

2015 - Ménage # 320

Couple; 65 ans et plus; deux revenus (60%-40%); revenu de pension admissible = 75% du revenu autonome; partage optimal

		1 000	2 000	3 000	4 000	5 000	6 000	7 000	8 000	9 000	10 000	11 000	12 000	13 000	14 000	15 000	16 000	17 000	18 000	19 000	20 000	21 000	22 000	23 000		
FÉDÉRAL																										
Impôt sur le revenu: 2015	# 1	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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	+	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	
Remboursement si revenu net élevé	# 1	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
PSV de base: 2015	# 2	+	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	
Remboursement si revenu net élevé	# 2	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Supplément de PSV: 2016-2017 (combiné)	+	11 040	10 540	10 040	9 540	9 040	8 540	8 040	7 540	7 040	6 540	6 040	5 540	5 040	4 540	4 040	3 540	3 040	2 540	2 040	1 540	1 040	540	40		
Complément de PSV: 2016-2017 (combiné)	+	908	908	908	908	658	408	158	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
PFRT: 2015	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
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	n/a	
Crédit de TPS: 2016-2017	+	552	552	552	552	552	552	552	552	552	552	552	552	552	552	552	552	552	552	552	552	552	552	552	520	
sous-totaux	=	26 074	25 574	25 074	24 574	23 824	23 074	22 324	21 666	21 166	20 666	20 166	19 666	19 166	18 666	18 166	17 666	17 166	16 666	16 166	15 666	15 166	14 666	14 134		
TAXES SALARIALES																										
RRQ: 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	
A. E.: 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	
RQAP: 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	
sous-totaux	=	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
QUÉBEC																										
Impôt sur le revenu: 2015	# 1	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	
FSS: 2015	# 1	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	
Assurance médicaments: 2015	—	0	(65)	(98)	(131)	(164)	(197)	(229)	(262)	(295)	(328)	(377)	(426)	(475)	(523)	(572)	(621)	(670)	(719)	(768)	(817)	(866)	(915)	(982)		
Contribution santé: 2015	# 1	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	
Gardiéries 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	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	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	n/a	
Prime au travail: 2015	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Crédit d'impôt-solidarité: 2016 - 2017	+	1 231	1 231	1 231	1 231	1 231	1 231	1 231	1 231	1 231	1 231	1 231	1 231	1 231	1 231	1 231	1 231	1 231	1 219	1 189	1 159	1 129	1 099	1 058		
sous-totaux	=	1 231	1 166	1 133	1 100	1 067	1 034	1 002	969	936	903	854	805	756	708	659	610	561	500	421	342	263	184	76		
Coût total	=	27 305	26 740	26 207	25 674	24 891	24 108	23 326	22 635	22 102	21 569	21 020	20 471	19 922	19 374	18 825	18 276	17 727	17 166	16 587	16 008	15 429	14 850	14 210		
Solde disponible	=	28 305	28 740	29 207	29 674	29 891	30 108	30 326	30 635	31 102	31 569	32 020	32 471	32 922	33 374	33 825	34 276	34 727	35 166	35 587	36 008	36 429	36 850	37 210		
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	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	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	n/a	
Solde disponible net	=	28 305	28 740	29 207	29 674	29 891	30 108	30 326	30 635	31 102	31 569	32 020	32 471	32 922	33 374	33 825	34 276	34 727	35 166	35 587	36 008	36 429	36 850	37 210		
Coût marginal: fédéral		(500)	(500)	(500)	(750)	(750)	(750)	(658)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(532)	(90)		
Coût marginal: RRQ, A. E. et RAPQ.		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Coût marginal: Québec		(65)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(61)	(79)	(79)	(79)	(79)	(108)	(201)		
Coût marginaux - total		(565)	(533)	(533)	(783)	(783)	(783)	(691)	(533)	(533)	(549)	(549)	(549)	(549)	(549)	(549)	(549)	(561)	(579)	(579)	(579)	(579)	(641)	(291)		
Taux marginal (en %): fédéral		50.0%	50.0%	50.0%	75.0%	75.0%	75.0%	65.8%	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%	50.0%	53.2%	9.0%		
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Taux marginal (en %): Québec		6.5%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	4.9%	4.9%	4.9%	4.9%	4.9%	4.9%	4.9%	6.1%	7.9%	7.9%	7.9%	7.9%	7.9%	10.8%	20.1%		
Taux marginaux: total		56.5%	53.3%	53.3%	78.3%	78.3%	78.3%	69.1%	53.3%	53.3%	54.9%	54.9%	54.9%	54.9%	54.9%	54.9%	56.1%	57.9%	57.9%	57.9%	57.9%	57.9%	64.1%	29.1%		
Taux moyen d'imposition (PUGE et frais de garde non compris)		-2730.5%	-1337.0%	-873.6%	-641.8%	-497.8%	-401.8%	-333.2%	-282.9%	-245.6%	-215.7%	-191.1%	-170.6%	-153.2%	-138.4%	-125.5%	-114.2%	-104.3%	-95.4%	-87.3%	-80.0%	-73.5%	-67.5%	-61.8%		
Revenus familiaux autonomes		1 000	2 000	3 000	4 000	5 000	6 000	7 000	8 000	9 000	10 000	11 000	12 000	13 000	14 000	15 000	16 000	17 000	18 000	19 000	20 000	21 000	22 000	23 000		

2015 - Ménage # 320

Couple; 65 ans et plus; deux revenus (60%-40%); revenu de pension admissible = 75% du revenu autonome; partage optimal

