

2023 - Ménage # 100.61

Personne vivant seule; de 61 à 64 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			
FÉDÉRAL																													
Impôt sur le revenu: 2023	# 1	—	(853)	(969)	(1 084)	(1 199)	(1 314)	(1 429)	(1 544)	(1 659)	(1 774)	(1 889)	(2 004)	(2 119)	(2 234)	(2 349)	(2 464)	(2 579)	(2 694)	(2 809)	(2 924)	(3 039)	(3 154)	(3 269)	(3 384)	(3 499)			
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	
PSV de base: 2023	# 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	
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	
PSV de base: 2023	# 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	
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	
Supplément de PSV: 2024-2025 (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	
Complément de PSV: 2024-2025 (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	
Allocation canadienne pour le travail (ACT): 2023		+	1 224	1 026	828	630	432	234	36	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Allocation canadienne pour enfants (ACE): 2024-2025		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2024-2025		+	519	519	519	519	519	519	519	519	519	519	519	519	519	519	519	519	519	519	519	519	519	506	457	407	358		
sous-totaux		=	890	576	263	(50)	(363)	(676)	(989)	(1 140)	(1 255)	(1 370)	(1 485)	(1 600)	(1 715)	(1 830)	(1 945)	(2 060)	(2 175)	(2 290)	(2 405)	(2 520)	(2 648)	(2 812)	(2 977)	(3 141)			
QUÉBEC																													
Impôt sur le revenu: 2023	# 1	—	0	0	0	0	0	0	(36)	(175)	(313)	(452)	(591)	(729)	(868)	(1 006)	(1 148)	(1 336)	(1 534)	(1 749)	(1 964)	(2 178)	(2 393)	(2 607)	(2 822)	(3 037)			
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: 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
Assurance médicaments (RPAM): 2023		—	(341)	(435)	(546)	(657)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)
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: 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
Prime au travail: 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	
Allocation famille: 2024-2025 (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: 2024-2025		+	1 221	1 221	1 221	1 221	1 221	1 221	1 221	1 221	1 221	1 221	1 221	1 221	1 221	1 221	1 221	1 221	1 221	1 221	1 213	1 153	1 094	1 034	975	916			
sous-totaux		=	880	786	675	564	501	501	465	326	188	49	(91)	(229)	(368)	(506)	(648)	(836)	(1 034)	(1 249)	(1 472)	(1 745)	(2 020)	(2 293)	(2 568)	(2 842)			
Solde disponible partiel			26 770	27 362	27 938	28 514	29 138	29 825	30 476	31 186	31 933	32 679	33 425	34 172	34 918	35 665	36 408	37 105	37 792	38 462	39 123	39 735	40 332	40 895	41 456	42 017			
TAXES SALARIALES																													
RRQ - base: 2023		—	(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)			
RRQ - bonification: 2023		—	(215)	(225)	(235)	(245)	(255)	(265)	(275)	(285)	(295)	(305)	(315)	(325)	(335)	(345)	(355)	(365)	(375)	(385)	(395)	(405)	(415)	(425)	(435)	(445)			
A. E.: 2023		—	(318)	(330)	(343)	(356)	(368)	(381)	(394)	(406)	(419)	(432)	(445)	(457)	(470)	(483)	(495)	(508)	(521)	(533)	(546)	(559)	(572)	(584)	(597)	(610)			
RQAP: 2023		—	(124)	(128)	(133)	(138)	(143)	(148)	(153)	(158)	(163)	(168)	(173)	(178)	(183)	(188)	(193)	(198)	(203)	(207)	(212)	(217)	(222)	(227)	(232)	(237)			
sous-totaux		=	(1 818)	(1 898)	(1 980)	(2 062)	(2 143)	(2 225)	(2 307)	(2 388)	(2 470)	(2 552)	(2 634)	(2 715)	(2 797)	(2 879)	(2 960)	(3 042)	(3 124)	(3 204)	(3 286)	(3 368)	(3 450)	(3 531)	(3 613)	(3 695)			
Solde disponible global			24 952	25 464	25 958	26 452	26 995	27 600	28 169	28 798	29 463	30 127	30 791	31 457	32 121	32 786	33 448	34 063	34 668	35 258	35 837	36 367	36 882	37 364	37 843	38 322			
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	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	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			24 952	25 464	25 958	26 452	26 995	27 600	28 169	28 798	29 463	30 127	30 791	31 457	32 121	32 786	33 448	34 063	34 668	35 258	35 837	36 367	36 882	37 364	37 843	38 322			
Coût marginal: fédéral			(314)	(313)	(313)	(313)	(313)	(313)	(151)	(115)	(115)	(115)	(115)	(115)	(115)	(115)	(115)	(115)	(115)	(115)	(115)	(128)	(164)	(165)	(164)	(165)			
Coût marginal: Québec			(94)	(111)	(111)	(64)	0	(36)	(139)	(138)	(139)	(139)	(138)	(139)	(138)	(142)	(188)	(198)	(215)	(223)	(273)	(274)	(273)	(274)	(274)	(274)	(273)		
Coût marginal: RRQ, A. E. et RAPQ.			(80)	(82)	(82)	(81)	(82)	(82)	(81)	(82)	(82)	(82)	(81)	(82)	(82)	(81)	(82)	(82)	(80)	(82)	(82)	(82)	(81)	(82)	(82)	(82)	(81)		
Coût marginaux - total			(488)	(506)	(506)	(458)	(395)	(431)	(371)	(335)	(336)	(336)	(334)	(336)	(335)	(338)	(385)	(395)	(410)	(420)	(470)	(484)	(518)	(521)	(520)	(519)			
Taux marginal (en %): fédéral			31.4%	31.3%	31.3%	31.3%	31.3%	31.3%	15.1%	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%	12.8%	16.4%	16.5%	16.4%	16.5%			
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.			8.0%	8.2%	8.2%	8.1%	8.2%	8.2%	8.1%	8.2%	8.2%	8.2%	8.1%	8.2%	8.2%	8.1%	8.2%	8.2%	8.0%	8.2%	8.2%	8.2%	8.1%	8.2%	8.2%	8.1%			
Taux marginal (en %): Québec			9.4%	11.1%	11.1%	6.4%	0.0%	3.6%	13.9%	13.8%	13.9%	13.9%	13.8%	13.9%	13.8%	14.2%	18.8%	19.8%	21.5%	22.3%	27.3%	27.4%	27.3%	27.4%	27.4%	27.3%			
Taux marginaux: total			48.8%	50.6%	50.6%	45.8%	39.5%	43.1%	37.1%	33.5%	33.6%	33.6%	33.4%	33.6%	33.5%	33.8%	38.5%	39.5%	41.0%	42.0%	47.0%	48.4%	51.8%	52.1%	52.0%	51.9%			
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			

