

**2023 - Ménage # 200.61**

Couple; 1 revenu; sans enfant; de 61 à 64 ans

Revenus familiaux autonomes			30 000	31 000	32 000	33 000	34 000	35 000	36 000	37 000	38 000	39 000	40 000	41 000	42 000	43 000	44 000	45 000	46 000	47 000	48 000	49 000	50 000	51 000	52 000	53 000	
<b>FÉDÉRAL</b>																											
Impôt sur le revenu: 2023	# 1	—	0	0	0	0	(10)	(125)	(240)	(355)	(470)	(585)	(700)	(815)	(930)	(1 045)	(1 160)	(1 275)	(1 390)	(1 505)	(1 620)	(1 735)	(1 850)	(1 965)	(2 081)	(2 196)	
idem	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		+	3 633	3 435	3 237	3 039	2 841	2 643	2 445	2 247	2 049	1 851	1 653	1 455	1 257	1 059	861	663	465	267	69	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		+	680	680	680	680	680	680	680	680	680	680	680	680	680	680	680	667	618	568	519	469	420	370	321	271	
sous-totaux		=	4 313	4 115	3 917	3 719	3 511	3 198	2 885	2 572	2 259	1 946	1 633	1 320	1 007	694	381	55	(307)	(670)	(1 032)	(1 266)	(1 430)	(1 595)	(1 760)	(1 925)	
<b>QUÉBEC</b>																											
Impôt sur le revenu: 2023	# 1	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(149)	(338)	(527)	(715)	(904)	(1 092)	(1 281)	(1 516)	(1 754)	
idem	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		—	0	0	0	(56)	(130)	(204)	(280)	(354)	(454)	(564)	(676)	(788)	(898)	(1 010)	(1 122)	(1 232)	(1 344)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	
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		+	701	602	503	404	305	206	107	8	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		+	1 555	1 555	1 555	1 555	1 555	1 555	1 555	1 555	1 555	1 555	1 555	1 555	1 547	1 487	1 428	1 368	1 309	1 250	1 190	1 131	1 071	1 012	953		
sous-totaux		=	2 256	2 157	2 058	1 903	1 730	1 557	1 382	1 209	1 101	991	879	767	657	537	365	47	(314)	(659)	(906)	(1 155)	(1 402)	(1 651)	(1 945)	(2 242)	
<b>Solde disponible partiel</b>			<b>36 569</b>	<b>37 272</b>	<b>37 975</b>	<b>38 622</b>	<b>39 241</b>	<b>39 755</b>	<b>40 267</b>	<b>40 781</b>	<b>41 360</b>	<b>41 937</b>	<b>42 512</b>	<b>43 087</b>	<b>43 664</b>	<b>44 231</b>	<b>44 746</b>	<b>45 102</b>	<b>45 379</b>	<b>45 671</b>	<b>46 062</b>	<b>46 579</b>	<b>47 168</b>	<b>47 754</b>	<b>48 295</b>	<b>48 833</b>	
<b>TAXES SALARIALES</b>																											
RRQ - base: 2023		—	(1 431)	(1 485)	(1 539)	(1 593)	(1 647)	(1 701)	(1 755)	(1 809)	(1 863)	(1 917)	(1 971)	(2 025)	(2 079)	(2 133)	(2 187)	(2 241)	(2 295)	(2 349)	(2 403)	(2 457)	(2 511)	(2 565)	(2 619)	(2 673)	
RRQ - bonification: 2023		—	(265)	(275)	(285)	(295)	(305)	(315)	(325)	(335)	(345)	(355)	(365)	(375)	(385)	(395)	(405)	(415)	(425)	(435)	(445)	(455)	(465)	(475)	(485)	(495)	
A. E.: 2023		—	(381)	(394)	(406)	(419)	(432)	(445)	(457)	(470)	(483)	(495)	(508)	(521)	(533)	(546)	(559)	(572)	(584)	(597)	(610)	(622)	(635)	(648)	(660)	(673)	
