

**2022 - Ménage # 320**

Couple; 65 à 69 ans; deux revenus (60%-40%);  
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		
<b>FÉDÉRAL</b>																														
<b>Impôt sur le revenu: 2022</b>	# 1	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>idem</b>	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>PSV de base: 2022</b>	# 1	+	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	
<b>Remboursement si revenu net élevé</b>	# 1	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>PSV de base: 2022</b>	# 2	+	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930
<b>Remboursement si revenu net élevé</b>	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Supplément de PSV: 2023-2024 (combiné)</b>		+	13 248	12 748	12 248	11 748	11 248	10 748	10 248	9 748	9 248	8 748	8 248	7 748	7 248	6 748	6 248	5 748	5 248	4 748	4 248	3 748	3 248	2 748	2 248	1 748	1 248	748		
<b>Complément de PSV: 2023-2024 (combiné)</b>		+	1 082	1 082	1 082	1 082	832	582	332	82	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Allocation canadienne pour le travail (ACT): 2022</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Allocation canadienne pour enfants (ACE): 2023-2024</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Crédit de TPS: 2023-2024</b>		+	650	650	650	650	650	650	650	650	650	650	650	650	650	650	650	650	650	650	650	650	650	650	650	650	650	650	650	
sous-totaux		=	30 840	30 340	29 840	29 340	28 590	27 840	27 090	26 340	25 758	25 258	24 758	24 258	23 758	23 258	22 758	22 258	21 758	21 258	20 758	20 258	19 758	19 258	18 758	18 258	17 758	17 258		
<b>QUÉBEC</b>																														
<b>Impôt sur le revenu: 2022</b>	# 1	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>idem</b>	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>FSS: 2022</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>Assurance médicaments (RPAM): 2022</b>		—	0	(150)	(188)	(224)	(242)	(262)	(280)	(298)	(332)	(368)	(424)	(480)	(534)	(590)	(646)	(700)	(756)	(812)	(866)	(922)	(978)	(1 032)	(1 088)	(1 144)	(1 198)	(1 254)		
<b>Montant pour le soutien des aînés: 70 ans et plus</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Crédit remboursable de FGE: 2022</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Prime au travail: 2022</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Allocation famille: 2023-2024 (CIARFF)</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Crédit d'impôt-solidarité: 2023-2024</b>		+	1 432	1 432	1 432	1 432	1 432	1 432	1 432	1 432	1 432	1 432	1 432	1 432	1 432	1 432	1 432	1 432	1 432	1 432	1 432	1 432	1 407	1 377	1 347	1 317	1 287	1 257		
sous-totaux		=	1 432	1 282	1 244	1 208	1 190	1 170	1 152	1 134	1 100	1 064	1 008	952	898	842	786	732	676	620	566	510	429	345	259	173	89	3		
<b>Solde disponible partiel</b>			<b>33 272</b>	<b>33 622</b>	<b>34 084</b>	<b>34 548</b>	<b>34 780</b>	<b>35 010</b>	<b>35 242</b>	<b>35 474</b>	<b>35 858</b>	<b>36 322</b>	<b>36 766</b>	<b>37 210</b>	<b>37 656</b>	<b>38 100</b>	<b>38 544</b>	<b>38 990</b>	<b>39 434</b>	<b>39 878</b>	<b>40 324</b>	<b>40 768</b>	<b>41 186</b>	<b>41 602</b>	<b>42 016</b>	<b>42 430</b>	<b>42 846</b>	<b>43 260</b>		
<b>TAXES SALARIALES</b>																														
<b>RRQ - base: 2022</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>RRQ - bonification: 2022</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>A. E.: 2022</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>RQAP: 2022</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
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	
<b>Solde disponible global</b>		=	33 272	33 622	34 084	34 548	34 780	35 010	35 242	35 474	35 858	36 322	36 766	37 210	37 656	38 100	38 544	38 990	39 434	39 878	40 324	40 768	41 186	41 602	42 016	42 430	42 846	43 260		
<b>Frais de garde: garderies privées non-subsventionnées</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Frais de garderie subsventionnées</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Solde disponible net</b>		=	33 272	33 622	34 084	34 548	34 780	35 010	35 242	35 474	35 858	36 322	36 766	37 210	37 656	38 100	38 544	38 990	39 434	39 878	40 324	40 768	41 186	41 602	42 016	42 430	42 846	43 260		
<b>Coût marginal: fédéral</b>			(500)	(500)	(500)	(750)	(750)	(750)	(750)	(582)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(526)	
<b>Coût marginal: Québec</b>			(150)	(38)	(36)	(18)	(20)	(18)	(18)	(34)	(36)	(56)	(56)	(54)	(56)	(56)	(54)	(56)	(56)	(54)	(56)	(81)	(84)	(86)	(86)	(84)	(86)	(133)		
<b>Coût marginal: RRQ, A. E. et RAPQ.</b>			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
<b>Coût marginaux - total</b>			(650)	(538)	(536)	(768)	(770)	(768)	(768)	(616)	(536)	(556)	(556)	(554)	(556)	(556)	(554)	(556)	(556)	(554)	(556)	(581)	(584)	(586)	(586)	(584)	(586)	(659)		
<b>Taux marginal (en %): fédéral</b>			50.0%	50.0%	50.0%	75.0%	75.0%	75.0%	75.0%	58.2%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	52.6%		
<b>Taux marginal (en %): RRQ, A. E. et R.A.P.Q.</b>			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
<b>Taux marginal (en %): Québec</b>			15.0%	3.8%	3.6%	1.8%	2.0%	1.8%	1.8%	3.4%	3.6%	5.6%	5.6%	5.4%	5.6%	5.6%	5.4%	5.6%	5.6%	5.4%	5.6%	8.1%	8.4%	8.6%	8.6%	8.4%	8.6%	13.3%		
<b>Taux marginaux: total</b>			65.0%	53.8%	53.6%	76.8%	77.0%	76.8%	76.8%	61.6%	53.6%	55.6%	55.6%	55.4%	55.6%	55.6%	55.4%	55.6%	55.6%	55.4%	55.6%	58.1%	58.4%	58.6%	58.6%	58.4%	58.6%	65.9%		
<b>Bouclier fiscal: variation de revenu de 1 000 \$</b>																														
<b>Prime au travail: 2022</b>			n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Crédit remboursable de FGE: 2022</b>			n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Total</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>Revenus familiaux autonomes</b>			<b>1 000</b>	<b>2 000</b>	<b>3 000</b>	<b>4 000</b>	<b>5 000</b>	<b>6 000</b>	<b>7 000</b>	<b>8 000</b>	<b>9 000</b>	<b>10 000</b>	<b>11 000</b>	<b>12 000</b>	<b>13 000</b>	<b>14 000</b>	<b>15 000</b>	<b>16 000</b>	<b>17 000</b>	<b>18 000</b>	<b>19 000</b>	<b>20 000</b>	<b>21 000</b>	<b>22 000</b>						

**2022 - Ménage # 320**

Couple; 65 à 69 ans; deux revenus (60%-40%);  
revenu de pension admissible = 75% du revenu autonome; partage optimal

