

2013 - Ménage # 300
Personne vivant seule; 65 ans et plus

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
FÉDÉRAL																													
Impôt sur le revenu - 2013	# 1	-	0	0	0	0	0	0	0	0	0	0	0	0	0	(86)	(211)	(337)	(462)	(587)	(712)	(838)	(963)	(1 088)	(1 213)	(1 339)	(1 464)	(1 589)	(1 714)
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	+	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579
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
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)		+	7 930	7 430	6 930	6 430	5 930	5 430	4 930	4 430	3 930	3 430	2 930	2 430	1 930	1 430	930	430	0	0	0	0	0	0	0	0	0	0	0
Complément de PSV: 2014-2015 (combiné)		+	626	626	376	126	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
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		+	402	409	409	409	409	409	409	409	409	409	409	409	409	409	409	409	409	409	409	409	409	409	409	409	409	409	409
sous-totaux		=	15 536	15 044	14 294	13 544	12 918	12 418	11 918	11 418	10 918	10 418	9 918	9 418	8 918	8 332	7 707	7 081	6 526	6 401	6 276	6 150	6 025	5 900	5 775	5 649	5 524	5 399	5 274
TAXES SALARIALES																													
RRQ - 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
A. E. - 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
RQAP - 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
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
QUÉBEC																													
Impôt sur le revenu - 2013	# 1	-	0	0	0	0	0	0	0	0	0	0	0	0	0	(42)	(202)	(362)	(522)	(682)	(842)	(1 002)	(1 162)	(1 322)	(1 482)	(1 642)	(1 805)	(1 995)	
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	
FSS - 2013	# 1	-	0	0	0	0	0	0	0	0	0	0	0	0	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	(100)	(110)	(120)	(130)		
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		
Assurance médicaments - 2013		-	(30)	(61)	(92)	(123)	(153)	(184)	(215)	(246)	(276)	(307)	(353)	(399)	(446)	(492)	(538)	(584)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	
Contribution-santé: nouveauté 2013	# 1	-	0	0	0	0	0	0	(19)	(44)	(69)	(94)	(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	
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	
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	
Prime au travail: 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	
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	946	911
sous-totaux		=	916	885	854	823	793	762	712	656	601	545	493	447	400	354	256	40	(139)	(309)	(479)	(649)	(819)	(989)	(1 159)	(1 329)	(1 499)	(1 672)	(1 907)
Coût total		=	16 452	15 928	15 148	14 367	13 711	13 180	12 630	12 074	11 519	10 963	10 411	9 865	9 318	8 686	7 963	7 121	6 388	6 092	5 797	5 502	5 207	4 911	4 616	4 321	4 026	3 727	3 367
Solde disponible		=	17 452	17 928	18 148	18 367	18 711	19 180	19 630	20 074	20 519	20 963	21 411	21 865	22 318	22 686	22 963	23 121	23 388	24 092	24 797	25 502	26 207	26 911	27 616	28 321	29 026	29 727	30 367
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
Solde disponible net		=	17 452	17 928	18 148	18 367	18 711	19 180	19 630	20 074	20 519	20 963	21 411	21 865	22 318	22 686	22 963	23 121	23 388	24 092	24 797	25 502	26 207	26 911	27 616	28 321	29 026	29 727	30 367
Coût marginal - fédéral			(493)	(750)	(750)	(626)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(586)	(625)	(625)	(555)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)
Coût marginal - RRQ, A. E. et RAPQ.			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Coût marginal - Québec			(31)	(31)	(31)	(31)	(31)	(50)	(56)	(56)	(56)	(52)	(46)	(46)	(46)	(98)	(216)	(179)	(170)	(170)	(170)	(170)	(170)	(170)	(170)	(170)	(173)	(235)	(260)