RQAP: 2023		—	(148)	(153)	(158)	(163)	(168)	(173)	(178)	(183)	(188)	(193)	(198)	(203)	(207)	(212)	(217)	(222)	(227)	(232)	(237)	(242)	(247)	(252)	(257)	(262)	
sous-totaux		=	(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)	(3 776)	(3 858)	(3 940)	(4 021)	(4 103)	
<b>Solde disponible global</b>		=	<b>34 344</b>	<b>34 965</b>	<b>35 587</b>	<b>36 152</b>	<b>36 689</b>	<b>37 121</b>	<b>37 552</b>	<b>37 984</b>	<b>38 481</b>	<b>38 977</b>	<b>39 470</b>	<b>39 963</b>	<b>40 460</b>	<b>40 945</b>	<b>41 378</b>	<b>41 652</b>	<b>41 848</b>	<b>42 058</b>	<b>42 367</b>	<b>42 803</b>	<b>43 310</b>	<b>43 814</b>	<b>44 274</b>	<b>44 730</b>	
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	
<b>Solde disponible net</b>		=	<b>34 344</b>	<b>34 965</b>	<b>35 587</b>	<b>36 152</b>	<b>36 689</b>	<b>37 121</b>	<b>37 552</b>	<b>37 984</b>	<b>38 481</b>	<b>38 977</b>	<b>39 470</b>	<b>39 963</b>	<b>40 460</b>	<b>40 945</b>	<b>41 378</b>	<b>41 652</b>	<b>41 848</b>	<b>42 058</b>	<b>42 367</b>	<b>42 803</b>	<b>43 310</b>	<b>43 814</b>	<b>44 274</b>	<b>44 730</b>	
Coût marginal: fédéral			(198)	(198)	(198)	(208)	(313)	(313)	(313)	(313)	(313)	(313)	(313)	(313)	(313)	(313)	(326)	(362)	(363)	(362)	(234)	(164)	(165)	(165)	(170)		
Coût marginal: Québec			(99)	(99)	(155)	(173)	(173)	(173)	(108)	(110)	(112)	(112)	(110)	(120)	(171)	(318)	(360)	(345)	(247)	(248)	(247)	(248)	(294)	(297)	(297)		
Coût marginal: RRQ, A. E. et RAPQ.			(82)	(81)	(82)	(82)	(82)	(81)	(82)	(82)	(81)	(82)	(82)	(80)	(82)	(82)	(81)	(82)	(82)	(81)	(82)	(81)	(82)	(81)	(82)	(82)	
<b>Coût marginaux - total</b>			<b>(379)</b>	<b>(378)</b>	<b>(435)</b>	<b>(463)</b>	<b>(568)</b>	<b>(569)</b>	<b>(568)</b>	<b>(503)</b>	<b>(504)</b>	<b>(507)</b>	<b>(507)</b>	<b>(503)</b>	<b>(515)</b>	<b>(566)</b>	<b>(726)</b>	<b>(803)</b>	<b>(790)</b>	<b>(691)</b>	<b>(563)</b>	<b>(493)</b>	<b>(495)</b>	<b>(540)</b>	<b>(544)</b>	<b>(549)</b>	
Taux marginal (en %): fédéral			19.8%	19.8%	19.8%	20.8%	31.3%	31.3%	31.3%	31.3%	31.3%	31.3%	31.3%	31.3%	31.3%	32.6%	36.2%	36.3%	36.2%	23.4%	16.4%	16.5%	16.5%	16.5%	17.0%		
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.			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%	8.2%	8.2%	8.1%	8.2%	8.2%	
Taux marginal (en %): Québec			9.9%	9.9%	15.5%	17.3%	17.3%	17.5%	17.3%	10.8%	11.0%	11.2%	11.2%	11.0%	12.0%	17.1%	31.8%	36.0%	34.5%	24.7%	24.8%	24.7%	24.8%	29.4%	29.7%	29.7%	
<b>Taux marginaux: total</b>			<b>37.9%</b>	<b>37.8%</b>	<b>43.5%</b>	<b>46.3%</b>	<b>56.8%</b>	<b>56.9%</b>	<b>56.8%</b>	<b>50.3%</b>	<b>50.4%</b>	<b>50.7%</b>	<b>50.7%</b>	<b>50.3%</b>	<b>51.5%</b>	<b>56.6%</b>	<b>72.6%</b>	<b>80.3%</b>	<b>79.0%</b>	<b>69.1%</b>	<b>56.3%</b>	<b>49.3%</b>	<b>49.5%</b>	<b>54.0%</b>	<b>54.4%</b>	<b>54.9%</b>	
<b>Revenus familiaux autonomes</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>46 000</b>	<b>47 000</b>	<b>48 000</b>	<b>49 000</b>	<b>50 000</b>	<b>51 000</b>	<b>52 000</b>	<b>53 000</b>	

