1 562 | 1 504 | 1 445 | 1 386 | 1 328 | 1 269 | 1 211 | 1 152 | 1 094 | 1 035 | 977 | 918 |
| sous-totaux | | = | 15 139 | 15 045 | 14 922 | 14 678 | 14 433 | 14 189 | 13 945 | 13 692 | 13 422 | 13 087 | 12 739 | 12 377 | 11 916 | 11 454 | 11 057 | 10 564 | 10 071 | 9 578 | 9 086 | 8 678 | 8 185 | 7 692 | 7 196 |
| **Coût total** | | = | 32 799 | 32 430 | 32 033 | 31 528 | 31 023 | 30 517 | 30 012 | 29 482 | 29 023 | 28 499 | 27 961 | 27 410 | 26 759 | 26 108 | 25 426 | 24 554 | 23 681 | 22 808 | 21 936 | 21 149 | 20 248 | 19 326 | 18 400 |
| **Solde disponible** | | = | 57 799 | 58 430 | 59 033 | 59 528 | 60 023 | 60 517 | 61 012 | 61 482 | 62 023 | 62 499 | 62 961 | 63 410 | 63 759 | 64 108 | 64 426 | 64 554 | 64 681 | 64 808 | 64 936 | 65 149 | 65 248 | 65 326 | 65 400 |
| PUGE - 2015 | | + | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 |
| Frais de garde: garderies non-subventionnées | | — | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) |
| 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** | | = | 52 659 | 53 290 | 53 893 | 54 388 | 54 883 | 55 377 | 55 872 | 56 342 | 56 883 | 57 359 | 57 821 | 58 270 | 58 619 | 58 968 | 59 286 | 59 414 | 59 541 | 59 668 | 59 796 | 60 009 | 60 108 | 60 186 | 60 260 |
| **Coût marginal: fédéral** | | | (202) | (201) | (187) | (187) | (188) | (187) | (204) | (116) | (116) | (117) | (116) | (116) | (117) | (211) | (306) | (307) | (306) | (306) | (306) | (335) | (356) | (357) | (356) |
| **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** | | | (94) | (122) | (244) | (244) | (244) | (244) | (253) | (270) | (336) | (348) | (362) | (461) | (461) | (398) | (493) | (493) | (493) | (493) | (408) | (493) | (493) | (496) | (413) |
| **Coût marginaux - total** | | | (369) | (397) | (505) | (505) | (506) | (505) | (530) | (459) | (525) | (538) | (551) | (651) | (652) | (682) | (872) | (873) | (872) | (872) | (787) | (902) | (922) | (926) | (842) |
| **Taux marginal (en %): fédéral** | | | 20.2% | 20.1% | 18.7% | 18.7% | 18.8% | 18.7% | 20.4% | 11.6% | 11.6% | 11.7% | 11.6% | 11.6% | 11.7% | 21.1% | 30.6% | 30.7% | 30.6% | 30.6% | 30.6% | 33.5% | 35.6% | 35.7% | 35.6% |
| **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** | | | 9.4% | 12.2% | 24.4% | 24.4% | 24.4% | 24.4% | 25.3% | 27.0% | 33.6% | 34.8% | 36.2% | 46.1% | 46.1% | 39.8% | 49.3% | 49.3% | 49.3% | 49.3% | 40.8% | 49.3% | 49.3% | 49.6% | 41.3% |
| **Taux marginaux: total** | | | 36.9% | 39.7% | 50.5% | 50.5% | 50.6% | 50.5% | 53.0% | 45.9% | 52.5% | 53.8% | 55.1% | 65.1% | 65.2% | 68.2% | 87.2% | 87.3% | 87.2% | 87.2% | 78.7% | 90.2% | 92.2% | 92.6% | 84.2% |
| **Taux moyen d'imposition (PUGE et frais de garde non compris)** | | | -131.2% | -124.7% | -118.6% | -112.6% | -107.0% | -101.7% | -96.8% | -92.1% | -87.9% | -83.8% | -79.9% | -76.1% | -72.3% | -68.7% | -65.2% | -61.4% | -57.8% | -54.3% | -51.0% | -48.1% | -45.0% | -42.0% | -39.1% |
| **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 # 243

**Couple; 2 revenus (60%-40%); 3 enfants (un seul moins de 6 ans); frais de garde = 8 500 $ par année**

| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **FÉDÉRAL** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Impôt sur le revenu: 2015 | # 1 | — | (2 224) | (2 293) | (2 363) | (2 433) | (2 502) | (2 572) | (2 641) | (2 711) | (2 781) | (2 850) | (2 920) | (2 990) | (3 059) | (3 129) | (3 199) | (3 268) | (3 338) | (3 407) | (3 477) | (3 547) | (3 616) | (3 686) | (3 756) |
| idem | # 2 | — | (45) | (91) | (138) | (184) | (231) | (277) | (324) | (370) | (416) | (463) | (509) | (556) | (602) | (648) | (695) | (741) | (788) | (834) | (881) | (927) | (973) | (1 020) | (1 066) |
| Baisse d'impôt pour familles 2015 | | + | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PSV de base: 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) | | + | 15 395 | 15 205 | 15 015 | 14 825 | 14 635 | 14 445 | 14 255 | 14 065 | 13 875 | 13 685 | 13 495 | 13 305 | 13 115 | 12 925 | 12 735 | 12 545 | 12 355 | 12 165 | 11 975 | 11 785 | 11 595 | 11 405 | 11 215 |
| Crédit de TPS: 2016-2017 | | + | 808 | 758 | 708 | 658 | 608 | 558 | 508 | 458 | 408 | 358 | 308 | 258 | 208 | 158 | 108 | 58 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| sous-totaux | | = | 13 935 | 13 578 | 13 222 | 12 866 | 12 510 | 12 154 | 11 798 | 11 442 | 11 086 | 10 730 | 10 374 | 10 018 | 9 662 | 9 306 | 8 950 | 8 594 | 8 238 | 7 923 | 7 617 | 7 311 | 7 005 | 6 699 | 6 393 |
| **TAXES SALARIALES** | | | | | | | | | | | | | | | | | | | | | | | | | |
| RRQ: 2015 | # 1 | — | (1 328) | (1 360) | (1 391) | (1 423) | (1 454) | (1 486) | (1 517) | (1 549) | (1 580) | (1 612) | (1 643) | (1 675) | (1 706) | (1 738) | (1 769) | (1 801) | (1 832) | (1 864) | (1 895) | (1 927) | (1 958) | (1 990) | (2 021) |
| Idem | # 2 | — | (824) | (845) | (866) | (887) | (908) | (929) | (950) | (971) | (992) | (1 013) | (1 034) | (1 055) | (1 076) | (1 097) | (1 118) | (1 139) | (1 160) | (1 181) | (1 202) | (1 223) | (1 244) | (1 265) | (1 286) |
| A. E.: 2015 | # 1 | — | (444) | (453) | (462) | (471) | (480) | (490) | (499) | (508) | (517) | (527) | (536) | (545) | (554) | (564) | (573) | (582) | (591) | (601) | (610) | (619) | (628) | (638) | (647) |
| Idem | # 2 | — | (296) | (302) | (308) | (314) | (320) | (326) | (333) | (339) | (345) | (351) | (357) | (363) | (370) | (376) | (382) | (388) | (394) | (400) | (407) | (413) | (419) | (425) | (431) |
| RQAP: 2015 | # 1 | — | (161) | (164) | (168) | (171) | (174) | (178) | (181) | (184) | (188) | (191) | (195) | (198) | (201) | (205) | (208) | (211) | (215) | (218) | (221) | (225) | (228) | (231) | (235) |