Coût marginaux - total			(524)	(781)	(781)	(656)	(531)	(550)	(556)	(556)	(556)	(552)	(546)	(546)	(632)	(723)	(842)	(734)	(295)	(295)	(295)	(295)	(295)	(295)	(295)	(295)	(298)	(360)	(386)
Taux marginal (en %) - fédéral			49.3%	75.0%	75.0%	62.6%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	58.6%	62.5%	62.5%	55.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.6%
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%
Taux marginal (en %) - Québec			3.1%	3.1%	3.1%	3.1%	3.1%	5.0%	5.6%	5.6%	5.6%	5.2%	4.6%	4.6%	4.6%	9.8%	21.6%	17.9%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%	17.3%	23.5%	26.0%
Taux marginaux - total			52.4%	78.1%	78.1%	65.6%	53.1%	55.0%	55.6%	55.6%	55.6%	55.2%	54.6%	54.6%	63.2%	72.3%	84.2%	73.4%	29.5%	29.5%	29.5%	29.5%	29.5%	29.5%	29.5%	29.5%	29.8%	36.0%	38.6%
Taux moyen d'imposition (sans les frais de garde)			-1645.2%	-796.4%	-504.9%	-359.2%	-274.2%	-219.7%	-180.4%	-150.9%	-128.0%	-109.6%	-94.6%	-82.2%	-71.7%	-62.0%	-53.1%	-44.5%	-37.6%</										

2013 - Ménage # 300
Personne vivant seule; 65 ans et plus

Revenus familiaux autonomes		+	28 000	29 000	30 000	31 000	32 000	33 000	34 000	35 000	36 000	37 000	38 000	39 000	40 000	41 000	42 000	43 000	44 000	45 000	46 000	47 000	48 000	49 000	50 000	51 000	52 000	53 000	54 000
FÉDÉRAL																													
Impôt sur le revenu - 2013	# 1	-	(1 840)	(1 984)	(2 128)	(2 272)	(2 416)	(2 560)	(2 704)	(2 848)	(2 992)	(3 137)	(3 340)	(3 542)	(3 745)	(3 947)	(4 150)	(4 352)	(4 555)	(4 757)	(4 960)	(5 162)	(5 364)	(5 567)	(5 769)	(5 972)	(6 174)	(6 377)	(6 579)
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	+	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579
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
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)		+	0	0	0	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: 2014-2015 (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
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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
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		+	409	374	324	274	224	174	124	74	24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux		=	5 148	4 969	4 775	4 581	4 387	4 193	3 999	3 805	3 610	3 442	3 239	3 037	2 834	2 632	2 429	2 227	2 024	1 822	1 619	1 417	1 215	1 012	810	607	405	202	(0)
TAXES SALARIALES																													
RRQ - 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
A. E. - 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
RQAP - 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
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
QUÉBEC																													
Impôt sur le revenu - 2013	# 1	-	(2 185)	(2 375)	(2 565)	(2 755)	(2 945)	(3 135)	(3 325)	(3 534)	(3 764)	(3 994)	(4 224)	(4 454)	(4 684)	(4 914)	(5 144)	(5 374)	(5 604)	(5 834)	(6 064)	(6 294)	(6 524)	(6 754)	(6 984)	(7 214)	(7 444)	(7 674)	(7 904)
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	-	(140)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(153)	(163)	(173)	(183)	(193)	(203)
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	-	(100)	(100)	(100)	(100)	(100)	(100)	(129)	(179)	(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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2014 - 2015		+	851	791	731	671	611	551	491	431	371	311	251	191	131	71	15	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux		=	(2 167)	(2 427)	(2 677)	(2 927)	(3 177)	(3 427)	(3 706)	(4 025)	(4 336)	(4 626)	(4 916)	(5 206)	(5 496)	(5 786)	(6 072)	(6 317)	(6 547)	(6 777)	(7 007)	(7 237)	(7 467)	(7 700)	(7 940)	(8 180)	(8 420)	(8 660)	(8 900)
