

2021 - Ménage # 100

Personne vivant seule; de moins de 60 ans

Revenus familiaux autonomes		25 000	26 000	27 000	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	
FÉDÉRAL																													
Impôt sur le revenu: 2021	# 1	—	(1 033)	(1 149)	(1 265)	(1 380)	(1 496)	(1 612)	(1 728)	(1 843)	(1 959)	(2 075)	(2 191)	(2 306)	(2 422)	(2 538)	(2 654)	(2 769)	(2 885)	(3 001)	(3 117)	(3 233)	(3 348)	(3 464)	(3 580)	(3 696)	(3 811)	(3 961)	(4 123)
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: 2021	# 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: 2021	# 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: 2022-2023 (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: 2022-2023 (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
Allocation canadienne pour le travail (ACT): 2021		+	700	501	302	103	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Allocation canadienne pour enfants (ACE): 2022-2023		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2022-2023		+	467	467	467	467	467	467	467	467	467	467	467	467	467	467	418	368	318	268	219	169	119	69	20	0	0	0	0
sous-totaux	=		134	(181)	(496)	(810)	(1 029)	(1 145)	(1 261)	(1 376)	(1 492)	(1 608)	(1 724)	(1 839)	(1 955)	(2 071)	(2 187)	(2 302)	(2 467)	(2 633)	(2 799)	(2 965)	(3 129)	(3 295)	(3 461)	(3 627)	(3 791)	(3 961)	(4 123)
TAXES SALARIALES																													
RRQ: 2021	# 1	—	(1 161)	(1 215)	(1 269)	(1 323)	(1 377)	(1 431)	(1 485)	(1 539)	(1 593)	(1 647)	(1 701)	(1 755)	(1 809)	(1 863)	(1 917)	(1 971)	(2 025)	(2 079)	(2 133)	(2 187)	(2 241)	(2 295)	(2 349)	(2 403)	(2 457)	(2 511)	(2 565)
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
RRQ - supplémentaire: 2021 (bonification)	# 1	—	(108)	(113)	(118)	(123)	(128)	(133)	(138)	(143)	(148)	(153)	(158)	(163)	(168)	(173)	(178)	(183)	(188)	(193)	(198)	(203)	(208)	(213)	(218)	(223)	(228)	(233)	(238)
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.: 2021	# 1	—	(295)	(307)	(319)	(330)	(342)	(354)	(366)	(378)	(389)	(401)	(413)	(425)	(437)	(448)	(460)	(472)	(484)	(496)	(507)	(519)	(531)	(543)	(555)	(566)	(578)	(590)	(602)
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: 2021	# 1	—	(124)	(128)	(133)	(138)	(143)	(148)	(153)	(158)	(163)	(168)	(173)	(178)	(183)	(188)	(193)	(198)	(203)	(207)	(212)	(217)	(222)	(227)	(232)	(237)	(242)	(247)	(252)
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	=		(1 688)	(1 763)	(1 839)	(1 914)	(1 990)	(2 066)	(2 142)	(2 218)	(2 293)	(2 369)	(2 445)	(2 521)	(2 597)	(2 672)	(2 748)	(2 824)	(2 900)	(2 975)	(3 050)	(3 126)	(3 202)	(3 278)	(3 354)	(3 429)	(3 505)	(3 581)	(3 657)
QUÉBEC																													
Impôt sur le revenu: 2021	# 1	—	(924)	(1 073)	(1 222)	(1 371)	(1 521)	(1 670)	(1 819)	(1 968)	(2 118)	(2 267)	(2 416)	(2 565)	(2 715)	(2 891)	(3 068)	(3 246)	(3 423)	(3 600)	(3 777)	(3 955)	(4 132)	(4 309)	(4 501)	(4 700)	(4 899)	(5 098)	(5 297)