Revenus familiaux autonomes			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	52 000	
<b>FÉDÉRAL</b>																													
<b>Impôt sur le revenu: 2022</b>	# 1	—	0	0	0	0	0	0	(17)	(79)	(142)	(205)	(267)	(330)	(393)	(455)	(518)	(580)	(643)	(706)	(768)	(831)	(894)	(956)	(1 019)	(1 081)	(1 144)	(1 207)	
<b>idem</b>	# 2	—	0	0	0	0	0	0	(17)	(79)	(142)	(205)	(267)	(330)	(392)	(455)	(518)	(580)	(643)	(706)	(768)	(831)	(893)	(956)	(1 019)	(1 081)	(1 144)	(1 207)	
<b>PSV de base: 2022</b>	# 1	+	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930
<b>Remboursement si revenu net élevé</b>	# 1	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>PSV de base: 2022</b>	# 2	+	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930
<b>Remboursement si revenu net élevé</b>	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Supplément de PSV: 2023-2024 (combiné)</b>		+	248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Complément de PSV: 2023-2024 (combiné)</b>		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Allocation canadienne pour le travail (ACT): 2022</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Allocation canadienne pour enfants (ACE): 2023-2024</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit de TPS: 2023-2024</b>		+	624	574	524	474	424	374	324	274	224	174	124	74	24	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>sous-totaux</b>		=	16 732	16 434	16 384	16 334	16 284	16 234	16 150	15 975	15 800	15 624	15 449	15 274	15 098	14 949	14 824	14 699	14 574	14 448	14 323	14 198	14 072	13 947	13 822	13 697	13 572	13 446	
<b>QUÉBEC</b>																													
<b>Impôt sur le revenu: 2022</b>	# 1	—	0	0	0	0	0	0	0	0	0	0	(77)	(180)	(283)	(386)	(490)	(593)	(696)	(799)	(902)	(1 005)	(1 108)	(1 211)	(1 315)	(1 418)	(1 521)	(1 624)	
<b>idem</b>	# 2	—	0	(17)	(195)	(373)	(551)	(729)	(908)	(1 086)	(1 264)	(1 442)	(1 543)	(1 618)	(1 693)	(1 768)	(1 843)	(1 918)	(1 993)	(2 068)	(2 143)	(2 218)	(2 293)	(2 368)	(2 443)	(2 518)	(2 593)	(2 668)	
<b>FSS: 2022</b>		—	0	0	0	0	(4)	(14)	(24)	(34)	(44)	(54)	(64)	(74)	(84)	(94)	(104)	(114)	(124)	(134)	(144)	(154)	(164)	(174)	(184)	(194)	(204)		
<b>Assurance médicaments (RPAM): 2022</b>		—	(1 340)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	
<b>Montant pour le soutien des aînés: 70 ans et plus</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Crédit remboursable de FGE: 2022</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Prime au travail: 2022</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Allocation famille: 2023-2024 (CIARFF)</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Crédit d'impôt-solidarité: 2023-2024</b>		+	1 210	1 150	1 090	1 030	970	910	850	790	730	670	610	550	490	430	370	310	250	190	130	70	10	0	0	0	0	0	
<b>sous-totaux</b>		=	(130)	(287)	(525)	(763)	(1 001)	(1 243)	(1 492)	(1 740)	(1 988)	(2 236)	(2 484)	(2 732)	(2 980)	(3 228)	(3 477)	(3 725)	(3 973)	(4 221)	(4 469)	(4 717)	(4 965)	(5 163)	(5 352)	(5 540)	(5 728)	(5 916)	
<b>Solde disponible partiel</b>			<b>43 602</b>	<b>44 146</b>	<b>44 858</b>	<b>45 570</b>	<b>46 282</b>	<b>46 990</b>	<b>47 658</b>	<b>48 235</b>	<b>48 812</b>	<b>49 388</b>	<b>49 965</b>	<b>50 542</b>	<b>51 118</b>	<b>51 721</b>	<b>52 347</b>	<b>52 974</b>	<b>53 601</b>	<b>54 227</b>	<b>54 854</b>	<b>55 481</b>	<b>56 107</b>	<b>56 784</b>	<b>57 470</b>	<b>58 157</b>	<b>58 844</b>	<b>59 530</b>	
<b>TAXES SALARIALES</b>																													
<b>RRQ - base: 2022</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>RRQ - bonification: 2022</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>A. E.: 2022</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>RQAP: 2022</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>sous-totaux</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	
<b>Solde disponible global</b>		=	43 602	44 146	44 858	45 570	46 282	46 990	47 658	48 235	48 812	49 388	49 965	50 542	51 118	51 721	52 347	52 974	53 601	54 227	54 854	55 481	56 107	56 784	57 470	58 157	58 844	59 530	
<b>Frais de garde: garderies privées non-subsventionnées</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Frais de garderie subsventionnées</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Solde disponible net</b>		=	43 602	44 146	44 858	45 570	46 282	46 990	47 658	48 235	48 812	49 388	49 965	50 542	51 118	51 721	52 347	52 974	53 601	54 227	54 854	55 481	56 107	56 784	57 470	58 157	58 844	59 530	
<b>Coût marginal: fédéral</b>			(298)	(50)	(50)	(50)	(84)	(175)	(176)	(176)	(175)	(176)	(176)	(176)	(149)	(126)	(125)	(126)	(126)	(125)	(126)	(126)	(125)	(126)	(125)	(126)	(126)	(125)	
<b>Coût marginal: Québec</b>			(157)	(238)	(238)	(238)	(242)	(249)	(248)	(248)	(248)	(248)	(248)	(248)	(248)	(249)	(248)	(248)	(248)	(248)	(248)	(248)	(198)	(189)	(188)	(188)	(188)	(188)	
<b>Coût marginal: RRQ, A. E. et RAPQ.</b>			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Coût marginaux - total</b>			(455)	(288)	(288)	(288)	(292)	(333)	(423)	(424)	(424)	(423)	(424)	(424)	(397)	(375)	(373)	(374)	(374)	(373)	(374)	(374)	(323)	(315)	(313)	(314)	(314)	(313)	
<b>Taux marginal (en %): fédéral</b>			29.8%	5.0%	5.0%	5.0%	5.0%	8.4%	17.5%	17.6%	17.6%	17.5%	17.6%	17.6%	14.9%	12.6%	12.5%	12.6%	12.6%	12.5%	12.6%	12.6%	12.5%	12.6%	12.5%	12.6%	12.6%	12.5%	
<b>Taux marginal (en %): RRQ, A. E. et R.A.P.Q.</b>			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
<b>Taux marginal (en %): Québec</b>			15.7%	23.8%	23.8%	23.8%	24.2%	24.9%	24.8%	24.8%	24.8%	24.8%	24.8%	24.8%	24.8%	24.9%	24.8%	24.8%	24.8%	24.8%	24.8%	24.8%	19.8%	18.9%	18.8%	18.8%	18.8%	18.8%	
<b>Taux marginaux: total</b>			45.5%	28.8%	28.8%	28.8%	29.2%	33.3%	42.3%	42.4%	42.4%	42.3%	42.4%	42.4%	39.7%	37.5%	37.3%	37.4%	37.4%	37.3%	37.4%	37.4%	32.3%	31.5%	31.3%	31.4%	31.4%	31.3%	
<b>Bouclier fiscal: variation de revenu de 1 000 \$</b>																													
<b>Prime au travail: 2022</b>			n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit remboursable de FGE: 2022</b>			n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Total</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>Revenus familiaux autonomes</b>			<b>27 000</b>	<b>28 000</b>	<b>29 000</b>	<b>30 000</b>	<b>31 000</b>	<b>32 000</b>	<b>33 000</b>	<b>34 000</b>	<b>35 000</b>	<b>36 000</b>	<b>37 000</b>	<b>38 000</b>	<b>39 000</b>	<b>40 000</b>	<b>41 000</b>	<b>42 000</b>	<b>43 000</b>	<b>44 000</b>	<b>45 000</b>	<b>46 0</b>							

**2022 - Ménage # 320**

Couple; 65 à 69 ans; deux revenus (60%-40%);  
revenu de pension admissible = 75% du revenu autonome; partage optimal