| Idem | # 2 | — | (107) | (110) | (112) | (114) | (116) | (119) | (121) | (123) | (125) | (127) | (130) | (132) | (134) | (136) | (139) | (141) | (143) | (145) | (148) | (150) | (152) | (154) | (157) |
| sous-totaux | | = | (3 160) | (3 234) | (3 307) | (3 380) | (3 454) | (3 527) | (3 601) | (3 674) | (3 748) | (3 821) | (3 895) | (3 968) | (4 042) | (4 115) | (4 189) | (4 262) | (4 336) | (4 409) | (4 483) | (4 556) | (4 630) | (4 703) | (4 777) |
| **QUÉBEC** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Impôt sur le revenu: 2015 | # 1 | — | (2 144) | (2 240) | (2 336) | (2 432) | (2 528) | (2 624) | (2 720) | (2 816) | (2 912) | (3 008) | (3 104) | (3 200) | (3 296) | (3 392) | (3 488) | (3 584) | (3 680) | (3 776) | (3 872) | (3 968) | (4 064) | (4 160) | (4 256) |
| idem | # 2 | — | (1 145) | (1 209) | (1 273) | (1 337) | (1 401) | (1 465) | (1 529) | (1 593) | (1 657) | (1 721) | (1 785) | (1 849) | (1 913) | (1 977) | (2 041) | (2 105) | (2 169) | (2 233) | (2 297) | (2 361) | (2 425) | (2 489) | (2 553) |
| 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 | — | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (103) |
| idem | # 2 | — | 0 | (6) | (26) | (46) | (66) | (86) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) |
| Garderies 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 | | + | 5 610 | 5 525 | 5 440 | 5 355 | 5 270 | 5 270 | 5 185 | 5 100 | 5 100 | 5 100 | 5 100 | 5 100 | 5 100 | 5 100 | 5 100 | 5 100 | 5 100 | 5 100 | 5 100 | 5 100 | 5 100 | 5 100 | 5 100 |
| Soutien aux enfants: 2016-2017 | | + | 4 812 | 4 812 | 4 812 | 4 776 | 4 736 | 4 696 | 4 656 | 4 616 | 4 576 | 4 536 | 4 496 | 4 456 | 4 416 | 4 376 | 4 336 | 4 296 | 4 256 | 4 216 | 4 176 | 4 136 | 4 096 | 4 056 | 4 016 |
| Prime au travail: 2015 | | + | 144 | 44 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Crédit d'impôt-solidaritté: 2016 - 2017 | | + | 858 | 798 | 738 | 678 | 618 | 558 | 498 | 438 | 378 | 318 | 258 | 198 | 138 | 78 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| sous-totaux | | = | 6 783 | 6 372 | 6 003 | 5 642 | 5 277 | 4 997 | 4 638 | 4 293 | 4 033 | 3 773 | 3 513 | 3 253 | 2 993 | 2 733 | 2 473 | 2 256 | 2 056 | 1 856 | 1 656 | 1 456 | 1 256 | 1 056 | 853 |
| **Coût total** | | = | 17 557 | 16 717 | 15 919 | 15 128 | 14 334 | 13 624 | 12 836 | 12 061 | 11 372 | 10 682 | 9 993 | 9 303 | 8 614 | 7 924 | 7 235 | 6 587 | 5 958 | 5 370 | 4 791 | 4 211 | 3 631 | 3 052 | 2 469 |
| **Solde disponible** | | = | 65 557 | 65 717 | 65 919 | 66 128 | 66 334 | 66 624 | 66 836 | 67 061 | 67 372 | 67 682 | 67 993 | 68 303 | 68 614 | 68 924 | 69 235 | 69 587 | 69 958 | 70 370 | 70 791 | 71 211 | 71 631 | 72 052 | 72 469 |
| PUGE - 2015 | | + | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 |
| Frais de garde: garderies non-subventionnées | | — | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) |
| 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** | | = | 60 417 | 60 577 | 60 779 | 60 988 | 61 194 | 61 484 | 61 696 | 61 921 | 62 232 | 62 542 | 62 853 | 63 163 | 63 474 | 63 784 | 64 095 | 64 447 | 64 818 | 65 230 | 65 651 | 66 071 | 66 491 | 66 912 | 67 329 |
| **Coût marginal: fédéral** | | | (356) | (356) | (356) | (356) | (356) | (356) | (356) | (356) | (356) | (356) | (356) | (356) | (356) | (356) | (356) | (356) | (314) | (306) | (306) | (306) | (306) | (306) | (306) |
| **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** | | | (411) | (369) | (361) | (365) | (280) | (359) | (345) | (260) | (260) | (260) | (260) | (260) | (260) | (260) | (218) | (200) | (200) | (200) | (200) | (200) | (200) | (203) | (230) |
| **Coût marginaux - total** | | | (841) | (798) | (790) | (795) | (710) | (789) | (775) | (690) | (690) | (690) | (690) | (690) | (690) | (690) | (647) | (630) | (588) | (580) | (580) | (580) | (580) | (583) | (610) |
| **Taux marginal (en %): fédéral** | | | 35.6% | 35.6% | 35.6% | 35.6% | 35.6% | 35.6% | 35.6% | 35.6% | 35.6% | 35.6% | 35.6% | 35.6% | 35.6% | 35.6% | 35.6% | 35.6% | 31.4% | 30.6% | 30.6% | 30.6% | 30.6% | 30.6% | 30.6% |
| **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** | | | 41.1% | 36.9% | 36.1% | 36.5% | 28.0% | 35.9% | 34.5% | 26.0% | 26.0% | 26.0% | 26.0% | 26.0% | 26.0% | 26.0% | 21.8% | 20.0% | 20.0% | 20.0% | 20.0% | 20.0% | 20.0% | 20.3% | 23.0% |
| **Taux marginaux: total** | | | 84.1% | 79.8% | 79.0% | 79.5% | 71.0% | 78.9% | 77.5% | 69.0% | 69.0% | 69.0% | 69.0% | 69.0% | 69.0% | 69.0% | 64.7% | 63.0% | 58.8% | 58.0% | 58.0% | 58.0% | 58.0% | 58.3% | 61.0% |
| **Taux moyen d'imposition (PUGE et frais de garde non compris)** | | | -36.6% | -34.1% | -31.8% | -29.7% | -27.6% | -25.7% | -23.8% | -21.9% | -20.3% | -18.7% | -17.2% | -15.8% | -14.4% | -13.0% | -11.7% | -10.5% | -9.3% | -8.3% | -7.3% | -6.3% | -5.3% | -4.4% | -3.5% |
| **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 # 243

**Couple; 2 revenus (60%-40%); 3 enfants (un seul moins de 6 ans); frais de garde = 8 500 $ par année**

| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **FÉDÉRAL** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Impôt sur le revenu: 2015 | # 1 | — | (3 825) | (3 895) | (3 964) | (4 034) | (4 121) | (4 226) | (4 330) | (4 435) | (4 540) | (4 644) | (4 749) | (4 854) | (4 959) | (5 065) | (5 171) | (5 277) | (5 383) | (5 488) | (5 594) | (5 703) | (5 813) | (5 922) | (6 032) |