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: 2021	# 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 (RPAM): 2021		—	(542)	(648)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)
Crédit d'impôt pour la prolongation de carrière		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Montant pour le soutien des aînés: 70 ans et plus		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2021		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2021		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Allocation famille: 2022-2023 (CIARFF)		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2022-2023		+	1 055	1 055	1 055	1 055	1 055	1 055	1 055	1 055	1 055	1 055	1 055	1 055	1 055	1 005	946	886	826	767	707	647	587	528	468	408	349	289	
sous-totaux	=		(411)	(666)	(853)	(1 002)	(1 152)	(1 301)	(1 450)	(1 599)	(1 749)	(1 898)	(2 047)	(2 196)	(2 346)	(2 522)	(2 749)	(2 986)	(3 223)	(3 460)	(3 696)	(3 934)	(4 171)	(4 408)	(4 659)	(4 918)	(5 177)	(5 435)	(5 694)
Coût total	=		(1 965)	(2 610)	(3 188)	(3 726)	(4 171)	(4 512)	(4 853)	(5 193)	(5 534)	(5 875)	(6 216)	(6 556)	(6 898)	(7 265)	(7 683)	(8 112)	(8 590)	(9 067)	(9 545)	(10 025)	(10 501)	(10 980)	(11 474)	(11 973)	(12 472)	(12 977)	(13 474)
Solde disponible	=		23 036	23 391	23 813	24 275	24 830	25 489	26 148	26 808	27 467	28 126	28 785	29 445	30 103	30 736	31 317	31 888	32 410	32 933	33 455	33 975	34 499	35 020	35 526	36 027	36 528	37 023	37 526
Frais de garde: garderies privées non-subsventionnées		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Frais de garderie subsventionnées		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Solde disponible net	=		23 036	23 391	23 813	24 275	24 830	25 489	26 148	26 808	27 467	28 126	28 785	29 445	30 103	30 736	31 317	31 888	32 410	32 933	33 455	33 975	34 499	35 020	35 526	36 027	36 528	37 023	37 526
Coût marginal: fédéral			(315)	(315)	(314)	(219)	(116)	(116)	(115)	(116)	(116)	(116)	(116)	(115)	(116)	(116)	(115)	(165)	(166)	(166)	(166)	(164)	(166)	(166)	(166)	(164)	(170)	(162)	(161)
Coût marginal: RRQ, A. E. et RAPQ.			(75)	(76)	(75)	(76)	(76)	(76)	(76)	(75)	(76)	(76)	(76)	(75)	(76)	(76)	(76)	(75)	(76)	(75)	(76)	(76)	(76)	(76)	(75)	(76)	(76)	(76)	(76)
Coût marginal: Québec			(255)	(187)	(149)	(150)	(149)	(149)	(149)	(150)	(149)	(149)	(149)	(150)	(176)	(227)	(238)	(237)	(237)	(237)	(238)	(237)	(237)	(252)	(259)	(259)	(259)	(259)	(259)
Coût marginaux - total			(645)	(578)	(538)	(445)	(341)	(341)	(340)	(341)	(341)	(341)	(340)	(342)	(367)	(419)	(429)	(478)	(478)	(478)	(480)	(477)	(479)	(494)	(500)	(499)	(505)	(497)	(496)
Taux marginal (en %): fédéral			31.5%	31.5%	31.4%	21.9%	11.6%	11.6%	11.5%	11.6%	11.6%	11.6%	11.6%	11.5%	11.6%	11.6%	11.5%	16.5%	16.6%	16.6%	16.6%	16.4%	16.6%	16.6%	16.6%	16.4%	17.0%	16.2%	16.1%
Taux marginal (en %): RR																													