Revenus familiaux autonomes			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
<b>FÉDÉRAL</b>																												
<b>Impôt sur le revenu: 2022</b>	# 1	—	(1 269)	(1 332)	(1 395)	(1 457)	(1 520)	(1 582)	(1 645)	(1 708)	(1 770)	(1 833)	(1 896)	(1 960)	(2 032)	(2 104)	(2 176)	(2 248)	(2 320)	(2 392)	(2 464)	(2 536)	(2 608)	(2 680)	(2 752)	(2 824)	(2 896)	(2 968)
<b>idem</b>	# 2	—	(1 269)	(1 332)	(1 394)	(1 457)	(1 520)	(1 582)	(1 645)	(1 708)	(1 770)	(1 833)	(1 895)	(1 960)	(2 032)	(2 104)	(2 176)	(2 248)	(2 320)	(2 392)	(2 464)	(2 536)	(2 609)	(2 680)	(2 752)	(2 824)	(2 897)	(2 968)
<b>PSV de base: 2022</b>	# 1	+	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930
<b>Remboursement si revenu net élevé</b>	# 1	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>PSV de base: 2022</b>	# 2	+	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930
<b>Remboursement si revenu net élevé</b>	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Supplément de PSV: 2023-2024 (combiné)</b>	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Complément de PSV: 2023-2024 (combiné)</b>	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Allocation canadienne pour le travail (ACT): 2022</b>	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Allocation canadienne pour enfants (ACE): 2023-2024</b>	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit de TPS: 2023-2024</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>sous-totaux</b>	=		13 321	13 196	13 070	12 945	12 820	12 695	12 570	12 444	12 319	12 194	12 068	11 940	11 795	11 651	11 507	11 364	11 219	11 075	10 931	10 788	10 643	10 499	10 355	10 212	10 067	9 923
<b>QUÉBEC</b>																												
<b>Impôt sur le revenu: 2022</b>	# 1	—	(1 727)	(1 830)	(1 933)	(2 036)	(2 140)	(2 243)	(2 346)	(2 449)	(2 552)	(2 655)	(2 758)	(2 861)	(2 965)	(3 068)	(3 171)	(3 274)	(3 377)	(3 480)	(3 583)	(3 686)	(3 790)	(3 893)	(3 996)	(4 099)	(4 208)	(4 337)
<b>idem</b>	# 2	—	(2 743)	(2 818)	(2 893)	(2 968)	(3 043)	(3 118)	(3 193)	(3 268)	(3 343)	(3 418)	(3 493)	(3 568)	(3 643)	(3 718)	(3 793)	(3 868)	(3 943)	(4 018)	(4 093)	(4 168)	(4 243)	(4 318)	(4 393)	(4 468)	(4 550)	(4 650)
<b>FSS: 2022</b>	—		(214)	(224)	(234)	(244)	(254)	(264)	(274)	(284)	(294)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)
<b>Assurance médicaments (RPAM): 2022</b>	—		(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)
<b>Montant pour le soutien des aînés: 70 ans et plus</b>	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit remboursable de FGE: 2022</b>	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Prime au travail: 2022</b>	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Allocation famille: 2023-2024 (CIARFF)</b>	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit d'impôt-solidarité: 2023-2024</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>sous-totaux</b>	=		(6 104)	(6 292)	(6 480)	(6 668)	(6 857)	(7 045)	(7 233)	(7 421)	(7 609)	(7 793)	(7 971)	(8 149)	(8 328)	(8 506)	(8 684)	(8 862)	(9 040)	(9 218)	(9 396)	(9 574)	(9 753)	(9 931)	(10 109)	(10 287)	(10 478)	(10 707)
<b>Solde disponible partiel</b>			<b>60 217</b>	<b>60 904</b>	<b>61 590</b>	<b>62 277</b>	<b>62 963</b>	<b>63 650</b>	<b>64 337</b>	<b>65 023</b>	<b>65 710</b>	<b>66 401</b>	<b>67 097</b>	<b>67 791</b>	<b>68 467</b>	<b>69 145</b>	<b>69 823</b>	<b>70 502</b>	<b>71 179</b>	<b>71 857</b>	<b>72 535</b>	<b>73 214</b>	<b>73 890</b>	<b>74 568</b>	<b>75 246</b>	<b>75 925</b>	<b>76 589</b>	<b>77 217</b>
<b>TAXES SALARIALES</b>																												
<b>RRQ - base: 2022</b>	—		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>RRQ - bonification: 2022</b>	—		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>A. E.: 2022</b>	—		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>RQAP: 2022</b>	—		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>sous-totaux</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
<b>Solde disponible global</b>	=		60 217	60 904	61 590	62 277	62 963	63 650	64 337	65 023	65 710	66 401	67 097	67 791	68 467	69 145	69 823	70 502	71 179	71 857	72 535	73 214	73 890	74 568	75 246	75 925	76 589	77 217
<b>Frais de garde: garderies privées non-subsventionnées</b>	—		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Frais de garderie subsventionnées</b>	—		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Solde disponible net</b>	=		60 217	60 904	61 590	62 277	62 963	63 650	64 337	65 023	65 710	66 401	67 097	67 791	68 467	69 145	69 823	70 502	71 179	71 857	72 535	73 214	73 890	74 568	75 246	75 925	76 589	77 217
<b>Coût marginal: fédéral</b>			(126)	(126)	(125)	(126)	(125)	(126)	(126)	(125)	(126)	(126)	(128)	(145)	(144)	(144)	(144)	(145)	(144)	(144)	(144)	(145)	(144)	(144)	(144)	(145)	(144)	(144)
<b>Coût marginal: Québec</b>			(188)	(188)	(188)	(189)	(188)	(188)	(188)	(188)	(184)	(178)	(178)	(179)	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(179)	(178)	(178)	(178)	(178)	(190)	(229)
<b>Coût marginal: RRQ, A. E. et RAPQ.</b>			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Coût marginaux - total</b>			(314)	(314)	(313)	(315)	(313)	(314)	(314)	(313)	(310)	(304)	(306)	(324)	(322)	(322)	(322)	(323)	(322)	(322)	(322)	(324)	(322)	(322)	(322)	(322)	(335)	(373)
<b>Taux marginal (en %): fédéral</b>			12.6%	12.6%	12.5%	12.6%	12.5%	12.6%	12.6%	12.5%	12.6%	12.6%	12.8%	14.5%	14.4%	14.4%	14.4%	14.5%	14.4%	14.4%	14.4%	14.5%	14.4%	14.4%	14.4%	14.5%	14.4%	14.4%
<b>Taux marginal (en %): RRQ, A. E. et R.A.P.Q.</b>			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Taux marginal (en %): Québec</b>			18.8%	18.8%	18.8%	18.9%	18.8%	18.8%	18.8%	18.8%	18.4%	17.8%	17.8%	17.9%	17.8%	17.8%	17.8%	17.8%	17.8%	17.8%	17.8%	17.8%	17.8%	17.8%	17.8%	19.0%	22.9%	22.8%
<b>Taux marginaux: total</b>			31.4%	31.4%	31.3%	31.5%	31.3%	31.4%	31.4%	31.3%	31.0%	30.4%	30.6%	32.4%	32.2%	32.2%	32.2%	32.3%	32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	32.2%	33.5%	37.3%	37.2%
<b>Bouclier fiscal: variation de revenu de 1 000 \$</b>																												
<b>Prime au travail: 2022</b>			n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit remboursable de FGE: 2022</b>			n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Total</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
<b>Revenus familiaux autonomes</b>			<b>53 000</b>	<b>54 000</b>	<b>55 000</b>	<b>56 000</b>	<b>57 000</b>	<b>58 000</b>	<b>59 000</b>	<b>60 000</b>	<b>61 000</b>	<b>62 000</b>	<b>63 000</b>	<b>64 000</b>	<b>65 000</b>	<b>66 000</b>	<b>67 000</b>	<b>68 000&lt;/</b>										

**2022 - Ménage # 320**

Couple; 65 à 69 ans; deux revenus (60%-40%);  
revenu de pension admissible = 75% du revenu autonome; partage optimal

