2017 - Ménage # 310

Couple; 65 et plus; un revenu (sauf les PSV); revenu de pension admissible = 75% du revenu autonome; partage optimal

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	24 000	25 000	26 000	27 000	28 000
FÉDÉRAL																														
Impôt sur le revenu: 2017	# 1	–	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(30)
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	0	0	0	0	0
PSV de base: 2017	# 1	+	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979
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	0	0	0	0	0
PSV de base: 2017	# 2	+	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979
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	0	0	0	0	0
Supplément de PSV: 2018-2019 (combiné)		+	11 366	10 866	10 366	9 866	9 366	8 866	8 366	7 866	7 366	6 866	6 366	5 866	5 366	4 866	4 366	3 866	3 366	2 866	2 366	1 866	1 366	866	366	0	0	0	0	0
Complément de PSV: 2018-2019 (combiné)		+	934	934	934	934	684	434	184	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PFRT: 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	n/a	n/a	n/a	n/a
ACE: 2018-2019		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2018-2019		+	568	568	568	568	568	568	568	568	568	568	568	568	568	568	568	568	568	568	568	568	568	568	562	519	469	419	369	319
sous-totaux		=	26 826	26 326	25 826	25 326	24 576	23 826	23 076	22 392	21 892	21 392	20 892	20 392	19 892	19 392	18 892	18 392	17 892	17 392	16 892	16 392	15 892	15 392	14 886	14 477	14 427	14 377	14 327	14 247
TAXES SALARIALES																														
RRQ: 2017	# 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	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	n/a	n/a	n/a	n/a	n/a
A. E.: 2017	# 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	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	n/a	n/a	n/a	n/a	n/a
RQAP: 2017	# 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	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	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	0	0	0	0
QUÉBEC																														
Impôt sur le revenu: 2017	# 1	–	0	0	0	0	0	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	0	0	0	(105)	(283)
FSS: 2017	# 1	–	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(5)	(11)	(17)	(23)	(30)
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	0	0	0	0	0
Assurance médicaments: 2017		–	0	(132)	(168)	(202)	(220)	(236)	(254)	(278)	(312)	(346)	(398)	(450)	(502)	(554)	(606)	(658)	(710)	(762)	(814)	(866)	(918)	(968)	(1 020)	(1 110)	(1 214)	(1 318)	(1 327)	(1 327)
Garderies subventionnées 2017: 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	n/a	n/a	n/a	n/a
Crédit remboursable de FGE: 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	n/a	n/a	n/a	n/a
Prime au travail: 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	n/a	n/a	n/a	n/a
Soutien aux enfants: 2018-2019		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2018-2019		+	1 249	1 249	1 249	1 249	1 249	1 249	1 249	1 249	1 249	1 249	1 249	1 249	1 249	1 249	1 249	1 249	1 249	1 226	1 196	1 166	1 136	1 106	1 076	1 024	964	904	844	784
sous-totaux		=	1 249	1 117	1 081	1 047	1 029	1 013	995	971	937	903	851	799	747	695	643	591	539	464	382	300	218	138	56	(91)	(261)	(431)	(611)	(856)
Coût total		=	28 075	27 443	26 907	26 373	25 605	24 839	24 071	23 363	22 829	22 295	21 743	21 191	20 639	20 087	19 535	18 983	18 431	17 856	17 274	16 692	16 110	15 530	14 942	14 386	14 166	13 946	13 716	13 391
Solde disponible		=	29 075	29 443	29 907	30 373	30 605	30 839	31 071	31 363	31 829	32 295	32 743	33 191	33 639	34 087	34 535	34 983	35 431	35 856	36 274	36 692	37 110	37 530	37 942	38 386	39 166	39 946	40 716	41 391
Frais de garde: garderies privées 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	n/a	n/a	n/a	n/a
Frais de garde de base à 7.75 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	n/a	n/a	n/a	n/a
Solde disponible net		=	29 075	29 443	29 907	30 373	30 605	30 839	31 071	31 363	31 829	32 295	32 743	33 191	33 639	34 087	34 535	34 983	35 431	35 856	36 274	36 692	37 110	37 530	37 942	38 386	39 166	39 946	40 716	41 391
Coût marginal: fédéral			(500)	(500)	(500)	(750)	(750)	(750)	(684)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(506)	(409)	(50)	(50)	(50)	(80)	(175)
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	0	0	0	0
Coût marginal: Québec			(132)	(36)	(34)	(18)	(16)	(18)	(24)	(34)	(34)	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(75)	(82)	(82)	(82)	(80)	(82)	(147)	(170)	(170)	(180)	(245)	(244)
Coût marginaux - total			(632)	(536)	(534)	(768)	(766)	(768)	(708)	(534)	(534)	(552)	(552)	(552)	(552)	(552)	(552)	(552)	(575)	(582)	(582)	(582)	(580)	(588)	(556)	(220)	(220)	(230)	(325)	(419)
Taux marginal (en %): fédéral			50.0%	50.0%	50.0%	75.0%	75.0%	75.0%	68.4%	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%	50.6%	40.9%	5.0%	5.0%	5.0%	8.0%	17.5%
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%	0.0%	0.0%	0.0%	0.0%	0.0%
Taux marginal (en %): Québec			13.2%	3.6%	3.4%	1.8%	1.6%	1.8%	2.4%	3.4%	3.4%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	7.5%	8.2%	8.2%	8.2%	8.0%	8.2%	14.7%	17.0%	17.0%	18.0%	24.5%	24.4%
Taux marginaux: total			63.2%	53.6%	53.4%	76.8%	76.6%	76.8%	70.8%	53.4%	53.4%	55.2%	55.2%	55.2%	55.2%	55.2%	55.2%	55.2%	57.5%	58.2%	58.2%	58.2%	58.0%	58.8%	55.6%	22.0%	22.0%	23.0%	32.5%	41.9%
Taux moyen d'imposition (PUGE et frais de garde non compris)																														
Bouclier fiscal: variation de revenu de 1 000 $																														
Prime au travail: 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	n/a	n/a	n/a	n/a
Crédit remboursable de FGE: 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	n/a	n/a	n/a	n/a
Total			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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**	**24 000**	**25 000**	**26 000**	**27 000**	**28 000**

2017 - Ménage # 310

Couple; 65 et plus; un revenu (sauf les PSV); revenu de pension admissible = 75% du revenu autonome; partage optimal