| idem | # 2 | — | (1 113) | (1 159) | (1 206) | (1 252) | (1 298) | (1 345) | (1 391) | (1 438) | (1 484) | (1 530) | (1 577) | (1 623) | (1 670) | (1 716) | (1 763) | (1 809) | (1 855) | (1 902) | (1 948) | (1 995) | (2 041) | (2 087) | (2 134) |
| Baisse d'impôt pour familles 2015 | | + | 0 | 0 | 0 | 0 | 17 | 52 | 87 | 123 | 158 | 193 | 228 | 263 | 298 | 333 | 368 | 403 | 438 | 473 | 508 | 543 | 578 | 614 | 649 |
| 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) | | + | 11 025 | 10 835 | 10 645 | 10 510 | 10 430 | 10 350 | 10 270 | 10 190 | 10 110 | 10 030 | 9 950 | 9 870 | 9 790 | 9 710 | 9 630 | 9 550 | 9 470 | 9 390 | 9 310 | 9 230 | 9 150 | 9 070 | 8 990 |
| 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 | | = | 6 087 | 5 781 | 5 475 | 5 224 | 5 028 | 4 832 | 4 635 | 4 440 | 4 244 | 4 048 | 3 852 | 3 656 | 3 459 | 3 262 | 3 065 | 2 867 | 2 670 | 2 473 | 2 276 | 2 076 | 1 874 | 1 674 | 1 473 |
| **TAXES SALARIALES** | | | | | | | | | | | | | | | | | | | | | | | | | |
| RRQ: 2015 | # 1 | — | (2 053) | (2 084) | (2 116) | (2 147) | (2 179) | (2 210) | (2 242) | (2 273) | (2 305) | (2 336) | (2 368) | (2 399) | (2 431) | (2 462) | (2 494) | (2 525) | (2 557) | (2 588) | (2 620) | (2 630) | (2 630) | (2 630) | (2 630) |
| Idem | # 2 | — | (1 307) | (1 328) | (1 349) | (1 370) | (1 391) | (1 412) | (1 433) | (1 454) | (1 475) | (1 496) | (1 517) | (1 538) | (1 559) | (1 580) | (1 601) | (1 622) | (1 643) | (1 664) | (1 685) | (1 706) | (1 727) | (1 748) | (1 769) |
| A. E.: 2015 | # 1 | — | (656) | (665) | (675) | (684) | (693) | (702) | (711) | (721) | (730) | (739) | (748) | (758) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) |
| Idem | # 2 | — | (437) | (444) | (450) | (456) | (462) | (468) | (474) | (480) | (487) | (493) | (499) | (505) | (511) | (517) | (524) | (530) | (536) | (542) | (548) | (554) | (561) | (567) | (573) |
| RQAP: 2015 | # 1 | — | (238) | (241) | (245) | (248) | (252) | (255) | (258) | (262) | (265) | (268) | (272) | (275) | (278) | (282) | (285) | (288) | (292) | (295) | (299) | (302) | (305) | (309) | (312) |
| Idem | # 2 | — | (159) | (161) | (163) | (165) | (168) | (170) | (172) | (174) | (177) | (179) | (181) | (183) | (186) | (188) | (190) | (192) | (195) | (197) | (199) | (201) | (203) | (206) | (208) |
| sous-totaux | | = | (4 850) | (4 924) | (4 997) | (5 071) | (5 144) | (5 218) | (5 291) | (5 365) | (5 438) | (5 512) | (5 585) | (5 659) | (5 728) | (5 792) | (5 856) | (5 920) | (5 985) | (6 049) | (6 113) | (6 156) | (6 189) | (6 222) | (6 255) |
| **QUÉBEC** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Impôt sur le revenu: 2015 | # 1 | — | (4 352) | (4 454) | (4 574) | (4 694) | (4 814) | (4 934) | (5 054) | (5 174) | (5 294) | (5 414) | (5 534) | (5 654) | (5 774) | (5 894) | (6 014) | (6 134) | (6 254) | (6 374) | (6 494) | (6 614) | (6 734) | (6 854) | (6 974) |
| idem | # 2 | — | (2 617) | (2 681) | (2 745) | (2 809) | (2 873) | (2 937) | (3 001) | (3 065) | (3 129) | (3 193) | (3 257) | (3 321) | (3 385) | (3 449) | (3 513) | (3 577) | (3 641) | (3 705) | (3 769) | (3 833) | (3 897) | (3 961) | (4 025) |
| 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 | — | (133) | (163) | (193) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) |
| idem | # 2 | — | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) |
| Garderies 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 | | + | 5 100 | 5 100 | 5 100 | 5 100 | 5 100 | 5 100 | 5 100 | 5 100 | 5 100 | 5 100 | 5 100 | 5 100 | 5 100 | 5 100 | 5 100 | 5 100 | 5 100 | 5 100 | 5 100 | 5 100 | 5 100 | 5 100 | 5 100 |
| Soutien aux enfants: 2016-2017 | | + | 3 976 | 3 936 | 3 896 | 3 856 | 3 816 | 3 776 | 3 736 | 3 696 | 3 656 | 3 616 | 3 576 | 3 536 | 3 496 | 3 456 | 3 416 | 3 376 | 3 336 | 3 296 | 3 256 | 3 216 | 3 176 | 3 136 | 3 096 |
| 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-solidaritté: 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 | | = | 623 | 387 | 133 | (98) | (322) | (546) | (770) | (994) | (1 218) | (1 442) | (1 666) | (1 890) | (2 114) | (2 338) | (2 562) | (2 786) | (3 010) | (3 234) | (3 458) | (3 682) | (3 906) | (4 130) | (4 354) |
| **Coût total** | | = | 1 860 | 1 244 | 611 | 55 | (439) | (932) | (1 426) | (1 919) | (2 412) | (2 906) | (3 399) | (3 893) | (4 383) | (4 868) | (5 354) | (5 839) | (6 325) | (6 810) | (7 296) | (7 763) | (8 221) | (8 678) | (9 136) |
| **Solde disponible** | | = | 72 860 | 73 244 | 73 611 | 74 055 | 74 561 | 75 068 | 75 574 | 76 081 | 76 588 | 77 094 | 77 601 | 78 107 | 78 617 | 79 132 | 79 646 | 80 161 | 80 675 | 81 190 | 81 704 | 82 237 | 82 779 | 83 322 | 83 864 |
| PUGE - 2015 | | + | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 |
| Frais de garde: garderies non-subventionnées | | — | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) |
| 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** | | = | 67 720 | 68 104 | 68 471 | 68 915 | 69 421 | 69 928 | 70 434 | 70 941 | 71 448 | 71 954 | 72 461 | 72 967 | 73 477 | 73 992 | 74 506 | 75 021 | 75 535 | 76 050 | 76 564 | 77 097 | 77 639 | 78 182 | 78 724 |
| Coût marginal: fédéral | | | (306) | (306) | (251) | (196) | (196) | (196) | (195) | (196) | (196) | (196) | (196) | (197) | (197) | (197) | (197) | (197) | (197) | (197) | (200) | (201) | (200) | (201) | (201) |
| Coût marginal: RRQ, A. E. et RAPQ. | | | (73) | (73) | (73) | (73) | (73) | (73) | (73) | (73) | (73) | (73) | (73) | (69) | (64) | (64) | (64) | (64) | (64) | (64) | (43) | (33) | (33) | (33) | (33) |
