

**2013 - Ménage # 100**  
**Personne vivant seule**

Revenus familiaux autonomes		+	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	29 000	30 000	31 000	32 000	33 000	34 000	35 000	36 000		
<b>FÉDÉRAL</b>																															
Impôt sur le revenu - 2013	# 1	-	0	0	0	(11)	(128)	(244)	(360)	(476)	(593)	(709)	(825)	(941)	(1 058)	(1 174)	(1 290)	(1 406)	(1 523)	(1 639)	(1 755)	(1 871)	(1 988)	(2 104)	(2 220)	(2 336)	(2 453)	(2 569)	(2 685)		
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		
PSV de base: 2013	# 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		
Remboursement si revenu net élevé	# 1	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
PSV de base: 2013	# 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		
Remboursement si revenu net élevé	# 2	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
Supplément de PSV: 2014-2015 (combiné)		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
Complément de PSV: 2014-2015 (combiné)		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
PUGE: 2013		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
PFRT: 2013		+	1 558	1 599	1 599	1 414	1 214	1 014	814	614	414	214	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
PFCE: 2014-2015		+	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	n/a	n/a	n/a		
Crédit de TPS: 2014-2015		+	294	314	334	354	374	394	409	409	409	409	409	409	409	409	409	409	409	409	409	409	409	409	409	409	409	409	403	353	
sous-totaux		=	1 852	1 914	1 934	1 757	1 461	1 165	863	547	231	(85)	(402)	(532)	(649)	(765)	(881)	(997)	(1 114)	(1 230)	(1 346)	(1 462)	(1 579)	(1 695)	(1 811)	(1 927)	(2 044)	(2 166)	(2 333)		
<b>TAXES SALARIALES</b>																															
RRQ - 2013	# 1	-	(332)	(383)	(434)	(485)	(536)	(587)	(638)	(689)	(740)	(791)	(842)	(893)	(944)	(995)	(1 046)	(1 097)	(1 148)	(1 199)	(1 250)	(1 301)	(1 352)	(1 403)	(1 454)	(1 505)	(1 556)	(1 607)	(1 658)		
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		
A. E. - 2013	# 1	-	(152)	(167)	(182)	(198)	(213)	(228)	(243)	(258)	(274)	(289)	(304)	(319)	(334)	(350)	(365)	(380)	(395)	(410)	(426)	(441)	(456)	(471)	(486)	(502)	(517)	(532)	(547)		
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		
RQAP - 2013	# 1	-	(56)	(61)	(67)	(73)	(78)	(84)	(89)	(95)	(101)	(106)	(112)	(117)	(123)	(129)	(134)	(140)	(145)	(151)	(157)	(162)	(168)	(173)	(179)	(184)	(190)	(196)	(201)		
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		
sous-totaux		=	(539)	(611)	(683)	(755)	(827)	(898)	(970)	(1 042)	(1 114)	(1 186)	(1 257)	(1 329)	(1 401)	(1 473)	(1 544)	(1 616)	(1 688)	(1 760)	(1 832)	(1 903)	(1 975)	(2 047)	(2 119)	(2 191)	(2 262)	(2 334)	(2 406)		
<b>QUÉBEC</b>																															
Impôt sur le revenu - 2013	# 1	-	0	0	0	0	0	0	(56)	(206)	(363)	(523)	(683)	(843)	(1 003)	(1 163)	(1 323)	(1 483)	(1 643)	(1 803)	(1 963)	(2 123)	(2 283)	(2 443)	(2 603)	(2 776)	(2 966)	(3 156)			
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		
FSS - 2013	# 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		
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		
Assurance médicaments - 2013		-	0	0	0	0	0	(9)	(67)	(125)	(185)	(247)	(308)	(401)	(493)	(586)	(679)	(772)	(865)	(958)	(1 051)	(1 144)	(1 237)	(1 330)	(1 423)	(1 516)	(1 609)	(1 702)	(1 795)		