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		
<b>FÉDÉRAL</b>																														
<b>Impôt sur le revenu: 2022</b>	# 1	—	(3 040)	(3 112)	(3 184)	(3 256)	(3 328)	(3 400)	(3 484)	(3 579)	(3 673)	(3 768)	(3 863)	(3 958)	(4 053)	(4 148)	(4 243)	(4 338)	(4 433)	(4 528)	(4 623)	(4 718)	(4 813)	(4 908)	(5 003)	(5 098)	(5 193)	(5 288)		
<b>idem</b>	# 2	—	(3 040)	(3 112)	(3 185)	(3 257)	(3 328)	(3 400)	(3 484)	(3 579)	(3 673)	(3 768)	(3 864)	(3 959)	(4 053)	(4 148)	(4 243)	(4 339)	(4 433)	(4 528)	(4 623)	(4 719)	(4 813)	(4 908)	(5 003)	(5 099)	(5 193)	(5 288)		
<b>PSV de base: 2022</b>	# 1	+	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	
<b>Remboursement si revenu net élevé</b>	# 1	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>PSV de base: 2022</b>	# 2	+	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930
<b>Remboursement si revenu net élevé</b>	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Supplément de PSV: 2023-2024 (combiné)</b>	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Complément de PSV: 2023-2024 (combiné)</b>	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Allocation canadienne pour le travail (ACT): 2022</b>	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Allocation canadienne pour enfants (ACE): 2023-2024</b>	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Crédit de TPS: 2023-2024</b>	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
sous-totaux	=		9 779	9 635	9 491	9 347	9 203	9 059	8 892	8 702	8 513	8 323	8 133	7 943	7 753	7 563	7 373	7 183	6 993	6 803	6 613	6 423	6 234	6 043	5 853	5 663	5 474	5 283		
<b>QUÉBEC</b>																														
<b>Impôt sur le revenu: 2022</b>	# 1	—	(4 465)	(4 593)	(4 721)	(4 849)	(4 977)	(5 105)	(5 233)	(5 362)	(5 490)	(5 618)	(5 746)	(5 850)	(5 950)	(6 050)	(6 150)	(6 250)	(6 350)	(6 450)	(6 550)	(6 650)	(6 750)	(6 850)	(6 950)	(7 050)	(7 150)	(7 250)		
<b>idem</b>	# 2	—	(4 750)	(4 850)	(4 950)	(5 050)	(5 150)	(5 250)	(5 350)	(5 450)	(5 550)	(5 650)	(5 750)	(5 850)	(5 950)	(6 050)	(6 150)	(6 250)	(6 350)	(6 450)	(6 550)	(6 650)	(6 750)	(6 850)	(6 950)	(7 050)	(7 150)	(7 250)		
<b>FSS: 2022</b>	—	—	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	
<b>Assurance médicaments (RPAM): 2022</b>	—	—	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	
<b>Montant pour le soutien des aînés: 70 ans et plus</b>	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Crédit remboursable de FGE: 2022</b>	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Prime au travail: 2022</b>	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Allocation famille: 2023-2024 (CIARFF)</b>	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Crédit d'impôt-solidarité: 2023-2024</b>	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
sous-totaux	=		(10 935)	(11 163)	(11 391)	(11 619)	(11 847)	(12 075)	(12 303)	(12 532)	(12 760)	(12 988)	(13 216)	(13 420)	(13 620)	(13 820)	(14 020)	(14 220)	(14 420)	(14 620)	(14 820)	(15 020)	(15 220)	(15 420)	(15 620)	(15 820)	(16 020)	(16 220)		
<b>Solde disponible partiel</b>			<b>77 845</b>	<b>78 473</b>	<b>79 100</b>	<b>79 729</b>	<b>80 357</b>	<b>80 985</b>	<b>81 589</b>	<b>82 170</b>	<b>82 754</b>	<b>83 336</b>	<b>83 917</b>	<b>84 523</b>	<b>85 134</b>	<b>85 744</b>	<b>86 354</b>	<b>86 963</b>	<b>87 574</b>	<b>88 184</b>	<b>88 794</b>	<b>89 403</b>	<b>90 014</b>	<b>90 624</b>	<b>91 234</b>	<b>91 843</b>	<b>92 454</b>	<b>93 064</b>		
<b>TAXES SALARIALES</b>																														
<b>RRQ - base: 2022</b>	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>RRQ - bonification: 2022</b>	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>A. E.: 2022</b>	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>RQAP: 2022</b>	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
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		
<b>Solde disponible global</b>	=		77 845	78 473	79 100	79 729	80 357	80 985	81 589	82 170	82 754	83 336	83 917	84 523	85 134	85 744	86 354	86 963	87 574	88 184	88 794	89 403	90 014	90 624	91 234	91 843	92 454	93 064		
<b>Frais de garde: garderies privées non-subsventionnées</b>	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
<b>Frais de garderie subsventionnées</b>	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
<b>Solde disponible net</b>	=		77 845	78 473	79 100	79 729	80 357	80 985	81 589	82 170	82 754	83 336	83 917	84 523	85 134	85 744	86 354	86 963	87 574	88 184	88 794	89 403	90 014	90 624	91 234	91 843	92 454	93 064		
<b>Coût marginal: fédéral</b>			(144)	(145)	(144)	(144)	(144)	(168)	(190)	(188)	(190)	(190)	(189)	(190)	(190)	(190)	(189)	(190)	(190)	(190)	(189)	(190)	(190)	(190)	(189)	(190)	(190)	(190)		
<b>Coût marginal: Québec</b>			(228)	(228)	(228)	(228)	(228)	(228)	(229)	(228)	(228)	(204)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)		
<b>Coût marginal: RRQ, A. E. et RAPQ.</b>			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
<b>Coût marginaux - total</b>			(372)	(373)	(372)	(372)	(372)	(396)	(419)	(416)	(418)	(418)	(394)	(389)	(390)	(390)	(389)	(390)	(390)	(390)	(389)	(390)	(390)	(390)	(389)	(390)	(390)	(390)		
<b>Taux marginal (en %): fédéral</b>			14.4%	14.5%	14.4%	14.4%	14.4%	16.8%	19.0%	18.8%	19.0%	19.0%	18.9%	19.0%	19.0%	19.0%	18.9%	19.0%	19.0%	19.0%	18.9%	19.0%	19.0%	19.0%	18.9%	19.0%	19.0%			
<b>Taux marginal (en %): RRQ, A. E. et R.A.P.Q.</b>			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
<b>Taux marginal (en %): Québec</b>			22.8%	22.8%	22.8%	22.8%	22.8%	22.8%	22.9%	22.8%	22.8%	22.8%	20.4%	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%			
<b>Taux marginaux: total</b>			37.2%	37.3%	37.2%	37.2%	37.2%	39.6%	41.9%	41.6%	41.8%	41.8%	39.4%	38.9%	39.0%	39.0%	38.9%	39.0%	39.0%	39.0%	38.9%	39.0%	39.0%	39.0%	38.9%	39.0%	39.0%			
<b>Bouclier fiscal: variation de revenu de 1 000 \$</b>																														
<b>Prime au travail: 2022</b>			n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
<b>Crédit remboursable de FGE: 2022</b>			n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
<b>Total</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		
<b>Revenus familiaux autonomes</b>			<b>79 000</b>	<b>80 000</b>	<b>81 000</b>	<b>82 000</b>	<b>83 000</b>	<b>84 000</b>	<b>85 000</b>	<																				

**2022 - Ménage # 320**

Couple; 65 à 69 ans; deux revenus (60%-40%);  
revenu de pension admissible = 75% du revenu autonome; partage optimal

