

**2017 - Ménage # 311**

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

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		
<b>FÉDÉRAL</b>																															
<b>Impôt sur le revenu: 2017</b>	# 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	(30)	(155)	(280)	
<b>Idem</b>	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>PSV de base: 2017</b>	# 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	
<b>Remboursement si revenu net élevé</b>	# 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	
<b>PSV de base: 2017</b>	# 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	6 979
<b>Remboursement si revenu net élevé</b>	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Supplément de PSV: 2018-2019 (combiné)</b>		+	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	
<b>Complément de PSV: 2018-2019 (combiné)</b>		+	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	
<b>PFRT: 2017</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>ACE: 2018-2019</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Crédit de TPS: 2018-2019</b>		+	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	14 347	14 172	13 997	
<b>TAXES SALARIALES</b>																															
<b>RRQ: 2017</b>	# 1	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Idem</b>	# 2	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>A. E.: 2017</b>	# 1	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Idem</b>	# 2	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>RQAP: 2017</b>	# 1	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Idem</b>	# 2	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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	
<b>QUÉBEC</b>																															
<b>Impôt sur le revenu: 2017</b>	# 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	(166)	(344)	(522)	(701)
<b>Idem</b>	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>FSS: 2017</b>	# 1	—	0	0	0	0	0	0	0	0	0	0	0	0	0	(5)	(15)	(25)	(35)	(45)	(55)	(65)	(75)	(85)	(95)	(105)	(115)	(125)	(135)		
<b>Idem</b>	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Assurance médicaments: 2017</b>		—	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)	
<b>Garderies subventionnées 2017: extras modulés</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Crédit remboursable de FGE: 2017</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Prime au travail: 2017</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Soutien aux enfants: 2018-2019</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Crédit d'impôt-solidarité: 2018-2019</b>		+	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	638	576	514	429	337	245	153	63	(29)	(181)	(521)	(873)	(1 130)	(1 379)	
<b>Coût total</b>		=	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	19 530	18 968	18 406	17 821	17 229	16 637	16 045	15 455	14 857	14 296	13 906	13 474	13 042	12 618	
<b>Solde disponible</b>		=	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	34 530	34 968	35 406	35 821	36 229	36 637	37 045	37 455	37 857	38 296	38 906	39 474	40 042	40 618	
<b>Frais de garde: garderies privées non-subsventionnées</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Frais de garde de base à 7.75 par jour</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Solde disponible net</b>		=	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	34 530	34 968	35 406	35 821	36 229	36 637	37 045	37 455	37 857	38 296	38 906	39 474	40 042	40 618	
<b>Coût marginal: fédéral</b>			(500)	(500)	(500)	(750)	(750)	(750)	(684)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(506)	(409)	(50)	(80)	(175)	(175)	(176)		
<b>Coût marginal: RRQ, A. E. et RAPQ.</b>			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Coût marginal: Québec</b>			(132)	(36)	(34)	(18)	(16)	(18)	(24)	(34)	(34)	(52)	(52)	(52)	(52)	(57)	(62)	(62)	(85)	(92)	(92)	(92)	(90)	(92)	(152)	(340)	(352)	(257)	(249)	(248)	
<b>Coût marginaux - total</b>			(632)	(536)	(534)	(768)	(766)	(768)	(708)	(534)	(534)	(552)	(552)	(552)	(552)	(557)	(562)	(562)	(585)	(592)	(592)	(592)	(590)	(598)	(561)	(390)	(432)	(432)	(424)	(424)	
<b>Taux marginal (en %): fédéral</b>			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%	50.6%	40.9%	5.0%	8.0%	17.5%	17.5%	17.6%		
<b>Taux marginal (en %): RRQ, A. E. et R.A.P.Q.</b>			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
<b>Taux marginal (en %): Québec</b>			13.2%	3.6%	3.4%	1.8%	1.6%	1.8%	2.4%	3.4%	3.4%	5.2%	5.2%	5.2%	5.7%	6.2%	6.2%	8.5%	9.2%	9.2%	9.2%	9.0%	9.2%	15.2%	34.0%	35.2%	25.7%	24.9%	24.8%		
<b>Taux marginaux: total</b>			63.2%																												