2023 - Ménage # 100.61

Personne vivant seule; de 61 à 64 ans

Revenus familiaux autonomes			49 000	50 000	51 000	52 000	53 000	54 000	55 000	56 000	57 000	58 000	59 000	60 000	61 000	62 000	63 000	64 000	65 000	66 000	67 000	68 000	69 000	70 000	71 000	72 000	
FÉDÉRAL																											
Impôt sur le revenu: 2023	# 1	—	(3 614)	(3 729)	(3 844)	(3 959)	(4 074)	(4 196)	(4 356)	(4 517)	(4 677)	(4 838)	(4 998)	(5 159)	(5 319)	(5 480)	(5 642)	(5 805)	(5 967)	(6 129)	(6 294)	(6 465)	(6 635)	(6 806)	(6 976)	(7 147)	
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	
PSV de base: 2023	# 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	
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	
PSV de base: 2023	# 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	
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	
Supplément de PSV: 2024-2025 (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	
Complément de PSV: 2024-2025 (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	
Allocation canadienne pour le travail (ACT): 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	
Allocation canadienne pour enfants (ACE): 2024-2025		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2024-2025		+	308	259	209	160	110	61	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
sous-totaux		=	(3 306)	(3 470)	(3 635)	(3 799)	(3 964)	(4 135)	(4 345)	(4 517)	(4 677)	(4 838)	(4 998)	(5 159)	(5 319)	(5 480)	(5 642)	(5 805)	(5 967)	(6 129)	(6 294)	(6 465)	(6 635)	(6 806)	(6 976)	(7 147)	
QUÉBEC																											
Impôt sur le revenu: 2023	# 1	—	(3 251)	(3 466)	(3 680)	(3 922)	(4 160)	(4 398)	(4 636)	(4 874)	(5 112)	(5 350)	(5 589)	(5 827)	(6 065)	(6 303)	(6 541)	(6 779)	(7 017)	(7 255)	(7 491)	(7 681)	(7 871)	(8 061)	(8 251)	(8 441)	
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	
FSS: 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	
Assurance médicaments (RPAM): 2023		—	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	
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	
Crédit remboursable de FGE: 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	
Prime au travail: 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	
Allocation famille: 2024-2025 (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	
Crédit d'impôt-solidarité: 2024-2025		+	856	797	737	678	619	559	500	440	381	322	262	203	143	84	25	0	0	0	0	0	0	0	0	0	
sous-totaux		=	(3 115)	(3 390)	(3 663)	(3 965)	(4 262)	(4 559)	(4 857)	(5 154)	(5 452)	(5 749)	(6 047)	(6 345)	(6 642)	(6 940)	(7 237)	(7 500)	(7 738)	(7 976)	(8 212)	(8 402)	(8 592)	(8 782)	(8 972)	(9 162)	
Solde disponible partiel			42 579	43 140	43 702	44 237	44 774	45 306	45 798	46 329	46 872	47 413	47 955	48 496	49 039	49 581	50 121	50 696	51 296	51 896	52 495	53 134	53 774	54 413	55 053	55 692	
TAXES SALARIALES																											
RRQ - base: 2023		—	(2 457)	(2 511)	(2 565)	(2 619)	(2 673)	(2 727)	(2 781)	(2 835)	(2 889)	(2 943)	(2 997)	(3 051)	(3 105)	(3 159)	(3 213)	(3 267)	(3 321)	(3 375)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)
RRQ - bonification: 2023		—	(455)	(465)	(475)	(485)	(495)	(505)	(515)	(525)	(535)	(545)	(555)	(565)	(575)	(585)	(595)	(605)	(615)	(625)	(631)	(631)	(631)	(631)	(631)	(631)	
A. E.: 2023		—	(622)	(635)	(648)	(660)	(673)	(686)	(699)	(711)	(724)	(737)	(749)	(762)	(775)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	
RQAP: 2023		—	(242)	(247)	(252)	(257)	(262)	(267)	(272)	(277)	(282)	(287)	(291)	(296)	(301)	(306)	(311)	(316)	(321)	(326)	(331)	(336)	(341)	(346)	(351)	(356)	
sous-totaux		=	(3 776)	(3 858)	(3 940)	(4 021)	(4 103)	(4 185)	(4 267)	(4 348)	(4 430)	(4 512)	(4 592)	(4 674)	(4 756)	(4 831)	(4 900)	(4 969)	(5 038)	(5 107)	(5 150)	(5 155)	(5 160)	(5 165)	(5 170)	(5 175)	
Solde disponible global			38 803	39 282	39 762	40 216	40 671	41 121	41 531	41 981	42 442	42 901	43 363	43 822	44 283	44 750	45 221	45 727	46 258	46 789	47 345	47 979	48 614	49 248	49 883	50 517	
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	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	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Solde disponible net			38 803	39 282	39 762	40 216	40 671	41 121	41 531	41 981	42 442	42 901	43 363	43 822	44 283	44 750	45 221	45 727	46 258	46 789	47 345	47 979	48 614	49 248	49 883	50 517	
Coût marginal: fédéral			(164)	(165)	(164)	(165)	(171)	(210)	(172)	(160)	(161)	(160)	(161)	(160)	(161)	(162)	(163)	(162)	(162)	(165)	(171)	(170)	(171)	(170)	(171)	(171)	
Coût marginal: Québec			(274)	(273)	(301)	(297)	(297)	(297)	(297)	(297)	(297)	(298)	(297)	(297)	(297)	(297)	(263)	(238)	(238)	(236)	(190)	(190)	(190)	(190)	(190)	(190)	
Coût marginal: RRQ, A. E. et RAPQ.			(82)	(82)	(81)	(82)	(82)	(82)	(81)	(82)	(82)	(80)	(82)	(82)	(75)	(69)	(69)	(69)	(69)	(43)	(5)	(5)	(5)	(5)	(5)	(5)	
Coût marginaux - total			(520)	(520)	(546)	(544)	(550)	(589)	(550)	(539)	(540)	(538)	(540)	(539)	(533)	(528)	(495)	(469)	(469)	(444)	(366)	(365)	(366)	(365)	(366)	(366)	
Taux marginal (en %): fédéral			16.4%	16.5%	16.4%	16.5%	17.1%	21.0%	17.2%	16.0%	16.1%	16.0%	16.1%	16.0%	16.1%	16.2%	16.3%	16.2%	16.2%	16.5%	17.1%	17.0%	17.1%	17.0%	17.1%	17.1%	
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.			8.2%	8.2%	8.1%	8.2%	8.2%	8.2%	8.1%	8.2%	8.2%	8.0%	8.2%	8.2%	7.5%	6.9%	6.9%	6.9%	6.9%	4.3%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	
Taux marginal (en %): Québec			27.4%	27.3%	30.1%	29.7%	29.7%	29.7%	29.7%	29.7%	29.7%	29.7%	29.7%	29.7%	29.7%	29.7%	26.3%	23.8%	23.8%	23.6%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	
Taux marginaux: total			52.0%	52.0%	54.6%	54.4%	55.0%	58.9%	55.0%	53.9%	54.0%	53.8%	54.0%	53.9%	53.3%	52.8%	49.5%	46.9%	46.9%	44.4%	36.6%	36.5%	36.6%	36.5%	36.6%	36.6%	
Revenus familiaux autonomes			49 000	50 000	51 000	52 000	53 000	54 000	55 000	56 000	57 000	58 000	59 000	60 000	61 000	62 000	63 000	64 000	65 000	66 000	67 000	68 000	69 000	70 000	71 000	72 000	