| Coût marginal: Québec | | | (236) | (254) | (231) | (224) | (224) | (224) | (224) | (224) | (224) | (224) | (224) | (224) | (224) | (224) | (224) | (224) | (224) | (224) | (224) | (224) | (224) | (224) | (224) |
| Coût marginaux - total | | | (616) | (634) | (556) | (494) | (494) | (494) | (493) | (494) | (494) | (494) | (494) | (490) | (486) | (486) | (486) | (486) | (486) | (486) | (467) | (458) | (457) | (458) | (458) |
| Taux marginal (en %): fédéral | | | 30.6% | 30.6% | 25.1% | 19.6% | 19.6% | 19.6% | 19.5% | 19.6% | 19.6% | 19.6% | 19.6% | 19.7% | 19.7% | 19.7% | 19.7% | 19.7% | 19.7% | 19.7% | 20.0% | 20.1% | 20.0% | 20.1% | 20.1% |
| 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% | 6.9% | 6.4% | 6.4% | 6.4% | 6.4% | 6.4% | 6.4% | 4.3% | 3.3% | 3.3% | 3.3% | 3.3% |
| Taux marginal (en %): Québec | | | 23.6% | 25.4% | 23.1% | 22.4% | 22.4% | 22.4% | 22.4% | 22.4% | 22.4% | 22.4% | 22.4% | 22.4% | 22.4% | 22.4% | 22.4% | 22.4% | 22.4% | 22.4% | 22.4% | 22.4% | 22.4% | 22.4% | 22.4% |
| Taux marginaux: total | | | 61.6% | 63.4% | 55.6% | 49.4% | 49.4% | 49.4% | 49.3% | 49.4% | 49.4% | 49.4% | 49.4% | 49.0% | 48.6% | 48.6% | 48.6% | 48.6% | 48.6% | 48.6% | 46.7% | 45.8% | 45.7% | 45.8% | 45.8% |
| Taux moyen d'imposition (PUGE et frais de garde non compris) | | | -2.6% | -1.7% | -0.8% | -0.1% | 0.6% | 1.2% | 1.9% | 2.5% | 3.1% | 3.6% | 4.2% | 4.7% | 5.3% | 5.8% | 6.3% | 6.8% | 7.3% | 7.7% | 8.2% | 8.6% | 9.0% | 9.4% | 9.8% |
| 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 # 243

**Couple; 2 revenus (60%-40%); 3 enfants (un seul moins de 6 ans); frais de garde = 8 500 $ par année**

| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **FÉDÉRAL** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Impôt sur le revenu: 2015 | # 1 | — | (6 142) | (6 252) | (6 362) | (6 471) | (6 581) | (6 691) | (6 801) | (6 911) | (7 020) | (7 130) | (7 240) | (7 350) | (7 460) | (7 569) | (7 679) | (7 789) | (7 899) | (8 009) | (8 118) | (8 228) | (8 338) | (8 448) | (8 558) |
| idem | # 2 | — | (2 180) | (2 227) | (2 273) | (2 320) | (2 366) | (2 412) | (2 459) | (2 505) | (2 552) | (2 598) | (2 644) | (2 691) | (2 737) | (2 784) | (2 830) | (2 877) | (2 923) | (2 969) | (3 016) | (3 062) | (3 109) | (3 155) | (3 201) |
| Baisse d'impôt pour familles 2015 | | + | 684 | 692 | 669 | 645 | 622 | 599 | 575 | 552 | 529 | 505 | 482 | 458 | 435 | 412 | 388 | 365 | 342 | 318 | 295 | 271 | 248 | 225 | 201 |
| 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) | | + | 8 910 | 8 830 | 8 750 | 8 670 | 8 590 | 8 510 | 8 430 | 8 350 | 8 270 | 8 190 | 8 110 | 8 030 | 7 950 | 7 870 | 7 790 | 7 710 | 7 630 | 7 550 | 7 470 | 7 390 | 7 310 | 7 230 | 7 150 |
| 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 | | = | 1 272 | 1 044 | 784 | 524 | 265 | 6 | (255) | (514) | (773) | (1 033) | (1 292) | (1 553) | (1 812) | (2 071) | (2 331) | (2 591) | (2 850) | (3 110) | (3 369) | (3 629) | (3 889) | (4 148) | (4 408) |
| **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 | — | (1 790) | (1 811) | (1 832) | (1 853) | (1 874) | (1 895) | (1 916) | (1 937) | (1 958) | (1 979) | (2 000) | (2 021) | (2 042) | (2 063) | (2 084) | (2 105) | (2 126) | (2 147) | (2 168) | (2 189) | (2 210) | (2 231) | (2 252) |
| 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 | — | (579) | (585) | (591) | (598) | (604) | (610) | (616) | (622) | (628) | (634) | (641) | (647) | (653) | (659) | (665) | (671) | (678) | (684) | (690) | (696) | (702) | (708) | (715) |
| RQAP: 2015 | # 1 | — | (315) | (319) | (322) | (325) | (329) | (332) | (335) | (339) | (342) | (345) | (349) | (352) | (356) | (359) | (362) | (366) | (369) | (372) | (376) | (379) | (382) | (386) | (389) |
| Idem | # 2 | — | (210) | (212) | (215) | (217) | (219) | (221) | (224) | (226) | (228) | (230) | (233) | (235) | (237) | (239) | (241) | (244) | (246) | (248) | (250) | (253) | (255) | (257) | (259) |
| sous-totaux | | = | (6 287) | (6 320) | (6 353) | (6 386) | (6 418) | (6 451) | (6 484) | (6 517) | (6 549) | (6 582) | (6 615) | (6 648) | (6 680) | (6 713) | (6 746) | (6 779) | (6 811) | (6 844) | (6 877) | (6 910) | (6 942) | (6 975) | (7 008) |
| **QUÉBEC** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Impôt sur le revenu: 2015 | # 1 | — | (7 094) | (7 214) | (7 334) | (7 454) | (7 574) | (7 694) | (7 814) | (7 934) | (8 054) | (8 174) | (8 294) | (8 414) | (8 534) | (8 654) | (8 774) | (8 894) | (9 014) | (9 134) | (9 254) | (9 374) | (9 494) | (9 614) | (9 734) |
| idem | # 2 | — | (4 089) | (4 153) | (4 217) | (4 281) | (4 345) | (4 409) | (4 486) | (4 566) | (4 646) | (4 726) | (4 806) | (4 886) | (4 966) | (5 046) | (5 126) | (5 206) | (5 286) | (5 366) | (5 446) | (5 526) | (5 606) | (5 686) | (5 766) |
| 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 | — | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (100) | (103) | (123) | (143) | (163) | (183) | (200) | (200) | (200) | (200) | (200) | (200) | (200) |
| Garderies 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 | | + | 5 100 | 5 100 | 5 100 | 4 845 | 4 845 | 4 845 | 4 845 | 4 845 | 4 845 | 4 845 | 4 845 | 4 845 | 4 845 | 4 845 | 4 845 | 4 845 | 4 845 | 4 845 | 4 845 | 4 845 | 4 845 | 4 845 | 4 845 |
| Soutien aux enfants: 2016-2017 | | + | 3 056 | 3 016 | 2 976 | 2 936 | 2 896 | 2 856 | 2 816 | 2 776 | 2 736 | 2 696 | 2 656 | 2 616 | 2 576 | 2 536 | 2 496 | 2 456 | 2 416 | 2 376 | 2 336 | 2 296 | 2 256 | 2 216 | 2 176 |