Revenus familiaux autonomes			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	48 000	49 000	50 000	51 000	52 000	53 000	54 000	55 000	56 000
FÉDÉRAL																														
Impôt sur le revenu: 2017	# 1	–	(155)	(280)	(406)	(531)	(656)	(781)	(907)	(1 032)	(1 157)	(1 236)	(1 314)	(1 393)	(1 471)	(1 549)	(1 627)	(1 706)	(1 784)	(1 862)	(1 941)	(2 029)	(2 119)	(2 209)	(2 299)	(2 389)	(2 479)	(2 569)	(2 659)	(2 749)
idem	# 2	–	0	0	0	0	0	0	0	0	0	(46)	(94)	(140)	(187)	(234)	(281)	(328)	(375)	(422)	(469)	(516)	(563)	(610)	(657)	(704)	(751)	(797)	(845)	(892)
PSV de base: 2017	# 1	+	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979
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	0	0	0	0	0
PSV de base: 2017	# 2	+	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979
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	0	0	0	0	0
Supplément de PSV: 2018-2019 (combiné)		+	0	0	0	0	0	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: 2018-2019 (combiné)		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PFRT: 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	n/a	n/a	n/a	n/a
ACE: 2018-2019		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2018-2019		+	269	219	169	119	69	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux		=	14 072	13 897	13 721	13 546	13 371	13 196	13 051	12 926	12 801	12 676	12 550	12 425	12 300	12 175	12 050	11 924	11 799	11 674	11 548	11 413	11 276	11 139	11 002	10 865	10 728	10 592	10 454	10 317
TAXES SALARIALES																														
RRQ: 2017	# 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	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	n/a	n/a	n/a	n/a	n/a
A. E.: 2017	# 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	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	n/a	n/a	n/a	n/a	n/a
RQAP: 2017	# 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	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	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	0	0	0	0
QUÉBEC																														
Impôt sur le revenu: 2017	# 1	–	(17)	(139)	(260)	(382)	(504)	(626)	(748)	(870)	(992)	(1 114)	(1 235)	(1 357)	(1 479)	(1 601)	(1 723)	(1 845)	(1 967)	(2 089)	(2 210)	(2 332)	(2 454)	(2 576)	(2 698)	(2 820)	(2 942)	(3 064)	(3 185)	(3 307)
idem	# 2	–	(445)	(501)	(557)	(613)	(670)	(726)	(782)	(838)	(895)	(951)	(1 007)	(1 063)	(1 120)	(1 176)	(1 232)	(1 288)	(1 345)	(1 401)	(1 457)	(1 513)	(1 570)	(1 626)	(1 682)	(1 738)	(1 795)	(1 851)	(1 907)	(1 963)
FSS: 2017	# 1	–	(36)	(42)	(48)	(55)	(61)	(67)	(73)	(80)	(86)	(92)	(98)	(105)	(111)	(117)	(123)	(130)	(136)	(142)	(148)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)
idem	# 2	–	0	0	0	0	0	0	0	0	0	0	(1)	(5)	(8)	(12)	(16)	(20)	(23)	(27)	(31)	(35)	(38)	(42)	(46)	(50)	(53)	(57)	(61)	(65)
Assurance médicaments: 2017		–	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)
Garderies subventionnées 2017: 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	n/a	n/a	n/a	n/a
Crédit remboursable de FGE: 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	n/a	n/a	n/a	n/a
Prime au travail: 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	n/a	n/a	n/a	n/a
Soutien aux enfants: 2018-2019		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2018-2019		+	724	664	604	544	484	424	364	304	244	184	124	64	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux		=	(1 100)	(1 344)	(1 588)	(1 833)	(2 077)	(2 321)	(2 566)	(2 811)	(3 055)	(3 299)	(3 544)	(3 793)	(4 040)	(4 233)	(4 421)	(4 610)	(4 798)	(4 986)	(5 173)	(5 357)	(5 539)	(5 721)	(5 903)	(6 085)	(6 267)	(6 449)	(6 630)	(6 812)
Coût total		=	12 972	12 553	12 133	11 713	11 294	10 875	10 485	10 115	9 746	9 377	9 007	8 632	8 260	7 942	7 629	7 313	7 001	6 688	6 375	6 056	5 738	5 419	5 099	4 780	4 462	4 143	3 824	3 505
Solde disponible		=	41 972	42 553	43 133	43 713	44 294	44 875	45 485	46 115	46 746	47 377	48 007	48 632	49 260	49 942	50 629	51 313	52 001	52 688	53 375	54 056	54 738	55 419	56 099	56 780	57 462	58 143	58 824	59 505
Frais de garde: garderies privées 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	n/a	n/a	n/a	n/a
Frais de garde de base à 7.75 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	n/a	n/a	n/a	n/a
Solde disponible net		=	41 972	42 553	43 133	43 713	44 294	44 875	45 485	46 115	46 746	47 377	48 007	48 632	49 260	49 942	50 629	51 313	52 001	52 688	53 375	54 056	54 738	55 419	56 099	56 780	57 462	58 143	58 824	59 505
Coût marginal: fédéral			(175)	(176)	(175)	(175)	(175)	(145)	(125)	(125)	(125)	(126)	(126)	(125)	(125)	(126)	(126)	(125)	(125)	(127)	(135)	(137)	(137)	(138)	(137)	(137)	(137)	(138)	(137)	(137)
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	0	0	0	0
Coût marginal: Québec			(244)	(243)	(245)	(244)	(244)	(244)	(245)	(244)	(244)	(244)	(249)	(247)	(193)	(188)	(189)	(187)	(188)	(187)	(184)	(181)	(182)	(182)	(182)	(181)	(182)	(181)	(182)	(181)
Coût marginaux - total			(419)	(419)	(420)	(419)	(419)	(389)	(370)	(369)	(369)	(370)	(375)	(372)	(317)	(314)	(315)	(312)	(313)	(314)	(319)	(318)	(319)	(320)	(319)	(318)	(319)	(319)	(319)	(318)
Taux marginal (en %): fédéral			17.5%	17.6%	17.5%	17.5%	17.5%	14.5%	12.5%	12.5%	12.5%	12.6%	12.6%	12.5%	12.5%	12.6%	12.6%	12.5%	12.5%	12.7%	13.5%	13.7%	13.7%	13.8%	13.7%	13.7%	13.7%	13.8%	13.7%	13.7%
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%	0.0%	0.0%	0.0%	0.0%
Taux marginal (en %): Québec			24.4%	24.3%	24.5%	24.4%	24.4%	24.4%	24.5%	24.4%	24.4%	24.4%	24.9%	24.7%	19.3%	18.8%	18.9%	18.7%	18.8%	18.7%	18.4%	18.1%	18.2%	18.2%	18.2%	18.1%	18.2%	18.1%	18.2%	18.1%
Taux marginaux: total			41.9%	41.9%	42.0%	41.9%	41.9%	38.9%	37.0%	36.9%	36.9%	37.0%	37.5%	37.2%	31.8%	31.4%	31.5%	31.2%	31.3%	31.4%	31.9%	31.8%	31.9%	32.0%	31.9%	31.8%	31.9%	31.9%	31.9%	31.8%
Taux moyen d'imposition (PUGE et frais de garde non compris)																														
Bouclier fiscal: variation de revenu de 1 000 $																														
Prime au travail: 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	n/a	n/a	n/a	n/a
Crédit remboursable de FGE: 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	n/a	n/a	n/a	n/a
Total			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenus familiaux autonomes			**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**	**48 000**	**49 000**	**50 000**	**51 000**	**52 000**	**53 000**	**54 000**	**55 000**	**56 000**

