

2013 - Ménage # 310

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

Revenus familiaux autonomes	+	1 000	2 000	3 000	4 000	5 000	6 000	7 000	8 000	9 000	10 000	11 000	12 000	13 000	14 000	15 000	16 000	17 000	18 000	19 000	20 000	21 000	22 000	23 000	24 000	25 000	26 000	27 000								
FÉDÉRAL																																				
Impôt sur le revenu - 2013	# 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	(47)						
idem	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
PSV de base: 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	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	0						
PSV de base: 2013	# 2	+	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	6 579	6 579					
Remboursement si revenu net élevé	# 2	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
Supplément de PSV: 2014-2015 (combiné)	+	10 632	10 132	9 632	9 132	8 632	8 132	7 632	7 132	6 632	6 132	5 632	5 132	4 632	4 132	3 632	3 132	2 632	2 132	1 632	1 132	632	132	0	0	0	0	0	0	0						
Complément de PSV: 2014-2015 (combiné)	+	438	438	438	438	188	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	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	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	n/a	n/a	n/a					
Crédit de TPS: 2014-2015	+	536	536	536	536	536	536	536	536	536	536	536	536	536	536	536	536	536	536	536	536	536	536	536	536	536	536	536	536	536	536					
sous-totaux	=	24 764	24 264	23 764	23 264	22 514	21 826	21 326	20 826	20 326	19 826	19 326	18 826	18 326	17 826	17 326	16 826	16 326	15 826	15 326	14 826	14 326	13 812	13 630	13 580	13 530	13 480	13 383								
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	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	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	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	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	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	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	0	0	0	0			
QUÉBEC																																				
Impôt sur le revenu - 2013	# 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	0	(52)				
idem	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(106)	(296)	(434)		
FSS - 2013	# 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	0	(4)	(10)	(16)	(23)	(29)
idem	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Assurance médicaments - 2013	—	0	(62)	(93)	(124)	(155)	(186)	(217)	(249)	(280)	(311)	(357)	(403)	(450)	(496)	(543)	(589)	(635)	(682)	(728)	(775)	(821)	(870)	(933)	(963)	(1 056)	(1 149)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)		
Contribution-santé: nouveauté 2013	# 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	0	0	0	0		
idem	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
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	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	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	n/a	n/a	n/a	n/a	n/a	n/a		
Crédit d'impôt-solidarité: 2014 - 2015	+	1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 194	1 166	1 136	1 106	1 075	1 015	955	895	835	775								
sous-totaux	=	1 204	1 142	1 111	1 080	1 049	1 018	987	955	924	893	847	801	754	708	661	612	547	471	379	283	188	105	(52)	(211)	(476)	(769)	(1 025)								
Coût total	=	25 968	25 406	24 875	24 344	23 563	22 844	22 313	21 781	21 250	20 719	20 173	19 627	19 080	18 534	17 987	17 438	16 873	16 297	15 705	15 109	14 514	13 916	13 578	13 369	13 054	12 711	12 357								
Solde disponible	=	26 968	27 406	27 875	28 344	28 563	28 844	29 313	29 781	30 250	30 719	31 173	31 627	32 080	32 534	32 987	33 438	33 873	34 297	34 705	35 109	35 514	35 916	36 578	37 369	38 054	38 711	39 357								
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	0	0	0	0	0	0		
Solde disponible net	=	26 968	27 406	27 875	28 344	28 563	28 844	29 313	29 781	30 250	30 719	31 173	31 627	32 080	32 534	32 987	33 438	33 873	34 297	34 705	35 109	35 514	35 916	36 578	37 369	38 054	38 711	39 357								
Coût marginal - fédéral		(500)	(500)	(500)	(750)	(888)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(514)	(182)	(50)	(50)	(50)	(97)	(175)								
Coût marginal - RRQ, A. E. et RAPQ.		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Coût marginal - Québec		(62)	(31)	(31)	(31)	(31)	(31)	(31)	(31)	(31)	(46)	(46)	(46)	(46)	(46)	(49)	(65)	(75)	(92)	(95)	(95)	(83)	(157)	(159)	(265)	(293)	(256)	(256)								
Coût marginaux - total		(562)	(531)	(531)	(781																															