Coût total		=	2 982	2 542	2 098	1 654	1 210	766	293	(220)	(725)	(1 184)	(1 676)	(2 169)	(2 661)	(3 154)	(3 642)	(4 090)	(4 522)	(4 955)	(5 387)	(5 820)	(6 252)	(6 688)	(7 131)	(7 573)	(8 016)	(8 458)	(8 900)
Solde disponible		=	30 982	31 542	32 098	32 654	33 210	33 766	34 293	34 780	35 275	35 816	36 324	36 831	37 339	37 846	38 358	38 910	39 478	40 045	40 613	41 180	41 748	42 312	42 869	43 427	43 984	44 542	45 100
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
Solde disponible net		=	30 982	31 542	32 098	32 654	33 210	33 766	34 293	34 780	35 275	35 816	36 324	36 831	37 339	37 846	38 358	38 910	39 478	40 045	40 613	41 180	41 748	42 312	42 869	43 427	43 984	44 542	45 100
Coût marginal - fédéral			(179)	(194)	(194)	(194)	(194)	(194)	(194)	(169)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)
Coût marginal - RRQ, A. E. et RAPQ.			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Coût marginal - Québec			(260)	(250)	(250)	(250)	(250)	(279)	(319)	(311)	(290)	(290)	(290)	(290)	(290)	(286)	(245)	(230)	(230)	(230)	(230)	(230)	(233)	(240)	(240)	(240)	(240)	(240)	(240)
Coût marginaux - total			(439)	(444)	(444)	(444)	(444)	(473)	(513)	(505)	(459)	(492)	(492)	(492)	(488)	(447)	(432)	(432)	(432)	(432)	(432)	(432)	(436)	(442)	(442)	(442)	(442)	(442)	(442)
Taux marginal (en %) - fédéral			17.9%	19.4%	19.4%	19.4%	19.4%	19.4%	19.4%	16.9%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Taux marginal (en %) - Québec			26.0%	25.0%	25.0%	25.0%	25.0%	27.9%	31.9%	31.1%	29.0%	29.0%	29.0%	29.0%	29.0%	28.6%	24.5%	23.0%	23.0%	23.0%	23.0%	23.0%	23.3%	24.0%	24.0%	24.0%	24.0%	24.0%	
Taux marginaux - total			43.9%	44.4%	44.4%	44.4%	44.4%	47.3%	51.3%	50.5%	45.9%	49.2%	49.2%	49.2%	49.2%	48.8%	44.7%	43.2%	43.2%	43.2%	43.2%	43.2%	43.6%	44.2%	44.2%	44.2%	44.2%	44.2%	
Taux moyen d'imposition (sans les frais de garde)			-10.6%	-8.8%	-7.0%	-5.3%	-3.8%	-2.3%	-0.9%	0.6%	2.0%	3.2%	4.4%	5.6%	6.7%	7.7%	8.7%	9.5%	10.3%	11.0%	11.7%	12.4%	13.0%	13.6%	14.3%	14.8%	15.4%	16.0%	
Revenus familiaux autonomes			28 000	29 000	30 000	31 000	32 000	33 000	34 000	35 000	36 000	37 000	38 000	39 000	40 000	41 0													

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Revenus familiaux autonomes		+	109 000	110 000	111 000	112 000	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
FÉDÉRAL																													
Impôt sur le revenu - 2013	# 1	-	(16 575)	(16 792)	(17 009)	(17 226)	(17 443)	(17 661)	(17 878)	(18 095)	(18 312)	(18 529)	(18 746)	(18 963)	(19 180)	(19 397)	(19 614)	(19 832)	(20 049)	(20 266)	(20 483)	(20 700)	(20 917)	(21 134)	(21 351)	(21 568)	(21 785)	(22 003)	(22 220)
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	+	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579
Remboursement si revenu net élevé	# 1	-	(6 579)	(6 579)	(6 579)	(6 579)	(6 579)	(6 579)	(6 579)	(6 579)	(6 579)	(6 579)	(6 579)	(6 579)	(6 579)	(6 579)	(6 579)	(6 579)	(6 579)	(6 579)	(6 579)	(6 579)	(6 579)	(6 579)	(6 579)	(6 579)	(6 579)	(6 579)	(6 579)
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)		+	0	0	0	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: 2014-2015 (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
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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
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		+	0	0	0	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		=	(16 575)	(16 792)	(17 009)	(17 226)	(17 443)	(17 661)	(17 878)	(18 095)	(18 312)	(18 529)	(18 746)	(18 963)	(19 180)	(19 397)	(19 614)	(19 832)	(20 049)	(20 266)	(20 483)	(20 700)	(20 917)	(21 134)	(21 351)	(21 568)	(21 785)	(22 003)	(22 220)