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Couple; 65 et plus; un revenu (sauf les PSV); revenu de pension admissible = 75% du revenu autonome; partage optimal

Revenus familiaux autonomes			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	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
FÉDÉRAL																														
Impôt sur le revenu: 2017	# 1	–	(2 839)	(2 929)	(3 019)	(3 110)	(3 200)	(3 290)	(3 399)	(3 518)	(3 637)	(3 756)	(3 874)	(3 993)	(4 112)	(4 230)	(4 349)	(4 468)	(4 587)	(4 705)	(4 824)	(4 943)	(5 062)	(5 180)	(5 299)	(5 418)	(5 536)	(5 655)	(5 774)	(5 893)
idem	# 2	–	(939)	(985)	(1 033)	(1 080)	(1 126)	(1 173)	(1 221)	(1 268)	(1 314)	(1 361)	(1 409)	(1 455)	(1 502)	(1 549)	(1 597)	(1 643)	(1 690)	(1 737)	(1 784)	(1 831)	(1 878)	(1 925)	(1 976)	(2 029)	(2 083)	(2 138)	(2 191)	(2 245)
PSV de base: 2017	# 1	+	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979
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	0	0	0	0	0
PSV de base: 2017	# 2	+	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979
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	0	0	0	0	0
Supplément de PSV: 2018-2019 (combiné)		+	0	0	0	0	0	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: 2018-2019 (combiné)		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PFRT: 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	n/a	n/a	n/a	n/a
ACE: 2018-2019		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2018-2019		+	0	0	0	0	0	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		=	10 180	10 044	9 906	9 768	9 632	9 495	9 338	9 172	9 007	8 841	8 675	8 510	8 344	8 179	8 012	7 847	7 681	7 516	7 350	7 184	7 018	6 853	6 683	6 511	6 339	6 165	5 993	5 820
TAXES SALARIALES																														
RRQ: 2017	# 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	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	n/a	n/a	n/a	n/a	n/a
A. E.: 2017	# 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	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	n/a	n/a	n/a	n/a	n/a
RQAP: 2017	# 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	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	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	0	0	0	0
QUÉBEC																														
Impôt sur le revenu: 2017	# 1	–	(3 429)	(3 578)	(3 731)	(3 884)	(4 037)	(4 190)	(4 343)	(4 496)	(4 649)	(4 803)	(4 956)	(5 109)	(5 262)	(5 415)	(5 568)	(5 721)	(5 874)	(6 028)	(6 181)	(6 334)	(6 487)	(6 640)	(6 793)	(6 946)	(7 099)	(7 253)	(7 402)	(7 527)
idem	# 2	–	(2 020)	(2 076)	(2 132)	(2 188)	(2 245)	(2 301)	(2 357)	(2 413)	(2 470)	(2 526)	(2 582)	(2 638)	(2 695)	(2 751)	(2 807)	(2 863)	(2 920)	(2 976)	(3 032)	(3 088)	(3 145)	(3 201)	(3 257)	(3 313)	(3 370)	(3 426)	(3 482)	(3 538)
FSS: 2017	# 1	–	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(151)	(157)	(163)	(169)
idem	# 2	–	(68)	(72)	(76)	(80)	(83)	(87)	(91)	(95)	(98)	(102)	(106)	(110)	(113)	(117)	(121)	(125)	(128)	(132)	(136)	(140)	(143)	(147)	(150)	(150)	(150)	(150)	(150)	(150)
Assurance médicaments: 2017		–	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)
Garderies subventionnées 2017: 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	n/a	n/a	n/a	n/a
Crédit remboursable de FGE: 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	n/a	n/a	n/a	n/a
Prime au travail: 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	n/a	n/a	n/a	n/a
Soutien aux enfants: 2018-2019		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2018-2019		+	0	0	0	0	0	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		=	(6 994)	(7 203)	(7 416)	(7 629)	(7 842)	(8 055)	(8 268)	(8 481)	(8 694)	(8 908)	(9 121)	(9 334)	(9 547)	(9 760)	(9 973)	(10 186)	(10 399)	(10 613)	(10 826)	(11 039)	(11 252)	(11 465)	(11 677)	(11 886)	(12 097)	(12 313)	(12 524)	(12 711)
Coût total		=	3 187	2 841	2 490	2 139	1 790	1 440	1 070	691	313	(67)	(446)	(825)	(1 203)	(1 581)	(1 961)	(2 340)	(2 718)	(3 097)	(3 476)	(3 856)	(4 234)	(4 612)	(4 994)	(5 375)	(5 758)	(6 147)	(6 531)	(6 892)
Solde disponible		=	60 187	60 841	61 490	62 139	62 790	63 440	64 070	64 691	65 313	65 933	66 554	67 175	67 797	68 419	69 039	69 660	70 282	70 903	71 524	72 144	72 766	73 388	74 006	74 625	75 242	75 853	76 469	77 108
Frais de garde: garderies privées 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	n/a	n/a	n/a	n/a
Frais de garde de base à 7.75 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	n/a	n/a	n/a	n/a
Solde disponible net		=	60 187	60 841	61 490	62 139	62 790	63 440	64 070	64 691	65 313	65 933	66 554	67 175	67 797	68 419	69 039	69 660	70 282	70 903	71 524	72 144	72 766	73 388	74 006	74 625	75 242	75 853	76 469	77 108
Coût marginal: fédéral			(137)	(138)	(138)	(137)	(137)	(157)	(166)	(166)	(166)	(166)	(166)	(166)	(165)	(167)	(166)	(166)	(165)	(167)	(166)	(166)	(165)	(170)	(172)	(172)	(173)	(172)	(173)	(172)
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	0	0	0	0
Coût marginal: Québec			(209)	(213)	(213)	(212)	(213)	(213)	(213)	(212)	(214)	(213)	(213)	(212)	(213)	(213)	(213)	(212)	(214)	(213)	(213)	(212)	(213)	(212)	(209)	(210)	(216)	(211)	(187)	(188)
Coût marginaux - total			(346)	(351)	(351)	(349)	(350)	(370)	(379)	(378)	(380)	(379)	(379)	(378)	(378)	(380)	(379)	(378)	(379)	(380)	(379)	(378)	(378)	(382)	(382)	(383)	(390)	(384)	(361)	(361)
Taux marginal (en %): fédéral			13.7%	13.8%	13.8%	13.7%	13.7%	15.7%	16.6%	16.6%	16.6%	16.6%	16.6%	16.6%	16.5%	16.7%	16.6%	16.6%	16.5%	16.7%	16.6%	16.6%	16.5%	17.0%	17.2%	17.2%	17.3%	17.2%	17.3%	17.2%
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%	0.0%	0.0%	0.0%	0.0%	0.0%
Taux marginal (en %): Québec			20.9%	21.3%	21.3%	21.2%	21.3%	21.3%	21.3%	21.2%	21.4%	21.3%	21.3%	21.2%	21.3%	21.3%	21.3%	21.2%	21.4%	21.3%	21.3%	21.2%	21.3%	21.2%	20.9%	21.0%	21.6%	21.1%	18.7%	18.8%
Taux marginaux: total			34.6%	35.1%	35.1%	34.9%	35.0%	37.0%	37.9%	37.8%	38.0%	37.9%	37.9%	37.8%	37.8%	38.0%	37.9%	37.8%	37.9%	38.0%	37.9%	37.8%	37.8%	38.2%	38.1%	38.2%	38.9%	38.3%	36.0%	36.0%
Taux moyen d'imposition (PUGE et frais de garde non compris)																														
Bouclier fiscal: variation de revenu de 1 000 $																														
Prime au travail: 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	n/a	n/a	n/a	n/a
Crédit remboursable de FGE: 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	n/a	n/a	n/a	n/a
Total			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenus familiaux autonomes			**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**	**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**