2013 - Ménage # 310
Couple; de 65 ans et plus; un revenu (sauf les PSV);
revenu de pension admissible = 75% du revenu
autonome; partage optimal

Revenus familiaux autonomes		+	55 000	56 000	57 000	58 000	59 000	60 000	61 000	62 000	63 000	64 000	65 000	66 000	67 000	68 000	69 000	70 000	71 000	72 000	73 000	74 000	75 000	76 000	77 000	78 000	79 000	80 000	81 000	
FÉDÉRAL																														
Impôt sur le revenu - 2013	# 1	-	(2 758)	(2 848)	(2 938)	(3 028)	(3 118)	(3 238)	(3 365)	(3 491)	(3 618)	(3 745)	(3 871)	(3 998)	(4 124)	(4 251)	(4 377)	(4 504)	(4 630)	(4 757)	(4 884)	(5 010)	(5 137)	(5 263)	(5 390)	(5 516)	(5 643)	(5 769)	(5 896)	
idem	# 2	-	(916)	(963)	(1 010)	(1 057)	(1 104)	(1 151)	(1 198)	(1 245)	(1 292)	(1 339)	(1 386)	(1 432)	(1 479)	(1 526)	(1 573)	(1 620)	(1 667)	(1 714)	(1 761)	(1 808)	(1 858)	(1 912)	(1 966)	(2 020)	(2 074)	(2 128)	(2 182)	
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	+	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	# 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	
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		=	9 484	9 347	9 210	9 073	8 936	8 769	8 595	8 422	8 248	8 075	7 901	7 728	7 554	7 381	7 207	7 034	6 860	6 687	6 513	6 340	6 163	5 983	5 802	5 622	5 441	5 261	5 080	
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	-	(3 692)	(3 841)	(3 996)	(4 151)	(4 306)	(4 461)	(4 616)	(4 771)	(4 926)	(5 081)	(5 236)	(5 391)	(5 546)	(5 701)	(5 856)	(6 011)	(6 166)	(6 321)	(6 476)	(6 631)	(6 786)	(6 933)	(7 058)	(7 183)	(7 308)	(7 433)	(7 558)	
idem	# 2	-	(2 114)	(2 174)	(2 234)	(2 294)	(2 354)	(2 414)	(2 474)	(2 534)	(2 594)	(2 654)	(2 714)	(2 774)	(2 834)	(2 894)	(2 954)	(3 014)	(3 074)	(3 134)	(3 194)	(3 254)	(3 314)	(3 374)	(3 434)	(3 494)	(3 554)	(3 614)	(3 674)	
FSS - 2013	# 1	-	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(151)	(157)	(163)	(170)	
idem	# 2	-	(66)	(70)	(74)	(78)	(81)	(85)	(89)	(93)	(96)	(100)	(104)	(108)	(111)	(115)	(119)	(123)	(126)	(130)	(134)	(138)	(141)	(145)	(149)	(150)	(150)	(150)	(150)	
Assurance médicaments - 2013		-	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)