TAXES SALARIALES																													
RRQ - 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
A. E. - 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
RQAP - 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
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
QUÉBEC																													
Impôt sur le revenu - 2013	# 1	-	(19 147)	(19 404)	(19 662)	(19 919)	(20 177)	(20 434)	(20 692)	(20 949)	(21 207)	(21 464)	(21 722)	(21 979)	(22 237)	(22 494)	(22 752)	(23 009)	(23 267)	(23 524)	(23 782)	(24 039)	(24 297)	(24 554)	(24 812)	(25 069)	(25 327)	(25 584)	(25 842)
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	-	(753)	(763)	(773)	(783)	(793)	(803)	(813)	(823)	(833)	(843)	(853)	(863)	(873)	(883)	(893)	(903)	(913)	(923)	(933)	(943)	(953)	(963)	(973)	(983)	(993)	(1 000)	(1 000)
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		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 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		=	(20 693)	(20 960)	(21 228)	(21 495)	(21 763)	(22 030)	(22 298)	(22 565)	(22 833)	(23 100)	(23 368)	(23 635)	(23 903)	(24 170)	(24 438)	(24 705)	(24 973)	(25 240)	(25 508)	(25 775)	(26 043)	(26 310)	(26 618)	(26 925)	(27 233)	(27 537)	(27 835)
Coût total		=	(37 268)	(37 752)	(38 237)	(38 722)	(39 206)	(39 691)	(40 175)	(40 660)	(41 145)	(41 629)	(42 114)	(42 598)	(43 083)	(43 568)	(44 052)	(44 537)	(45 021)	(45 506)	(45 991)	(46 475)	(46 960)	(47 444)	(47 969)	(48 494)	(49 018)	(49 540)	(50 054)
Solde disponible		=	71 732	72 248	72 763	73 278	73 794	74 309	74 825	75 340	75 855	76 371	76 886	77 402	77 917	78 432	78 948	79 463	79 979	80 494	81 009	81 525	82 040	82 556	83 031	83 506	83 982	84 460	84 946
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
Solde disponible net		=	71 732	72 248	72 763	73 278	73 794	74 309	74 825	75 340	75 855	76 371	76 886	77 402	77 917	78 432	78 948	79 463	79 979	80 494	81 009	81 525	82 040	82 556	83 031	83 506	83 982	84 460	84 946
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)	(241)
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			(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(268)	(298)
Coût marginaux - total			(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(515)	(538)
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%	24.1%	
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			26.8%	26.8%	26.8%	26.8%	26.8%	26.8%	26.8%	26.8%	26.8%	26.8%	26.8%	26.8%	26.8%	26.8%	26.8%	26.8%	26.8%	26.8%	26.8%	26.8%	26.8%	26.8%	26.8%	26.8%	26.8%	29.8%	
Taux marginaux - total			48.5%	48.5%	48.5%	48.5%	48.5%	48.5%	48.5%	48.5%	48.5%	48.5%	48.5%	48.5%	48.5%	48.5%	48.5%	48.5%	48.5%	48.5%	48.5%	48.5%	48.5%	48.5%	48.5%	48.5%	52.5%	53.8%	
Taux moyen d'imposition (sans les frais de garde)			34.2%	34.3%	34.4%	34.6%	34.7%	34.8%	34.9%	35.1%	35.2%	35.3%	35.4%	35.5%	35.6%	35.7%	35.8%	35.9%	36.0%	36.1%									

2013 - Ménage # 300
Personne vivant seule; 65 ans et plus

Revenus familiaux autonomes	+	136 000	137 000	138 000	139 000	140 000	141 000	142 000	143 000	144 000	145 000	146 000	147 000	148 000	149 000	150 000	
FÉDÉRAL																	
Impôt sur le revenu - 2013	# 1	—	(22 460)	(22 703)	(22 945)	(23 187)	(23 429)	(23 671)	(23 913)	(24 155)	(24 398)	(24 640)	(24 882)	(25 124)	(25 366)	(25 608)	(25 850)
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
PSV de base: 2013	# 1	+	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579	6 579
Remboursement si revenu net élevé	# 1	—	(6 579)	(6 579)	(6 579)	(6 579)	(6 579)	(6 579)	(6 579)	(6 579)	(6 579)	(6 579)	(6 579)	(6 579)	(6 579)	(6 579)	(6 579)