**2017 - Ménage # 311**

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

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		
<b>FÉDÉRAL</b>																															
<b>Impôt sur le revenu: 2017</b>	# 1	—	(406)	(541)	(685)	(829)	(973)	(1 117)	(1 261)	(1 405)	(1 549)	(1 693)	(1 840)	(2 030)	(2 220)	(2 410)	(2 600)	(2 790)	(2 980)	(3 170)	(3 360)	(3 550)	(3 740)	(3 930)	(4 120)	(4 310)	(4 499)	(4 689)	(4 879)	(5 069)	
<b>Idem</b>	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>PSV de base: 2017</b>	# 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	
<b>Remboursement si revenu net élevé</b>	# 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	
<b>PSV de base: 2017</b>	# 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	6 979
<b>Remboursement si revenu net élevé</b>	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Supplément de PSV: 2018-2019 (combiné)</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	
<b>Complément de PSV: 2018-2019 (combiné)</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	
<b>PFRT: 2017</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>ACE: 2018-2019</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Crédit de TPS: 2018-2019</b>		+	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	
<b>sous-totaux</b>	<b>=</b>		13 821	13 636	13 442	13 248	13 054	12 860	12 697	12 553	12 409	12 265	12 118	11 928	11 738	11 548	11 358	11 168	10 978	10 788	10 598	10 408	10 218	10 028	9 838	9 648	9 459	9 269	9 079	8 889	
<b>TAXES SALARIALES</b>																															
<b>RRQ: 2017</b>	# 1	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Idem</b>	# 2	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>A. E.: 2017</b>	# 1	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Idem</b>	# 2	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>RQAP: 2017</b>	# 1	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Idem</b>	# 2	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>sous-totaux</b>	<b>=</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	
<b>QUÉBEC</b>																															
<b>Impôt sur le revenu: 2017</b>	# 1	—	(879)	(1 057)	(1 235)	(1 413)	(1 591)	(1 769)	(1 947)	(2 139)	(2 368)	(2 596)	(2 824)	(3 052)	(3 280)	(3 508)	(3 736)	(3 964)	(4 193)	(4 421)	(4 649)	(4 877)	(5 105)	(5 333)	(5 561)	(5 789)	(6 018)	(6 246)	(6 474)	(6 702)	
<b>Idem</b>	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>FSS: 2017</b>	# 1	—	(145)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(154)	(164)	(174)	(184)	(194)	(204)	
<b>Idem</b>	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Assurance médicaments: 2017</b>		—	(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)	
<b>Gardiéris subventionnées 2017: extras modulés</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Crédit remboursable de FGE: 2017</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Prime au travail: 2017</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Soutien aux enfants: 2018-2019</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Crédit d'impôt-solidarité: 2018-2019</b>		+	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	
<b>sous-totaux</b>	<b>=</b>		(1 627)	(1 870)	(2 108)	(2 346)	(2 584)	(2 822)	(3 060)	(3 312)	(3 601)	(3 889)	(4 177)	(4 465)	(4 753)	(5 041)	(5 329)	(5 617)	(5 905)	(6 193)	(6 481)	(6 769)	(7 057)	(7 345)	(7 633)	(7 921)	(8 209)	(8 497)	(8 785)	(9 073)	
<b>Coût total</b>	<b>=</b>		12 194	11 766	11 334	10 902	10 470	10 038	9 637	9 241	8 808	8 376	7 941	7 463	6 985	6 563	6 145	5 727	5 308	4 890	4 472	4 054	3 636	3 218	2 796	2 368	1 940	1 512	1 084	656	
<b>Solde disponible</b>	<b>=</b>		41 194	41 766	42 334	42 902	43 470	44 038	44 637	45 241	45 808	46 376	46 941	47 463	47 985	48 563	49 145	49 727	50 308	50 890	51 472	52 054	52 636	53 218	53 796	54 368	54 940	55 512	56 084	56 656	
<b>Frais de garde: garderies privées non-subsidées</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Frais de garde de base à 7.75 par jour</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Solde disponible net</b>	<b>=</b>		41 194	41 766	42 334	42 902	43 470	44 038	44 637	45 241	45 808	46 376	46 941	47 463	47 985	48 563	49 145	49 727	50 308	50 890	51 472	52 054	52 636	53 218	53 796	54 368	54 940	55 512	56 084	56 656	
<b>Coût marginal: fédéral</b>			(185)	(194)	(194)	(194)	(194)	(163)	(144)	(144)	(144)	(147)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(189)	(190)	(190)	(190)	(190)		
<b>Coût marginal: RRQ, A. E. et RAPQ.</b>			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Coût marginal: Québec</b>			(243)	(238)	(238)	(238)	(238)	(238)	(252)	(289)	(288)	(288)	(288)	(288)	(232)	(228)	(228)	(228)	(228)	(228)	(228)	(228)	(228)	(228)	(232)	(238)	(239)	(238)	(238)	(238)	
<b>Coût marginaux - total</b>			(428)	(432)	(432)	(432)	(432)	(401)	(396)	(433)	(432)	(435)	(478)	(478)	(422)	(418)	(418)	(418)	(418)	(418)	(418)	(418)	(418)	(422)	(428)	(428)	(428)	(428)	(428)		
<b>Taux marginal (en %): fédéral</b>			18.5%	19.4%	19.4%	19.4%	19.4%	16.3%	14.4%	14.4%	14.4%	14.7%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	18.9%	19.0%	19.0%	19.0%	19.0%		
<b>Taux marginal (en %): RRQ, A. E. et R.A.P.Q.</b>			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
<b>Taux marginal (en %): Québec</b>			24.3%	23.8%	23.8%	23.8%	23.8%	25.2%	28.9%	28.8%	28.8%	28.8%	28.8%	28.8%	23.2%	22.8%	22.8%	22.8%	22.8%												