2021 - Ménage # 100

Personne vivant seule; de moins de 60 ans

Revenus familiaux autonomes		52 000	53 000	54 000	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	
FÉDÉRAL																													
Impôt sur le revenu: 2021	# 1	—	(4 284)	(4 446)	(4 607)	(4 769)	(4 930)	(5 093)	(5 256)	(5 419)	(5 582)	(5 745)	(5 911)	(6 081)	(6 252)	(6 422)	(6 593)	(6 763)	(6 934)	(7 104)	(7 275)	(7 446)	(7 616)	(7 787)	(7 957)	(8 128)	(8 298)	(8 469)	(8 639)
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: 2021	# 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: 2021	# 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: 2022-2023 (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: 2022-2023 (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
Allocation canadienne pour le travail (ACT): 2021		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Allocation canadienne pour enfants (ACE): 2022-2023		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2022-2023		+	0	0	0	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		=	(4 284)	(4 446)	(4 607)	(4 769)	(4 930)	(5 093)	(5 256)	(5 419)	(5 582)	(5 745)	(5 911)	(6 081)	(6 252)	(6 422)	(6 593)	(6 763)	(6 934)	(7 104)	(7 275)	(7 446)	(7 616)	(7 787)	(7 957)	(8 128)	(8 298)	(8 469)	(8 639)
TAXES SALARIALES																													
RRQ: 2021	# 1	—	(2 619)	(2 673)	(2 727)	(2 781)	(2 835)	(2 889)	(2 943)	(2 997)	(3 051)	(3 105)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)
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
RRQ - supplémentaire: 2021 (bonification)	# 1	—	(243)	(248)	(253)	(258)	(263)	(268)	(273)	(278)	(283)	(288)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)
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.: 2021	# 1	—	(614)	(625)	(637)	(649)	(661)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)
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: 2021	# 1	—	(257)	(262)	(267)	(272)	(277)	(282)	(287)	(291)	(296)	(301)	(306)	(311)	(316)	(321)	(326)	(331)	(336)	(341)	(346)	(351)	(356)	(361)	(366)	(371)	(375)	(380)	(385)
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		=	(3 733)	(3 808)	(3 884)	(3 960)	(4 036)	(4 103)	(4 167)	(4 230)	(4 294)	(4 358)	(4 398)	(4 403)	(4 408)	(4 413)	(4 418)	(4 423)	(4 428)	(4 433)	(4 438)	(4 443)	(4 448)	(4 453)	(4 458)	(4 463)	(4 467)	(4 472)	(4 477)
QUÉBEC																													
Impôt sur le revenu: 2021	# 1	—	(5 496)	(5 695)	(5 894)	(6 093)	(6 292)	(6 491)	(6 690)	(6 889)	(7 088)	(7 287)	(7 487)	(7 687)	(7 887)	(8 087)	(8 287)	(8 487)	(8 687)	(8 887)	(9 087)	(9 287)	(9 487)	(9 687)	(9 887)	(10 087)	(10 287)	(10 487)	(10 687)