		+	24 000	25 000	26 000	27 000	28 000	29 000	30 000	31 000	32 000	33 000	34 000	35 000	36 000	37 000	38 000	39 000	40 000	41 000	42 000	43 000	44 000	45 000	46 000	
FÉDÉRAL																										
Impôt sur le revenu: 2015	# 1	—	0	0	0	0	(53)	(116)	(179)	(241)	(304)	(367)	(429)	(492)	(554)	(617)	(680)	(742)	(805)	(868)	(930)	(993)	(1 055)	(1 118)	(1 181)	
idem	# 2	—	0	0	0	0	(53)	(116)	(179)	(241)	(304)	(367)	(429)	(492)	(554)	(617)	(680)	(742)	(805)	(868)	(930)	(993)	(1 055)	(1 118)	(1 181)	
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	+	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	
Remboursement si revenu net élevé	# 1	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
PSV de base: 2015	# 2	+	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	
Remboursement si revenu net élevé	# 2	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Supplément de PSV: 2016-2017 (combiné)		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Complément de PSV: 2016-2017 (combiné)		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
PFRT: 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	
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		+	470	420	370	320	270	220	170	120	70	20	0	0	0	0	0	0	0	0	0	0	0	0	0	
sous-totaux		=	14 044	13 994	13 944	13 894	13 737	13 561	13 386	13 211	13 036	12 860	12 716	12 590	12 465	12 340	12 215	12 089	11 964	11 839	11 714	11 588	11 463	11 338	11 213	
TAXES SALARIALES																										
RRQ: 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	
A. E.: 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	
RQAP: 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	
sous-totaux		=	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
QUÉBEC																										
Impôt sur le revenu: 2015	# 1	—	0	0	0	0	0	(14)	(204)	(394)	(584)	(774)	(964)	(1 154)	(1 344)	(1 534)	(1 724)	(1 914)	(2 104)	(2 294)	(2 484)	(2 674)	(2 864)	(3 054)	(3 244)	
idem	# 2	—	0	0	(97)	(287)	(477)	(653)	(653)	(653)	(653)	(653)	(653)	(653)	(653)	(653)	(653)	(653)	(653)	(653)	(653)	(653)	(653)	(653)	(653)	
FSS: 2015	# 1	—	0	0	0	0	0	(2)	(7)	(12)	(17)	(22)	(27)	(32)	(37)	(42)	(47)	(52)	(57)	(62)	(67)	(72)	(77)	(82)	(87)	
idem	# 2	—	0	0	0	0	0	(2)	(7)	(12)	(17)	(22)	(27)	(32)	(37)	(42)	(47)	(52)	(57)	(62)	(67)	(72)	(77)	(82)	(87)	
Assurance médicaments: 2015		—	(1 079)	(1 177)	(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	—	(43)	(93)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	
idem	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Gardiéries 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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Crédit d'impôt-solidarité: 2016 - 2017		+	998	938	878	818	758	698	638	578	518	458	398	338	278	218	158	98	38	0	0	0	0	0	0	
sous-totaux		=	(125)	(333)	(570)	(820)	(1 070)	(1 324)	(1 584)	(1 844)	(2 104)	(2 364)	(2 624)	(2 884)	(3 144)	(3 404)	(3 664)	(3 924)	(4 184)	(4 422)	(4 622)	(4 822)	(5 022)	(5 222)	(5 442)	
Coût total		=	13 919	13 661	13 374	13 074	12 667	12 237	11 802	11 367	10 931	10 496	10 091	9 706	9 321	8 935	8 550	8 165	7 780	7 417	7 092	6 766	6 441	6 116	5 771	
Solde disponible		=	37 919	38 661	39 374	40 074	40 667	41 237	41 802	42 367	42 931	43 496	44 091	44 706	45 321	45 935	46 550	47 165	47 780	48 417	49 092	49 766	50 441	51 116	51 771	
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	
Solde disponible net		=	37 919	38 661	39 374	40 074	40 667	41 237	41 802	42 367	42 931	43 496	44 091	44 706	45 321	45 935	46 550	47 165	47 780	48 417	49 092	49 766	50 441	51 116	51 771	
Coût marginal: fédéral			(50)	(50)	(50)	(157)	(175)	(175)	(175)	(175)	(175)	(145)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	
Coût marginal: RRQ, A. E. et RAPQ.			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Coût marginal: Québec			(208)	(237)	(250)	(250)	(254)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(238)	(200)	(200)	(200)	(200)	(220)	(280)	
Coût marginaux - total			(258)	(287)	(300)	(407)	(430)	(435)	(435)	(435)	(435)	(405)	(385)	(385)	(385)	(385)	(385)	(385)	(363)	(325)	(325)	(325)	(325)	(345)	(405)	
Taux marginal (en %): fédéral			5.0%	5.0%	5.0%	15.7%	17.5%	17.5%	17.5%	17.5%	17.5%	14.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Taux marginal (en %): Québec			20.8%	23.7%	25.0%	25.0%	25.4%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	23.8%	20.0%	20.0%	20.0%	20.0%	22.0%	28.0%	
Taux marginaux: total			25.8%	28.7%	30.0%	40.7%	43.0%	43.5%	43.5%	43.5%	43.5%	40.5%	38.5%	38.5%	38.5%	38.5%	38.5%	38.5%	36.3%	32.5%	32.5%	32.5%	32.5%	34.5%	40.5%	
Taux moyen d'imposition (PUGE et frais de garde non compris)			-58.0%	-54.6%	-51.4%	-48.4%	-45.2%	-42.2%	-39.3%	-36.7%	-34.2%	-31.8%	-29.7%	-27.7%	-25.9%	-24.1%	-22.5%	-20.9%	-19.4%	-18.1%	-16.9%	-15.7%	-14.6%	-13.6%	-12.5%	
Revenus familiaux autonomes			24 000	25 000	26 000	27 000	28 000	29 000	30 000	31 000	32 000	33 000	34 000	35 000	36 000	37 000	38 000	39 000	40 000	41 000	42 000	43 000	44 000	45 000	46 000	

