













300 2016 1 157 000 158 000 159 000 160 000 161 000 162 000 163 000 164 000 165 000 166 000 167 000 168 000 169 000 170 000 171 000 172 000 173 000 174 000 175 000

**2016 - Ménage # 300**

Personne vivant seule; 66 ans et plus

Revenus familiaux autonomes	+	157 000	158 000	159 000	160 000	161 000	162 000	163 000	164 000	165 000	166 000	167 000	168 000	169 000	170 000	171 000	172 000	173 000	174 000	175 000	
<b>FÉDÉRAL</b>																					
<b>Impôt sur le revenu: 2016</b>	# 1	—	(26 575)	(26 817)	(27 059)	(27 301)	(27 544)	(27 786)	(28 028)	(28 270)	(28 512)	(28 754)	(28 997)	(29 239)	(29 481)	(29 723)	(29 965)	(30 207)	(30 449)	(30 692)	(30 934)
<b>Idem</b>	# 2	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>PSV de base: 2016</b>	# 1	+	6 879	6 879	6 879	6 879	6 879	6 879	6 879	6 879	6 879	6 879	6 879	6 879	6 879	6 879	6 879	6 879	6 879	6 879	6 879
<b>Remboursement si revenu net élevé</b>	# 1	—	(6 879)	(6 879)	(6 879)	(6 879)	(6 879)	(6 879)	(6 879)	(6 879)	(6 879)	(6 879)	(6 879)	(6 879)	(6 879)	(6 879)	(6 879)	(6 879)	(6 879)	(6 879)	(6 879)
<b>PSV de base: 2016</b>	# 2	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Remboursement si revenu net élevé</b>	# 2	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Supplément de PSV: 2017-2018 (combiné)</b>	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Complément de PSV: 2017-2018 (combiné)</b>	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>PFRT: 2016</b>	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>ACE: 2017-2018</b>	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit de TPS: 2017-2018</b>	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux	=		(26 575)	(26 817)	(27 059)	(27 301)	(27 544)	(27 786)	(28 028)	(28 270)	(28 512)	(28 754)	(28 997)	(29 239)	(29 481)	(29 723)	(29 965)	(30 207)	(30 449)	(30 692)	(30 934)
<b>TAXES SALARIALES</b>																					
<b>RRQ: 2016</b>	# 1	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Idem</b>	# 2	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>A. E.: 2016</b>	# 1	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Idem</b>	# 2	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>RQAP: 2016</b>	# 1	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Idem</b>	# 2	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
sous-totaux	=		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>QUÉBEC</b>																					
<b>Impôt sur le revenu: 2016</b>	# 1	—	(31 225)	(31 483)	(31 740)	(31 998)	(32 255)	(32 513)	(32 770)	(33 028)	(33 285)	(33 543)	(33 800)	(34 058)	(34 315)	(34 573)	(34 830)	(35 088)	(35 345)	(35 603)	(35 860)
<b>Idem</b>	# 2	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>FSS: 2016</b>	# 1	—	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)
<b>Idem</b>	# 2	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Assurance médicaments: 2016</b>	—	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)
<b>Contribution santé: 2016 (éliminée en 2017)</b>	# 1	—	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)
<b>Idem</b>	# 2	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Garderies subventionnées 2016: extras modulés</b>	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit remboursable de FGE: 2016</b>	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Soutien aux enfants: 2017-2018</b>	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Prime au travail: 2016</b>	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit d'impôt-solidarité: 2017 - 2018</b>	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux	=		(33 875)	(34 133)	(34 390)	(34 648)	(34 905)	(35 163)	(35 420)	(35 678)	(35 935)	(36 193)	(36 450)	(36 708)	(36 965)	(37 223)	(37 480)	(37 738)	(37 995)	(38 253)	(38 510)
<b>Coût total</b>	=		(60 450)	(60 950)	(61 450)	(61 949)	(62 448)	(62 948)	(63 448)	(63 948)	(64 448)	(64 947)	(65 447)	(65 947)	(66 446)	(66 946)	(67 446)	(67 945)	(68 445)	(68 944)	(69 444)
<b>Solde disponible</b>	=	96 550	97 050	97 550	98 051	98 551	99 051	99 552	100 052	100 552	101 053	101 553	102 053	102 554	103 054	103 554	104 055	104 555	105 056	105 556	
<b>PUGE - 2016 (éliminée en juillet 2016)</b>	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Frais de garde: garderies non-subventionnées</b>	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Frais de garde de base à 7,55 \$ par jour</b>	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Solde disponible net</b>	=	96 550	97 050	97 550	98 051	98 551	99 051	99 552	100 052	100 552	101 053	101 553	102 053	102 554	103 054	103 554	104 055	104 555	105 056	105 556	
<b>Coût marginal: fédéral</b>		(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)
<b>Coût marginal: RRQ, A. E. et RAPQ.</b>		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Coût marginal: Québec</b>		(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)
<b>Coût marginaux - total</b>		(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)
<b>Taux marginal (en %): fédéral</b>		24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%
<b>Taux marginal (en %): RRQ, A. E. et R.A.P.Q.</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Taux marginal (en %): Québec</b>		25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%	25.8%
<b>Taux marginaux: total</b>		50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
<b>Taux moyen d'imposition (PUGE et frais de garde non compris)</b>		38.5%	38.6%	38.6%	38.7%	38.8%	38.9%	38.9%	39.0%	39.1%	39.1%	39.2%	39.3%	39.3%	39.4%	39.4%	39.5%	39.6%	39.6%	39.7%	39.7%
<b>Bouclier fiscal: variation de revenu de 1 000 \$</b>																					
<b>Prime au travail: 2016</b>		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit remboursable de FGE: 2016</b>		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Total</b>		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenus familiaux autonomes		157 000	158 000	159 000	160 000	161 000	162 000	163 000	164 000	165 000	166 000	167 000	168 000	169 000	170 000	171 000	172 000	173 000	174 000	175 000	