**2023 - Ménage # 200.61**

Couple; 1 revenu; sans enfant; de 61 à 64 ans

Revenus familiaux autonomes			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	
<b>FÉDÉRAL</b>																											
<b>Impôt sur le revenu: 2023</b>	# 1	—	(2 317)	(2 477)	(2 638)	(2 798)	(2 959)	(3 119)	(3 280)	(3 440)	(3 602)	(3 764)	(3 926)	(4 088)	(4 250)	(4 415)	(4 586)	(4 757)	(4 927)	(5 098)	(5 268)	(5 439)	(5 609)	(5 780)	(5 951)	(6 121)	
<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	
<b>PSV de base: 2023</b>	# 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	
<b>Remboursement si revenu net élevé</b>	# 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	
<b>PSV de base: 2023</b>	# 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	
<b>Remboursement si revenu net élevé</b>	# 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	
<b>Supplément de PSV: 2024-2025 (combiné)</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	
<b>Complément de PSV: 2024-2025 (combiné)</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	
<b>Allocation canadienne pour le travail (ACT): 2023</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	
<b>Allocation canadienne pour enfants (ACE): 2024-2025</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	
<b>Crédit de TPS: 2024-2025</b>		+	222	172	123	73	24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>sous-totaux</b>		=	(2 095)	(2 305)	(2 515)	(2 725)	(2 935)	(3 119)	(3 280)	(3 440)	(3 602)	(3 764)	(3 926)	(4 088)	(4 250)	(4 415)	(4 586)	(4 757)	(4 927)	(5 098)	(5 268)	(5 439)	(5 609)	(5 780)	(5 951)	(6 121)	
<b>QUÉBEC</b>																											
<b>Impôt sur le revenu: 2023</b>	# 1	—	(1 992)	(2 231)	(2 469)	(2 707)	(2 945)	(3 183)	(3 421)	(3 659)	(3 897)	(4 135)	(4 373)	(4 612)	(4 850)	(5 086)	(5 276)	(5 466)	(5 656)	(5 846)	(6 036)	(6 226)	(6 416)	(6 606)	(6 796)	(6 986)	
<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	
<b>FSS: 2023</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	
<b>Assurance médicaments (RPAM): 2023</b>		—	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	
<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	
<b>Crédit remboursable de FGE: 2023</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	
<b>Prime au travail: 2023</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	
<b>Allocation famille: 2024-2025 (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	
<b>Crédit d'impôt-solidarité: 2024-2025</b>		+	893	834	774	715	656	596	537	477	418	359	299	240	180	121	61	1	0	0	0	0	0	0	0	0	
<b>sous-totaux</b>		=	(2 540)	(2 838)	(3 136)	(3 433)	(3 730)	(4 028)	(4 325)	(4 623)	(4 920)	(5 217)	(5 515)	(5 813)	(6 111)	(6 406)	(6 656)	(6 906)	(7 097)	(7 287)	(7 477)	(7 667)	(7 857)	(8 047)	(8 237)	(8 427)	
<b>Solde disponible partiel</b>			<b>49 365</b>	<b>49 857</b>	<b>50 349</b>	<b>50 842</b>	<b>51 335</b>	<b>51 853</b>	<b>52 395</b>	<b>52 937</b>	<b>53 478</b>	<b>54 019</b>	<b>54 559</b>	<b>55 099</b>	<b>55 639</b>	<b>56 179</b>	<b>56 758</b>	<b>57 337</b>	<b>57 976</b>	<b>58 615</b>	<b>59 255</b>	<b>59 894</b>	<b>60 534</b>	<b>61 173</b>	<b>61 812</b>	<b>62 452</b>	