2015 - Ménage # 320

Couple; 65 ans et plus; deux revenus (60%-40%); revenu de pension admissible = 75% du revenu autonome; partage optimal

			47 000	48 000	49 000	50 000	51 000	52 000	53 000	54 000	55 000	56 000	57 000	58 000	59 000	60 000	61 000	62 000	63 000	64 000	65 000	66 000	67 000	68 000	69 000
FÉDÉRAL																									
Impôt sur le revenu: 2015	# 1	-	(1 243)	(1 306)	(1 369)	(1 431)	(1 494)	(1 556)	(1 619)	(1 682)	(1 744)	(1 807)	(1 870)	(1 938)	(2 010)	(2 082)	(2 154)	(2 226)	(2 298)	(2 370)	(2 442)	(2 514)	(2 586)	(2 658)	(2 730)
idem	# 2	-	(1 243)	(1 306)	(1 369)	(1 431)	(1 494)	(1 556)	(1 619)	(1 682)	(1 744)	(1 807)	(1 870)	(1 938)	(2 010)	(2 082)	(2 154)	(2 226)	(2 298)	(2 370)	(2 442)	(2 514)	(2 586)	(2 658)	(2 730)
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	+	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787
Remboursement si revenu net élevé	# 1	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PSV de base: 2015	# 2	+	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787
Remboursement si revenu net élevé	# 2	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supplément de PSV: 2016-2017 (combiné)		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Complément de PSV: 2016-2017 (combiné)		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PFRT: 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
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		=	11 087	10 962	10 837	10 712	10 586	10 461	10 336	10 211	10 085	9 960	9 835	9 697	9 553	9 409	9 265	9 121	8 977	8 833	8 689	8 545	8 401	8 257	8 113
TAXES SALARIALES																									
RRQ: 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
A. E.: 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
RQAP: 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
sous-totaux		=	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
QUÉBEC																									
Impôt sur le revenu: 2015	# 1	-	(1 526)	(1 636)	(1 746)	(1 856)	(1 966)	(2 076)	(2 186)	(2 296)	(2 406)	(2 516)	(2 626)	(2 736)	(2 846)	(2 956)	(3 066)	(3 176)	(3 286)	(3 396)	(3 506)	(3 616)	(3 726)	(3 836)	(3 946)
idem	# 2	-	(2 561)	(2 641)	(2 721)	(2 801)	(2 881)	(2 961)	(3 041)	(3 121)	(3 201)	(3 281)	(3 361)	(3 441)	(3 521)	(3 601)	(3 681)	(3 761)	(3 841)	(3 921)	(4 001)	(4 081)	(4 161)	(4 241)	(4 321)
FSS: 2015	# 1	-	(92)	(97)	(102)	(107)	(112)	(117)	(122)	(127)	(132)	(137)	(142)	(147)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)
idem	# 2	-	(92)	(97)	(102)	(107)	(112)	(117)	(122)	(127)	(132)	(137)	(142)	(147)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)
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)	(123)
idem	# 2	-	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(123)
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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Crédit d'impôt-solidarité: 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		=	(5 722)	(5 922)	(6 122)	(6 322)	(6 522)	(6 722)	(6 922)	(7 122)	(7 322)	(7 522)	(7 722)	(7 922)	(8 118)	(8 308)	(8 498)	(8 688)	(8 878)	(9 068)	(9 258)	(9 448)	(9 638)	(9 828)	(10 064)
Coût total		=	5 365	5 040	4 715	4 390	4 064	3 739	3 414	3 089	2 763	2 438	2 113	1 775	1 436	1 102	768	434	100	(234)	(568)	(903)	(1 237)	(1 571)	(1 951)
Solde disponible		=	52 365	53 040	53 715	54 390	55 064	55 739	56 414	57 089	57 763	58 438	59 113	59 775	60 436	61 102	61 768	62 434	63 100	63 766	64 432	65 097	65 763	66 429	67 049
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
Solde disponible net		=	52 365	53 040	53 715	54 390	55 064	55 739	56 414	57 089	57 763	58 438	59 113	59 775	60 436	61 102	61 768	62 434	63 100	63 766	64 432	65 097	65 763	66 429	67 049
Coût marginal: fédéral			(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(137)	(144)	(144)	(144)	(144)	(144)	(144)	(144)	(144)	(144)	(144)	(144)	(144)
Coût marginal: RRQ, A. E. et RAPQ.			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Coût marginal: Québec			(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(196)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(236)	(240)
Coût marginaux - total			(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(337)	(340)	(334)	(334)	(334)	(334)	(334)	(334)	(334)	(334)	(334)	(380)	(384)
Taux marginal (en %): fédéral			12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	13.7%	14.4%	14.4%	14.4%	14.4%	14.4%	14.4%	14.4%	14.4%	14.4%	14.4%	14.4%	14.4%	14.4%
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Taux marginal (en %): Québec			20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	19.6%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	23.6%	24.0%
Taux marginaux: total			32.5%	32.5%	32.5%	32.5%	32.5%	32.5%	32.5%	32.5%	32.5%	33.7%	34.0%	33.4%	33.4%	33.4%	33.4%	33.4%	33.4%	33.4%	33.4%	33.4%	33.4%	38.0%	38.4%
Taux moyen d'imposition (PUGE et frais de garde non compris)			-11.4%	-10.5%	-9.6%	-8.8%	-8.0%	-7.2%	-6.4%	-5.7%	-5.0%	-4.4%	-3.7%	-3.1%	-2.4%	-1.8%	-1.3%	-0.7%	-0.2%	0.4%	0.9%	1.4%	1.8%	2.3%	2.8%

2015 - Ménage # 320

Couple; 65 ans et plus; deux revenus (60%-40%); revenu de pension admissible = 75% du revenu autonome; partage optimal