**2017 - Ménage # 311**

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

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	
<b>FÉDÉRAL</b>																														
<b>Impôt sur le revenu: 2017</b>	# 1	—	(9 998)	(10 144)	(10 289)	(10 440)	(10 625)	(10 810)	(10 994)	(11 179)	(11 363)	(11 548)	(11 732)	(11 917)	(12 101)	(12 286)	(12 470)	(12 655)	(12 839)	(13 024)	(13 208)	(13 393)	(13 578)	(13 762)	(13 947)	(14 131)	(14 316)	(14 500)	(14 685)	(14 869)
<b>Idem</b>	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>PSV de base: 2017</b>	# 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
<b>Remboursement si revenu net élevé</b>	# 1	—	(2 579)	(2 729)	(2 879)	(3 029)	(3 179)	(3 329)	(3 479)	(3 629)	(3 779)	(3 929)	(4 079)	(4 229)	(4 379)	(4 529)	(4 679)	(4 829)	(4 979)	(5 129)	(5 279)	(5 429)	(5 579)	(5 729)	(5 879)	(6 029)	(6 179)	(6 329)	(6 479)	(6 629)
<b>PSV de base: 2017</b>	# 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
<b>Remboursement si revenu net élevé</b>	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Supplément de PSV: 2018-2019 (combiné)</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
<b>Complément de PSV: 2018-2019 (combiné)</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
<b>PFRT: 2017</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>ACE: 2018-2019</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit de TPS: 2018-2019</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
	sous-totaux	=	1 381	1 085	790	489	154	(181)	(515)	(850)	(1 184)	(1 519)	(1 853)	(2 188)	(2 522)	(2 857)	(3 191)	(3 526)	(3 860)	(4 195)	(4 529)	(4 864)	(5 199)	(5 533)	(5 868)	(6 202)	(6 537)	(6 871)	(7 206)	(7 540)
<b>TAXES SALARIALES</b>																														
<b>RRQ: 2017</b>	# 1	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Idem</b>	# 2	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>A. E.: 2017</b>	# 1	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Idem</b>	# 2	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>RQAP: 2017</b>	# 1	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Idem</b>	# 2	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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
<b>QUÉBEC</b>																														
<b>Impôt sur le revenu: 2017</b>	# 1	—	(12 485)	(12 689)	(12 893)	(13 097)	(13 301)	(13 505)	(13 709)	(13 913)	(14 117)	(14 321)	(14 525)	(14 729)	(14 933)	(15 137)	(15 341)	(15 545)	(15 749)	(15 953)	(16 170)	(16 389)	(16 608)	(16 827)	(17 045)	(17 264)	(17 483)	(17 702)	(17 921)	(18 140)
<b>Idem</b>	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>FSS: 2017</b>	# 1	—	(494)	(504)	(514)	(524)	(534)	(544)	(554)	(564)	(574)	(584)	(594)	(604)	(614)	(624)	(634)	(644)	(654)	(664)	(674)	(684)	(694)	(704)	(714)	(724)	(734)	(744)	(754)	(764)