2023 - Ménage # 100.61

Personne vivant seule; de 61 à 64 ans

Revenus familiaux autonomes			73 000	74 000	75 000	76 000	77 000	78 000	79 000	80 000	81 000	82 000	83 000	84 000	85 000	86 000	87 000	88 000	89 000	90 000	91 000	92 000	93 000	94 000	95 000	96 000	
FÉDÉRAL																											
Impôt sur le revenu: 2023	# 1	—	(7 318)	(7 488)	(7 659)	(7 829)	(8 000)	(8 170)	(8 341)	(8 511)	(8 682)	(8 853)	(9 023)	(9 194)	(9 364)	(9 535)	(9 705)	(9 876)	(10 046)	(10 217)	(10 388)	(10 559)	(10 730)	(10 901)	(11 072)	(11 243)	
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	
PSV de base: 2023	# 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	
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	
PSV de base: 2023	# 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	
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	
Supplément de PSV: 2024-2025 (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	
Complément de PSV: 2024-2025 (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	
Allocation canadienne pour le travail (ACT): 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	
Allocation canadienne pour enfants (ACE): 2024-2025		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2024-2025		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
sous-totaux		=	(7 318)	(7 488)	(7 659)	(7 829)	(8 000)	(8 170)	(8 341)	(8 511)	(8 682)	(8 853)	(9 023)	(9 194)	(9 364)	(9 535)	(9 705)	(9 876)	(10 046)	(10 217)	(10 388)	(10 559)	(10 730)	(10 901)	(11 072)	(11 243)	
QUÉBEC																											
Impôt sur le revenu: 2023	# 1	—	(8 631)	(8 821)	(9 011)	(9 201)	(9 391)	(9 581)	(9 771)	(9 961)	(10 151)	(10 341)	(10 531)	(10 721)	(10 911)	(11 101)	(11 291)	(11 481)	(11 671)	(11 861)	(12 051)	(12 241)	(12 431)	(12 621)	(12 811)	(13 001)	
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	
FSS: 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	
Assurance médicaments (RPAM): 2023		—	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	
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	
Crédit remboursable de FGE: 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	
Prime au travail: 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	
Allocation famille: 2024-2025 (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	
Crédit d'impôt-solidarité: 2024-2025		+	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		=	(9 352)	(9 542)	(9 732)	(9 922)	(10 112)	(10 302)	(10 492)	(10 682)	(10 872)	(11 062)	(11 252)	(11 442)	(11 632)	(11 822)	(12 012)	(12 202)	(12 392)	(12 582)	(12 772)	(12 962)	(13 152)	(13 342)	(13 532)	(13 722)	
Solde disponible partiel			56 331	56 971	57 610	58 250	58 889	59 529	60 168	60 808	61 447	62 086	62 726	63 365	64 005	64 644	65 284	65 923	66 563	67 202	67 841	68 480	69 119	69 758	70 397	71 036	
TAXES SALARIALES																											
RRQ - base: 2023		—	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	
RRQ - bonification: 2023		—	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	
A. E.: 2023		—	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	
RQAP: 2023		—	(361)	(366)	(371)	(375)	(380)	(385)	(390)	(395)	(400)	(405)	(410)	(415)	(420)	(425)	(430)	(435)	(440)	(445)	(450)	(450)	(450)	(450)	(450)	(450)	
sous-totaux		=	(5 180)	(5 185)	(5 190)	(5 194)	(5 199)	(5 204)	(5 209)	(5 214)	(5 219)	(5 224)	(5 229)	(5 234)	(5 239)	(5 244)	(5 249)	(5 254)	(5 259)	(5 264)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	
Solde disponible global		=	51 151	51 786	52 420	53 056	53 690	54 325	54 959	55 594	56 228	56 862	57 497	58 131	58 766	59 400	60 035	60 669	61 304	61 938	62 572	63 211	63 850	64 489	65 128	65 767	
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	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	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Solde disponible net		=	51 151	51 786	52 420	53 056	53 690	54 325	54 959	55 594	56 228	56 862	57 497	58 131	58 766	59 400	60 035	60 669	61 304	61 938	62 572	63 211	63 850	64 489	65 128	65 767	
Coût marginal: fédéral			(170)	(171)	(170)	(171)	(170)	(171)	(170)	(171)	(170)	(171)	(170)	(171)	(170)	(171)	(170)	(171)	(170)	(171)	(170)	(171)	(170)	(171)	(170)	(172)	
Coût marginal: Québec			(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	
Coût marginal: RRQ, A. E. et RAPQ.			(5)	(5)	(4)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	0	0	0	0	0	0	
Coût marginaux - total			(365)	(366)	(364)	(366)	(365)	(366)	(365)	(366)	(366)	(365)	(366)	(365)	(366)	(365)	(366)	(365)	(366)	(366)	(361)	(361)	(361)	(361)	(361)	(362)	
Taux marginal (en %): fédéral			17.0%	17.1%	17.0%	17.1%	17.0%	17.1%	17.0%	17.1%	17.1%	17.0%	17.1%	17.0%	17.1%	17.0%	17.1%	17.0%	17.1%	17.1%	17.1%	17.1%	17.1%	17.1%	17.1%	17.2%	
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.			0.5%	0.5%	0.4%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Taux marginal (en %): Québec			19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	
Taux marginaux: total			36.5%	36.6%	36.4%	36.6%	36.5%	36.6%	36.5%	36.6%	36.6%	36.5%	36.6%	36.5%	36.6%	36.5%	36.6%	36.5%	36.6%	36.6%	36.1%	36.1%	36.1%	36.1%	36.1%	36.2%	
Revenus familiaux autonomes			73 000	74 000	75 000	76 000	77 000	78 000	79 000	80 000	81 000	82 000	83 000	84 000	85 000	86 000	87 000	88 000	89 000	90 000	91 000	92 000	93 000	94 000	95 000	96 000	