			70 000	71 000	72 000	73 000	74 000	75 000	76 000	77 000	78 000	79 000	80 000	81 000	82 000	83 000	84 000	85 000	86 000	87 000	88 000	89 000	90 000	91 000	92 000
FÉDÉRAL																									
Impôt sur le revenu: 2015	# 1	—	(2 802)	(2 875)	(2 947)	(3 019)	(3 091)	(3 163)	(3 239)	(3 341)	(3 442)	(3 543)	(3 644)	(3 746)	(3 847)	(3 948)	(4 049)	(4 151)	(4 252)	(4 353)	(4 454)	(4 556)	(4 657)	(4 758)	(4 859)
idem	# 2	—	(2 802)	(2 875)	(2 947)	(3 019)	(3 091)	(3 163)	(3 240)	(3 341)	(3 442)	(3 543)	(3 644)	(3 746)	(3 847)	(3 948)	(4 049)	(4 151)	(4 252)	(4 353)	(4 454)	(4 556)	(4 657)	(4 758)	(4 859)
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	+	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787
Remboursement si revenu net élevé	# 1	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PSV de base: 2015	# 2	+	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787
Remboursement si revenu net élevé	# 2	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supplément de PSV: 2016-2017 (combiné)		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Complément de PSV: 2016-2017 (combiné)		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PFRT: 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
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		=	7 969	7 825	7 681	7 537	7 393	7 249	7 095	6 893	6 690	6 488	6 285	6 083	5 880	5 678	5 475	5 273	5 070	4 868	4 665	4 463	4 260	4 058	3 855
TAXES SALARIALES																									
RRQ: 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
A. E.: 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
RQAP: 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
sous-totaux		=	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
QUÉBEC																									
Impôt sur le revenu: 2015	# 1	—	(4 056)	(4 180)	(4 310)	(4 440)	(4 570)	(4 700)	(4 830)	(4 960)	(5 090)	(5 220)	(5 350)	(5 480)	(5 595)	(5 695)	(5 795)	(5 895)	(5 995)	(6 095)	(6 195)	(6 295)	(6 395)	(6 495)	(6 595)
idem	# 2	—	(4 401)	(4 495)	(4 595)	(4 695)	(4 795)	(4 895)	(4 995)	(5 095)	(5 195)	(5 295)	(5 395)	(5 495)	(5 595)	(5 695)	(5 795)	(5 895)	(5 995)	(6 095)	(6 195)	(6 295)	(6 395)	(6 495)	(6 595)
FSS: 2015	# 1	—	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)
idem	# 2	—	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)
Assurance médicaments: 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	—	(148)	(173)	(198)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)
idem	# 2	—	(148)	(173)	(198)	(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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Crédit d'impôt-solidarité: 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		=	(10 304)	(10 573)	(10 853)	(11 087)	(11 317)	(11 547)	(11 777)	(12 007)	(12 237)	(12 467)	(12 697)	(12 927)	(13 142)	(13 342)	(13 542)	(13 742)	(13 942)	(14 142)	(14 342)	(14 542)	(14 742)	(14 942)	(15 142)
Coût total		=	(2 335)	(2 748)	(3 172)	(3 550)	(3 924)	(4 298)	(4 682)	(5 114)	(5 547)	(5 979)	(6 412)	(6 844)	(7 262)	(7 664)	(8 067)	(8 469)	(8 872)	(9 274)	(9 677)	(10 079)	(10 482)	(10 884)	(11 287)
Solde disponible		=	67 665	68 252	68 828	69 450	70 076	70 702	71 318	71 886	72 453	73 021	73 588	74 156	74 738	75 336	75 933	76 531	77 128	77 726	78 323	78 921	79 518	80 116	80 713
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
Solde disponible net		=	67 665	68 252	68 828	69 450	70 076	70 702	71 318	71 886	72 453	73 021	73 588	74 156	74 738	75 336	75 933	76 531	77 128	77 726	78 323	78 921	79 518	80 116	80 713
Coût marginal: fédéral			(144)	(144)	(144)	(144)	(144)	(154)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)
Coût marginal: RRQ, A. E. et RAPQ.			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Coût marginal: Québec			(269)	(280)	(234)	(230)	(230)	(230)	(230)	(230)	(230)	(230)	(230)	(215)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)
Coût marginaux - total			(413)	(424)	(378)	(374)	(374)	(384)	(432)	(432)	(432)	(432)	(432)	(418)	(402)	(402)	(402)	(402)	(402)	(402)	(402)	(402)	(402)	(402)	(402)
Taux marginal (en %): fédéral			14.4%	14.4%	14.4%	14.4%	14.4%	15.4%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Taux marginal (en %): Québec			26.9%	28.0%	23.4%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	21.5%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%
Taux marginaux: total			41.3%	42.4%	37.8%	37.4%	37.4%	38.4%	43.2%	43.2%	43.2%	43.2%	43.2%	41.8%	40.2%	40.2%	40.2%	40.2%	40.2%	40.2%	40.2%	40.2%	40.2%	40.2%	40.2%
Taux moyen d'imposition (PUGE et frais de garde non compris)			3.3%	3.9%	4.4%	4.9%	5.3%	5.7%	6.2%	6.6%	7.1%	7.6%	8.0%	8.4%	8.9%	9.2%	9.6%	10.0%	10.3%	10.7%	11.0%	11.3%	11.6%	12.0%	12.3%
Revenus familiaux autonomes			70 000	71 000	72 000	73 000	74 000	75 000	76 000	77 000	78 000	79 000	80 000	81 000											

2015 - Ménage # 320

Couple; 65 ans et plus; deux revenus (60%-40%); revenu de pension admissible = 75% du revenu autonome; partage optimal