<b>Idem</b>	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Assurance médicaments: 2017</b>		—	(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)
<b>Garderies subventionnées 2017: extras modulés</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit remboursable de FGE: 2017</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Prime au travail: 2017</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Soutien aux enfants: 2018-2019</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit d'impôt-solidarité: 2018-2019</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
	sous-totaux	=	(14 306)	(14 520)	(14 734)	(14 948)	(15 162)	(15 376)	(15 590)	(15 804)	(16 018)	(16 232)	(16 446)	(16 660)	(16 874)	(17 088)	(17 302)	(17 516)	(17 730)	(17 944)	(18 171)	(18 400)	(18 629)	(18 858)	(19 086)	(19 315)	(19 544)	(19 773)	(20 002)	(20 231)
<b>Coût total</b>		=	(12 925)	(13 435)	(13 944)	(14 459)	(15 008)	(15 557)	(16 105)	(16 654)	(17 202)	(17 751)	(18 299)	(18 848)	(19 396)	(19 945)	(20 493)	(21 042)	(21 590)	(22 139)	(22 700)	(23 264)	(23 828)	(24 391)	(24 954)	(25 517)	(26 081)	(26 644)	(27 208)	(27 771)
<b>Solde disponible</b>		=	72 075	72 565	73 056	73 541	73 992	74 443	74 895	75 346	75 798	76 249	76 701	77 152	77 604	78 055	78 507	78 958	79 410	79 861	80 300	80 736	81 172	81 609	82 046	82 483	82 919	83 356	83 792	84 229
<b>Frais de garde: garderies privées non-subsidées</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Frais de garde de base à 7.75 par jour</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Solde disponible net</b>		=	72 075	72 565	73 056	73 541	73 992	74 443	74 895	75 346	75 798	76 249	76 701	77 152	77 604	78 055	78 507	78 958	79 410	79 861	80 300	80 736	81 172	81 609	82 046	82 483	82 919	83 356	83 792	84 229
<b>Coût marginal: fédéral</b>			(296)	(295)	(301)	(335)	(335)	(334)	(335)	(334)	(335)	(334)	(335)	(334)	(335)	(334)	(335)	(334)	(335)	(334)	(335)	(334)	(335)	(334)	(335)	(334)	(335)	(334)	(335)	(334)
<b>Coût marginal: RRQ, A. E. et RAPQ.</b>			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Coût marginal: Québec</b>			(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(227)	(229)	(229)	(229)	(228)	(229)	(229)	(229)	(229)	(229)	(229)
<b>Coût marginaux - total</b>			(510)	(509)	(515)	(549)	(549)	(548)	(549)	(548)	(549)	(548)	(549)	(548)	(549)	(548)	(549)	(548)	(549)	(561)	(564)	(564)	(563)	(563)	(563)	(563)	(564)	(563)	(564)	(563)
<b>Taux marginal (en %): fédéral</b>			29.6%	29.5%	30.1%	33.5%	33.5%	33.4%	33.5%	33.4%	33.5%	33.4%	33.5%	33.4%	33.5%	33.4%	33.5%	33.4%	33.5%	33.4%	33.5%	33.4%	33.5%	33.4%	33.5%	33.4%	33.5%	33.4%	33.5%	
<b>Taux marginal (en %): RRQ, A. E. et R.A.P.Q.</b>			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
<b>Taux marginal (en %): Québec</b>			21.4%	21.4%	21.4%	21.4																								