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: 2021	# 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 (RPAM): 2021		—	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)
Crédit d'impôt pour la prolongation de carrière		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Montant pour le soutien des aînés: 70 ans et plus		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2021		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2021		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Allocation famille: 2022-2023 (CIARFF)		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2022-2023		+	229	170	110	50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux		=	(5 953)	(6 211)	(6 470)	(6 729)	(6 978)	(7 177)	(7 376)	(7 575)	(7 774)	(7 973)	(8 173)	(8 373)	(8 573)	(8 773)	(8 973)	(9 173)	(9 373)	(9 573)	(9 773)	(9 973)	(10 173)	(10 373)	(10 573)	(10 773)	(10 973)	(11 173)	(11 373)
Coût total		=	(13 969)	(14 465)	(14 961)	(15 457)	(15 944)	(16 373)	(16 799)	(17 224)	(17 650)	(18 076)	(18 482)	(18 857)	(19 233)	(19 608)	(19 984)	(20 359)	(20 735)	(21 110)	(21 486)	(21 862)	(22 237)	(22 613)	(22 988)	(23 364)	(23 738)	(24 114)	(24 489)
Solde disponible		=	38 031	38 535	39 039	39 543	40 057	40 628	41 202	41 777	42 351	42 925	43 519	44 144	44 768	45 393	46 017	46 642	47 266	47 891	48 515	49 139	49 764	50 388	51 013	51 637	52 263	52 887	53 512
Frais de garde: garderies privées non-subsventionnées		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Frais de garderie subsventionnées		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Solde disponible net		=	38 031	38 535	39 039	39 543	40 057	40 628	41 202	41 777	42 351	42 925	43 519	44 144	44 768	45 393	46 017	46 642	47 266	47 891	48 515	49 139	49 764	50 388	51 013	51 637	52 263	52 887	53 512
Coût marginal: fédéral			(162)	(161)	(162)	(161)	(163)	(163)	(163)	(163)	(166)	(170)	(171)	(170)	(171)	(170)	(171)	(171)	(170)	(171)	(171)	(170)	(171)	(170)	(171)	(170)	(171)	(170)	(171)
Coût marginal: RRQ, A. E. et RAPQ.			(75)	(76)	(76)	(76)	(67)	(64)	(63)	(64)	(64)	(40)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(4)	(5)	(5)	(5)
Coût marginal: Québec			(259)	(259)	(259)	(249)	(199)	(199)	(199)	(199)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)
Coût marginaux - total			(496)	(496)	(497)	(486)	(429)	(426)	(425)	(426)	(406)	(375)	(376)	(375)	(376)	(375)	(376)	(375)	(376)	(375)	(376)	(375)	(376)	(375)	(376)	(374)	(376)	(375)	(376)
Taux marginal (en %): fédéral			16.2%	16.1%	16.2%	16.1%	16.3%	16.3%	16.3%	16.3%	16.6%	17.0%	17.1%	17.0%	17.1%	17.0%	17.1%	17.1%	17.0%	17.1%	17.1%	17.0%	17.1%	17.0%	17.1%	17.0%	17.1%	17.0%	
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.			7.5%	7.6%	7.6%	7.6%	6.7%	6.4%	6.3%	6.4%	4.0%	0.5%																	