Contribution-santé: nouveauté 2013	# 1	-	(148)	(179)	(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	-	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)
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		=	(7 456)	(7 700)	(7 940)	(8 158)	(8 377)	(8 596)	(8 815)	(9 033)	(9 252)	(9 471)	(9 690)	(9 908)	(10 127)	(10 346)	(10 565)	(10 783)	(11 002)	(11 221)	(11 440)	(11 658)	(11 877)	(12 087)	(12 276)	(12 463)	(12 654)	(12 846)	(13 037)	
Coût total		=	2 028	1 647	1 271	915	559	173	(219)	(611)	(1 004)	(1 396)	(1 788)	(2 180)	(2 573)	(2 965)	(3 357)	(3 750)	(4 142)	(4 534)	(4 926)	(5 319)	(5 714)	(6 105)	(6 474)	(6 842)	(7 213)	(7 585)	(7 957)	
Solde disponible		=	57 028	57 647	58 271	58 915	59 559	60 173	60 781	61 389	61 996	62 604	63 212	63 820	64 427	65 035	65 643	66 250	66 858	67 466	68 074	68 681	69 286	69 895	70 526	71 158	71 787	72 415	73 043	
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		=	57 028	57 647	58 271	58 915	59 559	60 173	60 781	61 389	61 996	62 604	63 212	63 820	64 427	65 035	65 643	66 250	66 858	67 466	68 074	68 681	69 286	69 895	70 526	71 158	71 787	72 415	73 043	
Coût marginal - fédéral			(137)	(137)	(137)	(137)	(167)	(174)	(174)	(174)	(174)	(174)	(174)	(174)	(174)	(174)	(174)	(174)	(174)	(174)	(174)	(176)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	
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			(244)	(240)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(210)	(189)	(187)	(191)	(191)	(191)	
Coût marginaux - total			(381)	(377)	(356)	(356)	(386)	(392)	(392)	(392)	(392)	(392)	(392)	(392)	(392)	(392)	(392)	(392)	(392)	(392)	(392)	(395)	(391)	(369)	(368)	(372)	(372)	(372)		
Taux marginal (en %) - fédéral			13.7%	13.7%	13.7%	13.7%	16.7%	17.4%	17.4%	17.4%	17.4%	17.4%	17.4%	17.4%	17.4%	17.4%	17.4%	17.4%	17.4%	17.4%	17.6%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%		
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			24.4%	24.0%	21.9%	21.9%	21.9%	21.9%	21.9%	21.9%	21.9%	21.9%	21.9%	21.9%	21.9%	21.9%	21.9%	21.9%	21.9%	21.9%	21.9%	21.9%	21.0%	18.9%	18.7%	19.1%	19.1%	19.1%		
Taux marginaux - total			38.1%	37.7%	35.6%	35.6%	38.6%	39.2%	39.2%	39.2%	39.2%																			