Contribution-santé: nouveauté 2013	# 1	-	0	0	0	0	0	0	0	0	0	(45)	(95)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)		
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		
Crédit remboursable de FGE: 2013		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2014-2015		+	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	n/a	n/a	n/a		
Prime au travail: 2013		+	532	532	438	344	250	156	62	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Crédit d'impôt-solidarité: 2014 - 2015		+	946	946	946	946	946	946	946	946	946	946	946	946	946	946	946	946	946	946	946	946	946	946	946	946	946	943	892	832	
sous-totaux		=	1 478	1 478	1 384	1 290	1 196	1 102	999	823	615	398	(140)	(398)	(650)	(903)	(1 070)	(1 230)	(1 390)	(1 550)	(1 710)	(1 870)	(2 030)	(2 190)	(2 350)	(2 526)	(2 767)	(3 017)			
<b>Coût total</b>		=	2 791	2 781	2 635	2 293	1 831	1 369	892	328	(268)	(873)	(1 528)	(2 002)	(2 447)	(2 888)	(3 329)	(3 684)	(4 032)	(4 380)	(4 728)	(5 076)	(5 424)	(5 772)	(6 120)	(6 468)	(6 832)	(7 267)	(7 755)		
<b>Solde disponible</b>		=	12 791	13 781	14 635	15 293	15 831	16 369	16 892	17 328	17 732	18 127	18 472	18 998	19 553	20 112	20 671	21 316	21 968	22 620	23 272	23 924	24 576	25 228	25 880	26 532	27 168	27 733	28 245		
<b>Frais de garde d'enfant payés</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		
<b>Solde disponible net</b>		=	12 791	13 781	14 635	15 293	15 831	16 369	16 892	17 328	17 732	18 127	18 472	18 998	19 553	20 112	20 671	21 316	21 968	22 620	23 272	23 924	24 576	25 228	25 880	26 532	27 168	27 733	28 245		
Coût marginal - fédéral			61	20	(176)	(296)	(296)	(302)	(316)	(316)	(316)	(316)	(131)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(123)	(166)	(166)	
Coût marginal - RRQ, A. E. et RAPQ.			(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)		
Coût marginal - Québec			0	(94)	(94)	(94)	(94)	(103)	(176)	(208)	(217)	(267)	(272)	(258)	(253)	(253)	(167)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(176)	(241)	(250)	(250)
<b>Coût marginaux - total</b>			(10)	(146)	(342)	(462)	(462)	(477)	(564)	(596)	(605)	(655)	(474)	(446)	(441)	(441)	(355)	(348)	(348)	(348)	(348)	(348)	(348)	(348)	(348)	(348)	(364)	(435)	(488)	(488)	
Taux marginal (en %) - fédéral			-6.1%	-2.0%	17.6%	29.6%	29.6%	30.2%	31.6%	31.6%	31.6%	31.6%	13.1%	11.6%	11.6%	11.6%	11.6%	11.6%	11.6%	11.6%	11.6%	11.6%	11.6%	11.6%	11.6%	11.6%	11.6%	12.3%	16.6%	16.6%	
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.			7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%		
Taux marginal (en %) - Québec			0.0%	9.4%	9.4%	9.4%	9.4%	10.3%	17.6%	20.8%	21.7%	26.7%	27.2%	25.8%	25.3%	25.3%	16.7%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	17.6%	24.1%	25.0%	25.0%
<b>Taux marginaux - total</b>			1.0%	14.6%	34.2%	46.2%	46.2%	47.7%	56.4%	59.6%	60.5%	65.5%	47.4%	44.6%	44.1%	44.1%	35.5%	34.8%	34.8%	34.8%	34.8%	34.8%	34.8%	34.8%	34.8%	34.8%	34.8%	36.4%	43.5%	48.8%	48.8%
<b>Taux moyen d'imposition (sans les frais de garde)</b>			-27.9%	-25.3%	-22.0%	-17.6%	-13.1%	-9.1%	-5.6%	-1.9%	1.5%	4.6%	7.6%	9.5%	11.1%	12.6%	13.9%	14.7%	15.5%	16.2%	16.9%	17.5%	18.								