<b>TAXES SALARIALES</b>																											
<b>RRQ - base: 2023</b>		—	(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)	(3 407)	(3 407)	(3 407)	(3 407)	(3 407)
<b>RRQ - bonification: 2023</b>		—	(505)	(515)	(525)	(535)	(545)	(555)	(565)	(575)	(585)	(595)	(605)	(615)	(625)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)	(631)
<b>A. E.: 2023</b>		—	(686)	(699)	(711)	(724)	(737)	(749)	(762)	(775)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)	(781)
<b>RQAP: 2023</b>		—	(267)	(272)	(277)	(282)	(287)	(291)	(296)	(301)	(306)	(311)	(316)	(321)	(326)	(331)	(336)	(341)	(346)	(351)	(356)	(361)	(366)	(371)	(375)	(380)	
<b>sous-totaux</b>		=	(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)	(5 180)	(5 185)	(5 190)	(5 194)	(5 199)	
<b>Solde disponible global</b>		=	45 180	45 590	46 001	46 412	46 823	47 261	47 721	48 181	48 647	49 119	49 590	50 061	50 532	51 029	51 603	52 177	52 811	53 445	54 080	54 714	55 349	55 983	56 618	57 253	
<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	
<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	
<b>Solde disponible net</b>		=	45 180	45 590	46 001	46 412	46 823	47 261	47 721	48 181	48 647	49 119	49 590	50 061	50 532	51 029	51 603	52 177	52 811	53 445	54 080	54 714	55 349	55 983	56 618	57 253	
<b>Coût marginal: fédéral</b>			(210)	(210)	(210)	(210)	(184)	(161)	(160)	(162)	(162)	(162)	(162)	(165)	(171)	(171)	(170)	(171)	(170)	(171)	(170)	(171)	(171)	(170)	(170)	(171)	
<b>Coût marginal: Québec</b>			(298)	(297)	(297)	(297)	(297)	(297)	(297)	(297)	(297)	(297)	(298)	(297)	(296)	(250)	(250)	(191)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	
<b>Coût marginal: RRQ, A. E. et RAPQ.</b>			(82)	(81)	(82)	(82)	(80)	(82)	(82)	(75)	(69)	(69)	(69)	(69)	(43)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(4)	(5)	(5)	
<b>Coût marginaux - total</b>			(590)	(588)	(589)	(589)	(561)	(540)	(539)	(534)	(528)	(528)	(529)	(528)	(504)	(426)	(426)	(366)	(366)	(365)	(366)	(365)	(366)	(365)	(365)	(366)	
<b>Taux marginal (en %): fédéral</b>			21.0%	21.0%	21.0%	21.0%	18.4%	16.1%	16.0%	16.2%	16.2%	16.2%	16.2%	16.5%	17.1%	17.1%	17.0%	17.1%	17.0%	17.1%	17.0%	17.1%	17.1%	17.0%	17.1%		
<b>Taux marginal (en %): RRQ, A. E. et R.A.P.Q.</b>			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%	0.5%	0.5%	0.4%	0.5%	0.5%	
<b>Taux marginal (en %): Québec</b>			29.8%	29.7%	29.7%	29.7%	29.7%	29.7%	29.7%	29.7%	29.7%	29.7%	29.7%	29.6%	25.0%	25.0%	19.1%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%		
<b>Taux marginaux: total</b>			59.0%	58.8%	58.9%	58.9%	56.1%	54.0%	53.9%	53.4%	52.8%	52.8%	52.9%	52.8%	50.4%	42.6%	42.6%	36.6%	36.6%	36.5%	36.6%	36.5%	36.6%	36.5%	36.5%	36.6%	
<b>Revenus familiaux autonomes</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</b>	<b>69 000</b>	<b>70 000</b>	<b>71 000</b>	<b>72 000</b>	<b>73 000</b>	<b>74 000</b>	<b>75 000</b>	<b>76 000</b>	<b>77 000</b>	