2023 - Ménage # 100.61

Personne vivant seule; de 61 à 64 ans

Revenus familiaux autonomes			97 000	98 000	99 000	100 000	101 000	102 000	103 000	104 000	105 000	106 000	107 000	108 000	109 000	110 000	111 000	112 000	113 000	114 000	115 000	116 000	117 000	118 000	119 000	120 000			
FÉDÉRAL																													
Impôt sur le revenu: 2023	# 1	—	(11 415)	(11 586)	(11 757)	(11 928)	(12 099)	(12 270)	(12 442)	(12 613)	(12 784)	(12 955)	(13 126)	(13 327)	(13 544)	(13 761)	(13 978)	(14 196)	(14 413)	(14 630)	(14 847)	(15 064)	(15 281)	(15 498)	(15 715)	(15 932)			
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	
PSV de base: 2023	# 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	
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	
PSV de base: 2023	# 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	
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	
Supplément de PSV: 2024-2025 (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	
Complément de PSV: 2024-2025 (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	
Allocation canadienne pour le travail (ACT): 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	
Allocation canadienne pour enfants (ACE): 2024-2025		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2024-2025		+	0	0	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		=	(11 415)	(11 586)	(11 757)	(11 928)	(12 099)	(12 270)	(12 442)	(12 613)	(12 784)	(12 955)	(13 126)	(13 327)	(13 544)	(13 761)	(13 978)	(14 196)	(14 413)	(14 630)	(14 847)	(15 064)	(15 281)	(15 498)	(15 715)	(15 932)			
QUÉBEC																													
Impôt sur le revenu: 2023	# 1	—	(13 191)	(13 381)	(13 571)	(13 761)	(13 977)	(14 217)	(14 457)	(14 697)	(14 937)	(15 177)	(15 417)	(15 657)	(15 897)	(16 137)	(16 377)	(16 617)	(16 857)	(17 097)	(17 337)	(17 577)	(17 817)	(18 057)	(18 297)	(18 537)			
idem	# 2	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
FSS: 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	
Assurance médicaments (RPAM): 2023		—	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	
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	
Crédit remboursable de FGE: 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	
Prime au travail: 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	
Allocation famille: 2024-2025 (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	
Crédit d'impôt-solidarité: 2024-2025		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
sous-totaux		=	(13 912)	(14 102)	(14 292)	(14 482)	(14 698)	(14 938)	(15 178)	(15 418)	(15 658)	(15 898)	(16 138)	(16 378)	(16 618)	(16 858)	(17 098)	(17 338)	(17 578)	(17 818)	(18 058)	(18 298)	(18 538)	(18 778)	(19 018)	(19 258)			
Solde disponible partiel			71 674	72 313	72 952	73 591	74 204	74 793	75 381	75 970	76 559	77 148	77 737	78 296	78 839	79 382	79 925	80 467	81 010	81 553	82 096	82 639	83 182	83 725	84 268	84 811			
TAXES SALARIALES																													
RRQ - base: 2023		—	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)
RRQ - bonification: 2023		—	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)
A. E.: 2023		—	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)
RQAP: 2023		—	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)
sous-totaux		=	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)
Solde disponible global			66 405	67 044	67 683	68 322	68 935	69 524	70 112	70 701	71 290	71 879	72 468	73 027	73 570	74 113	74 656	75 198	75 741	76 284	76 827	77 370	77 913	78 456	78 999	79 542			
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	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	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			66 405	67 044	67 683	68 322	68 935	69 524	70 112	70 701	71 290	71 879	72 468	73 027	73 570	74 113	74 656	75 198	75 741	76 284	76 827	77 370	77 913	78 456	78 999	79 542			
Coût marginal: fédéral			(171)	(171)	(171)	(171)	(171)	(172)	(171)	(171)	(171)	(171)	(201)	(217)	(217)	(217)	(218)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	
Coût marginal: Québec			(190)	(190)	(190)	(216)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	
Coût marginal: RRQ, A. E. et RAPQ.			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Coût marginaux - total			(361)	(361)	(361)	(387)	(411)	(412)	(411)	(411)	(411)	(411)	(441)	(457)	(457)	(457)	(458)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)	(457)
Taux marginal (en %): fédéral			17.1%	17.1%	17.1%	17.1%	17.1%	17.2%	17.1%	17.1%	17.1%	17.1%	20.1%	21.7%	21.7%	21.7%	21.8%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Taux marginal (en %): Québec			19.0%	19.0%	19.0%	21.6%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%
Taux marginaux: total			36.1%	36.1%	36.1%	38.7%	41.1%	41.2%	41.1%	41.1%	41.1%	41.1%	44.1%	45.7%	45.7%	45.7%	45.8%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%	45.7%
Revenus familiaux autonomes			97 000	98 000	99 000	100 000	101 000	102 000	103 000	104 000	105 000	106 000	107 000	108 000	109 000	110 000	11												