Revenus familiaux autonomes		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	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		
<b>FÉDÉRAL</b>																													
<b>Impôt sur le revenu: 2022</b>	# 1	—	(5 383)	(5 478)	(5 573)	(5 668)	(5 763)	(5 858)	(5 953)	(6 048)	(6 143)	(6 238)	(6 333)	(6 428)	(6 523)	(6 618)	(6 713)	(6 808)	(6 903)	(6 998)	(7 093)	(7 188)	(7 283)	(7 378)	(7 473)	(7 568)	(7 663)	(7 758)	
<b>idem</b>	# 2	—	(5 383)	(5 478)	(5 573)	(5 668)	(5 763)	(5 858)	(5 953)	(6 048)	(6 143)	(6 238)	(6 333)	(6 428)	(6 523)	(6 618)	(6 713)	(6 808)	(6 903)	(6 998)	(7 092)	(7 188)	(7 283)	(7 378)	(7 472)	(7 568)	(7 663)	(7 758)	
<b>PSV de base: 2022</b>	# 1	+	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	
<b>Remboursement si revenu net élevé</b>	# 1	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>PSV de base: 2022</b>	# 2	+	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930
<b>Remboursement si revenu net élevé</b>	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Supplément de PSV: 2023-2024 (combiné)</b>	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Complément de PSV: 2023-2024 (combiné)</b>	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Allocation canadienne pour le travail (ACT): 2022</b>	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Allocation canadienne pour enfants (ACE): 2023-2024</b>	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Crédit de TPS: 2023-2024</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>sous-totaux</b>	=		5 093	4 903	4 714	4 524	4 333	4 143	3 954	3 764	3 573	3 383	3 194	3 004	2 813	2 623	2 434	2 244	2 054	1 863	1 674	1 484	1 294	1 103	914	724	534	344	
<b>QUÉBEC</b>																													
<b>Impôt sur le revenu: 2022</b>	# 1	—	(7 350)	(7 450)	(7 550)	(7 650)	(7 750)	(7 850)	(7 950)	(8 050)	(8 150)	(8 250)	(8 350)	(8 450)	(8 550)	(8 650)	(8 750)	(8 850)	(8 950)	(9 050)	(9 150)	(9 250)	(9 350)	(9 450)	(9 550)	(9 650)	(9 750)	(9 850)	
<b>idem</b>	# 2	—	(7 350)	(7 450)	(7 550)	(7 650)	(7 750)	(7 850)	(7 950)	(8 050)	(8 150)	(8 250)	(8 350)	(8 450)	(8 550)	(8 650)	(8 750)	(8 850)	(8 950)	(9 050)	(9 150)	(9 250)	(9 350)	(9 450)	(9 550)	(9 650)	(9 750)	(9 850)	
<b>FSS: 2022</b>	—		(300)	(300)	(300)	(300)	(300)	(304)	(314)	(324)	(334)	(344)	(354)	(364)	(374)	(384)	(394)	(404)	(414)	(424)	(434)	(444)	(454)	(464)	(474)	(484)	(494)	(504)	
<b>Assurance médicaments (RPAM): 2022</b>	—		(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	
<b>Montant pour le soutien des aînés: 70 ans et plus</b>	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Crédit remboursable de FGE: 2022</b>	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Prime au travail: 2022</b>	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Allocation famille: 2023-2024 (CIARFF)</b>	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Crédit d'impôt-solidarité: 2023-2024</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>sous-totaux</b>	=		(16 420)	(16 620)	(16 820)	(17 020)	(17 220)	(17 424)	(17 634)	(17 844)	(18 054)	(18 264)	(18 474)	(18 684)	(18 894)	(19 104)	(19 314)	(19 524)	(19 734)	(19 944)	(20 154)	(20 364)	(20 574)	(20 784)	(20 994)	(21 204)	(21 414)	(21 624)	
<b>Solde disponible partiel</b>			<b>93 674</b>	<b>94 284</b>	<b>94 894</b>	<b>95 504</b>	<b>96 114</b>	<b>96 720</b>	<b>97 320</b>	<b>97 920</b>	<b>98 520</b>	<b>99 120</b>	<b>99 720</b>	<b>100 320</b>	<b>100 920</b>	<b>101 520</b>	<b>102 120</b>	<b>102 720</b>	<b>103 320</b>	<b>103 920</b>	<b>104 521</b>	<b>105 120</b>	<b>105 720</b>	<b>106 320</b>	<b>106 921</b>	<b>107 520</b>	<b>108 120</b>	<b>108 720</b>	
<b>TAXES SALARIALES</b>																													
<b>RRQ - base: 2022</b>	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>RRQ - bonification: 2022</b>	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>A. E.: 2022</b>	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>RQAP: 2022</b>	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>sous-totaux</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 global</b>	=	93 674	94 284	94 894	95 504	96 114	96 720	97 320	97 920	98 520	99 120	99 720	100 320	100 920	101 520	102 120	102 720	103 320	103 920	104 521	105 120	105 720	106 320	106 921	107 520	108 120	108 720		
<b>Frais de garde: garderies privées non-subventionnées</b>	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Frais de garderie subventionnées</b>	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Solde disponible net</b>	=	93 674	94 284	94 894	95 504	96 114	96 720	97 320	97 920	98 520	99 120	99 720	100 320	100 920	101 520	102 120	102 720	103 320	103 920	104 521	105 120	105 720	106 320	106 921	107 520	108 120	108 720		
<b>Coût marginal: fédéral</b>		(190)	(189)	(190)	(190)	(190)	(189)	(190)	(190)	(190)	(189)	(190)	(190)	(189)	(190)	(190)	(190)	(189)	(190)	(190)	(190)	(189)	(190)	(189)	(190)	(190)	(189)		
<b>Coût marginal: Québec</b>		(200)	(200)	(200)	(200)	(204)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)		
<b>Coût marginal: RRQ, A. E. et RAPQ.</b>		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
<b>Coût marginaux - total</b>		(390)	(389)	(390)	(390)	(394)	(399)	(400)	(400)	(400)	(399)	(400)	(400)	(400)	(399)	(400)	(400)	(400)	(399)	(400)	(400)	(400)	(399)	(400)	(400)	(400)	(399)		
<b>Taux marginal (en %): fédéral</b>		19.0%	18.9%	19.0%	19.0%	19.0%	18.9%	19.0%	19.0%	19.0%	18.9%	19.0%	19.0%	18.9%	19.0%	19.0%	19.0%	18.9%	19.0%	19.0%	19.0%	18.9%	19.0%	19.0%	19.0%	19.0%	18.9%		
<b>Taux marginal (en %): RRQ, A. E. et R.A.P.Q.</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
<b>Taux marginal (en %): Québec</b>		20.0%	20.0%	20.0%	20.0%	20.4%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%		
<b>Taux marginaux: total</b>		39.0%	38.9%	39.0%	39.0%	39.4%	39.9%	40.0%	40.0%	40.0%	39.9%	40.0%	40.0%	39.9%	40.0%	40.0%	40.0%	39.9%	40.0%	40.0%	40.0%	39.9%	40.0%	40.0%	40.0%	40.0%	39.9%		
<b>Bouclier fiscal: variation de revenu de 1 000 \$</b>																													
<b>Prime au travail: 2022</b>		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Crédit remboursable de FGE: 2022</b>		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Total</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>Revenus familiaux autonomes</b>		<b>105 000</b>	<b>106 000</b>	<b>107 000</b>	<b>108 000</b>	<b>109 000</b>	<b>110 000</b>	<b>111 000</b>	<b>112 000</b>	<b>113 000</b>	<b>114 000</b>	<b>115 000</b>	<b>116 000</b>	<b>11</b>															

**2022 - Ménage # 320**

Couple; 65 à 69 ans; deux revenus (60%-40%);  
revenu de pension admissible = 75% du revenu autonome; partage optimal