**2017 - Ménage # 311**

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

Revenus familiaux autonomes		169 000	170 000	171 000	172 000	173 000	174 000	175 000	
<b>FÉDÉRAL</b>									
<b>Impôt sur le revenu: 2017</b>	# 1	—	(27 836)	(28 078)	(28 320)	(28 562)	(28 804)	(29 047)	(29 289)
<b>Idem</b>	# 2	—	0	0	0	0	0	0	0
<b>PSV de base: 2017</b>	# 1	+	6 979	6 979	6 979	6 979	6 979	6 979	6 979
<b>Remboursement si revenu net élevé</b>	# 1	—	(6 979)	(6 979)	(6 979)	(6 979)	(6 979)	(6 979)	(6 979)
<b>PSV de base: 2017</b>	# 2	+	6 979	6 979	6 979	6 979	6 979	6 979	6 979
<b>Remboursement si revenu net élevé</b>	# 2	—	0	0	0	0	0	0	0
<b>Supplément de PSV: 2018-2019 (combiné)</b>		+	0	0	0	0	0	0	0
<b>Complément de PSV: 2018-2019 (combiné)</b>		+	0	0	0	0	0	0	0
<b>PFRT: 2017</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>ACE: 2018-2019</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit de TPS: 2018-2019</b>		+	0	0	0	0	0	0	0
	sous-totaux	=	(20 857)	(21 099)	(21 341)	(21 583)	(21 825)	(22 068)	(22 310)
<b>TAXES SALARIALES</b>									
<b>RRQ: 2017</b>	# 1	—	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
<b>A. E.: 2017</b>	# 1	—	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
<b>RQAP: 2017</b>	# 1	—	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
	sous-totaux	=	0	0	0	0	0	0	0
<b>QUÉBEC</b>									
<b>Impôt sur le revenu: 2017</b>	# 1	—	(32 727)	(32 985)	(33 242)	(33 500)	(33 757)	(34 015)	(34 272)
<b>Idem</b>	# 2	—	0	0	0	0	0	0	0
<b>FSS: 2017</b>	# 1	—	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)
<b>Idem</b>	# 2	—	0	0	0	0	0	0	0
<b>Assurance médicaments: 2017</b>		—	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)	(1 327)
<b>Gardieries subventionnées 2017: extras modulés</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit remboursable de FGE: 2017</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Prime au travail: 2017</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Soutien aux enfants: 2018-2019</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit d'impôt-solidarité: 2018-2019</b>		+	0	0	0	0	0	0	0
	sous-totaux	=	(35 054)	(35 312)	(35 569)	(35 827)	(36 084)	(36 342)	(36 599)
<b>Coût total</b>		=	(55 911)	(56 411)	(56 910)	(57 410)	(57 909)	(58 410)	(58 909)
<b>Solde disponible</b>		=	113 089	113 589	114 090	114 590	115 091	115 590	116 091
<b>Frais de garde: garderies privées non-subventionnées</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Frais de garde de base à 7.75 par jour</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Solde disponible net</b>		=	113 089	113 589	114 090	114 590	115 091	115 590	116 091
<b>Coût marginal: fédéral</b>			(242)	(242)	(242)	(242)	(243)	(242)	(242)
<b>Coût marginal: RRQ, A. E. et RAPQ.</b>			0	0	0	0	0	0	0
<b>Coût marginal: Québec</b>			(258)	(257)	(258)	(257)	(258)	(257)	(258)
<b>Coût marginaux - total</b>			(500)	(499)	(500)	(499)	(501)	(499)	(500)
<b>Taux marginal (en %): fédéral</b>			24.2%	24.2%	24.2%	24.2%	24.3%	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%
<b>Taux marginal (en %): Québec</b>			25.8%	25.7%	25.8%	25.7%	25.8%	25.7%	25.8%
<b>Taux marginaux: total</b>			50.0%	49.9%	50.0%	49.9%	50.1%	49.9%	50.0%
<b>Taux moyen d'imposition (PUGE et frais de garde non compris)</b>									
<b>Bouclier fiscal: variation de revenu de 1 000 \$</b>									
<b>Prime au travail: 2017</b>			n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit remboursable de FGE: 2017</b>			n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Total</b>			0	0	0	0	0	0	0
<b>Revenus familiaux autonomes</b>			169 000	170 000	171 000	172 000	173 000	174 000	175 000