2023 - Ménage # 100.61

Personne vivant seule; de 61 à 64 ans

Revenus familiaux autonomes			121 000	122 000	123 000	124 000	125 000	126 000	127 000	128 000	129 000	130 000	131 000	132 000	133 000	134 000	135 000	136 000	137 000	138 000	139 000	140 000	141 000	142 000	143 000	144 000			
FÉDÉRAL																													
Impôt sur le revenu: 2023	# 1	—	(16 149)	(16 367)	(16 584)	(16 801)	(17 018)	(17 235)	(17 452)	(17 669)	(17 886)	(18 103)	(18 320)	(18 538)	(18 755)	(18 972)	(19 189)	(19 406)	(19 623)	(19 840)	(20 057)	(20 274)	(20 491)	(20 709)	(20 926)	(21 143)			
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	
PSV de base: 2023	# 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	
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	
PSV de base: 2023	# 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	
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	
Supplément de PSV: 2024-2025 (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	
Complément de PSV: 2024-2025 (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	
Allocation canadienne pour le travail (ACT): 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	
Allocation canadienne pour enfants (ACE): 2024-2025		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2024-2025		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
sous-totaux		=	(16 149)	(16 367)	(16 584)	(16 801)	(17 018)	(17 235)	(17 452)	(17 669)	(17 886)	(18 103)	(18 320)	(18 538)	(18 755)	(18 972)	(19 189)	(19 406)	(19 623)	(19 840)	(20 057)	(20 274)	(20 491)	(20 709)	(20 926)	(21 143)			
QUÉBEC																													
Impôt sur le revenu: 2023	# 1	—	(18 777)	(19 019)	(19 277)	(19 534)	(19 792)	(20 049)	(20 307)	(20 564)	(20 822)	(21 079)	(21 337)	(21 594)	(21 852)	(22 109)	(22 367)	(22 624)	(22 882)	(23 139)	(23 397)	(23 654)	(23 912)	(24 169)	(24 427)	(24 684)			
idem	# 2	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
FSS: 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	
Assurance médicaments (RPAM): 2023		—	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	
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	
Crédit remboursable de FGE: 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	
Prime au travail: 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	
Allocation famille: 2024-2025 (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	
Crédit d'impôt-solidarité: 2024-2025		+	0	0	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		=	(19 498)	(19 740)	(19 998)	(20 255)	(20 513)	(20 770)	(21 028)	(21 285)	(21 543)	(21 800)	(22 058)	(22 315)	(22 573)	(22 830)	(23 088)	(23 345)	(23 603)	(23 860)	(24 118)	(24 375)	(24 633)	(24 890)	(25 148)	(25 405)			
Solde disponible partiel			85 354	85 894	86 419	86 945	87 470	87 996	88 521	89 047	89 572	90 098	90 623	91 148	91 673	92 199	92 724	93 250	93 775	94 301	94 826	95 352	95 877	96 402	96 927	97 453			
TAXES SALARIALES																													
RRQ - base: 2023		—	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)
RRQ - bonification: 2023		—	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)
A. E.: 2023		—	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)
RQAP: 2023		—	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)
sous-totaux		=	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)
Solde disponible global			80 085	80 625	81 150	81 676	82 201	82 727	83 252	83 778	84 303	84 829	85 354	85 879	86 404	86 930	87 455	87 981	88 506	89 032	89 557	90 083	90 608	91 133	91 658	92 184			
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	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	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			80 085	80 625	81 150	81 676	82 201	82 727	83 252	83 778	84 303	84 829	85 354	85 879	86 404	86 930	87 455	87 981	88 506	89 032	89 557	90 083	90 608	91 133	91 658	92 184			
Coût marginal: fédéral			(218)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(218)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(218)	(217)	(217)	(217)			
Coût marginal: Québec			(242)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(257)	(258)		
Coût marginal: RRQ, A. E. et RAPQ.			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Coût marginaux - total			(460)	(475)	(474)	(475)	(474)	(475)	(474)	(475)	(474)	(475)	(475)	(475)	(474)	(475)	(474)	(475)	(474)	(475)	(474)	(475)	(475)	(475)	(475)	(474)	(475)		
Taux marginal (en %): fédéral			21.8%	21.7%	21.7%	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%	21.7%	21.7%	21.8%	21.7%	21.7%	21.7%			
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Taux marginal (en %): Québec			24.2%	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%	25.8%	25.7%	25.8%	25.7%	25.8%	25.7%	25.8%	25.7%	25.8%	25.7%	25.8%	
Taux marginaux: total			46.0%	47.5%	47.4%	47.5%	47.4%	47.5%	47.4%	47.5%	47.4%	47.5%	47.5%	47.5%	47.4%	47.5%	47.4%	47.5%	47.4%	47.5%	47.4%	47.5%	47.5%	47.5%	47.5%	47.4%	47.5%		
Revenus familiaux autonomes			121 000	122 000	123 000	124 000	125 000	126 000	127 000	128 000	129 000	130 000	131 000	132 000	133 000	134 000	135 000	136 000	137 000	138 000	139 000	140 000 </							

2023 - Ménage # 100.61

Personne vivant seule; de 61 à 64 ans