2017 - Ménage # 310

Couple; 65 et plus; un revenu (sauf les PSV); revenu de pension admissible = 75% du revenu autonome; partage optimal

Revenus familiaux autonomes			85 000	86 000	87 000	88 000	89 000	90 000	91 000	92 000	93 000	94 000	95 000	96 000	97 000	98 000	99 000	100 000	101 000	102 000	103 000	104 000	105 000	106 000	107 000	108 000	109 000	110 000	111 000	112 000
FÉDÉRAL																														
Impôt sur le revenu: 2017	# 1	–	(6 011)	(6 130)	(6 249)	(6 368)	(6 486)	(6 605)	(6 724)	(6 842)	(6 961)	(7 080)	(7 199)	(7 317)	(7 436)	(7 555)	(7 674)	(7 792)	(7 911)	(8 030)	(8 148)	(8 267)	(8 386)	(8 505)	(8 623)	(8 742)	(8 852)	(8 953)	(9 054)	(9 154)
idem	# 2	–	(2 300)	(2 353)	(2 407)	(2 462)	(2 515)	(2 569)	(2 624)	(2 677)	(2 731)	(2 786)	(2 840)	(2 893)	(2 948)	(3 002)	(3 055)	(3 110)	(3 164)	(3 217)	(3 272)	(3 328)	(3 399)	(3 470)	(3 542)	(3 613)	(3 684)	(3 756)	(3 827)	(3 898)
PSV de base: 2017	# 1	+	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979
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	0	(47)	(141)	(235)	(329)
PSV de base: 2017	# 2	+	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979
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	0	0	0	0	0
Supplément de PSV: 2018-2019 (combiné)		+	0	0	0	0	0	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: 2018-2019 (combiné)		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PFRT: 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	n/a	n/a	n/a	n/a
ACE: 2018-2019		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2018-2019		+	0	0	0	0	0	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		=	5 647	5 475	5 302	5 128	4 957	4 784	4 610	4 439	4 266	4 092	3 919	3 748	3 574	3 401	3 229	3 056	2 883	2 711	2 538	2 363	2 173	1 983	1 793	1 603	1 375	1 108	842	577
TAXES SALARIALES																														
RRQ: 2017	# 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	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	n/a	n/a	n/a	n/a	n/a
A. E.: 2017	# 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	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	n/a	n/a	n/a	n/a	n/a
RQAP: 2017	# 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	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	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	0	0	0	0
QUÉBEC																														
Impôt sur le revenu: 2017	# 1	–	(7 652)	(7 777)	(7 902)	(8 027)	(8 152)	(8 277)	(8 402)	(8 527)	(8 652)	(8 777)	(8 902)	(9 027)	(9 152)	(9 277)	(9 402)	(9 527)	(9 652)	(9 777)	(9 902)	(10 027)	(10 152)	(10 277)	(10 402)	(10 527)	(10 643)	(10 749)	(10 855)	(10 962)
idem	# 2	–	(3 595)	(3 651)	(3 707)	(3 763)	(3 820)	(3 876)	(3 932)	(3 988)	(4 045)	(4 101)	(4 157)	(4 227)	(4 302)	(4 377)	(4 452)	(4 527)	(4 602)	(4 677)	(4 752)	(4 827)	(4 902)	(4 977)	(5 052)	(5 127)	(5 202)	(5 277)	(5 352)	(5 427)
FSS: 2017	# 1	–	(176)	(182)	(188)	(194)	(201)	(207)	(213)	(219)	(226)	(232)	(238)	(244)	(251)	(257)	(263)	(269)	(276)	(282)	(288)	(294)	(301)	(307)	(313)	(319)	(326)	(332)	(338)	(344)
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)	(150)	(150)	(150)	(150)	(150)
Assurance médicaments: 2017		–	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)
Garderies subventionnées 2017: 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	n/a	n/a	n/a	n/a
Crédit remboursable de FGE: 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	n/a	n/a	n/a	n/a
Prime au travail: 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	n/a	n/a	n/a	n/a
Soutien aux enfants: 2018-2019		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2018-2019		+	0	0	0	0	0	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		=	(12 900)	(13 087)	(13 274)	(13 461)	(13 650)	(13 837)	(14 024)	(14 211)	(14 400)	(14 587)	(14 774)	(14 975)	(15 182)	(15 388)	(15 594)	(15 800)	(16 007)	(16 213)	(16 419)	(16 625)	(16 832)	(17 038)	(17 244)	(17 450)	(17 648)	(17 835)	(18 022)	(18 210)
Coût total		=	(7 252)	(7 612)	(7 972)	(8 333)	(8 693)	(9 053)	(9 414)	(9 772)	(10 134)	(10 494)	(10 855)	(11 228)	(11 608)	(11 987)	(12 366)	(12 744)	(13 124)	(13 503)	(13 881)	(14 263)	(14 660)	(15 056)	(15 451)	(15 847)	(16 273)	(16 727)	(17 180)	(17 633)
Solde disponible		=	77 748	78 388	79 028	79 667	80 307	80 947	81 586	82 228	82 866	83 506	84 145	84 772	85 392	86 013	86 634	87 256	87 876	88 497	89 119	89 737	90 340	90 944	91 549	92 153	92 727	93 273	93 820	94 367
Frais de garde: garderies privées 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	n/a	n/a	n/a	n/a
Frais de garde de base à 7.75 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	n/a	n/a	n/a	n/a
Solde disponible net		=	77 748	78 388	79 028	79 667	80 307	80 947	81 586	82 228	82 866	83 506	84 145	84 772	85 392	86 013	86 634	87 256	87 876	88 497	89 119	89 737	90 340	90 944	91 549	92 153	92 727	93 273	93 820	94 367
Coût marginal: fédéral			(172)	(173)	(173)	(171)	(173)	(173)	(171)	(173)	(173)	(173)	(171)	(173)	(173)	(172)	(172)	(173)	(172)	(172)	(176)	(190)	(190)	(190)	(190)	(228)	(267)	(266)	(265)	(267)
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	0	0	0	0
Coût marginal: Québec			(187)	(187)	(187)	(188)	(187)	(187)	(187)	(188)	(187)	(187)	(201)	(207)	(206)	(206)	(206)	(207)	(206)	(206)	(206)	(207)	(206)	(206)	(206)	(198)	(187)	(187)	(188)	(188)
Coût marginaux - total			(360)	(361)	(361)	(360)	(361)	(361)	(359)	(362)	(361)	(361)	(373)	(380)	(379)	(378)	(378)	(380)	(378)	(378)	(382)	(397)	(396)	(396)	(396)	(426)	(454)	(453)	(453)	(455)
Taux marginal (en %): fédéral			17.2%	17.3%	17.3%	17.1%	17.3%	17.3%	17.1%	17.3%	17.3%	17.3%	17.1%	17.3%	17.3%	17.2%	17.2%	17.3%	17.2%	17.2%	17.6%	19.0%	19.0%	19.0%	19.0%	22.8%	26.7%	26.6%	26.5%	26.7%
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%	0.0%	0.0%	0.0%	0.0%
Taux marginal (en %): Québec			18.7%	18.7%	18.7%	18.8%	18.7%	18.7%	18.7%	18.8%	18.7%	18.7%	20.1%	20.7%	20.6%	20.6%	20.6%	20.7%	20.6%	20.6%	20.6%	20.7%	20.6%	20.6%	20.6%	19.8%	18.7%	18.7%	18.8%	18.8%
Taux marginaux: total			35.9%	36.0%	36.0%	35.9%	36.0%	36.0%	35.8%	36.1%	36.0%	36.0%	37.2%	38.0%	37.9%	37.8%	37.8%	38.0%	37.8%	37.8%	38.2%	39.7%	39.6%	39.6%	39.6%	42.6%	45.4%	45.3%	45.3%	45.5%
Taux moyen d'imposition (PUGE et frais de garde non compris)																														
Bouclier fiscal: variation de revenu de 1 000 $																														
Prime au travail: 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	n/a	n/a	n/a	n/a
Crédit remboursable de FGE: 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	n/a	n/a	n/a	n/a
Total			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenus familiaux autonomes			**85 000**	**86 000**	**87 000**	**88 000**	**89 000**	**90 000**	**91 000**	**92 000**	**93 000**	**94 000**	**95 000**	**96 000**	**97 000**	**98 000**	**99 000**	**100 000**	**101 000**	**102 000**	**103 000**	**104 000**	**105 000**	**106 000**	**107 000**	**108 000**	**109 000**	**110 000**	**111 000**	**112 000**