| 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-solidaritté: 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 | | = | (4 578) | (4 802) | (5 026) | (5 505) | (5 729) | (5 953) | (6 190) | (6 430) | (6 670) | (6 910) | (7 150) | (7 393) | (7 653) | (7 913) | (8 173) | (8 433) | (8 690) | (8 930) | (9 170) | (9 410) | (9 650) | (9 890) | (10 130) |
| **Coût total** | | = | (9 594) | (10 079) | (10 595) | (11 367) | (11 883) | (12 399) | (12 928) | (13 460) | (13 992) | (14 525) | (15 057) | (15 593) | (16 145) | (16 697) | (17 250) | (17 802) | (18 351) | (18 884) | (19 416) | (19 949) | (20 481) | (21 013) | (21 546) |
| **Solde disponible** | | = | 84 406 | 84 921 | 85 405 | 85 633 | 86 117 | 86 601 | 87 072 | 87 540 | 88 008 | 88 475 | 88 943 | 89 407 | 89 855 | 90 303 | 90 750 | 91 198 | 91 649 | 92 116 | 92 584 | 93 051 | 93 519 | 93 987 | 94 454 |
| PUGE - 2015 | | + | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 |
| Frais de garde: garderies non-subventionnées | | — | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) |
| 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** | | = | 79 266 | 79 781 | 80 265 | 80 493 | 80 977 | 81 461 | 81 932 | 82 400 | 82 868 | 83 335 | 83 803 | 84 267 | 84 715 | 85 163 | 85 610 | 86 058 | 86 509 | 86 976 | 87 444 | 87 911 | 88 379 | 88 847 | 89 314 |
| Coût marginal: fédéral | | | (228) | (259) | (260) | (259) | (259) | (260) | (259) | (259) | (260) | (259) | (260) | (259) | (259) | (260) | (259) | (259) | (260) | (259) | (260) | (259) | (259) | (260) | (259) |
| Coût marginal: RRQ, A. E. et RAPQ. | | | (33) | (33) | (33) | (33) | (33) | (33) | (33) | (33) | (33) | (33) | (33) | (33) | (33) | (33) | (33) | (33) | (33) | (33) | (33) | (33) | (33) | (33) | (32) |
| Coût marginal: Québec | | | (224) | (224) | (479) | (224) | (224) | (237) | (240) | (240) | (240) | (240) | (243) | (260) | (260) | (260) | (260) | (257) | (240) | (240) | (240) | (240) | (240) | (240) | (240) |
| Coût marginaux - total | | | (485) | (516) | (772) | (516) | (516) | (530) | (532) | (532) | (533) | (532) | (536) | (552) | (552) | (553) | (552) | (549) | (533) | (532) | (533) | (532) | (532) | (533) | (531) |
| Taux marginal (en %): fédéral | | | 22.8% | 25.9% | 26.0% | 25.9% | 25.9% | 26.0% | 25.9% | 25.9% | 26.0% | 25.9% | 26.0% | 25.9% | 25.9% | 26.0% | 25.9% | 25.9% | 26.0% | 25.9% | 26.0% | 25.9% | 25.9% | 26.0% | 25.9% |
| Taux marginal (en %): RRQ, A. E. et R.A.P.Q. | | | 3.3% | 3.3% | 3.3% | 3.3% | 3.3% | 3.3% | 3.3% | 3.3% | 3.3% | 3.3% | 3.3% | 3.3% | 3.3% | 3.3% | 3.3% | 3.3% | 3.3% | 3.3% | 3.3% | 3.3% | 3.3% | 3.3% | 3.2% |
| Taux marginal (en %): Québec | | | 22.4% | 22.4% | 47.9% | 22.4% | 22.4% | 23.7% | 24.0% | 24.0% | 24.0% | 24.0% | 24.3% | 26.0% | 26.0% | 26.0% | 26.0% | 25.7% | 24.0% | 24.0% | 24.0% | 24.0% | 24.0% | 24.0% | 24.0% |
| Taux marginaux: total | | | 48.5% | 51.6% | 77.2% | 51.6% | 51.6% | 53.0% | 53.2% | 53.2% | 53.3% | 53.2% | 53.6% | 55.2% | 55.2% | 55.3% | 55.2% | 54.9% | 53.3% | 53.2% | 53.3% | 53.2% | 53.2% | 53.3% | 53.1% |
| Taux moyen d'imposition (PUGE et frais de garde non compris) | | | 10.2% | 10.6% | 11.0% | 11.7% | 12.1% | 12.5% | 12.9% | 13.3% | 13.7% | 14.1% | 14.5% | 14.9% | 15.2% | 15.6% | 16.0% | 16.3% | 16.7% | 17.0% | 17.3% | 17.7% | 18.0% | 18.3% | 18.6% |
| 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 # 243

**Couple; 2 revenus (60%-40%); 3 enfants (un seul moins de 6 ans); frais de garde = 8 500 $ par année**

| Revenus familiaux autonomes | | + | 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **FÉDÉRAL** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Impôt sur le revenu: 2015 | # 1 | — | (8 668) | (8 778) | (8 888) | (8 998) | (9 108) | (9 219) | (9 329) | (9 439) | (9 549) | (9 659) | (9 770) | (9 880) | (9 990) | (10 100) | (10 211) | (10 321) | (10 431) | (10 541) | (10 651) | (10 762) | (10 872) | (10 982) | (11 092) |
| idem | # 2 | — | (3 248) | (3 294) | (3 341) | (3 387) | (3 434) | (3 480) | (3 526) | (3 573) | (3 629) | (3 700) | (3 771) | (3 841) | (3 912) | (3 982) | (4 053) | (4 123) | (4 194) | (4 265) | (4 338) | (4 411) | (4 484) | (4 557) | (4 631) |
| Baisse d'impôt pour familles 2015 | | + | 178 | 154 | 131 | 108 | 84 | 61 | 38 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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) | | + | 7 070 | 6 990 | 6 910 | 6 830 | 6 750 | 6 670 | 6 590 | 6 510 | 6 430 | 6 350 | 6 270 | 6 190 | 6 110 | 6 030 | 5 950 | 5 870 | 5 790 | 5 710 | 5 630 | 5 550 | 5 470 | 5 390 | 5 310 |
| 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 | | = | (4 667) | (4 928) | (5 188) | (5 447) | (5 708) | (5 968) | (6 227) | (6 488) | (6 749) | (7 009) | (7 270) | (7 531) | (7 792) | (8 053) | (8 313) | (8 574) | (8 835) | (9 096) | (9 359) | (9 623) | (9 886) | (10 149) | (10 413) |
| **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 | — | (2 273) | (2 294) | (2 315) | (2 336) | (2 357) | (2 378) | (2 399) | (2 420) | (2 441) | (2 462) | (2 483) | (2 504) | (2 525) | (2 546) | (2 567) | (2 588) | (2 609) | (2 630) | (2 630) | (2 630) | (2 630) | (2 630) | (2 630) |
| 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 | — | (721) | (727) | (733) | (739) | (745) | (752) | (758) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) |
| 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 | — | (262) | (264) | (266) | (268) | (271) | (273) | (275) | (277) | (280) | (282) | (284) | (286) | (288) | (291) | (293) | (295) | (297) | (300) | (302) | (304) | (306) | (309) | (311) |
| sous-totaux | | = | (7 039) | (7 069) | (7 098) | (7 128) | (7 157) | (7 186) | (7 216) | (7 244) | (7 267) | (7 290) | (7 313) | (7 337) | (7 360) | (7 383) | (7 406) | (7 430) | (7 453) | (7 476) | (7 478) | (7 481) | (7 483) | (7 485) | (7 487) |