**2013 - Ménage # 100**  
**Personne vivant seule**

Revenus familiaux autonomes		+	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	57 000	58 000	59 000	60 000	61 000	62 000	63 000	
<b>FÉDÉRAL</b>																														
Impôt sur le revenu - 2013	# 1	-	(2 802)	(2 918)	(3 034)	(3 150)	(3 267)	(3 383)	(3 499)	(3 614)	(3 816)	(3 990)	(4 165)	(4 341)	(4 517)	(4 694)	(4 871)	(5 053)	(5 236)	(5 419)	(5 602)	(5 785)	(5 968)	(6 151)	(6 334)	(6 517)	(6 700)	(6 883)	(7 066)	
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
PSV de base: 2013	# 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
Remboursement si revenu net élevé	# 1	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PSV de base: 2013	# 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
Remboursement si revenu net élevé	# 2	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Supplément de PSV: 2014-2015 (combiné)		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Complément de PSV: 2014-2015 (combiné)		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PUGE: 2013		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PFRT: 2013		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PFCE: 2014-2015		+	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	n/a	n/a	n/a	n/a
Crédit de TPS: 2014-2015		+	303	253	203	153	103	53	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux		=	(2 499)	(2 665)	(2 831)	(2 998)	(3 164)	(3 330)	(3 496)	(3 641)	(3 816)	(3 990)	(4 165)	(4 341)	(4 517)	(4 694)	(4 871)	(5 053)	(5 236)	(5 419)	(5 602)	(5 785)	(5 968)	(6 151)	(6 334)	(6 517)	(6 700)	(6 883)	(7 066)	
<b>TAXES SALARIALES</b>																														
RRQ - 2013	# 1	-	(1 709)	(1 760)	(1 811)	(1 862)	(1 913)	(1 964)	(2 015)	(2 066)	(2 117)	(2 168)	(2 219)	(2 270)	(2 321)	(2 372)	(2 423)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)
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. - 2013	# 1	-	(562)	(578)	(593)	(608)	(623)	(638)	(654)	(669)	(684)	(699)	(714)	(720)	(720)	(720)	(699)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)
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 - 2013	# 1	-	(207)	(212)	(218)	(224)	(229)	(235)	(240)	(246)	(252)	(257)	(263)	(268)	(274)	(280)	(285)	(291)	(296)	(302)	(307)	(313)	(319)	(324)	(330)	(335)	(341)	(347)	(352)	
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		=	(2 478)	(2 550)	(2 621)	(2 693)	(2 765)	(2 837)	(2 908)	(2 980)	(3 052)	(3 124)	(3 196)	(3 258)	(3 315)	(3 371)	(3 428)	(3 439)	(3 444)	(3 450)	(3 456)	(3 461)	(3 467)	(3 472)	(3 478)	(3 483)	(3 489)	(3 495)	(3 500)	
<b>QUÉBEC</b>																														
Impôt sur le revenu - 2013	# 1	-	(3 346)	(3 536)	(3 726)	(3 916)	(4 106)	(4 296)	(4 497)	(4 697)	(4 897)	(5 097)	(5 297)	(5 497)	(5 697)	(5 897)	(6 097)	(6 297)	(6 497)	(6 697)	(6 897)	(7 097)	(7 297)	(7 497)	(7 697)	(7 897)	(8 097)	(8 297)	(8 497)	
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
FSS - 2013	# 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
Assurance médicaments - 2013		-	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)
Contribution-santé: nouveauté 2013	# 1	-	(100)	(100)	(100)	(100)	(100)	(100)	(145)	(195)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)
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
Crédit remboursable de FGE: 2013		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2014-2015		+	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	n/a	n/a	n/a	n/a
Prime au travail: 2013		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Crédit d'impôt-solidarité: 2014 - 2015		+	772	712	652	592	532	472	412	352	292	232	172	112	52	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux		=	(3 267)	(3 517)	(3 767)	(4 017)	(4 267)	(4 522)	(4 873)	(5 138)	(5 398)	(5 658)	(5 918)	(6 178)	(6 438)	(6 685)	(6 890)	(7 090)	(7 290)	(7 490)	(7 690)	(7 890)	(8 090)	(8 290)	(8 490)	(8 690)	(8 890)	(9 090)	(9 290)	
<b>Coût total</b>		=	(8 243)	(8 731)	(9 219)	(9 707)	(10 195)	(10 728)	(11 278)	(11 759)	(12 266)	(12 772)	(13 279)	(13 777)	(14 270)	(14 751)	(15 189)	(15 582)	(15 970)	(16 359)	(16 748)	(17 136)	(17 525)	(17 913)	(18 302)	(18 690)	(19 079)	(19 468)	(19 856)	