			93 000	94 000	95 000	96 000	97 000	98 000	99 000	100 000	101 000	102 000	103 000	104 000	105 000	106 000	107 000	108 000	109 000	110 000	111 000	112 000	113 000	114 000	115 000
FÉDÉRAL																									
Impôt sur le revenu: 2015	# 1	—	(4 961)	(5 062)	(5 163)	(5 264)	(5 366)	(5 467)	(5 568)	(5 669)	(5 771)	(5 872)	(5 973)	(6 074)	(6 176)	(6 277)	(6 378)	(6 479)	(6 581)	(6 682)	(6 783)	(6 884)	(6 986)	(7 087)	(7 188)
idem	# 2	—	(4 961)	(5 062)	(5 163)	(5 264)	(5 366)	(5 467)	(5 568)	(5 669)	(5 771)	(5 872)	(5 973)	(6 074)	(6 176)	(6 277)	(6 378)	(6 479)	(6 581)	(6 682)	(6 783)	(6 884)	(6 986)	(7 087)	(7 188)
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	+	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787
Remboursement si revenu net élevé	# 1	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PSV de base: 2015	# 2	+	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787
Remboursement si revenu net élevé	# 2	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supplément de PSV: 2016-2017 (combiné)		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Complément de PSV: 2016-2017 (combiné)		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PFRT: 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
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		=	3 653	3 450	3 248	3 045	2 843	2 640	2 438	2 235	2 033	1 830	1 628	1 425	1 223	1 020	818	615	413	210	8	(195)	(397)	(600)	(802)
TAXES SALARIALES																									
RRQ: 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
A. E.: 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
RQAP: 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
sous-totaux		=	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
QUÉBEC																									
Impôt sur le revenu: 2015	# 1	—	(6 695)	(6 795)	(6 895)	(6 995)	(7 095)	(7 195)	(7 295)	(7 395)	(7 495)	(7 595)	(7 695)	(7 795)	(7 895)	(7 995)	(8 095)	(8 195)	(8 295)	(8 395)	(8 495)	(8 595)	(8 695)	(8 795)	(8 895)
idem	# 2	—	(6 695)	(6 795)	(6 895)	(6 995)	(7 095)	(7 195)	(7 295)	(7 395)	(7 495)	(7 595)	(7 695)	(7 795)	(7 895)	(7 995)	(8 095)	(8 195)	(8 295)	(8 395)	(8 495)	(8 595)	(8 695)	(8 795)	(8 895)
FSS: 2015	# 1	—	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(153)	(158)	(163)	(168)	(173)	(178)	(183)	(188)	(193)	(198)	(203)	(208)	(213)	(218)	(223)	(228)
idem	# 2	—	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(153)	(158)	(163)	(168)	(173)	(178)	(183)	(188)	(193)	(198)	(203)	(208)	(213)	(218)	(223)	(228)
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)
Gardiéries 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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Crédit d'impôt-solidarité: 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		=	(15 342)	(15 542)	(15 742)	(15 942)	(16 142)	(16 342)	(16 542)	(16 749)	(16 959)	(17 169)	(17 379)	(17 589)	(17 799)	(18 009)	(18 219)	(18 429)	(18 639)	(18 849)	(19 059)	(19 269)	(19 479)	(19 689)	(19 899)
Coût total		=	(11 689)	(12 092)	(12 494)	(12 897)	(13 299)	(13 702)	(14 104)	(14 513)	(14 926)	(15 338)	(15 751)	(16 163)	(16 576)	(16 988)	(17 401)	(17 813)	(18 226)	(18 638)	(19 051)	(19 463)	(19 876)	(20 288)	(20 701)
Solde disponible		=	81 311	81 908	82 506	83 103	83 701	84 298	84 896	85 487	86 074	86 662	87 249	87 837	88 424	89 012	89 599	90 187	90 774	91 362	91 949	92 537	93 124	93 712	94 299
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
Solde disponible net		=	81 311	81 908	82 506	83 103	83 701	84 298	84 896	85 487	86 074	86 662	87 249	87 837	88 424	89 012	89 599	90 187	90 774	91 362	91 949	92 537	93 124	93 712	94 299
Coût marginal: fédéral			(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)
Coût marginal: RRQ, A. E. et RAPQ.			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Coût marginal: Québec			(200)	(200)	(200)	(200)	(200)	(200)	(207)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)
Coût marginaux - total			(402)	(402)	(402)	(402)	(402)	(409)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)
Taux marginal (en %): fédéral			20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Taux marginal (en %): Québec			20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.7%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%
Taux marginaux: total			40.2%	40.2%	40.2%	40.2%	40.2%	40.2%	40.9%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%
Taux moyen d'imposition (PUGE et frais de garde non compris)			12.6%	12.9%	13.2%	13.4%	13.7%	14.0%	14.2%	14.5%	14.8%	15.0%	15.3%	15.5%	15.8%	16.0%	16.3%	16.5%	16.7%	16.9%	17.2%	17.4%	17.6%	17.8%	18.0%

Revenus familiaux autonomes

93 000 94 000 95 000 96 000 97 000 98 000 99 000 100 0

2015 - Ménage # 320

Couple; 65 ans et plus; deux revenus (60%-40%); revenu de pension admissible = 75% du revenu autonome; partage optimal