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

Revenus familiaux autonomes			82 000	83 000	84 000	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	
FÉDÉRAL																														
Impôt sur le revenu - 2013	# 1	—	(6 023)	(6 149)	(6 276)	(6 402)	(6 529)	(6 655)	(6 782)	(6 908)	(7 035)	(7 162)	(7 288)	(7 415)	(7 541)	(7 668)	(7 794)	(7 921)	(8 047)	(8 174)	(8 301)	(8 427)	(8 554)	(8 680)	(8 788)	(8 895)	(9 003)	(9 111)	(9 218)	
Idem	# 2	—	(2 236)	(2 290)	(2 344)	(2 398)	(2 452)	(2 506)	(2 560)	(2 614)	(2 668)	(2 722)	(2 776)	(2 830)	(2 884)	(2 938)	(2 992)	(3 046)	(3 100)	(3 162)	(3 238)	(3 314)	(3 390)	(3 466)	(3 542)	(3 618)	(3 694)	(3 770)	(3 846)	
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	(94)	(188)	(281)	(375)	(469)
PSV de base: 2013	# 2	+	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	6 579
Remboursement si revenu net élevé	# 2	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supplément de PSV: 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	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	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	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	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	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	0
sous-totaux		=	4 899	4 719	4 538	4 358	4 177	3 997	3 816	3 635	3 455	3 274	3 094	2 913	2 733	2 552	2 371	2 191	2 010	1 822	1 619	1 417	1 214	1 012	734	457	180	(97)	(375)	
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	n/a
Idem	# 2	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
A. E. - 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
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	n/a
Idem	# 2	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
sous-totaux		=	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
QUÉBEC																														
Impôt sur le revenu - 2013	# 1	—	(7 683)	(7 808)	(7 933)	(8 058)	(8 183)	(8 308)	(8 433)	(8 558)	(8 683)	(8 808)	(8 933)	(9 058)	(9 183)	(9 308)	(9 433)	(9 558)	(9 683)	(9 808)	(9 933)	(10 058)	(10 183)	(10 308)	(10 414)	(10 520)	(10 627)	(10 733)	(10 839)	
Idem	# 2	—	(3 734)	(3 794)	(3 854)	(3 914)	(3 974)	(4 034)	(4 094)	(4 154)	(4 214)	(4 274)	(4 334)	(4 408)	(4 483)	(4 558)	(4 633)	(4 708)	(4 783)	(4 858)	(4 933)	(5 008)	(5 083)	(5 158)	(5 233)	(5 308)	(5 383)	(5 458)	(5 533)	
FSS - 2013	# 1	—	(176)	(182)	(188)	(195)	(201)	(207)	(213)	(220)	(226)	(232)	(238)	(245)	(251)	(257)	(263)	(270)	(276)	(282)	(288)	(295)	(301)	(307)	(313)	(320)	(326)	(332)	(338)	
Idem	# 2	—	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	
Assurance médicaments - 2013		—	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)
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	—	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(116)	(135)	(154)	(173)	(191)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)
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	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	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	0
sous-totaux		=	(13 228)	(13 419)	(13 611)	(13 802)	(13 993)	(14 184)	(14 376)	(14 567)	(14 774)	(14 984)	(15 195)	(15 419)	(15 643)	(15 859)	(16 065)	(16 271)	(16 477)	(16 684)	(16 890)	(17 096)	(17 302)	(17 509)	(17 696)	(17 884)	(18 071)	(18 259)	(18 446)	
Coût total		=	(8 329)	(8 701)	(9 072)	(9 444)	(9 816)	(10 188)	(10 560)	(10 932)	(11 319)	(11 710)	(12 101)	(12 506)	(12 911)	(13 307)	(13 693)	(14 080)	(14 467)	(14 862)	(15 271)	(15 680)	(16 088)	(16 497)	(16 962)	(17 427)	(17 891)	(18 356)	(18 821)	
Solde disponible		=	73 671	74 299	74 928	75 556	76 184	76 812	77 440	78 068	78 681	79 290	79 899	80 494	81 089	81 693	82 307	82 920	83 533	84 138	84 729	85 320	85 912	86 503	87 038	87 573	88 109	88 644	89 179	
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		=	73 671	74 299	74 928	75 556	76 184	76 812	77 440	78 068	78 681	79 290	79 899	80 494	81 089	81 693	82 307	82 920	83 533	84 138	84 729	85 320	85 912	86 503	87 038	87 573	88 109	88 644	89 179	
Coût marginal - fédéral			(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(189)	(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			(191)	(191)	(191)	(191)	(191)	(191)	(191)	(207)	(210)	(210)	(224)	(224)	(215)	(206)	(206)	(206)	(206)	(206)	(206)	(206)	(206)	(206)	(206)	(206)	(206)	(206)	(206)	
Coût marginaux - total			(372)	(372)	(372)	(372)	(372)	(372)	(372)	(388)	(391)	(391)	(405)	(405)	(396)	(387)	(387)	(387)	(395)	(409)	(409)	(409)	(409)	(409)	(409)	(409)	(409)	(409)	(409)	
Taux marginal (en %) - fédéral			18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.9%	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			19.1%	19.1%	19.1%	19.1%	19.1%	19.1%	19.1%	20.7%	21.0%	21.0%	22.4%	22.4%	21.5%	20.6%	20.6%	20.6%	20.6%											