<b>Solde disponible</b>		=	28 757	29 269	29 781	30 293	30 805	31 272	31 722	32 241	32 734	33 228	33 721	34 223	34 730	35 249	35 811	36 418	37 030	37 641	38 252	38 864	39 475	40 087	40 698	41 310	41 921	42 532	43 144	
<b>Frais de garde d'enfant payés</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>Solde disponible net</b>		=	28 757	29 269	29 781	30 293	30 805	31 272	31 722	32 241	32 734	33 228	33 721	34 223	34 730	35 249	35 811	36 418	37 030	37 641	38 252	38 864	39 475	40 087	40 698	41 310	41 921	42 532	43 144	
Coût marginal - fédéral			(166)	(166)	(166)	(166)	(166)	(166)	(144)	(175)	(175)	(175)	(176)	(177)	(177)	(177)	(182)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	
Coût marginal - RRQ, A. E. et RAPQ.			(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(63)	(57)	(57)	(57)	(11)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	
Coût marginal - Québec			(250)	(250)	(250)	(250)	(295)	(311)	(265)	(260)	(260)	(260)	(260)	(260)	(247)	(205)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	
<b>Coût marginaux - total</b>			(488)	(488)	(488)	(488)	(533)	(549)	(481)	(506)	(506)	(506)	(499)	(493)	(480)	(438)	(393)	(389)	(389)	(389)	(389)	(389)	(389)	(389)	(389)	(389)	(389)	(389)	(389)	
Taux marginal (en %) - fédéral			16.6%	16.6%	16.6%	16.6%	16.6%	16.6%	14.4%	17.5%	17.5%	17.5%	17.6%	17.7%	17.7%	17.7%	18.2%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	18.3%	
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.			7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%	6.3%	5.7%	5.7%	5.7%	1.1%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	
Taux marginal (en %) - Québec			25.0%	25.0%	25.0%	25.0%	29.5%	31.1%	26.5%	26.0%	26.0%	26.0%	26.0%	26.0%	24.7%	20.5%	20.0%	20.0%	20.											

**2013 - Ménage # 100**  
**Personne vivant seule**

Revenus familiaux autonomes		+	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	85 000	86 000	87 000	88 000	89 000	90 000	
<b>FÉDÉRAL</b>																														
Impôt sur le revenu - 2013	# 1	—	(7 249)	(7 432)	(7 615)	(7 798)	(7 981)	(8 165)	(8 349)	(8 532)	(8 716)	(8 900)	(9 084)	(9 267)	(9 451)	(9 635)	(9 818)	(10 002)	(10 186)	(10 369)	(10 553)	(10 737)	(10 921)	(11 104)	(11 288)	(11 472)	(11 685)	(11 902)	(12 119)	
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	
PSV de base: 2013	# 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	
Remboursement si revenu net élevé	# 1	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
PSV de base: 2013	# 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	
Remboursement si revenu net élevé	# 2	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Supplément de PSV: 2014-2015 (combiné)		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Complément de PSV: 2014-2015 (combiné)		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
PUGE: 2013		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
PFRT: 2013		+	0	0	0	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: 2014-2015		+	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	n/a	n/a	n/a	
Crédit de TPS: 2014-2015		+	0	0	0	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		=	(7 249)	(7 432)	(7 615)	(7 798)	(7 981)	(8 165)	(8 349)	(8 532)	(8 716)	(8 900)	(9 084)	(9 267)	(9 451)	(9 635)	(9 818)	(10 002)	(10 186)	(10 369)	(10 553)	(10 737)	(10 921)	(11 104)	(11 288)	(11 472)	(11 685)	(11 902)	(12 119)	
<b>TAXES SALARIALES</b>																														
RRQ - 2013	# 1	—	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)
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	
A. E. - 2013	# 1	—	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)
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 - 2013	# 1	—	(358)	(363)	(369)	(375)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)
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		=	(3 506)	(3 511)	(3 517)	(3 523)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	
<b>QUÉBEC</b>																														