			116 000	117 000	118 000	119 000	120 000	121 000	122 000	123 000	124 000	125 000	126 000	127 000	128 000	129 000	130 000	131 000	132 000	133 000	134 000	135 000	136 000	137 000	138 000	
FÉDÉRAL																										
Impôt sur le revenu: 2015	# 1	—	(7 289)	(7 390)	(7 492)	(7 593)	(7 694)	(7 795)	(7 897)	(7 998)	(8 099)	(8 200)	(8 302)	(8 403)	(8 504)	(8 605)	(8 707)	(8 808)	(8 909)	(8 996)	(9 082)	(9 168)	(9 254)	(9 340)	(9 426)	
idem	# 2	—	(7 289)	(7 390)	(7 492)	(7 593)	(7 694)	(7 795)	(7 897)	(7 998)	(8 099)	(8 200)	(8 302)	(8 403)	(8 504)	(8 605)	(8 707)	(8 808)	(8 909)	(8 996)	(9 082)	(9 168)	(9 254)	(9 340)	(9 426)	
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	+	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	
Remboursement si revenu net élevé	# 1	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(72)	(147)	(222)	(297)	(372)	(447)	
PSV de base: 2015	# 2	+	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	
Remboursement si revenu net élevé	# 2	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(72)	(147)	(222)	(297)	(372)	(447)	
Supplément de PSV: 2016-2017 (combiné)		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Complément de PSV: 2016-2017 (combiné)		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
PFRT: 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	
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		=	(1 005)	(1 207)	(1 409)	(1 612)	(1 814)	(2 017)	(2 219)	(2 422)	(2 624)	(2 827)	(3 029)	(3 232)	(3 434)	(3 637)	(3 839)	(4 042)	(4 244)	(4 561)	(4 883)	(5 205)	(5 527)	(5 850)	(6 172)	
TAXES SALARIALES																										
RRQ: 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	
A. E.: 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	
RQAP: 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	
sous-totaux		=	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
QUÉBEC																										
Impôt sur le revenu: 2015	# 1	—	(8 995)	(9 095)	(9 195)	(9 295)	(9 395)	(9 495)	(9 595)	(9 695)	(9 795)	(9 895)	(9 995)	(10 095)	(10 195)	(10 295)	(10 395)	(10 495)	(10 595)	(10 681)	(10 766)	(10 851)	(10 936)	(11 021)	(11 106)	
idem	# 2	—	(8 995)	(9 095)	(9 195)	(9 295)	(9 395)	(9 495)	(9 595)	(9 695)	(9 795)	(9 895)	(9 995)	(10 095)	(10 195)	(10 295)	(10 395)	(10 495)	(10 595)	(10 681)	(10 766)	(10 851)	(10 936)	(11 021)	(11 106)	
FSS: 2015	# 1	—	(233)	(238)	(243)	(248)	(253)	(258)	(263)	(268)	(273)	(278)	(283)	(288)	(293)	(298)	(303)	(308)	(313)	(318)	(323)	(328)	(333)	(338)	(343)	
idem	# 2	—	(233)	(238)	(243)	(248)	(253)	(258)	(263)	(268)	(273)	(278)	(283)	(288)	(293)	(298)	(303)	(308)	(313)	(318)	(323)	(328)	(333)	(338)	(343)	
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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Crédit d'impôt-solidarité: 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		=	(20 109)	(20 319)	(20 529)	(20 739)	(20 949)	(21 159)	(21 369)	(21 579)	(21 789)	(21 999)	(22 209)	(22 419)	(22 629)	(22 839)	(23 049)	(23 259)	(23 469)	(23 650)	(23 830)	(24 010)	(24 190)	(24 370)	(24 550)	
Coût total		=	(21 113)	(21 526)	(21 938)	(22 351)	(22 763)	(23 176)	(23 588)	(24 001)	(24 413)	(24 825)	(25 238)	(25 650)	(26 063)	(26 475)	(26 888)	(27 300)	(27 713)	(28 211)	(28 713)	(29 215)	(29 717)	(30 219)	(30 722)	
Solde disponible		=	94 887	95 474	96 062	96 649	97 237	97 824	98 412	98 999	99 587	100 175	100 762	101 350	101 937	102 525	103 112	103 700	104 287	104 789	105 287	105 785	106 283	106 781	107 278	
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	
Solde disponible net		=	94 887	95 474	96 062	96 649	97 237	97 824	98 412	98 999	99 587	100 175	100 762	101 350	101 937	102 525	103 112	103 700	104 287	104 789	105 287	105 785	106 283	106 781	107 278	
Coût marginal: fédéral			(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(317)	(322)	(322)	(322)	(322)	(322)	(322)	
Coût marginal: RRQ, A. E. et RAPQ.			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Coût marginal: Québec			(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(181)	(180)	(180)	(180)	(180)	(180)	(180)	
Coût marginaux - total			(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(498)	(502)	(502)	(502)	(502)	(502)	(502)	
Taux marginal (en %): fédéral			20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	31.7%	32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Taux marginal (en %): Québec			21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	18.1%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	
Taux marginaux: total			41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	41.2%	49.8%	50.2%	50.2%	50.2%	50.2%	50.2%	50.2%	
Taux moyen d'imposition (PUGE et frais de garde non compris)			18.2%	18.4%	18.6%	18.8%	19.0%	19.2%	19.3%	19.5%	19.7%	19.9%	20.0%	20.2%	20.4%	20.5%	20.7%	20.8%	21.0%	21.2%	21.4%	21.6%	21.9%	22.1%	22.3%	
Revenus familiaux autonomes			116 000	117 000	118 000	119 000	120 000	121 000	122 000	123 000	124 000	125 000	126 000	127 000	128 000	129 000	130 000	131 000	132 000	133 000	134 000	135 000	136 000	137 000	138 000	

2015 - Ménage # 320

Couple; 65 ans et plus; deux revenus (60%-40%); revenu de pension admissible = 75% du revenu autonome; partage optimal