2013 - Ménage # 310

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

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	—	(12 121)	(12 237)	(12 352)	(12 467)	(12 583)	(12 698)	(12 813)	(12 929)	(13 044)	(13 159)	(13 275)	(13 390)	(13 505)	(13 621)	(13 736)
idem	# 2	—	(5 972)	(6 048)	(6 124)	(6 200)	(6 276)	(6 352)	(6 428)	(6 503)	(6 579)	(6 655)	(6 731)	(6 807)	(6 883)	(6 959)	(7 035)
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	—	(3 094)	(3 188)	(3 281)	(3 375)	(3 469)	(3 563)	(3 656)	(3 750)	(3 844)	(3 938)	(4 031)	(4 125)	(4 219)	(4 313)	(4 406)
PSV de base: 2013	# 2	+	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	# 2	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supplément de PSV: 2014-2015 (combiné)		+	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
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
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
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
Crédit de TPS: 2014-2015		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux		=	(8 029)	(8 314)	(8 599)	(8 884)	(9 169)	(9 454)	(9 739)	(10 024)	(10 309)	(10 594)	(10 879)	(11 164)	(11 449)	(11 734)	(12 019)
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	—	(14 066)	(14 193)	(14 321)	(14 448)	(14 576)	(14 703)	(14 831)	(14 958)	(15 086)	(15 213)	(15 341)	(15 468)	(15 596)	(15 723)	(15 851)
idem	# 2	—	(7 633)	(7 708)	(7 783)	(7 858)	(7 933)	(8 008)	(8 083)	(8 158)	(8 233)	(8 308)	(8 383)	(8 458)	(8 533)	(8 608)	(8 683)
FSS - 2013	# 1	—	(513)	(520)	(526)	(532)	(538)	(545)	(551)	(557)	(563)	(570)	(576)	(582)	(588)	(595)	(601)
idem	# 2	—	(173)	(177)	(181)	(185)	(188)	(192)	(196)	(200)	(203)	(207)	(211)	(215)	(218)	(222)	(226)
Assurance médicaments - 2013		—	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)	(1 186)
Contribution-santé: nouveauté 2013	# 1	—	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)
idem	# 2	—	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)
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
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
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
Crédit d'impôt-solidarité: 2014 - 2015		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux		=	(23 971)	(24 184)	(24 396)	(24 609)	(24 821)	(25 034)	(25 246)	(25 459)	(25 671)	(25 884)	(26 096)	(26 309)	(26 521)	(26 734)	(26 946)
Coût total		=	(32 000)	(32 498)	(32 995)	(33 493)	(33 990)	(34 488)	(34 985)	(35 483)	(35 980)	(36 478)	(36 975)	(37 473)	(37 970)	(38 468)	(38 965)
Solde disponible		=	104 000	104 502	105 005	105 507	106 010	106 512	107 015	107 517	108 020	108 522	109 025	109 527	110 030	110 532	111 035
Frais de garde d'enfant payés		—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Solde disponible net		=	104 000	104 502	105 005	105 507	106 010	106 512	107 015	107 517	108 020	108 522	109 025	109 527	110 030	110 532	111 035
Coût marginal - fédéral			(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)	(285)
Coût marginal - RRQ, A. E. et RAPQ.			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Coût marginal - Québec			(213)	(213)	(213)	(213)	(213)	(213)	(213)	(213)	(213)	(213)	(213)	(213)	(213)	(213)	(213)
Coût marginaux - total			(498)	(498)	(498)	(498)	(498)	(498)	(498)	(498)	(498)	(498)	(498)	(498)	(498)	(498)	(498)
Taux marginal (en %) - fédéral			28.5%	28.5%	28.5%	28.5%	28.5%	28.5%	28.5%	28.5%	28.5%	28.5%	28.5%	28.5%	28.5%	28.5%	28.5%
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Taux marginal (en %) - Québec			21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%
Taux marginaux - total			49.8%	49.8%	49.8%	49.8%	49.8%	49.8%	49.8%	49.8%	49.8%	49.8%	49.8%	49.8%	49.8%	49.8%	49.8%
Taux moyen d'imposition (sans les frais de garde)			23.5%	23.7%	23.9%	24.1%	24.3%	24.5%	24.6%	24.8%	25.0%	25.2%	25.3%	25.5%	25.7%	25.8%	26.0%
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