| **QUÉBEC** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Impôt sur le revenu: 2015 | # 1 | — | (9 854) | (9 974) | (10 094) | (10 214) | (10 334) | (10 454) | (10 574) | (10 694) | (10 814) | (10 934) | (11 054) | (11 174) | (11 294) | (11 414) | (11 534) | (11 654) | (11 774) | (11 894) | (12 014) | (12 134) | (12 254) | (12 374) | (12 494) |
| idem | # 2 | — | (5 846) | (5 926) | (6 006) | (6 086) | (6 166) | (6 246) | (6 326) | (6 406) | (6 486) | (6 566) | (6 646) | (6 726) | (6 806) | (6 886) | (6 966) | (7 046) | (7 126) | (7 206) | (7 286) | (7 366) | (7 446) | (7 526) | (7 606) |
| 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 | — | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) |
| Garderies 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 | | + | 4 845 | 4 845 | 4 845 | 4 845 | 4 845 | 4 845 | 4 845 | 4 845 | 4 845 | 4 845 | 4 845 | 4 845 | 4 845 | 4 845 | 4 845 | 4 845 | 4 845 | 4 845 | 4 845 | 4 845 | 4 845 | 4 590 | 4 420 |
| Soutien aux enfants: 2016-2017 | | + | 2 136 | 2 096 | 2 056 | 2 016 | 1 976 | 1 936 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 |
| 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-solidaritté: 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 | | = | (10 370) | (10 610) | (10 850) | (11 090) | (11 330) | (11 570) | (11 783) | (11 983) | (12 183) | (12 383) | (12 583) | (12 783) | (12 983) | (13 183) | (13 383) | (13 583) | (13 783) | (13 983) | (14 183) | (14 383) | (14 583) | (15 038) | (15 408) |
| **Coût total** | | = | (22 077) | (22 607) | (23 136) | (23 665) | (24 195) | (24 724) | (25 226) | (25 715) | (26 199) | (26 683) | (27 167) | (27 651) | (28 135) | (28 619) | (29 103) | (29 587) | (30 071) | (30 555) | (31 020) | (31 486) | (31 952) | (32 672) | (33 308) |
| **Solde disponible** | | = | 94 923 | 95 393 | 95 864 | 96 335 | 96 805 | 97 276 | 97 774 | 98 285 | 98 801 | 99 317 | 99 833 | 100 349 | 100 865 | 101 381 | 101 897 | 102 413 | 102 929 | 103 445 | 103 980 | 104 514 | 105 048 | 105 328 | 105 692 |
| PUGE - 2015 | | + | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 |
| Frais de garde: garderies non-subventionnées | | — | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) |
| 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** | | = | 89 783 | 90 253 | 90 724 | 91 195 | 91 665 | 92 136 | 92 634 | 93 145 | 93 661 | 94 177 | 94 693 | 95 209 | 95 725 | 96 241 | 96 757 | 97 273 | 97 789 | 98 305 | 98 840 | 99 374 | 99 908 | 100 188 | 100 552 |
| Coût marginal: fédéral | | | (261) | (260) | (260) | (261) | (260) | (260) | (261) | (261) | (261) | (261) | (261) | (261) | (261) | (261) | (261) | (261) | (261) | (263) | (263) | (263) | (263) | (263) | (263) |
| Coût marginal: RRQ, A. E. et RAPQ. | | | (29) | (29) | (29) | (29) | (29) | (29) | (28) | (23) | (23) | (23) | (23) | (23) | (23) | (23) | (23) | (23) | (23) | (2) | (2) | (2) | (2) | (2) | (2) |
| Coût marginal: Québec | | | (240) | (240) | (240) | (240) | (240) | (213) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (455) | (370) | (200) |
| Coût marginaux - total | | | (530) | (529) | (529) | (530) | (529) | (502) | (489) | (484) | (484) | (484) | (484) | (484) | (484) | (484) | (484) | (484) | (484) | (466) | (466) | (466) | (721) | (636) | (466) |
| Taux marginal (en %): fédéral | | | 26.1% | 26.0% | 26.0% | 26.1% | 26.0% | 26.0% | 26.1% | 26.1% | 26.1% | 26.1% | 26.1% | 26.1% | 26.1% | 26.1% | 26.1% | 26.1% | 26.1% | 26.3% | 26.3% | 26.3% | 26.3% | 26.3% | 26.3% |
| Taux marginal (en %): RRQ, A. E. et R.A.P.Q. | | | 2.9% | 2.9% | 2.9% | 2.9% | 2.9% | 2.9% | 2.8% | 2.3% | 2.3% | 2.3% | 2.3% | 2.3% | 2.3% | 2.3% | 2.3% | 2.3% | 2.3% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% |
| Taux marginal (en %): Québec | | | 24.0% | 24.0% | 24.0% | 24.0% | 24.0% | 21.3% | 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% | 45.5% | 37.0% | 20.0% |
| Taux marginaux: total | | | 53.0% | 52.9% | 52.9% | 53.0% | 52.9% | 50.2% | 48.9% | 48.4% | 48.4% | 48.4% | 48.4% | 48.4% | 48.4% | 48.4% | 48.4% | 48.4% | 48.4% | 46.6% | 46.6% | 46.6% | 72.1% | 63.6% | 46.6% |
| Taux moyen d'imposition (PUGE et frais de garde non compris) | | | 18.9% | 19.2% | 19.4% | 19.7% | 20.0% | 20.3% | 20.5% | 20.7% | 21.0% | 21.2% | 21.4% | 21.6% | 21.8% | 22.0% | 22.2% | 22.4% | 22.6% | 22.8% | 23.0% | 23.2% | 23.3% | 23.7% | 24.0% |
| Revenus familiaux autonomes | | | 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 |

## 2015 - Ménage # 243

**Couple; 2 revenus (60%-40%); 3 enfants (un seul moins de 6 ans); frais de garde = 8 500 $ par année**

| Revenus familiaux autonomes | | + | 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **FÉDÉRAL** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Impôt sur le revenu: 2015 | # 1 | – | (11 203) | (11 313) | (11 423) | (11 533) | (11 643) | (11 754) | (11 864) | (11 974) | (12 084) | (12 195) | (12 325) | (12 455) | (12 585) | (12 716) | (12 846) | (12 976) | (13 106) | (13 237) | (13 367) | (13 497) | (13 627) | (13 758) | (13 888) |
| idem | # 2 | – | (4 704) | (4 777) | (4 850) | (4 923) | (4 997) | (5 070) | (5 143) | (5 216) | (5 289) | (5 363) | (5 436) | (5 509) | (5 582) | (5 655) | (5 729) | (5 802) | (5 875) | (5 948) | (6 021) | (6 095) | (6 168) | (6 241) | (6 314) |
| Baisse d'impôt pour familles 2015 | | + | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20 | 40 | 60 | 80 | 100 | 120 | 140 | 160 | 180 | 200 | 220 | 240 | 260 |