			139 000	140 000	141 000	142 000	143 000	144 000	145 000	146 000	147 000	148 000	149 000	150 000	151 000	152 000	153 000	154 000	155 000	156 000	157 000	158 000	159 000	160 000	161 000	
FÉDÉRAL																										
Impôt sur le revenu: 2015	# 1	—	(9 512)	(9 598)	(9 684)	(9 770)	(9 856)	(9 943)	(10 029)	(10 115)	(10 201)	(10 287)	(10 373)	(10 459)	(10 545)	(10 631)	(10 717)	(10 803)	(10 885)	(10 963)	(11 041)	(11 119)	(11 197)	(11 276)	(11 354)	
idem	# 2	—	(9 512)	(9 598)	(9 684)	(9 770)	(9 856)	(9 942)	(10 029)	(10 115)	(10 201)	(10 287)	(10 373)	(10 459)	(10 545)	(10 631)	(10 717)	(10 803)	(10 885)	(10 963)	(11 041)	(11 119)	(11 197)	(11 275)	(11 354)	
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	+	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	
Remboursement si revenu net élevé	# 1	—	(522)	(597)	(672)	(747)	(822)	(897)	(972)	(1 047)	(1 122)	(1 197)	(1 272)	(1 347)	(1 422)	(1 497)	(1 572)	(1 647)	(1 722)	(1 797)	(1 872)	(1 947)	(2 022)	(2 097)	(2 172)	
PSV de base: 2015	# 2	+	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	
Remboursement si revenu net élevé	# 2	+	(522)	(597)	(672)	(747)	(822)	(897)	(972)	(1 047)	(1 122)	(1 197)	(1 272)	(1 347)	(1 422)	(1 497)	(1 572)	(1 647)	(1 722)	(1 797)	(1 872)	(1 947)	(2 022)	(2 097)	(2 172)	
Supplément de PSV: 2016-2017 (combiné)		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Complément de PSV: 2016-2017 (combiné)		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
PFRT: 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	
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		=	(6 494)	(6 816)	(7 138)	(7 460)	(7 782)	(8 104)	(8 426)	(8 749)	(9 071)	(9 393)	(9 715)	(10 037)	(10 359)	(10 681)	(11 003)	(11 325)	(11 640)	(11 946)	(12 252)	(12 558)	(12 864)	(13 170)	(13 476)	
TAXES SALARIALES																										
RRQ: 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	
A. E.: 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	
RQAP: 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	
sous-totaux		=	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
QUÉBEC																										
Impôt sur le revenu: 2015	# 1	—	(11 191)	(11 276)	(11 361)	(11 446)	(11 531)	(11 616)	(11 701)	(11 786)	(11 871)	(11 956)	(12 041)	(12 126)	(12 211)	(12 296)	(12 381)	(12 466)	(12 551)	(12 636)	(12 721)	(12 806)	(12 907)	(13 009)	(13 111)	
idem	# 2	—	(11 191)	(11 276)	(11 361)	(11 446)	(11 531)	(11 616)	(11 701)	(11 786)	(11 871)	(11 956)	(12 041)	(12 126)	(12 211)	(12 296)	(12 381)	(12 466)	(12 551)	(12 636)	(12 721)	(12 806)	(12 907)	(13 009)	(13 111)	
FSS: 2015	# 1	—	(348)	(353)	(358)	(363)	(368)	(373)	(378)	(383)	(388)	(393)	(398)	(403)	(408)	(413)	(418)	(423)	(428)	(433)	(438)	(443)	(448)	(453)	(458)	
idem	# 2	—	(348)	(353)	(358)	(363)	(368)	(373)	(378)	(383)	(388)	(393)	(398)	(403)	(408)	(413)	(418)	(423)	(428)	(433)	(438)	(443)	(448)	(453)	(458)	
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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Crédit d'impôt-solidarité: 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		=	(24 730)	(24 910)	(25 090)	(25 270)	(25 450)	(25 630)	(25 810)	(25 990)	(26 170)	(26 350)	(26 530)	(26 710)	(26 890)	(27 070)	(27 250)	(27 430)	(27 610)	(27 790)	(27 970)	(28 150)	(28 362)	(28 576)	(28 790)	
Coût total		=	(31 224)	(31 726)	(32 228)	(32 730)	(33 232)	(33 734)	(34 236)	(34 739)	(35 241)	(35 743)	(36 245)	(36 747)	(37 249)	(37 751)	(38 253)	(38 755)	(39 250)	(39 736)	(40 222)	(40 708)	(41 226)	(41 746)	(42 266)	
Solde disponible		=	107 776	108 274	108 772	109 270	109 768	110 266	110 764	111 261	111 759	112 257	112 755	113 253	113 751	114 249	114 747	115 245	115 750	116 264	116 778	117 292	117 774	118 254	118 734	
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	
Solde disponible net		=	107 776	108 274	108 772	109 270	109 768	110 266	110 764	111 261	111 759	112 257	112 755	113 253	113 751	114 249	114 747	115 245	115 750	116 264	116 778	117 292	117 774	118 254	118 734	
Coût marginal: fédéral			(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(314)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	
Coût marginal: RRQ, A. E. et RAPQ.			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Coût marginal: Québec			(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(212)	(214)	(214)	(214)	
Coût marginaux - total			(502)	(502)	(502)	(502)	(502)	(502)	(502)	(502)	(502)	(502)	(502)	(502)	(502)	(502)	(494)	(486)	(486)	(486)	(486)	(518)	(520)	(520)	(520)	
Taux marginal (en %): fédéral			32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	31.4%	30.6%	30.6%	30.6%	30.6%	30.6%	30.6%	30.6%	
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Taux marginal (en %): Québec			18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	21.2%	21.4%	21.4%	21.4%	21.4%	
Taux marginaux: total			50.2%	50.2%	50.2%	50.2%	50.2%	50.2%	50.2%	50.2%	50.2%	50.2%	50.2%	50.2%	50.2%	50.2%	49.4%	48.6%	48.6%	48.6%	48.6%	51.8%	52.0%	52.0%	52.0%	
Taux moyen d'imposition (PUGE et frais de garde non compris)			22.5%	22.7%	22.9%	23.0%	23.2%	23.4%	23.6%	23.8%	24.0%	24.2%	24.3%	24.5%	24.7%	24.8%	25.0%	25.2%	25.3%	25.5%	25.6%	25.8%	25.9%	26.1%	26.3%	
Revenus familiaux autonomes			139 000	140 000	141 000	142 000	143 000																			