2021 - Ménage # 100

Personne vivant seule; de moins de 60 ans

Revenus familiaux autonomes		79 000	80 000	81 000	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	
FÉDÉRAL																													
Impôt sur le revenu: 2021	# 1	—	(8 810)	(8 981)	(9 151)	(9 322)	(9 492)	(9 663)	(9 834)	(10 006)	(10 177)	(10 348)	(10 519)	(10 690)	(10 861)	(11 033)	(11 204)	(11 375)	(11 546)	(11 717)	(11 888)	(12 060)	(12 261)	(12 479)	(12 696)	(12 913)	(13 130)	(13 347)	(13 564)
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: 2021	# 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: 2021	# 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: 2022-2023 (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: 2022-2023 (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
Allocation canadienne pour le travail (ACT): 2021		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Allocation canadienne pour enfants (ACE): 2022-2023		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2022-2023		+	0	0	0	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		=	(8 810)	(8 981)	(9 151)	(9 322)	(9 492)	(9 663)	(9 834)	(10 006)	(10 177)	(10 348)	(10 519)	(10 690)	(10 861)	(11 033)	(11 204)	(11 375)	(11 546)	(11 717)	(11 888)	(12 060)	(12 261)	(12 479)	(12 696)	(12 913)	(13 130)	(13 347)	(13 564)
TAXES SALARIALES																													
RRQ: 2021	# 1	—	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)
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
RRQ - supplémentaire: 2021 (bonification)	# 1	—	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)
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.: 2021	# 1	—	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)
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: 2021	# 1	—	(390)	(395)	(400)	(405)	(410)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)
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		=	(4 482)	(4 487)	(4 492)	(4 497)	(4 502)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)
QUÉBEC																													
Impôt sur le revenu: 2021	# 1	—	(10 887)	(11 087)	(11 287)	(11 487)	(11 687)	(11 887)	(12 087)	(12 287)	(12 487)	(12 687)	(12 887)	(13 087)	(13 287)	(13 499)	(13 739)	(13 979)	(14 219)	(14 459)	(14 699)	(14 939)	(15 179)	(15 419)	(15 659)	(15 899)	(16 139)	(16 379)	(16 619)
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: 2021	# 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 (RPAM): 2021		—	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)
Crédit d'impôt pour la prolongation de carrière		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Montant pour le soutien des aînés: 70 ans et plus		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2021		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2021		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Allocation famille: 2022-2023 (CIARFF)		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2022-2023		+	0	0	0	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		=	(11 573)	(11 773)	(11 973)	(12 173)	(12 373)	(12 573)	(12 773)	(12 973)	(13 173)	(13 373)	(13 573)	(13 773)	(13 973)	(14 185)	(14 425)	(14 665)	(14 905)	(15 145)	(15 385)	(15 625)	(15 865)	(16 105)	(16 345)	(16 585)	(16 825)	(17 065)	(17 305)
Coût total		=	(24 865)	(25 241)	(25 616)	(25 992)	(26 367)	(26 740)	(27 111)	(27 483)	(27 854)	(28 225)	(28 596)	(28 967)	(29 338)	(29 722)	(30 133)	(30 544)	(30 955)	(31 366)	(31 777)	(32 189)	(32 630)	(33 088)	(33 545)	(34 002)	(34 459)	(34 916)	(35 373)
Solde disponible		=	54 136	54 760	55 385	56 009	56 634	57 261	57 890	58 518	59 147	59 776	60 405	61 034	61 663	62 279	62 868	63 457	64 046	64 635	65 224	65 812	66 371	66 913	67 456	67 999	68 542	69 085	69 628
Frais de garde: garderies privées non-subsventionnées		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Frais de garderie subsventionnées		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Solde disponible net		=	54 136	54 760	55 385	56 009	56 634	57 261	57 890	58 518	59 147	59 776	60 405	61 034	61 663	62 279	62 868	63 457	64 046	64 635	65 224	65 812	66 371	66 913	67 456	67 999	68 542	69 085	69 628
Coût marginal: fédéral			(171)	(170)	(171)	(170)	(171)	(171)	(172)	(171)	(171)	(171)	(171)	(172)	(171)	(171)	(171)	(171)	(171)	(172)	(201)	(218)	(217)	(217)	(217)	(217)	(217)	(217)	(217)
Coût marginal: RRQ, A. E. et RAPQ.			(5)	(5)	(5)	(5)	(2)	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)	(212)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)
Coût marginaux - total			(376)	(375)	(376)	(375)	(373)	(371)	(372)	(371)	(371)	(371)	(371)	(371)	(384)	(411)	(411)	(411)	(411)	(411)	(412)	(441)	(458)	(457)	(457)	(457)	(457)	(457)	(457)
Taux marginal (en %): fédéral			17.1%	17.0%	17.1%	17.0%	17.1%	17.1%	17.2%	17.1%	17.1%	17.1%	17.1%	17.2%	17.1%	17.1%	17.1%	17.1%	17.1%	17.2%	20.1%	21.8%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.			0.5%	0.5%	0.5%</																								