**2023 - Ménage # 200.61**

Couple; 1 revenu; sans enfant; de 61 à 64 ans

Revenus familiaux autonomes			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	97 000	98 000	99 000	100 000	101 000	
<b>FÉDÉRAL</b>																											
<b>Impôt sur le revenu: 2023</b>	# 1	—	(6 292)	(6 462)	(6 633)	(6 803)	(6 974)	(7 144)	(7 315)	(7 485)	(7 656)	(7 827)	(7 997)	(8 168)	(8 338)	(8 509)	(8 680)	(8 851)	(9 022)	(9 193)	(9 365)	(9 536)	(9 707)	(9 878)	(10 049)	(10 221)	
<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	
<b>PSV de base: 2023</b>	# 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	
<b>Remboursement si revenu net élevé</b>	# 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	
<b>PSV de base: 2023</b>	# 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	
<b>Remboursement si revenu net élevé</b>	# 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	
<b>Supplément de PSV: 2024-2025 (combiné)</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	
<b>Complément de PSV: 2024-2025 (combiné)</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	
<b>Allocation canadienne pour le travail (ACT): 2023</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	
<b>Allocation canadienne pour enfants (ACE): 2024-2025</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	
<b>Crédit de TPS: 2024-2025</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	
<b>sous-totaux</b>		=	(6 292)	(6 462)	(6 633)	(6 803)	(6 974)	(7 144)	(7 315)	(7 485)	(7 656)	(7 827)	(7 997)	(8 168)	(8 338)	(8 509)	(8 680)	(8 851)	(9 022)	(9 193)	(9 365)	(9 536)	(9 707)	(9 878)	(10 049)	(10 221)	
<b>QUÉBEC</b>																											
<b>Impôt sur le revenu: 2023</b>	# 1	—	(7 176)	(7 366)	(7 556)	(7 746)	(7 936)	(8 126)	(8 316)	(8 506)	(8 696)	(8 886)	(9 076)	(9 266)	(9 456)	(9 646)	(9 836)	(10 026)	(10 216)	(10 406)	(10 596)	(10 786)	(10 976)	(11 166)	(11 356)	(11 571)	
<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	
<b>FSS: 2023</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	
<b>Assurance médicaments (RPAM): 2023</b>		—	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	
<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	
<b>Crédit remboursable de FGE: 2023</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	
<b>Prime au travail: 2023</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	
<b>Allocation famille: 2024-2025 (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	
<b>Crédit d'impôt-solidarité: 2024-2025</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	
<b>sous-totaux</b>		=	(8 617)	(8 807)	(8 997)	(9 187)	(9 377)	(9 567)	(9 757)	(9 947)	(10 137)	(10 327)	(10 517)	(10 707)	(10 897)	(11 087)	(11 277)	(11 467)	(11 657)	(11 847)	(12 037)	(12 227)	(12 417)	(12 607)	(12 797)	(13 012)	
<b>Solde disponible partiel</b>			<b>63 091</b>	<b>63 731</b>	<b>64 370</b>	<b>65 010</b>	<b>65 649</b>	<b>66 289</b>	<b>66 928</b>	<b>67 568</b>	<b>68 207</b>	<b>68 846</b>	<b>69 486</b>	<b>70 125</b>	<b>70 765</b>	<b>71 404</b>	<b>72 043</b>	<b>72 682</b>	<b>73 321</b>	<b>73 960</b>	<b>74 598</b>	<b>75 237</b>	<b>75 876</b>	<b>76 515</b>	<b>77 154</b>	<b>77 767</b>	
<b>TAXES SALARIALES</b>																											
<b>RRQ - base: 2023</b>		—	(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)
<b>RRQ - bonification: 2023</b>		—	(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)
<b>A. E.: 2023</b>		—	(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)
<b>RQAP: 2023</b>		—	(385)	(390)	(395)	(400)	(405)	(410)	(415)	(420)	(425)	(430)	(435)	(440)	(445)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)
<b>sous-totaux</b>		=	(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)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)	(5 269)
<b>Solde disponible global</b>		=	57 887	58 522	59 156	59 791	60 425	61 060	61 694	62 329	62 963	63 597	64 232	64 866	65 501	66 135	66 774	67 413	68 052	68 691	69 329	69 968	70 607	71 246	71 885	72 498	
<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	
<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	
<b>Solde disponible net</b>		=	57 887	58 522	59 156	59 791	60 425	61 060	61 694	62 329	62 963	63 597	64 232	64 866	65 501	66 135	66 774	67 413	68 052	68 691	69 329	69 968	70 607	71 246	71 885	72 498	
<b>Coût marginal: fédéral</b>			(170)	(171)	(170)	(171)	(170)	(171)	(170)	(171)	(171)	(170)	(171)	(170)	(171)	(171)	(171)	(171)	(171)	(172)	(171)	(171)	(171)	(171)	(172)	(171)	
<b>Coût marginal: Québec</b>			(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(215)	(240)	
<b>Coût marginal: RRQ, A. E. et RAPQ.</b>			(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Coût marginaux - total</b>			(365)	(366)	(365)	(366)	(365)	(366)	(365)	(366)	(366)	(365)	(366)	(365)	(366)	(361)	(361)	(361)	(361)	(362)	(361)	(361)	(361)	(361)	(387)	(411)	
<b>Taux marginal (en %): fédéral</b>			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%	17.1%	17.1%	17.1%	17.1%	17.2%	17.1%	17.1%	17.1%	17.1%	17.2%	17.1%	
<b>Taux marginal (en %): RRQ, A. E. et R.A.P.Q.</b>			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%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
<b>Taux marginal (en %): Québec</b>			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%	21.5%	24.0%	
<b>Taux marginaux: total</b>			36.5%	36.6%	36.5%	36.6%	36.5%	36.6%	36.5%	36.6%	36.6%	36.5%	36.6%	36.5%	36.6%	36.1%	36.1%	36.1%	36.1%	36.2%	36.1%	36.1%	36.1%	36.1%	38.7%	41.1%	
<b>Revenus familiaux autonomes</b>			<b>78 000</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>	<b>86 000</b>	<b>87 000</b>	<b>88 000</b>	<b>89 000</b>	<b>90 000</b>	<b>91 000</b>	<b>92 000</b>	<b>93 000</b>	<b>94 000</b>	<b>95 000</b>	<b>96 000</b>	<b>97 000</b>	<b>98 000</b>	<b>99 000</b>	<b>100 000</b>	<b>101 000</b>	