Impôt sur le revenu - 2013	# 1	—	(8 697)	(8 897)	(9 097)	(9 297)	(9 497)	(9 697)	(9 897)	(10 097)	(10 297)	(10 497)	(10 697)	(10 897)	(11 097)	(11 297)	(11 497)	(11 697)	(11 897)	(12 097)	(12 297)	(12 497)	(12 725)	(12 965)	(13 205)	(13 445)	(13 685)	(13 925)	(14 165)	
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	
FSS - 2013	# 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	
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	
Assurance médicaments - 2013		—	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)
Contribution-santé: nouveauté 2013	# 1	—	(200)	(200)	(200)	(200)	(200)	(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	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2013		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2014-2015		+	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	n/a	n/a	n/a	
Prime au travail: 2013		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Crédit d'impôt-solidarité: 2014 - 2015		+	0	0	0	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		=	(9 490)	(9 690)	(9 890)	(10 090)	(10 290)	(10 490)	(10 690)	(10 890)	(11 090)	(11 290)	(11 490)	(11 690)	(11 890)	(12 090)	(12 290)	(12 490)	(12 690)	(12 890)	(13 090)	(13 290)	(13 518)	(13 758)	(13 998)	(14 238)	(14 478)	(14 718)	(14 958)	
<b>Coût total</b>		=	(20 245)	(20 633)	(21 022)	(21 411)	(21 797)	(22 180)	(22 564)	(22 948)	(23 332)	(23 715)	(24 099)	(24 483)	(24 866)	(25 250)	(25 634)	(26 017)	(26 401)	(26 785)	(27 169)	(27 552)	(27 964)	(28 388)	(28 812)	(29 235)	(29 689)	(30 146)	(30 603)	
<b>Solde disponible</b>		=	43 755	44 367	44 978	45 589	46 203	46 820	47 436	48 052	48 668	49 285	49 901	50 517	51 134	51 750	52 366	52 983	53 599	54 215	54 831	55 448	56 036	56 612	57 188	57 765	58 311	58 854	59 397	
<b>Frais de garde d'enfant payés</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	
<b>Solde disponible net</b>		=	43 755	44 367	44 978	45 589	46 203	46 820	47 436	48 052	48 668	49 285	49 901	50 517	51 134	51 750	52 366	52 983	53 599	54 215	54 831	55 448	56 036	56 612	57 188	57 765	58 311	58 854	59 397	
Coût marginal - fédéral			(183)	(183)	(183)	(183)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(184)	(213)	(217)	(217)	(217)	
Coût marginal - RRQ, A. E. et RAPQ.			(6)	(6)	(6)	(3)	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)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(228)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	
<b>Coût marginaux - total</b>			(389)	(389)	(389)	(386)	(384)	(384)	(384)	(384)	(384)	(384)	(384)	(384)	(384)	(384)	(384)	(384)	(384)	(384)	(384)	(412)	(424)	(424)	(424)	(424)	(453)	(457)	(457)	
Taux marginal (en %) - fédéral			18.3%	18.3%	18.3%	18.3%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%		
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.			0.6%	0.6%	0.6%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	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%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	22.8%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%		
<b>Taux marginaux - total</b>			38.9																											

**2013 - Ménage # 100**  
**Personne vivant seule**

Revenus familiaux autonomes		+	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	113 000	114 000	115 000	116 000	117 000
<b>FÉDÉRAL</b>																													
Impôt sur le revenu - 2013	# 1	-	(12 336)	(12 553)	(12 770)	(12 988)	(13 205)	(13 422)	(13 639)	(13 856)	(14 073)	(14 290)	(14 507)	(14 724)	(14 941)	(15 159)	(15 376)	(15 593)	(15 810)	(16 027)	(16 244)	(16 461)	(16 678)	(16 895)	(17 112)	(17 330)	(17 547)	(17 764)	(17 981)
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
PSV de base: 2013	# 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
Remboursement si revenu net élevé	# 1	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PSV de base: 2013	# 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