2021 - Ménage # 100

Personne vivant seule; de moins de 60 ans

Revenus familiaux autonomes		133 000	134 000	135 000	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	151 000	152 000	153 000	154 000	155 000	156 000	157 000	158 000	159 000	
FÉDÉRAL																													
Impôt sur le revenu: 2021	# 1	—	(19 643)	(19 860)	(20 077)	(20 294)	(20 511)	(20 728)	(20 945)	(21 163)	(21 380)	(21 597)	(21 814)	(22 031)	(22 248)	(22 465)	(22 682)	(22 899)	(23 116)	(23 334)	(23 551)	(23 768)	(24 005)	(24 250)	(24 495)	(24 740)	(24 985)	(25 229)	(25 474)
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: 2021	# 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: 2021	# 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: 2022-2023 (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: 2022-2023 (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
Allocation canadienne pour le travail (ACT): 2021	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Allocation canadienne pour enfants (ACE): 2022-2023	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2022-2023	+	0	0	0	0	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	=		(19 643)	(19 860)	(20 077)	(20 294)	(20 511)	(20 728)	(20 945)	(21 163)	(21 380)	(21 597)	(21 814)	(22 031)	(22 248)	(22 465)	(22 682)	(22 899)	(23 116)	(23 334)	(23 551)	(23 768)	(24 005)	(24 250)	(24 495)	(24 740)	(24 985)	(25 229)	(25 474)
TAXES SALARIALES																													
RRQ: 2021	# 1	—	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)
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
RRQ - supplémentaire: 2021 (bonification)	# 1	—	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)
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.: 2021	# 1	—	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)
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: 2021	# 1	—	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)
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	=		(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)	(4 504)
QUÉBEC																													
Impôt sur le revenu: 2021	# 1	—	(23 719)	(23 977)	(24 234)	(24 492)	(24 749)	(25 007)	(25 264)	(25 522)	(25 779)	(26 037)	(26 294)	(26 552)	(26 809)	(27 067)	(27 324)	(27 582)	(27 839)	(28 097)	(28 354)	(28 612)	(28 869)	(29 127)	(29 384)	(29 642)	(29 899)	(30 157)	(30 414)
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: 2021	# 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 (RPAM): 2021	—	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)
Crédit d'impôt pour la prolongation de carrière	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Montant pour le soutien des aînés: 70 ans et plus	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2021	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2021	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Allocation famille: 2022-2023 (CIARFF)	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2022-2023	+	0	0	0	0	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	=		(24 405)	(24 663)	(24 920)	(25 178)	(25 435)	(25 693)	(25 950)	(26 208)	(26 465)	(26 723)	(26 980)	(27 238)	(27 495)	(27 753)	(28 010)	(28 268)	(28 525)	(28 783)	(29 040)	(29 298)	(29 555)	(29 813)	(30 070)	(30 328)	(30 585)	(30 843)	(31 100)
Coût total	=		(48 552)	(49 027)	(49 501)	(49 976)	(50 450)	(50 925)	(51 399)	(51 875)	(52 349)	(52 824)	(53 298)	(53 773)	(54 247)	(54 722)	(55 196)	(55 671)	(56 145)	(56 621)	(57 095)	(57 570)	(58 044)	(58 517)	(58 989)	(59 462)	(59 934)	(60 406)	(60 878)
Solde disponible	=	84 449	84 974	85 500	86 025	86 551	87 076	87 602	88 126	88 652	89 177	89 703	90 228	90 754	91 279	91 805	92 330	92 856	93 380	93 906	94 431	94 937	95 434	95 932	96 429	96 927	97 425	97 923	
Frais de garde: garderies privées non-subsventionnées	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Frais de garderie subsventionnées	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Solde disponible net	=	84 449	84 974	85 500	86 025	86 551	87 076	87 602	88 126	88 652	89 177	89 703	90 228	90 754	91 279	91 805	92 330	92 856	93 380	93 906	94 431	94 937	95 434	95 932	96 429	96 927	97 425	97 923	
Coût marginal: fédéral		(217)	(217)	(217)	(217)	(217)	(217)	(218)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(218)	(217)	(217)	(237)	(245)	(245)	(245)	(245)	(244)	(245)	(245)	(245)	
Coût marginal: 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	
Coût marginal: Québec		(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)
Coût marginaux - total		(475)	(474)	(475)	(474)	(475)	(474)	(476)	(474)	(475)	(474)	(475)	(474)	(475)	(474)	(475)	(476)	(474)	(475)	(494)	(503)	(502)	(503)	(502)	(502)	(502)	(502)	(502)	
Taux marginal (en %): fédéral		21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.8%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.8%	21.7%	21.7%	23.7%	24.5%	24.5%	24.5%	24.5%	24.4%	24.5%	24.5%		
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.																													