**2023 - Ménage # 200.61**

Couple; 1 revenu; sans enfant; de 61 à 64 ans

Revenus familiaux autonomes			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	121 000	122 000	123 000	124 000	125 000			
<b>FÉDÉRAL</b>																													
Impôt sur le revenu: 2023	# 1	—	(10 392)	(10 563)	(10 734)	(10 905)	(11 076)	(11 248)	(11 448)	(11 665)	(11 883)	(12 100)	(12 317)	(12 534)	(12 751)	(12 968)	(13 185)	(13 402)	(13 619)	(13 836)	(14 054)	(14 271)	(14 488)	(14 705)	(14 922)	(15 139)			
idem	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		=	(10 392)	(10 563)	(10 734)	(10 905)	(11 076)	(11 248)	(11 448)	(11 665)	(11 883)	(12 100)	(12 317)	(12 534)	(12 751)	(12 968)	(13 185)	(13 402)	(13 619)	(13 836)	(14 054)	(14 271)	(14 488)	(14 705)	(14 922)	(15 139)			
<b>QUÉBEC</b>																													
Impôt sur le revenu: 2023	# 1	—	(11 811)	(12 051)	(12 291)	(12 531)	(12 771)	(13 011)	(13 251)	(13 491)	(13 731)	(13 971)	(14 211)	(14 451)	(14 691)	(14 931)	(15 171)	(15 411)	(15 651)	(15 891)	(16 131)	(16 371)	(16 614)	(16 871)	(17 129)	(17 386)			
idem	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		—	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)
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		=	(13 252)	(13 492)	(13 732)	(13 972)	(14 212)	(14 452)	(14 692)	(14 932)	(15 172)	(15 412)	(15 652)	(15 892)	(16 132)	(16 372)	(16 612)	(16 852)	(17 092)	(17 332)	(17 572)	(17 812)	(18 055)	(18 312)	(18 570)	(18 827)			
<b>Solde disponible partiel</b>			<b>78 356</b>	<b>78 945</b>	<b>79 534</b>	<b>80 123</b>	<b>80 712</b>	<b>81 300</b>	<b>81 860</b>	<b>82 403</b>	<b>82 945</b>	<b>83 488</b>	<b>84 031</b>	<b>84 574</b>	<b>85 117</b>	<b>85 660</b>	<b>86 203</b>	<b>86 746</b>	<b>87 289</b>	<b>87 832</b>	<b>88 374</b>	<b>88 917</b>	<b>89 457</b>	<b>89 983</b>	<b>90 508</b>	<b>91 034</b>			
<b>TAXES SALARIALES</b>																													
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)
<b>Solde disponible global</b>			<b>73 087</b>	<b>73 676</b>	<b>74 265</b>	<b>74 854</b>	<b>75 443</b>	<b>76 031</b>	<b>76 591</b>	<b>77 134</b>	<b>77 676</b>	<b>78 219</b>	<b>78 762</b>	<b>79 305</b>	<b>79 848</b>	<b>80 391</b>	<b>80 934</b>	<b>81 477</b>	<b>82 020</b>	<b>82 563</b>	<b>83 105</b>	<b>83 648</b>	<b>84 188</b>	<b>84 714</b>	<b>85 239</b>	<b>85 765</b>			
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	
<b>Solde disponible net</b>			<b>73 087</b>	<b>73 676</b>	<b>74 265</b>	<b>74 854</b>	<b>75 443</b>	<b>76 031</b>	<b>76 591</b>	<b>77 134</b>	<b>77 676</b>	<b>78 219</b>	<b>78 762</b>	<b>79 305</b>	<b>79 848</b>	<b>80 391</b>	<b>80 934</b>	<b>81 477</b>	<b>82 020</b>	<b>82 563</b>	<b>83 105</b>	<b>83 648</b>	<b>84 188</b>	<b>84 714</b>	<b>85 239</b>	<b>85 765</b>			