2017 - Ménage # 310

Couple; 65 et plus; un revenu (sauf les PSV); revenu de pension admissible = 75% du revenu autonome; partage optimal

Revenus familiaux autonomes			113 000	114 000	115 000	116 000	117 000	118 000	119 000	120 000	121 000	122 000	123 000	124 000	125 000	126 000	127 000	128 000	129 000	130 000	131 000	132 000	133 000	134 000	135 000	136 000	137 000	138 000	139 000	140 000
FÉDÉRAL																														
Impôt sur le revenu: 2017	# 1	–	(9 256)	(9 356)	(9 457)	(9 558)	(9 659)	(9 760)	(9 861)	(9 962)	(10 063)	(10 164)	(10 265)	(10 365)	(10 467)	(10 567)	(10 668)	(10 759)	(10 850)	(10 941)	(11 032)	(11 122)	(11 214)	(11 304)	(11 395)	(11 486)	(11 577)	(11 668)	(11 759)	(11 850)
idem	# 2	–	(3 970)	(4 041)	(4 112)	(4 183)	(4 254)	(4 325)	(4 396)	(4 468)	(4 539)	(4 610)	(4 682)	(4 753)	(4 824)	(4 896)	(4 967)	(5 038)	(5 109)	(5 180)	(5 251)	(5 323)	(5 394)	(5 465)	(5 536)	(5 608)	(5 679)	(5 750)	(5 822)	(5 893)
PSV de base: 2017	# 1	+	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979
Remboursement si revenu net élevé	# 1	–	(422)	(516)	(610)	(704)	(797)	(891)	(985)	(1 079)	(1 172)	(1 266)	(1 360)	(1 454)	(1 547)	(1 641)	(1 735)	(1 829)	(1 922)	(2 016)	(2 110)	(2 204)	(2 297)	(2 391)	(2 485)	(2 579)	(2 672)	(2 766)	(2 860)	(2 954)
PSV de base: 2017	# 2	+	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979
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	0	0	0	0	0
Supplément de PSV: 2018-2019 (combiné)		+	0	0	0	0	0	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: 2018-2019 (combiné)		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PFRT: 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	n/a	n/a	n/a	n/a
ACE: 2018-2019		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2018-2019		+	0	0	0	0	0	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		=	310	45	(221)	(487)	(752)	(1 018)	(1 284)	(1 551)	(1 816)	(2 082)	(2 349)	(2 614)	(2 880)	(3 146)	(3 412)	(3 668)	(3 923)	(4 179)	(4 435)	(4 691)	(4 947)	(5 202)	(5 458)	(5 715)	(5 970)	(6 226)	(6 483)	(6 739)
TAXES SALARIALES																														
RRQ: 2017	# 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	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	n/a	n/a	n/a	n/a	n/a
A. E.: 2017	# 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	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	n/a	n/a	n/a	n/a	n/a
RQAP: 2017	# 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	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	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	0	0	0	0
QUÉBEC																														
Impôt sur le revenu: 2017	# 1	–	(11 068)	(11 174)	(11 280)	(11 387)	(11 493)	(11 599)	(11 705)	(11 812)	(11 918)	(12 024)	(12 130)	(12 237)	(12 343)	(12 449)	(12 555)	(12 662)	(12 779)	(12 906)	(13 034)	(13 161)	(13 289)	(13 416)	(13 544)	(13 671)	(13 799)	(13 926)	(14 054)	(14 181)
idem	# 2	–	(5 502)	(5 577)	(5 652)	(5 727)	(5 802)	(5 877)	(5 952)	(6 027)	(6 102)	(6 177)	(6 252)	(6 327)	(6 402)	(6 477)	(6 552)	(6 627)	(6 702)	(6 777)	(6 852)	(6 927)	(7 002)	(7 077)	(7 152)	(7 227)	(7 302)	(7 377)	(7 452)	(7 527)
FSS: 2017	# 1	–	(351)	(357)	(363)	(369)	(376)	(382)	(388)	(394)	(401)	(407)	(413)	(419)	(426)	(432)	(438)	(444)	(451)	(457)	(463)	(469)	(476)	(482)	(488)	(494)	(501)	(507)	(513)	(519)
idem	# 2	–	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(151)	(154)	(158)	(162)	(166)	(169)
Assurance médicaments: 2017		–	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)
Garderies subventionnées 2017: 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	n/a	n/a	n/a	n/a