Remboursement si revenu net élevé	# 2	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Supplément de PSV: 2014-2015 (combiné)		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Complément de PSV: 2014-2015 (combiné)		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PUGE: 2013		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PFRT: 2013		+	0	0	0	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: 2014-2015		+	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	n/a	n/a	n/a
Crédit de TPS: 2014-2015		+	0	0	0	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		=	(12 336)	(12 553)	(12 770)	(12 988)	(13 205)	(13 422)	(13 639)	(13 856)	(14 073)	(14 290)	(14 507)	(14 724)	(14 941)	(15 159)	(15 376)	(15 593)	(15 810)	(16 027)	(16 244)	(16 461)	(16 678)	(16 895)	(17 112)	(17 330)	(17 547)	(17 764)	(17 981)
<b>TAXES SALARIALES</b>																													
RRQ - 2013	# 1	-	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)
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
A. E. - 2013	# 1	-	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)
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
RQAP - 2013	# 1	-	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)
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
sous-totaux		=	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)
<b>QUÉBEC</b>																													
Impôt sur le revenu - 2013	# 1	-	(14 405)	(14 645)	(14 885)	(15 125)	(15 365)	(15 605)	(15 845)	(16 085)	(16 325)	(16 565)	(16 805)	(17 061)	(17 318)	(17 576)	(17 833)	(18 091)	(18 348)	(18 606)	(18 863)	(19 121)	(19 378)	(19 636)	(19 893)	(20 151)	(20 408)	(20 666)	(20 923)
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
FSS - 2013	# 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
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
Assurance médicaments - 2013		-	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)
Contribution-santé: nouveauté 2013	# 1	-	(200)	(200)	(200)	(200)	(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	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2013		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2014-2015		+	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	n/a	n/a	n/a
Prime au travail: 2013		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Crédit d'impôt-solidarité: 2014 - 2015		+	0	0	0	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		=	(15 198)	(15 438)	(15 678)	(15 918)	(16 158)	(16 398)	(16 638)	(16 878)	(17 118)	(17 358)	(17 598)	(17 854)	(18 111)	(18 369)	(18 626)	(18 884)	(19 141)	(19 399)	(19 656)	(19 914)	(20 171)	(20 429)	(20 686)	(20 944)	(21 201)	(21 459)	(21 716)
<b>Coût total</b>		=	(31 060)	(31 517)	(31 974)	(32 431)	(32 888)	(33 346)	(33 803)	(34 260)	(34 717)	(35 174)	(35 631)	(36 104)	(36 578)	(37 053)	(37 527)	(38 002)	(38 477)	(38 951)	(39 426)	(39 900)	(40 375)	(40 850)	(41 324)	(41 799)	(42 273)	(42 748)	(43 223)
<b>Solde disponible</b>		=	59 940	60 483	61 026	61 569	62 112	62 654	63 197	63 740	64 283	64 826	65 369	65 896	66 422	66 947	67 473	67 998	68 523	69 049	69 574	70 100	70 625	71 150	71 676	72 201	72 727	73 252	73 777
<b>Frais de garde d'enfant payés</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
<b>Solde disponible net</b>		=	59 940	60 483	61 026	61 569	62 112	62 654	63 197	63 740	64 283	64 826	65 369	65 896	66 422	66 947	67 473	67 998	68 523	69 049	69 574	70 100	70 625	71 150	71 676	72 201	72 727	73 252	73 777
Coût marginal - fédéral			(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)
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
Coût marginal - Québec			(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(255)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)
<b>Coût marginaux - total</b>			(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(472)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)
Taux marginal (en %) - fédéral			21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	
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%	
Taux marginal (en %) - Québec			24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	25.5%	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>			45.7%	45.7%	45.7																								