| 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) | | + | 5 230 | 5 150 | 5 070 | 4 990 | 4 910 | 4 830 | 4 750 | 4 670 | 4 590 | 4 510 | 4 430 | 4 350 | 4 270 | 4 190 | 4 110 | 4 030 | 3 950 | 3 870 | 3 790 | 3 710 | 3 630 | 3 550 | 3 470 |
| 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 | | = | (10 676) | (10 940) | (11 203) | (11 467) | (11 730) | (11 993) | (12 257) | (12 520) | (12 784) | (13 047) | (13 310) | (13 574) | (13 837) | (14 101) | (14 364) | (14 628) | (14 891) | (15 155) | (15 418) | (15 682) | (15 945) | (16 209) | (16 472) |
| **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 | – | (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) |
| 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 | – | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) |
| 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 | – | (313) | (315) | (318) | (320) | (322) | (324) | (326) | (329) | (331) | (333) | (335) | (338) | (340) | (342) | (344) | (347) | (349) | (351) | (353) | (356) | (358) | (360) | (362) |
| sous-totaux | | = | (7 489) | (7 492) | (7 494) | (7 496) | (7 498) | (7 501) | (7 503) | (7 505) | (7 507) | (7 510) | (7 512) | (7 514) | (7 516) | (7 519) | (7 521) | (7 523) | (7 525) | (7 527) | (7 530) | (7 532) | (7 534) | (7 536) | (7 539) |
| **QUÉBEC** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Impôt sur le revenu: 2015 | # 1 | – | (12 614) | (12 734) | (12 863) | (13 007) | (13 151) | (13 295) | (13 439) | (13 583) | (13 727) | (13 871) | (14 015) | (14 159) | (14 303) | (14 447) | (14 591) | (14 735) | (14 879) | (15 023) | (15 167) | (15 311) | (15 455) | (15 599) | (15 743) |
| idem | # 2 | – | (7 686) | (7 766) | (7 846) | (7 926) | (8 006) | (8 086) | (8 166) | (8 246) | (8 326) | (8 406) | (8 486) | (8 566) | (8 646) | (8 726) | (8 806) | (8 886) | (8 966) | (9 046) | (9 126) | (9 206) | (9 286) | (9 366) | (9 446) |
| 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 | – | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) |
| Garderies 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 | | + | 4 420 | 4 250 | 4 080 | 3 910 | 3 910 | 3 740 | 3 570 | 3 400 | 3 230 | 3 230 | 3 060 | 2 890 | 2 720 | 2 720 | 2 550 | 2 380 | 2 210 | 2 210 | 2 210 | 2 210 | 2 210 | 2 210 | 2 210 |
| Soutien aux enfants: 2016-2017 | | + | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 |
| 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-solidaritté: 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 | | = | (15 608) | (15 978) | (16 357) | (16 751) | (16 975) | (17 369) | (17 763) | (18 157) | (18 551) | (18 775) | (19 169) | (19 563) | (19 957) | (20 181) | (20 575) | (20 969) | (21 363) | (21 587) | (21 811) | (22 035) | (22 259) | (22 483) | (22 707) |
| **Coût total** | | = | (33 774) | (34 409) | (35 054) | (35 713) | (36 203) | (36 863) | (37 522) | (38 182) | (38 842) | (39 331) | (39 991) | (40 651) | (41 310) | (41 800) | (42 460) | (43 119) | (43 779) | (44 269) | (44 758) | (45 248) | (45 738) | (46 228) | (46 717) |
| **Solde disponible** | | = | 106 226 | 106 591 | 106 946 | 107 287 | 107 797 | 108 137 | 108 478 | 108 818 | 109 158 | 109 669 | 110 009 | 110 349 | 110 690 | 111 200 | 111 540 | 111 881 | 112 221 | 112 731 | 113 242 | 113 752 | 114 262 | 114 772 | 115 283 |
| PUGE - 2015 | | + | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 |
| Frais de garde: garderies non-subventionnées | | – | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) |
| 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** | | = | 101 086 | 101 451 | 101 806 | 102 147 | 102 657 | 102 997 | 103 338 | 103 678 | 104 018 | 104 529 | 104 869 | 105 209 | 105 550 | 106 060 | 106 400 | 106 741 | 107 081 | 107 591 | 108 102 | 108 612 | 109 122 | 109 632 | 110 143 |
| **Coût marginal: fédéral** | | | (263) | (263) | (263) | (263) | (263) | (263) | (263) | (263) | (263) | (263) | (263) | (263) | (263) | (263) | (263) | (263) | (263) | (263) | (263) | (263) | (263) | (263) | (262) |
| **Coût marginal: RRQ, A. E. et RAPQ.** | | | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| **Coût marginal: Québec** | | | (370) | (379) | (394) | (224) | (394) | (394) | (394) | (394) | (224) | (394) | (394) | (394) | (224) | (394) | (394) | (394) | (224) | (224) | (224) | (224) | (224) | (224) | (224) |
| **Coût marginaux - total** | | | (636) | (644) | (660) | (490) | (660) | (660) | (660) | (660) | (490) | (660) | (660) | (660) | (490) | (660) | (660) | (660) | (490) | (490) | (490) | (490) | (490) | (490) | (489) |
| **Taux marginal (en %): fédéral** | | | 26.3% | 26.3% | 26.3% | 26.3% | 26.3% | 26.3% | 26.3% | 26.3% | 26.3% | 26.3% | 26.3% | 26.3% | 26.3% | 26.3% | 26.3% | 26.3% | 26.3% | 26.3% | 26.3% | 26.3% | 26.3% | 26.3% | 26.2% |
| **Taux marginal (en %): RRQ, A. E. et R.A.P.Q.** | | | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% |
| **Taux marginal (en %): Québec** | | | 37.0% | 37.9% | 39.4% | 22.4% | 39.4% | 39.4% | 39.4% | 39.4% | 22.4% | 39.4% | 39.4% | 39.4% | 22.4% | 39.4% | 39.4% | 39.4% | 22.4% | 22.4% | 22.4% | 22.4% | 22.4% | 22.4% | 22.4% |
| **Taux marginaux: total** | | | 63.6% | 64.4% | 66.0% | 49.0% | 66.0% | 66.0% | 66.0% | 66.0% | 49.0% | 66.0% | 66.0% | 66.0% | 49.0% | 66.0% | 66.0% | 66.0% | 49.0% | 49.0% | 49.0% | 49.0% | 49.0% | 49.0% | 48.9% |
| **Taux moyen d'imposition (PUGE et frais de garde non compris)** | | | 24.1% | 24.4% | 24.7% | 25.0% | 25.1% | 25.4% | 25.7% | 26.0% | 26.2% | 26.4% | 26.7% | 26.9% | 27.2% | 27.3% | 27.6% | 27.8% | 28.1% | 28.2% | 28.3% | 28.5% | 28.6% | 28.7% | 28.8% |