Crédit remboursable de FGE: 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	n/a	n/a	n/a	n/a
Prime au travail: 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	n/a	n/a	n/a	n/a
Soutien aux enfants: 2018-2019		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2018-2019		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux		=	(18 398)	(18 585)	(18 772)	(18 960)	(19 148)	(19 335)	(19 522)	(19 710)	(19 898)	(20 085)	(20 272)	(20 460)	(20 648)	(20 835)	(21 022)	(21 210)	(21 409)	(21 617)	(21 826)	(22 034)	(22 244)	(22 452)	(22 662)	(22 873)	(23 087)	(23 299)	(23 512)	(23 723)
Coût total		=	(18 088)	(18 540)	(18 993)	(19 448)	(19 901)	(20 354)	(20 807)	(21 261)	(21 714)	(22 167)	(22 621)	(23 074)	(23 528)	(23 981)	(24 434)	(24 878)	(25 333)	(25 797)	(26 262)	(26 725)	(27 191)	(27 654)	(28 120)	(28 588)	(29 057)	(29 525)	(29 995)	(30 462)
Solde disponible		=	94 912	95 460	96 007	96 552	97 099	97 646	98 193	98 739	99 286	99 833	100 379	100 926	101 472	102 019	102 566	103 122	103 667	104 203	104 738	105 275	105 809	106 346	106 880	107 412	107 943	108 475	109 005	109 538
Frais de garde: garderies privées 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	n/a	n/a	n/a	n/a
Frais de garde de base à 7.75 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	n/a	n/a	n/a	n/a
Solde disponible net		=	94 912	95 460	96 007	96 552	97 099	97 646	98 193	98 739	99 286	99 833	100 379	100 926	101 472	102 019	102 566	103 122	103 667	104 203	104 738	105 275	105 809	106 346	106 880	107 412	107 943	108 475	109 005	109 538
Coût marginal: fédéral			(265)	(266)	(267)	(265)	(266)	(266)	(267)	(265)	(266)	(267)	(265)	(266)	(266)	(266)	(256)	(256)	(256)	(256)	(256)	(256)	(255)	(256)	(257)	(255)	(256)	(257)	(256)	(266)
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	0	0	0	0
Coût marginal: Québec			(187)	(187)	(188)	(188)	(187)	(187)	(188)	(188)	(187)	(187)	(188)	(188)	(187)	(187)	(188)	(199)	(208)	(209)	(208)	(210)	(208)	(210)	(211)	(214)	(212)	(213)	(211)	(214)
Coût marginaux - total			(452)	(453)	(455)	(453)	(453)	(453)	(455)	(453)	(453)	(454)	(453)	(454)	(453)	(453)	(444)	(455)	(464)	(465)	(464)	(466)	(463)	(466)	(468)	(469)	(468)	(470)	(467)	(480)
Taux marginal (en %): fédéral			26.5%	26.6%	26.7%	26.5%	26.6%	26.6%	26.7%	26.5%	26.6%	26.7%	26.5%	26.6%	26.6%	26.6%	25.6%	25.6%	25.6%	25.6%	25.6%	25.6%	25.5%	25.6%	25.7%	25.5%	25.6%	25.7%	25.6%	26.6%
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%	0.0%	0.0%	0.0%	0.0%	0.0%
Taux marginal (en %): Québec			18.7%	18.7%	18.8%	18.8%	18.7%	18.7%	18.8%	18.8%	18.7%	18.7%	18.8%	18.8%	18.7%	18.7%	18.8%	19.9%	20.8%	20.9%	20.8%	21.0%	20.8%	21.0%	21.1%	21.4%	21.2%	21.3%	21.1%	21.4%
Taux marginaux: total			45.2%	45.3%	45.5%	45.3%	45.3%	45.3%	45.5%	45.3%	45.3%	45.4%	45.3%	45.4%	45.3%	45.3%	44.4%	45.5%	46.4%	46.5%	46.4%	46.6%	46.3%	46.6%	46.8%	46.9%	46.8%	47.0%	46.7%	48.0%
Taux moyen d'imposition (PUGE et frais de garde non compris)																														
Bouclier fiscal: variation de revenu de 1 000 $																														
Prime au travail: 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	n/a	n/a	n/a	n/a
Crédit remboursable de FGE: 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	n/a	n/a	n/a	n/a
Total			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenus familiaux autonomes			**113 000**	**114 000**	**115 000**	**116 000**	**117 000**	**118 000**	**119 000**	**120 000**	**121 000**	**122 000**	**123 000**	**124 000**	**125 000**	**126 000**	**127 000**	**128 000**	**129 000**	**130 000**	**131 000**	**132 000**	**133 000**	**134 000**	**135 000**	**136 000**	**137 000**	**138 000**	**139 000**	**140 000**