<b>Coût marginal: fédéral</b>			<b>(171)</b>	<b>(171)</b>	<b>(171)</b>	<b>(171)</b>	<b>(172)</b>	<b>(200)</b>	<b>(217)</b>	<b>(218)</b>	<b>(217)</b>	<b>(217)</b>	<b>(217)</b>	<b>(217)</b>	<b>(217)</b>	<b>(217)</b>	<b>(217)</b>	<b>(217)</b>	<b>(218)</b>	<b>(217)</b>	<b>(217)</b>	<b>(217)</b>	<b>(217)</b>	<b>(217)</b>	<b>(217)</b>	<b>(217)</b>	<b>(217)</b>	<b>(217)</b>	
<b>Coût marginal: Québec</b>			<b>(240)</b>	<b>(240)</b>	<b>(240)</b>	<b>(240)</b>	<b>(240)</b>	<b>(240)</b>	<b>(240)</b>	<b>(240)</b>	<b>(240)</b>	<b>(240)</b>	<b>(240)</b>	<b>(240)</b>	<b>(240)</b>	<b>(240)</b>	<b>(240)</b>	<b>(240)</b>	<b>(240)</b>	<b>(240)</b>	<b>(240)</b>	<b>(243)</b>	<b>(257)</b>	<b>(258)</b>	<b>(257)</b>	<b>(258)</b>	<b>(257)</b>	<b>(258)</b>	
<b>Coût marginal: RRQ, A. E. et RAPQ.</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>Coût marginaux - total</b>			<b>(411)</b>	<b>(411)</b>	<b>(411)</b>	<b>(411)</b>	<b>(412)</b>	<b>(440)</b>	<b>(457)</b>	<b>(458)</b>	<b>(457)</b>	<b>(457)</b>	<b>(457)</b>	<b>(457)</b>	<b>(457)</b>	<b>(457)</b>	<b>(457)</b>	<b>(457)</b>	<b>(457)</b>	<b>(458)</b>	<b>(457)</b>	<b>(460)</b>	<b>(474)</b>	<b>(475)</b>	<b>(474)</b>	<b>(475)</b>	<b>(474)</b>	<b>(475)</b>	
<b>Taux marginal (en %): fédéral</b>			<b>17.1%</b>	<b>17.1%</b>	<b>17.1%</b>	<b>17.1%</b>	<b>17.2%</b>	<b>20.0%</b>	<b>21.7%</b>	<b>21.8%</b>	<b>21.7%</b>	<b>21.7%</b>	<b>21.7%</b>	<b>21.7%</b>	<b>21.7%</b>	<b>21.7%</b>	<b>21.7%</b>	<b>21.7%</b>	<b>21.8%</b>	<b>21.7%</b>	<b>21.7%</b>	<b>21.7%</b>	<b>21.7%</b>	<b>21.7%</b>	<b>21.7%</b>	<b>21.7%</b>	<b>21.7%</b>	<b>21.7%</b>	
<b>Taux marginal (en %): RRQ, A. E. et R.A.P.Q.</b>			<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	
<b>Taux marginal (en %): Québec</b>			<b>24.0%</b>	<b>24.0%</b>	<b>24.0%</b>	<b>24.0%</b>	<b>24.0%</b>	<b>24.0%</b>	<b>24.0%</b>	<b>24.0%</b>	<b>24.0%</b>	<b>24.0%</b>	<b>24.0%</b>	<b>24.0%</b>	<b>24.0%</b>	<b>24.0%</b>	<b>24.0%</b>	<b>24.0%</b>	<b>24.0%</b>	<b>24.0%</b>	<b>24.0%</b>	<b>24.3%</b>	<b>25.7%</b>	<b>25.8%</b>	<b>25.7%</b>	<b>25.8%</b>	<b>25.7%</b>	<b>25.8%</b>	
<b>Taux marginaux: total</b>			<b>41.1%</b>	<b>41.1%</b>	<b>41.1%</b>	<b>41.1%</b>	<b>41.2%</b>	<b>44.0%</b>	<b>45.7%</b>	<b>45.8%</b>	<b>45.7%</b>	<b>45.7%</b>	<b>45.7%</b>	<b>45.7%</b>	<b>45.7%</b>	<b>45.7%</b>	<b>45.7%</b>	<b>45.7%</b>	<b>45.7%</b>	<b>45.8%</b>	<b>45.7%</b>	<b>46.0%</b>	<b>47.4%</b>	<b>47.5%</b>	<b>47.4%</b>	<b>47.5%</b>	<b>47.4%</b>	<b>47.5%</b>	
<b>Revenus familiaux autonomes</b>			<b>102 000</b>	<b>103 000</b>	<b>104 000</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>1</b>													