**2013 - Ménage # 100**  
**Personne vivant seule**

Revenus familiaux autonomes		+	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	141 000	142 000	143 000	144 000
<b>FÉDÉRAL</b>																													
Impôt sur le revenu - 2013	# 1	-	(18 198)	(18 415)	(18 632)	(18 849)	(19 066)	(19 283)	(19 501)	(19 718)	(19 935)	(20 152)	(20 369)	(20 586)	(20 803)	(21 020)	(21 237)	(21 454)	(21 672)	(21 889)	(22 129)	(22 372)	(22 614)	(22 856)	(23 098)	(23 340)	(23 582)	(23 824)	(24 067)
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
PSV de base: 2013	# 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
Remboursement si revenu net élevé	# 1	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PSV de base: 2013	# 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
Remboursement si revenu net élevé	# 2	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Supplément de PSV: 2014-2015 (combiné)		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Complément de PSV: 2014-2015 (combiné)		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PUGE: 2013		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PFRT: 2013		+	0	0	0	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: 2014-2015		+	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	n/a	n/a	n/a
Crédit de TPS: 2014-2015		+	0	0	0	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		=	(18 198)	(18 415)	(18 632)	(18 849)	(19 066)	(19 283)	(19 501)	(19 718)	(19 935)	(20 152)	(20 369)	(20 586)	(20 803)	(21 020)	(21 237)	(21 454)	(21 672)	(21 889)	(22 129)	(22 372)	(22 614)	(22 856)	(23 098)	(23 340)	(23 582)	(23 824)	(24 067)
<b>TAXES SALARIALES</b>																													
RRQ - 2013	# 1	-	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)
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
A. E. - 2013	# 1	-	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)
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
RQAP - 2013	# 1	-	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)	(377)
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
sous-totaux		=	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)	(3 525)
<b>QUÉBEC</b>																													
Impôt sur le revenu - 2013	# 1	-	(21 181)	(21 438)	(21 696)	(21 953)	(22 211)	(22 468)	(22 726)	(22 983)	(23 241)	(23 498)	(23 756)	(24 013)	(24 271)	(24 528)	(24 786)	(25 043)	(25 301)	(25 558)	(25 816)	(26 073)	(26 331)	(26 588)	(26 846)	(27 103)	(27 361)	(27 618)	(27 876)
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
FSS - 2013	# 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
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
Assurance médicaments - 2013		-	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)
Contribution-santé: nouveauté 2013	# 1	-	(200)	(200)	(200)	(200)	(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	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2013		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2014-2015		+	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	n/a	n/a	n/a
Prime au travail: 2013		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Crédit d'impôt-solidarité: 2014 - 2015		+	0	0	0	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		=	(21 974)	(22 231)	(22 489)	(22 746)	(23 004)	(23 261)	(23 519)	(23 776)	(24 034)	(24 291)	(24 549)	(24 806)	(25 064)	(25 321)	(25 615)	(25 912)	(26 210)	(26 507)	(26 805)	(27 102)	(27 400)	(27 697)	(27 995)	(28 292)	(28 590)	(28 887)	(29 185)
<b>Coût total</b>		=	(43 697)	(44 172)	(44 646)	(45 121)	(45 596)	(46 070)	(46 545)	(47 019)	(47 494)	(47 969)	(48 443)	(48 918)	(49 392)	(49 867)	(50 378)	(50 892)	(51 407)	(51 921)	(52 460)	(52 999)	(53 539)	(54 079)	(54 618)	(55 158)	(55 697)	(56 237)	(56 777)
<b>Solde disponible</b>		=	74 303	74 828	75 354	75 879	76 404	76 930	77 455	77 981	78 506	79 031	79 557	80 082	80 608	81 133	81 622	82 108	82 593	83 079	83 540	84 001	84 461	84 921	85 382	85 842	86 303	86 763	87 223