2017 - Ménage # 310

Couple; 65 et plus; un revenu (sauf les PSV); revenu de pension admissible = 75% du revenu autonome; partage optimal

Revenus familiaux autonomes			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	163 000	164 000	165 000	166 000	167 000	168 000
FÉDÉRAL																														
Impôt sur le revenu: 2017	# 1	–	(11 952)	(12 067)	(12 182)	(12 298)	(12 413)	(12 528)	(12 644)	(12 759)	(12 874)	(12 990)	(13 105)	(13 220)	(13 336)	(13 451)	(13 566)	(13 682)	(13 797)	(13 912)	(14 028)	(14 143)	(14 258)	(14 374)	(14 489)	(14 604)	(14 720)	(14 835)	(14 950)	(15 066)
idem	# 2	–	(5 964)	(6 035)	(6 106)	(6 177)	(6 249)	(6 320)	(6 391)	(6 463)	(6 534)	(6 605)	(6 676)	(6 748)	(6 819)	(6 890)	(6 961)	(7 032)	(7 103)	(7 175)	(7 246)	(7 317)	(7 389)	(7 460)	(7 531)	(7 603)	(7 674)	(7 745)	(7 816)	(7 887)
PSV de base: 2017	# 1	+	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979
Remboursement si revenu net élevé	# 1	–	(3 047)	(3 141)	(3 235)	(3 329)	(3 422)	(3 516)	(3 610)	(3 704)	(3 797)	(3 891)	(3 985)	(4 079)	(4 172)	(4 266)	(4 360)	(4 454)	(4 547)	(4 641)	(4 735)	(4 829)	(4 922)	(5 016)	(5 110)	(5 204)	(5 297)	(5 391)	(5 485)	(5 579)
PSV de base: 2017	# 2	+	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979	6 979
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	0	0	0	0	0
Supplément de PSV: 2018-2019 (combiné)		+	0	0	0	0	0	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: 2018-2019 (combiné)		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PFRT: 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	n/a	n/a	n/a	n/a
ACE: 2018-2019		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2018-2019		+	0	0	0	0	0	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		=	(7 005)	(7 285)	(7 565)	(7 846)	(8 126)	(8 406)	(8 687)	(8 968)	(9 247)	(9 528)	(9 808)	(10 089)	(10 369)	(10 649)	(10 929)	(11 210)	(11 489)	(11 770)	(12 051)	(12 331)	(12 611)	(12 892)	(13 172)	(13 453)	(13 733)	(14 013)	(14 293)	(14 574)
TAXES SALARIALES																														
RRQ: 2017	# 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	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	n/a	n/a	n/a	n/a	n/a
A. E.: 2017	# 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	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	n/a	n/a	n/a	n/a	n/a
RQAP: 2017	# 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	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	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	0	0	0	0
QUÉBEC																														
Impôt sur le revenu: 2017	# 1	–	(14 309)	(14 436)	(14 564)	(14 691)	(14 819)	(14 946)	(15 074)	(15 201)	(15 329)	(15 456)	(15 584)	(15 711)	(15 839)	(15 966)	(16 094)	(16 221)	(16 349)	(16 476)	(16 604)	(16 731)	(16 859)	(16 986)	(17 114)	(17 247)	(17 384)	(17 521)	(17 658)	(17 794)
idem	# 2	–	(7 602)	(7 677)	(7 752)	(7 827)	(7 902)	(7 977)	(8 052)	(8 127)	(8 202)	(8 277)	(8 352)	(8 427)	(8 502)	(8 577)	(8 652)	(8 727)	(8 802)	(8 877)	(8 952)	(9 027)	(9 102)	(9 177)	(9 252)	(9 327)	(9 402)	(9 477)	(9 552)	(9 627)
FSS: 2017	# 1	–	(526)	(532)	(538)	(544)	(551)	(557)	(563)	(569)	(576)	(582)	(588)	(594)	(601)	(607)	(613)	(619)	(626)	(632)	(638)	(644)	(651)	(657)	(663)	(669)	(676)	(682)	(688)	(694)
idem	# 2	–	(173)	(177)	(181)	(184)	(188)	(192)	(196)	(199)	(203)	(207)	(211)	(214)	(218)	(222)	(226)	(229)	(233)	(237)	(241)	(244)	(248)	(252)	(256)	(259)	(263)	(267)	(271)	(274)
Assurance médicaments: 2017		–	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)
Garderies subventionnées 2017: 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	n/a	n/a	n/a	n/a
Crédit remboursable de FGE: 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	n/a	n/a	n/a	n/a
Prime au travail: 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	n/a	n/a	n/a	n/a
Soutien aux enfants: 2018-2019		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2018-2019		+	0	0	0	0	0	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		=	(23 937)	(24 149)	(24 362)	(24 573)	(24 787)	(24 999)	(25 212)	(25 423)	(25 637)	(25 849)	(26 062)	(26 273)	(26 487)	(26 699)	(26 912)	(27 123)	(27 337)	(27 549)	(27 762)	(27 973)	(28 187)	(28 399)	(28 612)	(28 829)	(29 052)	(29 274)	(29 496)	(29 716)
Coût total		=	(30 942)	(31 435)	(31 928)	(32 420)	(32 913)	(33 405)	(33 899)	(34 391)	(34 884)	(35 377)	(35 870)	(36 362)	(36 856)	(37 348)	(37 842)	(38 334)	(38 827)	(39 319)	(39 813)	(40 304)	(40 798)	(41 291)	(41 784)	(42 282)	(42 785)	(43 287)	(43 789)	(44 291)
Solde disponible		=	110 058	110 565	111 072	111 580	112 087	112 595	113 101	113 609	114 116	114 623	115 130	115 638	116 144	116 652	117 158	117 666	118 173	118 681	119 187	119 696	120 202	120 709	121 216	121 718	122 215	122 713	123 211	123 709
Frais de garde: garderies privées 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	n/a	n/a	n/a	n/a
Frais de garde de base à 7.75 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	n/a	n/a	n/a	n/a
Solde disponible net		=	110 058	110 565	111 072	111 580	112 087	112 595	113 101	113 609	114 116	114 623	115 130	115 638	116 144	116 652	117 158	117 666	118 173	118 681	119 187	119 696	120 202	120 709	121 216	121 718	122 215	122 713	123 211	123 709
Coût marginal: fédéral			(281)	(280)	(281)	(280)	(280)	(281)	(281)	(279)	(281)	(280)	(281)	(280)	(280)	(281)	(281)	(279)	(281)	(281)	(280)	(280)	(281)	(280)	(281)	(280)	(280)	(280)	(282)	(279)
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	0	0	0	0
Coût marginal: Québec			(212)	(213)	(211)	(214)	(212)	(213)	(211)	(214)	(212)	(213)	(211)	(214)	(212)	(213)	(211)	(214)	(212)	(213)	(211)	(214)	(212)	(213)	(217)	(223)	(222)	(222)	(220)	(223)
Coût marginaux - total			(493)	(493)	(492)	(494)	(492)	(494)	(492)	(493)	(493)	(493)	(492)	(494)	(492)	(494)	(492)	(493)	(493)	(494)	(491)	(494)	(493)	(493)	(498)	(503)	(502)	(502)	(502)	(502)
Taux marginal (en %): fédéral			28.1%	28.0%	28.1%	28.0%	28.0%	28.1%	28.1%	27.9%	28.1%	28.0%	28.1%	28.0%	28.0%	28.1%	28.1%	27.9%	28.1%	28.1%	28.0%	28.0%	28.1%	28.0%	28.1%	28.0%	28.0%	28.0%	28.2%	27.9%
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Taux marginal (en %): Québec			21.2%	21.3%	21.1%	21.4%	21.2%	21.3%	21.1%	21.4%	21.2%	21.3%	21.1%	21.4%	21.2%	21.3%	21.1%	21.4%	21.2%	21.3%	21.1%	21.4%	21.2%	21.3%	21.7%	22.3%	22.2%	22.2%	22.0%	22.3%
Taux marginaux: total			49.3%	49.3%	49.2%	49.4%	49.2%	49.4%	49.2%	49.3%	49.3%	49.3%	49.2%	49.4%	49.2%	49.4%	49.2%	49.3%	49.3%	49.4%	49.1%	49.4%	49.3%	49.3%	49.8%	50.3%	50.2%	50.2%	50.2%	50.2%
Taux moyen d'imposition (PUGE et frais de garde non compris)																														
Bouclier fiscal: variation de revenu de 1 000 $																														
Prime au travail: 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	n/a	n/a	n/a	n/a
Crédit remboursable de FGE: 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	n/a	n/a	n/a	n/a
Total			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenus familiaux autonomes			**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**	**163 000**	**164 000**	**165 000**	**166 000**	**167 000**	**168 000**