Revenus familiaux autonomes			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	145 000	146 000	147 000	148 000	149 000	150 000	151 000	152 000	153 000	154 000	155 000	156 000	
<b>FÉDÉRAL</b>																													
<b>Impôt sur le revenu: 2022</b>	# 1	—	(7 853)	(7 948)	(8 043)	(8 138)	(8 233)	(8 328)	(8 423)	(8 518)	(8 613)	(8 708)	(8 802)	(8 897)	(8 992)	(9 087)	(9 182)	(9 277)	(9 372)	(9 463)	(9 543)	(9 624)	(9 705)	(9 786)	(9 866)	(9 947)	(10 028)	(10 108)	
<b>idem</b>	# 2	—	(7 852)	(7 948)	(8 043)	(8 138)	(8 232)	(8 327)	(8 423)	(8 518)	(8 612)	(8 707)	(8 803)	(8 898)	(8 992)	(9 087)	(9 182)	(9 278)	(9 372)	(9 462)	(9 543)	(9 624)	(9 705)	(9 785)	(9 866)	(9 947)	(10 028)	(10 109)	
<b>PSV de base: 2022</b>	# 1	+	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930
<b>Remboursement si revenu net élevé</b>	# 1	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(25)	(100)	(175)	(250)	(325)	(400)	(475)	(550)	(625)
<b>PSV de base: 2022</b>	# 2	+	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930
<b>Remboursement si revenu net élevé</b>	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(25)	(100)	(175)	(250)	(325)	(400)	(475)	(550)	(625)
<b>Supplément de PSV: 2023-2024 (combiné)</b>		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Complément de PSV: 2023-2024 (combiné)</b>		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Allocation canadienne pour le travail (ACT): 2022</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Allocation canadienne pour enfants (ACE): 2023-2024</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit de TPS: 2023-2024</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>sous-totaux</b>		=	154	(36)	(226)	(416)	(606)	(796)	(986)	(1 176)	(1 366)	(1 556)	(1 745)	(1 935)	(2 125)	(2 315)	(2 505)	(2 695)	(2 885)	(3 116)	(3 427)	(3 739)	(4 051)	(4 362)	(4 673)	(4 985)	(5 296)	(5 607)	
<b>QUÉBEC</b>																													
<b>Impôt sur le revenu: 2022</b>	# 1	—	(9 950)	(10 050)	(10 150)	(10 250)	(10 350)	(10 450)	(10 550)	(10 650)	(10 750)	(10 850)	(10 950)	(11 050)	(11 150)	(11 250)	(11 350)	(11 450)	(11 550)	(11 645)	(11 730)	(11 815)	(11 900)	(11 985)	(12 070)	(12 155)	(12 240)	(12 325)	
<b>idem</b>	# 2	—	(9 950)	(10 050)	(10 150)	(10 250)	(10 350)	(10 450)	(10 550)	(10 650)	(10 750)	(10 850)	(10 950)	(11 050)	(11 150)	(11 250)	(11 350)	(11 450)	(11 550)	(11 645)	(11 730)	(11 815)	(11 900)	(11 985)	(12 070)	(12 155)	(12 240)	(12 325)	
<b>FSS: 2022</b>		—	(514)	(524)	(534)	(544)	(554)	(564)	(574)	(584)	(594)	(604)	(614)	(624)	(634)	(644)	(654)	(664)	(674)	(684)	(694)	(704)	(714)	(724)	(734)	(744)	(754)	(764)	
<b>Assurance médicaments (RPAM): 2022</b>		—	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	
<b>Montant pour le soutien des aînés: 70 ans et plus</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Crédit remboursable de FGE: 2022</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Prime au travail: 2022</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Allocation famille: 2023-2024 (CIARFF)</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Crédit d'impôt-solidarité: 2023-2024</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	
<b>sous-totaux</b>		=	(21 834)	(22 044)	(22 254)	(22 464)	(22 674)	(22 884)	(23 094)	(23 304)	(23 514)	(23 724)	(23 934)	(24 144)	(24 354)	(24 564)	(24 774)	(24 984)	(25 194)	(25 394)	(25 574)	(25 754)	(25 934)	(26 114)	(26 294)	(26 474)	(26 654)	(26 834)	
<b>Solde disponible partiel</b>			<b>109 321</b>	<b>109 920</b>	<b>110 520</b>	<b>111 120</b>	<b>111 721</b>	<b>112 321</b>	<b>112 920</b>	<b>113 520</b>	<b>114 121</b>	<b>114 721</b>	<b>115 321</b>	<b>115 921</b>	<b>116 522</b>	<b>117 122</b>	<b>117 722</b>	<b>118 321</b>	<b>118 922</b>	<b>119 491</b>	<b>120 000</b>	<b>120 508</b>	<b>121 016</b>	<b>121 525</b>	<b>122 034</b>	<b>122 542</b>	<b>123 050</b>	<b>123 559</b>	
<b>TAXES SALARIALES</b>																													
<b>RRQ - base: 2022</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>RRQ - bonification: 2022</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>A. E.: 2022</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>RQAP: 2022</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>sous-totaux</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	
<b>Solde disponible global</b>		=	109 321	109 920	110 520	111 120	111 721	112 321	112 920	113 520	114 121	114 721	115 321	115 921	116 522	117 122	117 722	118 321	118 922	119 491	120 000	120 508	121 016	121 525	122 034	122 542	123 050	123 559	
<b>Frais de garde: garderies privées non-subsventionnées</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Frais de garderie subsventionnées</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Solde disponible net</b>		=	109 321	109 920	110 520	111 120	111 721	112 321	112 920	113 520	114 121	114 721	115 321	115 921	116 522	117 122	117 722	118 321	118 922	119 491	120 000	120 508	121 016	121 525	122 034	122 542	123 050	123 559	
<b>Coût marginal: fédéral</b>			(190)	(190)	(190)	(189)	(190)	(190)	(190)	(189)	(190)	(189)	(190)	(189)	(190)	(190)	(189)	(231)	(311)	(312)	(312)	(311)	(311)	(312)	(311)	(311)	(312)	(311)	
<b>Coût marginal: Québec</b>			(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(200)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	
<b>Coût marginal: RRQ, A. E. et RAPQ.</b>			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Coût marginaux - total</b>			(400)	(400)	(400)	(399)	(400)	(400)	(400)	(399)	(400)	(399)	(400)	(399)	(400)	(400)	(400)	(399)	(431)	(491)	(492)	(492)	(491)	(491)	(492)	(491)	(491)	(492)	
<b>Taux marginal (en %): fédéral</b>			19.0%	19.0%	19.0%	18.9%	19.0%	19.0%	19.0%	18.9%	19.0%	18.9%	19.0%	18.9%	19.0%	19.0%	18.9%	23.1%	31.1%	31.2%	31.2%	31.1%	31.1%	31.2%	31.1%	31.1%	31.2%		
<b>Taux marginal (en %): RRQ, A. E. et R.A.P.Q.</b>			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
<b>Taux marginal (en %): Québec</b>			21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	20.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%		
<b>Taux marginaux: total</b>			40.0%	40.0%	40.0%	39.9%	40.0%	40.0%	40.0%	39.9%	40.0%	39.9%	40.0%	39.9%	40.0%	40.0%	40.0%	39.9%	43.1%	49.1%	49.2%	49.2%	49.1%	49.1%	49.2%	49.1%	49.1%		
<b>Bouclier fiscal: variation de revenu de 1 000 \$</b>																													
<b>Prime au travail: 2022</b>			n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Crédit remboursable de FGE: 2022</b>			n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Total</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	
<b>Revenus familiaux autonomes</b>			<b>131 000</b>	<b>132 000</b>	<b>133 000</b>	<b>134 0</b>																							

**2022 - Ménage # 320**

Couple; 65 à 69 ans; deux revenus (60%-40%);  
revenu de pension admissible = 75% du revenu autonome; partage optimal