Revenus familiaux autonomes		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	160 000	161 000	162 000	163 000	164 000	165 000	166 000	167 000	168 000		
FÉDÉRAL																											
Impôt sur le revenu: 2023	# 1	—	(21 360)	(21 577)	(21 794)	(22 011)	(22 228)	(22 445)	(22 662)	(22 880)	(23 097)	(23 314)	(23 531)	(23 748)	(23 965)	(24 182)	(24 399)	(24 616)	(24 833)	(25 051)	(25 268)	(25 485)	(25 702)	(25 919)	(26 162)	(26 406)	
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	
PSV de base: 2023	# 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	
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	
PSV de base: 2023	# 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	
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	
Supplément de PSV: 2024-2025 (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	
Complément de PSV: 2024-2025 (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	
Allocation canadienne pour le travail (ACT): 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	
Allocation canadienne pour enfants (ACE): 2024-2025		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2024-2025		+	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
sous-totaux		=	(21 360)	(21 577)	(21 794)	(22 011)	(22 228)	(22 445)	(22 662)	(22 880)	(23 097)	(23 314)	(23 531)	(23 748)	(23 965)	(24 182)	(24 399)	(24 616)	(24 833)	(25 051)	(25 268)	(25 485)	(25 702)	(25 919)	(26 162)	(26 406)	
QUÉBEC																											
Impôt sur le revenu: 2023	# 1	—	(24 942)	(25 199)	(25 457)	(25 714)	(25 972)	(26 229)	(26 487)	(26 744)	(27 002)	(27 259)	(27 517)	(27 774)	(28 032)	(28 289)	(28 547)	(28 804)	(29 062)	(29 319)	(29 577)	(29 834)	(30 092)	(30 349)	(30 607)	(30 864)	
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	
FSS: 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	
Assurance médicaments (RPAM): 2023		—	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	
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	
Crédit remboursable de FGE: 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	
Prime au travail: 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	
Allocation famille: 2024-2025 (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	
Crédit d'impôt-solidarité: 2024-2025		+	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		=	(25 663)	(25 920)	(26 178)	(26 435)	(26 693)	(26 950)	(27 208)	(27 465)	(27 723)	(27 980)	(28 238)	(28 495)	(28 753)	(29 010)	(29 268)	(29 525)	(29 783)	(30 040)	(30 298)	(30 555)	(30 813)	(31 070)	(31 328)	(31 585)	
Solde disponible partiel																											
			97 978	98 504	99 029	99 555	100 080	100 606	101 131	101 656	102 181	102 707	103 232	103 758	104 283	104 809	105 334	105 860	106 385	106 910	107 435	107 961	108 486	109 012	109 511	110 010	
TAXES SALARIALES																											
RRQ - base: 2023		—	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	
RRQ - bonification: 2023		—	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	
A. E.: 2023		—	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	
RQAP: 2023		—	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	
sous-totaux		=	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	
Solde disponible global																											
		=	92 709	93 235	93 760	94 286	94 811	95 337	95 862	96 387	96 912	97 438	97 963	98 489	99 014	99 540	100 065	100 591	101 116	101 641	102 166	102 692	103 217	103 743	104 242	104 741	
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	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	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Solde disponible net																											
		=	92 709	93 235	93 760	94 286	94 811	95 337	95 862	96 387	96 912	97 438	97 963	98 489	99 014	99 540	100 065	100 591	101 116	101 641	102 166	102 692	103 217	103 743	104 242	104 741	
Coût marginal: fédéral																											
			(217)	(217)	(217)	(217)	(217)	(217)	(218)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(218)	(217)	(217)	(217)	(217)	(243)	(244)	(245)	
Coût marginal: Québec																											
			(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	
Coût marginal: RRQ, A. E. et RAPQ.																											
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Coût marginaux - total																											
			(474)	(475)	(474)	(475)	(474)	(475)	(475)	(475)	(474)	(475)	(474)	(475)	(474)	(475)	(474)	(475)	(475)	(475)	(474)	(475)	(474)	(501)	(501)	(503)	
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%	21.7%	21.8%	21.7%	21.7%	21.7%	21.7%	21.7%	24.3%	24.4%	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%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Taux marginal (en %): Québec																											
			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%	25.8%	25.7%	25.8%	25.7%	25.8%	25.7%	25.8%	25.7%	25.8%	25.7%	25.8%	
Taux marginaux: total																											
			47.4%	47.5%	47.4%	47.5%	47.4%	47.5%	47.5%	47.5%	47.4%	47.5%	47.4%	47.5%	47.4%	47.5%	47.4%	47.5%	47.5%	47.5%	47.4%	47.5%	47.4%	50.1%	50.1%	50.3%	
Revenus familiaux autonomes																											
			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	160 000	161 000	162 000	163 000	164 000	165 000	166 000	167 000	168 000	