2021 - Ménage # 100

Personne vivant seule; de moins de 60 ans

Revenus familiaux autonomes		187 000	188 000	189 000	190 000	191 000	192 000	193 000	194 000	195 000	196 000	197 000	198 000	199 000	200 000	
FÉDÉRAL																
Impôt sur le revenu: 2021	# 1	—	(32 330)	(32 575)	(32 820)	(33 064)	(33 309)	(33 554)	(33 799)	(34 044)	(34 289)	(34 533)	(34 778)	(35 023)	(35 268)	(35 513)
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
PSV de base: 2021	# 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
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
PSV de base: 2021	# 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
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
Supplément de PSV: 2022-2023 (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
Complément de PSV: 2022-2023 (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
Allocation canadienne pour le travail (ACT): 2021	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Allocation canadienne pour enfants (ACE): 2022-2023	+	n/a	n/a	n/a	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: 2022-2023	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux	=		<u>(32 330)</u>	<u>(32 575)</u>	<u>(32 820)</u>	<u>(33 064)</u>	<u>(33 309)</u>	<u>(33 554)</u>	<u>(33 799)</u>	<u>(34 044)</u>	<u>(34 289)</u>	<u>(34 533)</u>	<u>(34 778)</u>	<u>(35 023)</u>	<u>(35 268)</u>	<u>(35 513)</u>
TAXES SALARIALES																
RRQ: 2021	# 1	—	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)	(3 137)
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
RRQ - supplémentaire: 2021 (bonification)	# 1	—	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)	(291)
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
A. E.: 2021	# 1	—	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)	(664)
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
RQAP: 2021	# 1	—	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)	(412)
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
sous-totaux	=		<u>(4 504)</u>	<u>(4 504)</u>	<u>(4 504)</u>	<u>(4 504)</u>	<u>(4 504)</u>	<u>(4 504)</u>	<u>(4 504)</u>	<u>(4 504)</u>	<u>(4 504)</u>	<u>(4 504)</u>	<u>(4 504)</u>	<u>(4 504)</u>	<u>(4 504)</u>	<u>(4 504)</u>
QUÉBEC																
Impôt sur le revenu: 2021	# 1	—	(37 624)	(37 882)	(38 139)	(38 397)	(38 654)	(38 912)	(39 169)	(39 427)	(39 684)	(39 942)	(40 199)	(40 457)	(40 714)	(40 972)
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
FSS: 2021	# 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
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
Assurance médicaments (RPAM): 2021	—		(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)	(686)
Crédit d'impôt pour la prolongation de carrière	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Montant pour le soutien des aînés: 70 ans et plus	+	n/a	n/a	n/a	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: 2021	+	n/a	n/a	n/a	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: 2021	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Allocation famille: 2022-2023 (CIARFF)	+	n/a	n/a	n/a	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: 2022-2023	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
sous-totaux	=		<u>(38 310)</u>	<u>(38 568)</u>	<u>(38 825)</u>	<u>(39 083)</u>	<u>(39 340)</u>	<u>(39 598)</u>	<u>(39 855)</u>	<u>(40 113)</u>	<u>(40 370)</u>	<u>(40 628)</u>	<u>(40 885)</u>	<u>(41 143)</u>	<u>(41 400)</u>	<u>(41 658)</u>
Coût total	=		<u>(75 144)</u>	<u>(75 647)</u>	<u>(76 149)</u>	<u>(76 651)</u>	<u>(77 153)</u>	<u>(77 656)</u>	<u>(78 158)</u>	<u>(78 661)</u>	<u>(79 163)</u>	<u>(79 665)</u>	<u>(80 167)</u>	<u>(80 670)</u>	<u>(81 172)</u>	<u>(81 675)</u>
Solde disponible	=	111 857	112 354	112 852	113 350	113 848	114 345	114 843	115 340	115 838	116 336	116 834	117 331	117 829	118 326	118 826
Frais de garde: garderies privées non-subventionnées	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Frais de garderie subventionnées	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Solde disponible net	=	111 857	112 354	112 852	113 350	113 848	114 345	114 843	115 340	115 838	116 336	116 834	117 331	117 829	118 326	118 826
Coût marginal: fédéral		(245)	(245)	(244)	(245)	(245)	(245)	(245)	(245)	(244)	(245)	(245)	(245)	(245)	(245)	(245)
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		(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(257)
Coût marginaux - total		<u>(503)</u>	<u>(502)</u>	<u>(502)</u>	<u>(502)</u>	<u>(503)</u>	<u>(502)</u>	<u>(503)</u>	<u>(502)</u>	<u>(502)</u>	<u>(502)</u>	<u>(503)</u>	<u>(502)</u>	<u>(503)</u>	<u>(502)</u>	<u>(502)</u>
Taux marginal (en %): fédéral		24.5%	24.5%	24.4%	24.5%	24.5%	24.5%	24.5%	24.5%	24.4%	24.5%	24.5%	24.5%	24.5%	24.5%	24.5%
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		25.8%	25.7%	25.8%	25.7%	25.8%	25.7%	25.8%	25.7%	25.8%	25.7%	25.8%	25.7%	25.8%	25.7%	25.7%
Taux marginaux: total		<u>50.3%</u>	<u>50.2%</u>	<u>50.2%</u>	<u>50.2%</u>	<u>50.3%</u>	<u>50.2%</u>	<u>50.3%</u>	<u>50.2%</u>	<u>50.2%</u>	<u>50.2%</u>	<u>50.2%</u>	<u>50.3%</u>	<u>50.2%</u>	<u>50.3%</u>	<u>50.2%</u>
Bouclier fiscal: variation de revenu de 1 000 \$																
Prime au travail: 2021		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Crédit remboursable de FGE: 2021		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenus familiaux autonomes		187 000	188 000	189 000	190 000	191 000	192 000	193 000	194 000	195 000	196 000	197 000	198 000	199 000	200 000	