Revenus familiaux autonomes		157 000	158 000	159 000	160 000	161 000	162 000	163 000	164 000	165 000	166 000	167 000	168 000	169 000	170 000	171 000	172 000	173 000	174 000	175 000	176 000	177 000	178 000	179 000	180 000	181 000	182 000	
<b>FÉDÉRAL</b>																												
<b>Impôt sur le revenu: 2022</b>	# 1	—	(10 189)	(10 270)	(10 351)	(10 431)	(10 512)	(10 593)	(10 674)	(10 754)	(10 835)	(10 916)	(10 997)	(11 077)	(11 158)	(11 239)	(11 319)	(11 400)	(11 480)	(11 553)	(11 626)	(11 698)	(11 771)	(11 844)	(11 917)	(11 989)	(12 062)	(12 135)
<b>idem</b>	# 2	—	(10 190)	(10 270)	(10 351)	(10 432)	(10 512)	(10 593)	(10 674)	(10 754)	(10 835)	(10 916)	(10 997)	(11 077)	(11 158)	(11 239)	(11 319)	(11 400)	(11 480)	(11 553)	(11 626)	(11 698)	(11 771)	(11 844)	(11 916)	(11 989)	(12 062)	(12 135)
<b>PSV de base: 2022</b>	# 1	+	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930
<b>Remboursement si revenu net élevé</b>	# 1	—	(700)	(775)	(850)	(925)	(1 000)	(1 075)	(1 150)	(1 225)	(1 300)	(1 375)	(1 450)	(1 525)	(1 600)	(1 675)	(1 750)	(1 825)	(1 900)	(1 975)	(2 050)	(2 125)	(2 200)	(2 275)	(2 350)	(2 425)	(2 500)	(2 575)
<b>PSV de base: 2022</b>	# 2	+	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930
<b>Remboursement si revenu net élevé</b>	# 2	—	(700)	(775)	(850)	(925)	(1 000)	(1 075)	(1 150)	(1 225)	(1 300)	(1 375)	(1 450)	(1 525)	(1 600)	(1 675)	(1 750)	(1 825)	(1 900)	(1 975)	(2 050)	(2 125)	(2 200)	(2 275)	(2 350)	(2 425)	(2 500)	(2 575)
<b>Supplément de PSV: 2023-2024 (combiné)</b>	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Complément de PSV: 2023-2024 (combiné)</b>	+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Allocation canadienne pour le travail (ACT): 2022</b>	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Allocation canadienne pour enfants (ACE): 2023-2024</b>	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit de TPS: 2023-2024</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>sous-totaux</b>	<b>=</b>	<b>(5 919)</b>	<b>(6 230)</b>	<b>(6 542)</b>	<b>(6 853)</b>	<b>(7 164)</b>	<b>(7 476)</b>	<b>(7 788)</b>	<b>(8 098)</b>	<b>(8 410)</b>	<b>(8 722)</b>	<b>(9 034)</b>	<b>(9 345)</b>	<b>(9 657)</b>	<b>(9 969)</b>	<b>(10 279)</b>	<b>(10 591)</b>	<b>(10 901)</b>	<b>(11 197)</b>	<b>(11 492)</b>	<b>(11 787)</b>	<b>(12 082)</b>	<b>(12 378)</b>	<b>(12 674)</b>	<b>(12 968)</b>	<b>(13 265)</b>	<b>(13 561)</b>	
<b>QUÉBEC</b>																												
<b>Impôt sur le revenu: 2022</b>	# 1	—	(12 410)	(12 495)	(12 580)	(12 665)	(12 750)	(12 835)	(12 920)	(13 005)	(13 090)	(13 175)	(13 260)	(13 345)	(13 430)	(13 515)	(13 600)	(13 685)	(13 770)	(13 869)	(13 971)	(14 073)	(14 175)	(14 277)	(14 379)	(14 481)	(14 583)	(14 685)
<b>idem</b>	# 2	—	(12 410)	(12 495)	(12 580)	(12 665)	(12 750)	(12 835)	(12 920)	(13 005)	(13 090)	(13 175)	(13 260)	(13 345)	(13 430)	(13 515)	(13 600)	(13 685)	(13 770)	(13 869)	(13 971)	(14 073)	(14 175)	(14 277)	(14 379)	(14 481)	(14 583)	(14 685)
<b>FSS: 2022</b>	—	(774)	(784)	(794)	(804)	(814)	(824)	(834)	(844)	(854)	(864)	(874)	(884)	(894)	(904)	(914)	(924)	(934)	(944)	(954)	(964)	(974)	(984)	(994)	(1 004)	(1 014)	(1 024)	
<b>Assurance médicaments (RPAM): 2022</b>	—	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)
<b>Montant pour le soutien des aînés: 70 ans et plus</b>	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit remboursable de FGE: 2022</b>	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Prime au travail: 2022</b>	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Allocation famille: 2023-2024 (CIARFF)</b>	+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit d'impôt-solidarité: 2023-2024</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>sous-totaux</b>	<b>=</b>	<b>(27 014)</b>	<b>(27 194)</b>	<b>(27 374)</b>	<b>(27 554)</b>	<b>(27 734)</b>	<b>(27 914)</b>	<b>(28 094)</b>	<b>(28 274)</b>	<b>(28 454)</b>	<b>(28 634)</b>	<b>(28 814)</b>	<b>(28 994)</b>	<b>(29 174)</b>	<b>(29 354)</b>	<b>(29 534)</b>	<b>(29 714)</b>	<b>(29 894)</b>	<b>(30 102)</b>	<b>(30 316)</b>	<b>(30 530)</b>	<b>(30 744)</b>	<b>(30 958)</b>	<b>(31 172)</b>	<b>(31 386)</b>	<b>(31 600)</b>	<b>(31 814)</b>	
<b>Solde disponible partiel</b>		<b>124 067</b>	<b>124 576</b>	<b>125 084</b>	<b>125 593</b>	<b>126 102</b>	<b>126 610</b>	<b>127 118</b>	<b>127 628</b>	<b>128 136</b>	<b>128 644</b>	<b>129 152</b>	<b>129 662</b>	<b>130 170</b>	<b>130 678</b>	<b>131 188</b>	<b>131 696</b>	<b>132 206</b>	<b>132 701</b>	<b>133 191</b>	<b>133 683</b>	<b>134 173</b>	<b>134 663</b>	<b>135 154</b>	<b>135 645</b>	<b>136 135</b>	<b>136 625</b>	
<b>TAXES SALARIALES</b>																												
<b>RRQ - base: 2022</b>	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>RRQ - bonification: 2022</b>	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>A. E.: 2022</b>	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>RQAP: 2022</b>	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>sous-totaux</b>	<b>=</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Solde disponible global</b>	<b>=</b>	<b>124 067</b>	<b>124 576</b>	<b>125 084</b>	<b>125 593</b>	<b>126 102</b>	<b>126 610</b>	<b>127 118</b>	<b>127 628</b>	<b>128 136</b>	<b>128 644</b>	<b>129 152</b>	<b>129 662</b>	<b>130 170</b>	<b>130 678</b>	<b>131 188</b>	<b>131 696</b>	<b>132 206</b>	<b>132 701</b>	<b>133 191</b>	<b>133 683</b>	<b>134 173</b>	<b>134 663</b>	<b>135 154</b>	<b>135 645</b>	<b>136 135</b>	<b>136 625</b>	
<b>Frais de garde: garderies privées non-subsventionnées</b>	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Frais de garderie subsventionnées</b>	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
<b>Solde disponible net</b>	<b>=</b>	<b>124 067</b>	<b>124 576</b>	<b>125 084</b>	<b>125 593</b>	<b>126 102</b>	<b>126 610</b>	<b>127 118</b>	<b>127 628</b>	<b>128 136</b>	<b>128 644</b>	<b>129 152</b>	<b>129 662</b>	<b>130 170</b>	<b>130 678</b>	<b>131 188</b>	<b>131 696</b>	<b>132 206</b>	<b>132 701</b>	<b>133 191</b>	<b>133 683</b>	<b>134 173</b>	<b>134 663</b>	<b>135 154</b>	<b>135 645</b>	<b>136 135</b>	<b>136 625</b>	
<b>Coût marginal: fédéral</b>		(311)	(312)	(311)	(311)	(312)	(312)	(310)	(312)	(312)	(312)	(310)	(312)	(312)	(310)	(312)	(310)	(296)	(296)	(295)	(296)	(296)	(296)	(295)	(296)	(296)	(296)	
<b>Coût marginal: Québec</b>		(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(209)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	
<b>Coût marginal: RRQ, A. E. et RAPQ.</b>		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Coût marginaux - total</b>		<b>(491)</b>	<b>(492)</b>	<b>(491)</b>	<b>(491)</b>	<b>(492)</b>	<b>(492)</b>	<b>(490)</b>	<b>(492)</b>	<b>(492)</b>	<b>(492)</b>	<b>(490)</b>	<b>(492)</b>	<b>(492)</b>	<b>(490)</b>	<b>(492)</b>	<b>(490)</b>	<b>(505)</b>	<b>(510)</b>	<b>(509)</b>	<b>(510)</b>	<b>(510)</b>	<b>(510)</b>	<b>(509)</b>	<b>(510)</b>	<b>(510)</b>	<b>(510)</b>	
<b>Taux marginal (en %): fédéral</b>		31.1%	31.2%	31.1%	31.1%	31.2%	31.2%	31.0%	31.2%	31.2%	31.2%	31.0%	31.2%	31.2%	31.0%	31.2%	31.0%	29.6%	29.6%	29.5%	29.6%	29.6%	29.6%	29.5%	29.6%	29.6%	29.6%	
<b>Taux marginal (en %): RRQ, A. E. et R.A.P.Q.</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
<b>Taux marginal (en %): Québec</b>		18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	18.0%	20.9%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	
<b>Taux marginaux: total</b>		<b>49.1%</b>	<b>49.2%</b>	<b>49.1%</b>	<b>49.1%</b>	<b>49.2%</b>	<b>49.2%</b>	<b>49.0%</b>	<b>49.2%</b>	<b>49.2%</b>	<b>49.2%</b>	<b>49.0%</b>	<b>49.2%</b>	<b>49.2%</b>	<b>49.0%</b>	<b>49.2%</b>	<b>49.0%</b>											