2023 - Ménage # 100.61

Personne vivant seule; de 61 à 64 ans

Revenus familiaux autonomes		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	183 000	184 000	185 000	186 000	187 000	188 000	189 000	190 000	191 000	192 000	
FÉDÉRAL																										
Impôt sur le revenu: 2023	# 1	—	(26 651)	(26 896)	(27 141)	(27 386)	(27 630)	(27 875)	(28 120)	(28 365)	(28 610)	(28 854)	(29 099)	(29 344)	(29 589)	(29 834)	(30 078)	(30 323)	(30 568)	(30 813)	(31 057)	(31 302)	(31 547)	(31 792)	(32 037)	(32 281)
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
PSV de base: 2023	# 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
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
PSV de base: 2023	# 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
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
Supplément de PSV: 2024-2025 (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
Complément de PSV: 2024-2025 (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
Allocation canadienne pour le travail (ACT): 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
Allocation canadienne pour enfants (ACE): 2024-2025		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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: 2024-2025		+	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		=	(26 651)	(26 896)	(27 141)	(27 386)	(27 630)	(27 875)	(28 120)	(28 365)	(28 610)	(28 854)	(29 099)	(29 344)	(29 589)	(29 834)	(30 078)	(30 323)	(30 568)	(30 813)	(31 057)	(31 302)	(31 547)	(31 792)	(32 037)	(32 281)
QUÉBEC																										
Impôt sur le revenu: 2023	# 1	—	(31 122)	(31 379)	(31 637)	(31 894)	(32 152)	(32 409)	(32 667)	(32 924)	(33 182)	(33 439)	(33 697)	(33 954)	(34 212)	(34 469)	(34 727)	(34 984)	(35 242)	(35 499)	(35 757)	(36 014)	(36 272)	(36 529)	(36 787)	(37 044)
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
FSS: 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
Assurance médicaments (RPAM): 2023		—	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)
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
Crédit remboursable de FGE: 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
Prime au travail: 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
Allocation famille: 2024-2025 (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
Crédit d'impôt-solidarité: 2024-2025		+	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		=	(31 843)	(32 100)	(32 358)	(32 615)	(32 873)	(33 130)	(33 388)	(33 645)	(33 903)	(34 160)	(34 418)	(34 675)	(34 933)	(35 190)	(35 448)	(35 705)	(35 963)	(36 220)	(36 478)	(36 735)	(36 993)	(37 250)	(37 508)	(37 765)
Solde disponible partiel			110 507	111 005	111 502	112 000	112 498	112 996	113 493	113 991	114 488	114 987	115 484	115 982	116 479	116 977	117 475	117 973	118 470	118 968	119 466	119 964	120 461	120 959	121 456	121 955
TAXES SALARIALES																										
RRQ - base: 2023		—	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)
RRQ - bonification: 2023		—	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)
A. E.: 2023		—	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)
RQAP: 2023		—	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)
sous-totaux		=	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)
Solde disponible global			105 238	105 736	106 233	106 731	107 229	107 727	108 224	108 722	109 219	109 718	110 215	110 713	111 210	111 708	112 206	112 704	113 201	113 699	114 197	114 695	115 192	115 690	116 187	116 686
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	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	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Solde disponible net			105 238	105 736	106 233	106 731	107 229	107 727	108 224	108 722	109 219	109 718	110 215	110 713	111 210	111 708	112 206	112 704	113 201	113 699	114 197	114 695	115 192	115 690	116 187	116 686
Coût marginal: fédéral			(245)	(245)	(245)	(244)	(245)	(245)	(245)	(245)	(244)	(245)	(245)	(245)	(244)	(245)	(245)	(245)	(244)	(245)	(245)	(245)	(245)	(245)	(244)	(245)
Coût marginal: Québec			(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)
Coût marginal: RRQ, A. E. et RAPQ.			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Coût marginaux - total			(502)	(503)	(502)	(502)	(502)	(503)	(502)	(503)	(501)	(503)	(502)	(503)	(502)	(502)	(502)	(503)	(502)	(502)	(502)	(503)	(502)	(503)	(501)	(503)
Taux marginal (en %): fédéral			24.5%	24.5%	24.5%	24.4%	24.5%	24.5%	24.5%	24.4%	24.5%	24.5%	24.5%	24.5%	24.4%	24.5%	24.5%	24.5%	24.4%	24.5%	24.5%	24.5%	24.5%	24.4%	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%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Taux marginal (en %): Québec			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%	25.8%	25.7%	25.8%	25.7%	25.8%	25.7%	25.8%	25.7%	25.8%	25.7%	25.8%
Taux marginaux: total			50.2%	50.3%	50.2%	50.2%	50.2%	50.3%	50.2%	50.3%	50.1%	50.3%	50.2%	50.3%	50.2%	50.2%	50.2%	50.3%	50.2%	50.2%	50.3%	50.2%	50.3%	50.2%	50.3%	50.3%
Revenus familiaux autonomes			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	183 000	184 000	185 000	186 000	187 000	188 000	189 000	190 000	191 000	192 000