2017 - Ménage # 310

Couple; 65 et plus; un revenu (sauf les PSV); revenu de pension admissible = 75% du revenu autonome; partage optimal

Revenus familiaux autonomes			169 000	170 000	171 000	172 000	173 000	174 000	175 000
FÉDÉRAL									
Impôt sur le revenu: 2017	# 1	–	(15 181)	(15 296)	(15 412)	(15 527)	(15 642)	(15 758)	(15 873)
idem	# 2	–	(7 958)	(8 029)	(8 101)	(8 172)	(8 243)	(8 315)	(8 386)
PSV de base: 2017	# 1	+	6 979	6 979	6 979	6 979	6 979	6 979	6 979
Remboursement si revenu net élevé	# 1	–	(5 672)	(5 766)	(5 860)	(5 954)	(6 047)	(6 141)	(6 235)
PSV de base: 2017	# 2	+	6 979	6 979	6 979	6 979	6 979	6 979	6 979
Remboursement si revenu net élevé	# 2	–	0	0	0	0	0	0	0
Supplément de PSV: 2018-2019 (combiné)		+	0	0	0	0	0	0	0
Complément de PSV: 2018-2019 (combiné)		+	0	0	0	0	0	0	0
PFRT: 2017		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a
ACE: 2018-2019		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Crédit de TPS: 2018-2019		+	0	0	0	0	0	0	0
sous-totaux		=	(14 853)	(15 133)	(15 415)	(15 695)	(15 974)	(16 256)	(16 536)
TAXES SALARIALES									
RRQ: 2017	# 1	–	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
A. E.: 2017	# 1	–	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
RQAP: 2017	# 1	–	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
sous-totaux		=	0	0	0	0	0	0	0
QUÉBEC									
Impôt sur le revenu: 2017	# 1	–	(17 931)	(18 068)	(18 205)	(18 342)	(18 479)	(18 615)	(18 752)
idem	# 2	–	(9 702)	(9 777)	(9 852)	(9 927)	(10 002)	(10 077)	(10 152)
FSS: 2017	# 1	–	(701)	(707)	(713)	(719)	(726)	(732)	(738)
idem	# 2	–	(278)	(282)	(286)	(289)	(293)	(297)	(301)
Assurance médicaments: 2017		–	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)
Garderies subventionnées 2017: extras modulés		–	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Crédit remboursable de FGE: 2017		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Prime au travail: 2017		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Soutien aux enfants: 2018-2019		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Crédit d'impôt-solidarité: 2018-2019		+	0	0	0	0	0	0	0
sous-totaux		=	(29 939)	(30 161)	(30 383)	(30 604)	(30 827)	(31 048)	(31 270)
Coût total		=	(44 793)	(45 295)	(45 798)	(46 299)	(46 801)	(47 304)	(47 806)
Solde disponible		=	124 207	124 705	125 202	125 701	126 199	126 696	127 194
Frais de garde: garderies privées non-subventionnées		–	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Frais de garde de base à 7.75 par jour		–	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Solde disponible net		=	124 207	124 705	125 202	125 701	126 199	126 696	127 194
Coût marginal: fédéral			(280)	(282)	(280)	(279)	(282)	(280)	(280)
Coût marginal: RRQ, A. E. et RAPQ.			0	0	0	0	0	0	0
Coût marginal: Québec			(222)	(222)	(221)	(223)	(221)	(222)	(221)
Coût marginaux - total			(502)	(504)	(501)	(502)	(503)	(502)	(501)
Taux marginal (en %): fédéral			28.0%	28.2%	28.0%	27.9%	28.2%	28.0%	28.0%
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%
Taux marginal (en %): Québec			22.2%	22.2%	22.1%	22.3%	22.1%	22.2%	22.1%
Taux marginaux: total			50.2%	50.4%	50.1%	50.2%	50.3%	50.2%	50.1%
Taux moyen d'imposition (PUGE et frais de garde non compris)									
Bouclier fiscal: variation de revenu de 1 000 $									
Prime au travail: 2017			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Crédit remboursable de FGE: 2017			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total			0	0	0	0	0	0	0
Revenus familiaux autonomes			**169 000**	**170 000**	**171 000**	**172 000**	**173 000**	**174 000**	**175 000**