**2022 - Ménage # 320**

Couple; 65 à 69 ans; deux revenus (60%-40%);  
revenu de pension admissible = 75% du revenu autonome; partage optimal

Revenus familiaux autonomes		183 000	184 000	185 000	186 000	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	
<b>FÉDÉRAL</b>																				
<b>Impôt sur le revenu: 2022</b>	# 1	—	(12 208)	(12 280)	(12 353)	(12 426)	(12 499)	(12 571)	(12 644)	(12 717)	(12 789)	(12 872)	(12 964)	(13 057)	(13 149)	(13 241)	(13 333)	(13 426)	(13 518)	(13 610)
<b>idem</b>	# 2	—	(12 208)	(12 280)	(12 353)	(12 426)	(12 498)	(12 571)	(12 644)	(12 717)	(12 790)	(12 872)	(12 964)	(13 057)	(13 149)	(13 241)	(13 333)	(13 426)	(13 518)	(13 611)
<b>PSV de base: 2022</b>	# 1	+	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930
<b>Remboursement si revenu net élevé</b>	# 1	—	(2 650)	(2 725)	(2 800)	(2 875)	(2 950)	(3 025)	(3 100)	(3 175)	(3 250)	(3 325)	(3 400)	(3 475)	(3 550)	(3 625)	(3 700)	(3 775)	(3 850)	(3 925)
<b>PSV de base: 2022</b>	# 2	+	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930	7 930
<b>Remboursement si revenu net élevé</b>	# 2	—	(2 650)	(2 725)	(2 800)	(2 875)	(2 950)	(3 025)	(3 100)	(3 175)	(3 250)	(3 325)	(3 400)	(3 475)	(3 550)	(3 625)	(3 700)	(3 775)	(3 850)	(3 925)
<b>Supplément de PSV: 2023-2024 (combiné)</b>		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Complément de PSV: 2023-2024 (combiné)</b>		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Allocation canadienne pour le travail (ACT): 2022</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Allocation canadienne pour enfants (ACE): 2023-2024</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit de TPS: 2023-2024</b>		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>sous-totaux</b>		=	(13 856)	(14 151)	(14 446)	(14 742)	(15 038)	(15 332)	(15 629)	(15 925)	(16 219)	(16 535)	(16 869)	(17 204)	(17 538)	(17 873)	(18 207)	(18 542)	(18 876)	(19 211)
<b>QUÉBEC</b>																				
<b>Impôt sur le revenu: 2022</b>	# 1	—	(14 787)	(14 889)	(14 991)	(15 093)	(15 195)	(15 297)	(15 399)	(15 501)	(15 603)	(15 705)	(15 807)	(15 909)	(16 011)	(16 113)	(16 215)	(16 317)	(16 419)	(16 521)
<b>idem</b>	# 2	—	(14 787)	(14 889)	(14 991)	(15 093)	(15 195)	(15 297)	(15 399)	(15 501)	(15 603)	(15 705)	(15 807)	(15 909)	(16 011)	(16 113)	(16 215)	(16 317)	(16 419)	(16 521)
<b>FSS: 2022</b>		—	(1 034)	(1 044)	(1 054)	(1 064)	(1 074)	(1 084)	(1 094)	(1 104)	(1 114)	(1 124)	(1 134)	(1 144)	(1 154)	(1 164)	(1 174)	(1 184)	(1 194)	(1 204)
<b>Assurance médicaments (RPAM): 2022</b>		—	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)	(1 420)
<b>Montant pour le soutien des aînés: 70 ans et plus</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit remboursable de FGE: 2022</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Prime au travail: 2022</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Allocation famille: 2023-2024 (CIARFF)</b>		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit d'impôt-solidarité: 2023-2024</b>		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>sous-totaux</b>		=	(32 028)	(32 242)	(32 456)	(32 670)	(32 884)	(33 098)	(33 312)	(33 526)	(33 740)	(33 954)	(34 168)	(34 382)	(34 596)	(34 810)	(35 024)	(35 238)	(35 452)	(35 666)
<b>Solde disponible partiel</b>			<b>137 115</b>	<b>137 607</b>	<b>138 097</b>	<b>138 587</b>	<b>139 078</b>	<b>139 569</b>	<b>140 059</b>	<b>140 549</b>	<b>141 040</b>	<b>141 511</b>	<b>141 963</b>	<b>142 413</b>	<b>142 865</b>	<b>143 317</b>	<b>143 769</b>	<b>144 219</b>	<b>144 671</b>	<b>145 123</b>
<b>TAXES SALARIALES</b>																				
<b>RRQ - base: 2022</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>RRQ - bonification: 2022</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>A. E.: 2022</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>RQAP: 2022</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>sous-totaux</b>		=	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Solde disponible global</b>			<b>137 115</b>	<b>137 607</b>	<b>138 097</b>	<b>138 587</b>	<b>139 078</b>	<b>139 569</b>	<b>140 059</b>	<b>140 549</b>	<b>141 040</b>	<b>141 511</b>	<b>141 963</b>	<b>142 413</b>	<b>142 865</b>	<b>143 317</b>	<b>143 769</b>	<b>144 219</b>	<b>144 671</b>	<b>145 123</b>
<b>Frais de garde: garderies privées non-subsventionnées</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Frais de garderie subsventionnées</b>		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Solde disponible net</b>			<b>137 115</b>	<b>137 607</b>	<b>138 097</b>	<b>138 587</b>	<b>139 078</b>	<b>139 569</b>	<b>140 059</b>	<b>140 549</b>	<b>141 040</b>	<b>141 511</b>	<b>141 963</b>	<b>142 413</b>	<b>142 865</b>	<b>143 317</b>	<b>143 769</b>	<b>144 219</b>	<b>144 671</b>	<b>145 123</b>
<b>Coût marginal: fédéral</b>			(295)	(296)	(296)	(296)	(295)	(296)	(296)	(295)	(316)	(334)	(336)	(334)	(335)	(334)	(336)	(334)	(335)	(334)
<b>Coût marginal: Québec</b>			(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)
<b>Coût marginal: RRQ, A. E. et RAPQ.</b>			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Coût marginaux - total</b>			<b>(509)</b>	<b>(510)</b>	<b>(510)</b>	<b>(510)</b>	<b>(509)</b>	<b>(510)</b>	<b>(510)</b>	<b>(509)</b>	<b>(530)</b>	<b>(548)</b>	<b>(550)</b>	<b>(548)</b>	<b>(549)</b>	<b>(548)</b>	<b>(550)</b>	<b>(548)</b>	<b>(549)</b>	<b>(548)</b>
<b>Taux marginal (en %): fédéral</b>			29.5%	29.6%	29.6%	29.6%	29.5%	29.6%	29.6%	29.5%	31.6%	33.4%	33.6%	33.4%	33.5%	33.4%	33.6%	33.4%	33.5%	33.4%
<b>Taux marginal (en %): RRQ, A. E. et R.A.P.Q.</b>			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Taux marginal (en %): Québec</b>			21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%
<b>Taux marginaux: total</b>			<b>50.9%</b>	<b>51.0%</b>	<b>51.0%</b>	<b>51.0%</b>	<b>50.9%</b>	<b>51.0%</b>	<b>51.0%</b>	<b>50.9%</b>	<b>53.0%</b>	<b>54.8%</b>	<b>55.0%</b>	<b>54.8%</b>	<b>54.9%</b>	<b>54.8%</b>	<b>55.0%</b>	<b>54.8%</b>	<b>54.9%</b>	<b>54.8%</b>
<b>Bouclier fiscal: variation de revenu de 1 000 \$</b>																				
<b>Prime au travail: 2022</b>			n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Crédit remboursable de FGE: 2022</b>			n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Total</b>			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Revenus familiaux autonomes</b>			<b>183 000</b>	<b>184 000</b>	<b>185 000</b>	<b>186 000</b>	<b>187 000</b>	<b>188 000</b>	<b>189 000</b>	<b>190 000</b>	<b>191 000</b>	<b>192 000</b>	<b>193 000</b>	<b>194 000</b>	<b>195 000</b>	<b>196 000</b>	<b>197 000</b>	<b>198 000</b>	<b>199 000</b>	<b>200 000</b>