2023 - Ménage # 100.61

Personne vivant seule; de 61 à 64 ans

Revenus familiaux autonomes		193 000	194 000	195 000	196 000	197 000	198 000	199 000	200 000	
FÉDÉRAL										
Impôt sur le revenu: 2023	# 1	—	(32 526)	(32 771)	(33 016)	(33 261)	(33 505)	(33 750)	(33 995)	(34 240)
idem	# 2	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PSV de base: 2023	# 1	+	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
PSV de base: 2023	# 2	+	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
Supplément de PSV: 2024-2025 (combiné)		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Complément de PSV: 2024-2025 (combiné)		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Allocation canadienne pour le travail (ACT): 2023		+	0	0	0	0	0	0	0	0
Allocation canadienne pour enfants (ACE): 2024-2025		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Crédit de TPS: 2024-2025		+	0	0	0	0	0	0	0	0
sous-totaux	=		<u>(32 526)</u>	<u>(32 771)</u>	<u>(33 016)</u>	<u>(33 261)</u>	<u>(33 505)</u>	<u>(33 750)</u>	<u>(33 995)</u>	<u>(34 240)</u>
QUÉBEC										
Impôt sur le revenu: 2023	# 1	—	(37 302)	(37 559)	(37 817)	(38 074)	(38 332)	(38 589)	(38 847)	(39 104)
idem	# 2	—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
FSS: 2023		—	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Assurance médicaments (RPAM): 2023		—	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)
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
Crédit remboursable de FGE: 2023		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Prime au travail: 2023		+	0	0	0	0	0	0	0	0
Allocation famille: 2024-2025 (CIARFF)		+	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Crédit d'impôt-solidarité: 2024-2025		+	0	0	0	0	0	0	0	0
sous-totaux	=		<u>(38 023)</u>	<u>(38 280)</u>	<u>(38 538)</u>	<u>(38 795)</u>	<u>(39 053)</u>	<u>(39 310)</u>	<u>(39 568)</u>	<u>(39 825)</u>
Solde disponible partiel			122 452	122 950	123 447	123 945	124 443	124 941	125 438	125 936
TAXES SALARIALES										
RRQ - base: 2023		—	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)
RRQ - bonification: 2023		—	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)
A. E.: 2023		—	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)
RQAP: 2023		—	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)
sous-totaux	=		<u>(5 269)</u>	<u>(5 269)</u>	<u>(5 269)</u>	<u>(5 269)</u>	<u>(5 269)</u>	<u>(5 269)</u>	<u>(5 269)</u>	<u>(5 269)</u>
Solde disponible global	=		117 183	117 681	118 178	118 676	119 174	119 672	120 169	120 667
Frais de garde: garderies privées non-subventionnées	—		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
Solde disponible net	=		<u>117 183</u>	<u>117 681</u>	<u>118 178</u>	<u>118 676</u>	<u>119 174</u>	<u>119 672</u>	<u>120 169</u>	<u>120 667</u>
Coût marginal: fédéral			(245)	(245)	(245)	(244)	(245)	(245)	(245)	(245)
Coût marginal: Québec			(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)
Coût marginal: RRQ, A. E. et RAPQ.			0	0	0	0	0	0	0	0
Coût marginaux - total			<u>(502)</u>	<u>(503)</u>	<u>(502)</u>	<u>(502)</u>	<u>(502)</u>	<u>(503)</u>	<u>(502)</u>	<u>(503)</u>
Taux marginal (en %): fédéral			24.5%	24.5%	24.5%	24.4%	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%
Taux marginal (en %): Québec			25.7%	25.8%	25.7%	25.8%	25.7%	25.8%	25.7%	25.8%
Taux marginaux: total			<u>50.2%</u>	<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>
Revenus familiaux autonomes			193 000	194 000	195 000	196 000	197 000	198 000	199 000	200 000