2015 - Ménage # 320

Couple; 65 ans et plus; deux revenus (60%-40%); revenu de pension admissible = 75% du revenu autonome; partage optimal

			162 000	163 000	164 000	165 000	166 000	167 000	168 000	169 000	170 000	171 000	172 000	173 000	174 000	175 000
Revenus familiaux autonomes		+	162 000	163 000	164 000	165 000	166 000	167 000	168 000	169 000	170 000	171 000	172 000	173 000	174 000	175 000
FÉDÉRAL																
Impôt sur le revenu: 2015	# 1	—	(11 432)	(11 510)	(11 588)	(11 666)	(11 744)	(11 822)	(11 900)	(11 978)	(12 056)	(12 134)	(12 225)	(12 318)	(12 410)	(12 502)
idem	# 2	—	(11 432)	(11 510)	(11 588)	(11 666)	(11 744)	(11 822)	(11 900)	(11 978)	(12 056)	(12 134)	(12 225)	(12 318)	(12 410)	(12 502)
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
PSV de base: 2015	# 1	+	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787
Remboursement si revenu net élevé	# 1	—	(2 247)	(2 322)	(2 397)	(2 472)	(2 547)	(2 622)	(2 697)	(2 772)	(2 847)	(2 922)	(2 997)	(3 072)	(3 147)	(3 222)
PSV de base: 2015	# 2	+	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787	6 787
Remboursement si revenu net élevé	# 2	+	(2 247)	(2 322)	(2 397)	(2 472)	(2 547)	(2 622)	(2 697)	(2 772)	(2 847)	(2 922)	(2 997)	(3 072)	(3 147)	(3 222)
Supplément de PSV: 2016-2017 (combiné)		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Complément de PSV: 2016-2017 (combiné)		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PFRT: 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
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
Crédit de TPS: 2016-2017		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux		=	(13 783)	(14 089)	(14 395)	(14 701)	(15 007)	(15 313)	(15 620)	(15 926)	(16 232)	(16 538)	(16 870)	(17 205)	(17 539)	(17 874)
TAXES SALARIALES																
RRQ: 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
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
A. E.: 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
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
RQAP: 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
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
sous-totaux		=	0	0	0	0	0	0	0	0	0	0	0	0	0	0
QUÉBEC																
Impôt sur le revenu: 2015	# 1	—	(13 213)	(13 315)	(13 417)	(13 519)	(13 621)	(13 723)	(13 825)	(13 927)	(14 029)	(14 131)	(14 233)	(14 335)	(14 437)	(14 539)
idem	# 2	—	(13 213)	(13 315)	(13 417)	(13 519)	(13 621)	(13 723)	(13 825)	(13 927)	(14 029)	(14 131)	(14 233)	(14 335)	(14 437)	(14 539)
FSS: 2015	# 1	—	(463)	(468)	(473)	(478)	(483)	(488)	(493)	(498)	(503)	(508)	(513)	(518)	(523)	(528)
idem	# 2	—	(463)	(468)	(473)	(478)	(483)	(488)	(493)	(498)	(503)	(508)	(513)	(518)	(523)	(528)
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)
Contribution santé: 2015	# 1	—	(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)
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
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
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
Prime au travail: 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
Crédit d'impôt-solidarité: 2016 - 2017		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux		=	(29 004)	(29 218)	(29 432)	(29 646)	(29 860)	(30 074)	(30 288)	(30 502)	(30 716)	(30 930)	(31 144)	(31 358)	(31 572)	(31 786)
Coût total		=	(42 787)	(43 307)	(43 827)	(44 347)	(44 867)	(45 387)	(45 907)	(46 428)	(46 948)	(47 468)	(48 014)	(48 563)	(49 111)	(49 660)
Solde disponible		=	119 213	119 693	120 173	120 653	121 133	121 613	122 093	122 572	123 052	123 532	123 986	124 437	124 889	125 340
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
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
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
Solde disponible net		=	119 213	119 693	120 173	120 653	121 133	121 613	122 093	122 572	123 052	123 532	123 986	124 437	124 889	125 340
Coût marginal: fédéral			(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(332)	(335)	(335)	(335)	(335)
Coût marginal: RRQ, A. E. et RAPQ.			0	0	0	0	0	0	0	0	0	0	0	0	0	0
Coût marginal: Québec			(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)
Coût marginaux - total			(520)	(520)	(520)	(520)	(520)	(520)	(520)	(520)	(520)	(546)	(549)	(549)	(549)	(549)
Taux marginal (en %): fédéral			30.6%	30.6%	30.6%	30.6%	30.6%	30.6%	30.6%	30.6%	30.6%	33.2%	33.5%	33.5%	33.5%	33.5%
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Taux marginal (en %): Québec			21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%
Taux marginaux: total			52.0%	52.0%	52.0%	52.0%	52.0%	52.0%	52.0%	52.0%	52.0%	54.6%	54.9%	54.9%	54.9%	54.9%
Taux moyen d'imposition (PUGE et frais de garde non compris)			26.4%	26.6%	26.7%	26.9%	27.0%	27.2%	27.3%	27.5%	27.6%	27.8%	27.9%	28.1%	28.2%	28.4%
Revenus familiaux autonomes			162 000	163 000	164 000	165 000	166 000	167 000	168 000	169 000	170 000	171 000	172 000	173 000	174 000	175 000