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
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
Supplément de PSV: 2014-2015 (combiné)	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Complément de PSV: 2014-2015 (combiné)	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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
PFRT: 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
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
Crédit de TPS: 2014-2015	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux	=		(22 460)	(22 703)	(22 945)	(23 187)	(23 429)	(23 671)	(23 913)	(24 155)	(24 398)	(24 640)	(24 882)	(25 124)	(25 366)	(25 608)	(25 850)
TAXES SALARIALES																	
RRQ - 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
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
A. E. - 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
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
RQAP - 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
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
sous-totaux	=		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
QUÉBEC																	
Impôt sur le revenu - 2013	# 1	—	(26 099)	(26 357)	(26 614)	(26 872)	(27 129)	(27 387)	(27 644)	(27 902)	(28 159)	(28 417)	(28 674)	(28 932)	(29 189)	(29 447)	(29 704)
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
FSS - 2013	# 1	—	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)
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
Assurance médicaments - 2013	—	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)	(593)
Contribution-santé: nouveauté 2013	# 1	—	(440)	(480)	(520)	(560)	(600)	(640)	(680)	(720)	(760)	(800)	(840)	(880)	(920)	(960)	(1 000)
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
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
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
Prime au travail: 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
Crédit d'impôt-solidarité: 2014 - 2015	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux	=		(28 132)	(28 430)	(28 727)	(29 025)	(29 322)	(29 620)	(29 917)	(30 215)	(30 512)	(30 810)	(31 107)	(31 405)	(31 702)	(32 000)	(32 297)
Coût total	=		(50 592)	(51 132)	(51 672)	(52 211)	(52 751)	(53 291)	(53 830)	(54 370)	(54 910)	(55 449)	(55 989)	(56 529)	(57 068)	(57 608)	(58 147)
Solde disponible	=	85 408	85 868	86 328	86 789	87 249	87 709	88 170	88 630	89 090	89 551	90 011	90 471	90 932	91 392	91 853	
Frais de garde d'enfant payés	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Solde disponible net	=	85 408	85 868	86 328	86 789	87 249	87 709	88 170	88 630	89 090	89 551	90 011	90 471	90 932	91 392	91 853	
Coût marginal - fédéral		(242)	(242)	(242)	(242)	(242)	(242)	(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
Coût marginal - Québec		(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)	(298)
Coût marginaux - total		(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(500)
Taux marginal (en %) - fédéral		24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%	24.2%
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%
Taux marginal (en %) - Québec		29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	29.8%	25.8%
Taux marginaux - total		54.0%	54.0%	54.0%	54.0%	54.0%	54.0%	54.0%	54.0%	54.0%	54.0%	54.0%	54.0%	54.0%	54.0%	54.0%	50.0%
Taux moyen d'imposition (sans les frais de garde)		37.2%	37.3%	37.4%	37.6%	37.7%	37.8%	37.9%	38.0%	38.1%	38.2%	38.3%	38.5%	38.6%	38.7%	38.8%	
Revenus familiaux autonomes		136 000	137 000	138 000	139 000	140 000	141 000	142 000	143 000	144 000	145 000	146 000	147 000	148 000	149 000	150 000	