| **Revenus familiaux autonomes** | | | **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** |

## 2015 - Ménage # 243

**Couple; 2 revenus (60%-40%); 3 enfants (un seul moins de 6 ans); frais de garde = 8 500 $ par année**

| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **FÉDÉRAL** | | | | | | | | | | | | | | | |
| Impôt sur le revenu: 2015 | # 1 | — | (14 018) | (14 148) | (14 279) | (14 409) | (14 539) | (14 669) | (14 800) | (14 930) | (15 060) | (15 190) | (15 321) | (15 451) | (15 581) |
| idem | # 2 | — | (6 387) | (6 461) | (6 534) | (6 607) | (6 680) | (6 753) | (6 827) | (6 900) | (6 973) | (7 046) | (7 119) | (7 193) | (7 266) |
| Baisse d'impôt pour familles 2015 | | + | 281 | 301 | 321 | 341 | 361 | 381 | 401 | 421 | 441 | 461 | 481 | 501 | 521 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| PFRT: 2015 | | + | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ACE: 2016-2017 (Nouveauté libérale) | | + | 3 390 | 3 310 | 3 230 | 3 150 | 3 070 | 2 990 | 2 910 | 2 830 | 2 750 | 2 670 | 2 590 | 2 510 | 2 430 |
| Crédit de TPS: 2016-2017 | | + | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| sous-totaux | | = | (16 734) | (16 998) | (17 261) | (17 525) | (17 788) | (18 052) | (18 315) | (18 579) | (18 842) | (19 106) | (19 369) | (19 633) | (19 896) |
| **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) |
| Idem | # 2 | — | (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) |
| A. E.: 2015 | # 1 | — | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) |
| Idem | # 2 | — | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) | (762) |
| RQAP: 2015 | # 1 | — | (391) | (391) | (391) | (391) | (391) | (391) | (391) | (391) | (391) | (391) | (391) | (391) | (391) |
| Idem | # 2 | — | (364) | (367) | (369) | (371) | (373) | (376) | (378) | (380) | (382) | (385) | (387) | (389) | (391) |
| sous-totaux | | = | (7 541) | (7 543) | (7 545) | (7 548) | (7 550) | (7 552) | (7 554) | (7 557) | (7 559) | (7 561) | (7 563) | (7 565) | (7 568) |
| **QUÉBEC** | | | | | | | | | | | | | | | |
| Impôt sur le revenu: 2015 | # 1 | — | (15 887) | (16 031) | (16 175) | (16 319) | (16 463) | (16 607) | (16 751) | (16 895) | (17 039) | (17 183) | (17 338) | (17 492) | (17 647) |
| idem | # 2 | — | (9 526) | (9 606) | (9 686) | (9 766) | (9 846) | (9 926) | (10 006) | (10 086) | (10 166) | (10 246) | (10 326) | (10 406) | (10 486) |
| 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 |
| 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 |
| 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) |
| Contribution santé: 2015 | # 1 | — | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) |
| idem | # 2 | — | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) | (200) |
| Garderies 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 |
| Crédit remboursable de FGE: 2015 | | + | 2 210 | 2 210 | 2 210 | 2 210 | 2 210 | 2 210 | 2 210 | 2 210 | 2 210 | 2 210 | 2 210 | 2 210 | 2 210 |
| Soutien aux enfants: 2016-2017 | | + | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 | 1 923 |
| Prime au travail: 2015 | | + | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Crédit d'impôt-solidaritté: 2016 - 2017 | | + | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| sous-totaux | | = | (22 931) | (23 155) | (23 379) | (23 603) | (23 827) | (24 051) | (24 275) | (24 499) | (24 723) | (24 947) | (25 182) | (25 416) | (25 651) |
| **Coût total** | | = | (47 206) | (47 696) | (48 185) | (48 675) | (49 165) | (49 654) | (50 144) | (50 634) | (51 124) | (51 614) | (52 114) | (52 614) | (53 114) |
| **Solde disponible** | | = | 115 794 | 116 304 | 116 815 | 117 325 | 117 835 | 118 346 | 118 856 | 119 366 | 119 876 | 120 386 | 120 886 | 121 386 | 121 886 |
| PUGE - 2015 | | + | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 | 3 360 |
| Frais de garde: garderies non-subventionnées | | — | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) | (8 500) |
| 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 |
| **Solde disponible net** | | = | 110 654 | 111 164 | 111 675 | 112 185 | 112 695 | 113 206 | 113 716 | 114 226 | 114 736 | 115 246 | 115 746 | 116 246 | 116 746 |
| **Coût marginal: fédéral** | | | (263) | (263) | (263) | (263) | (263) | (263) | (263) | (263) | (263) | (263) | (263) | (263) | (264) |
| **Coût marginal: RRQ, A. E. et RAPQ.** | | | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 0 |
| **Coût marginal: Québec** | | | (224) | (224) | (224) | (224) | (224) | (224) | (224) | (224) | (225) | (235) | (235) | (235) | (235) |
| **Coût marginaux - total** | | | (490) | (490) | (490) | (490) | (490) | (490) | (490) | (490) | (490) | (500) | (500) | (500) | (498) |
| **Taux marginal (en %): fédéral** | | | 26.3% | 26.3% | 26.3% | 26.3% | 26.3% | 26.3% | 26.3% | 26.3% | 26.3% | 26.3% | 26.3% | 26.3% | 26.4% |
| **Taux marginal (en %): RRQ, A. E. et R.A.P.Q.** | | | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.0% |
| **Taux marginal (en %): Québec** | | | 22.4% | 22.4% | 22.4% | 22.4% | 22.4% | 22.4% | 22.4% | 22.4% | 22.5% | 23.5% | 23.5% | 23.5% | 23.5% |
| **Taux marginaux: total** | | | 49.0% | 49.0% | 49.0% | 49.0% | 49.0% | 49.0% | 49.0% | 49.0% | 49.0% | 50.0% | 50.0% | 50.0% | 49.8% |
| **Taux moyen d'imposition (PUGE et frais de garde non compris)** | | | 29.0% | 29.1% | 29.2% | 29.3% | 29.4% | 29.6% | 29.7% | 29.8% | 29.9% | 30.0% | 30.1% | 30.2% | 30.4% |
| **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** |