Frais de garde d'enfant payés		-	0	0	0	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>Solde disponible net</b>		=	74 303	74 828	75 354	75 879	76 404	76 930	77 455	77 981	78 506	79 031	79 557	80 082	80 608	81 133	81 622	82 108	82 593	83 079	83 540	84 001	84 461	84 921	85 382	85 842	86 303	86 763	87 223
Coût marginal - fédéral			(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(241)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)
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
Coût marginal - Québec			(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(294)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)
<b>Coût marginaux - total</b>			(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(511)	(515)	(515)	(515)	(538)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)
Taux marginal (en %) - fédéral			21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	24.1%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	
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%	
Taux marginal (en %) - Québec			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%	29.4%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	
<b>Taux marginaux - total</b>			47.5%	47.5%																									

**2013 - Ménage # 100**  
**Personne vivant seule**

Revenus familiaux autonomes	+	145 000	146 000	147 000	148 000	149 000	150 000
<b>FÉDÉRAL</b>							
Impôt sur le revenu - 2013	# 1	—	(24 309)	(24 551)	(24 793)	(25 035)	(25 277)
idem	# 2	—	n / a	n / a	n / a	n / a	n / a
PSV de base: 2013	# 1	+	n / a	n / a	n / a	n / a	n / a
Remboursement si revenu net élevé	# 1	—	n / a	n / a	n / a	n / a	n / a
PSV de base: 2013	# 2	+	n / a	n / a	n / a	n / a	n / a
Remboursement si revenu net élevé	# 2	+	n / a	n / a	n / a	n / a	n / a
Supplément de PSV: 2014-2015 (combiné)	+	n / a	n / a	n / a	n / a	n / a	n / a
Complément de PSV: 2014-2015 (combiné)	+	n / a	n / a	n / a	n / a	n / a	n / a
PUGE: 2013	+	n / a	n / a	n / a	n / a	n / a	n / a
PFRT: 2013	+	0	0	0	0	0	0
PFCE: 2014-2015	+	n / a	n / a	n / a	n / a	n / a	n / a
Crédit de TPS: 2014-2015	+	0	0	0	0	0	0
sous-totaux	=		(24 309)	(24 551)	(24 793)	(25 035)	(25 277)
			(25 520)				
<b>TAXES SALARIALES</b>							
RRQ - 2013	# 1	—	(2 428)	(2 428)	(2 428)	(2 428)	(2 428)
idem	# 2	—	n / a	n / a	n / a	n / a	n / a
A. E. - 2013	# 1	—	(720)	(720)	(720)	(720)	(720)
idem	# 2	—	n / a	n / a	n / a	n / a	n / a
RQAP - 2013	# 1	—	(377)	(377)	(377)	(377)	(377)
idem	# 2	—	n / a	n / a	n / a	n / a	n / a
sous-totaux	=		(3 525)	(3 525)	(3 525)	(3 525)	(3 525)
<b>QUÉBEC</b>							
Impôt sur le revenu - 2013	# 1	—	(28 133)	(28 391)	(28 648)	(28 906)	(29 163)
idem	# 2	—	n / a	n / a	n / a	n / a	n / a
FSS - 2013	# 1	—	n / a	n / a	n / a	n / a	n / a
idem	# 2	—	n / a	n / a	n / a	n / a	n / a
Assurance médicaments - 2013	—	(593)	(593)	(593)	(593)	(593)	(593)
Contribution-santé: nouveauté 2013	# 1	—	(756)	(796)	(836)	(876)	(916)
idem	# 2	—	n / a	n / a	n / a	n / a	n / a
Crédit remboursable de FGE: 2013	+	n / a	n / a	n / a	n / a	n / a	n / a
Soutien aux enfants: 2014-2015	+	n / a	n / a	n / a	n / a	n / a	n / a
Prime au travail: 2013	+	0	0	0	0	0	0
Crédit d'impôt-solidarité: 2014 - 2015	+	0	0	0	0	0	0
sous-totaux	=		(29 482)	(29 780)	(30 077)	(30 375)	(30 672)
			(30 970)				
<b>Coût total</b>	=		(57 316)	(57 856)	(58 396)	(58 935)	(59 475)
			(60 015)				
<b>Solde disponible</b>	=	87 684	88 144	88 604	89 065	89 525	89 985
Frais de garde d'enfant payés	—	0	0	0	0	0	0
<b>Solde disponible net</b>	=	87 684	88 144	88 604	89 065	89 525	89 985
Coût marginal - fédéral		(242)	(242)	(242)	(242)	(242)	(242)
Coût marginal - RRQ, A. E. et RAPQ.		0	0	0	0	0	0
Coût marginal - Québec		(298)	(298)	(298)	(298)	(298)	(298)
<b>Coût marginaux - total</b>		(540)	(540)	(540)	(540)	(540)	(540)
Taux marginal (en %) - fédéral		24.2%	24.2%	24.2%	24.2%	24.2%	24.2%
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Taux marginal (en %) - Québec		29.8%	29.8%	29.8%	29.8%	29.8%	29.8%
<b>Taux marginaux - total</b>		54.0%	54.0%	54.0%	54.0%	54.0%	54.0%
<b>Taux moyen d'imposition (sans les frais de garde)</b>		39.5%	39.6%	39.7%	39.8%	39.9%	40.0%
<b>Revenus familiaux autonomes</b>		145 000	146 000	147 000	148 000	149 000	150 000