**2023 - Ménage # 200.61**

Couple; 1 revenu; sans enfant; de 61 à 64 ans

Revenus familiaux autonomes			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	145 000	146 000	147 000	148 000	149 000			
<b>FÉDÉRAL</b>																													
Impôt sur le revenu: 2023	# 1	—	(15 356)	(15 573)	(15 790)	(16 007)	(16 225)	(16 442)	(16 659)	(16 876)	(17 093)	(17 310)	(17 527)	(17 744)	(17 961)	(18 178)	(18 396)	(18 613)	(18 830)	(19 047)	(19 264)	(19 481)	(19 698)	(19 915)	(20 132)	(20 349)			
idem	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		=	(15 356)	(15 573)	(15 790)	(16 007)	(16 225)	(16 442)	(16 659)	(16 876)	(17 093)	(17 310)	(17 527)	(17 744)	(17 961)	(18 178)	(18 396)	(18 613)	(18 830)	(19 047)	(19 264)	(19 481)	(19 698)	(19 915)	(20 132)	(20 349)			
<b>QUÉBEC</b>																													
Impôt sur le revenu: 2023	# 1	—	(17 644)	(17 901)	(18 159)	(18 416)	(18 674)	(18 931)	(19 189)	(19 446)	(19 704)	(19 961)	(20 219)	(20 476)	(20 734)	(20 991)	(21 249)	(21 506)	(21 764)	(22 021)	(22 279)	(22 536)	(22 794)	(23 051)	(23 309)	(23 566)			
idem	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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		—	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	
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		=	(19 085)	(19 342)	(19 600)	(19 857)	(20 115)	(20 372)	(20 630)	(20 887)	(21 145)	(21 402)	(21 660)	(21 917)	(22 175)	(22 432)	(22 690)	(22 947)	(23 205)	(23 462)	(23 720)	(23 977)	(24 235)	(24 492)	(24 750)	(25 007)			
<b>Solde disponible partiel</b>			<b>91 559</b>	<b>92 085</b>	<b>92 610</b>	<b>93 136</b>	<b>93 660</b>	<b>94 186</b>	<b>94 711</b>	<b>95 237</b>	<b>95 762</b>	<b>96 288</b>	<b>96 813</b>	<b>97 339</b>	<b>97 864</b>	<b>98 390</b>	<b>98 914</b>	<b>99 440</b>	<b>99 965</b>	<b>100 491</b>	<b>101 016</b>	<b>101 542</b>	<b>102 067</b>	<b>102 593</b>	<b>103 118</b>	<b>103 644</b>			
<b>TAXES SALARIALES</b>																													
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)
<b>Solde disponible global</b>			<b>86 290</b>	<b>86 816</b>	<b>87 341</b>	<b>87 867</b>	<b>88 391</b>	<b>88 917</b>	<b>89 442</b>	<b>89 968</b>	<b>90 493</b>	<b>91 019</b>	<b>91 544</b>	<b>92 070</b>	<b>92 595</b>	<b>93 121</b>	<b>93 645</b>	<b>94 171</b>	<b>94 696</b>	<b>95 222</b>	<b>95 747</b>	<b>96 273</b>	<b>96 798</b>	<b>97 324</b>	<b>97 849</b>	<b>98 375</b>			
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
<b>Solde disponible net</b>			<b>86 290</b>	<b>86 816</b>	<b>87 341</b>	<b>87 867</b>	<b>88 391</b>	<b>88 917</b>	<b>89 442</b>	<b>89 968</b>	<b>90 493</b>	<b>91 019</b>	<b>91 544</b>	<b>92 070</b>	<b>92 595</b>	<b>93 121</b>	<b>93 645</b>	<b>94 171</b>	<b>94 696</b>	<b>95 222</b>	<b>95 747</b>	<b>96 273</b>	<b>96 798</b>	<b>97 324</b>	<b>97 849</b>	<b>98 375</b>			
<b>Coût marginal: fédéral</b>			<b>(217)</b>	<b>(217)</b>	<b>(217)</b>	<b>(218)</b>	<b>(217)</b>	<b>(217)</b>	<b>(217)</b>	<b>(217)</b>	<b>(217)</b>	<b>(217)</b>	<b>(217)</b>	<b>(217)</b>	<b>(217)</b>	<b>(218)</b>	<b>(217)</b>	<b>(217)</b>	<b>(217)</b>	<b>(217)</b>	<b>(217)</b>	<b>(217)</b>	<b>(217)</b>	<b>(217)</b>	<b>(217)</b>	<b>(217)</b>	<b>(218)</b>		
<b>Coût marginal: Québec</b>			<b>(257)</b>	<b>(258)</b>	<b>(257)</b>	<b>(258)</b>	<b>(257)</b>	<b>(258)</b>	<b>(257)</b>	<b>(258)</b>	<b>(257)</b>	<b>(258)</b>	<b>(257)</b>	<b>(258)</b>	<b>(257)</b>	<b>(258)</b>	<b>(257)</b>	<b>(258)</b>	<b>(257)</b>	<b>(258)</b>	<b>(257)</b>	<b>(258)</b>	<b>(257)</b>	<b>(258)</b>	<b>(257)</b>	<b>(258)</b>	<b>(257)</b>	<b>(258)</b>	
<b>Coût marginal: RRQ, A. E. et RAPQ.</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>Coût marginaux - total</b>			<b>(474)</b>	<b>(475)</b>	<b>(474)</b>	<b>(476)</b>	<b>(474)</b>	<b>(475)</b>	<b>(474)</b>	<b>(475)</b>	<b>(474)</b>	<b>(475)</b>	<b>(474)</b>	<b>(475)</b>	<b>(474)</b>	<b>(476)</b>	<b>(474)</b>	<b>(475)</b>	<b>(474)</b>	<b>(475)</b>	<b>(474)</b>	<b>(475)</b>	<b>(474)</b>	<b>(475)</b>	<b>(474)</b>	<b>(475)</b>	<b>(474)</b>	<b>(476)</b>	
<b>Taux marginal (en %): fédéral</b>			<b>21.7%</b>	<b>21.7%</b>	<b>21.7%</b>	<b>21.8%</b>	<b>21.7%</b>	<b>21.7%</b>	<b>21.7%</b>	<b>21.7%</b>	<b>21.7%</b>	<b>21.7%</b>	<b>21.7%</b>	<b>21.7%</b>	<b>21.7%</b>	<b>21.8%</b>	<b>21.7%</b>	<b>21.7%</b>	<b>21.7%</b>	<b>21.7%</b>	<b>21.7%</b>	<b>21.7%</b>	<b>21.7%</b>	<b>21.7%</b>	<b>21.7%</b>	<b>21.7%</b>	<b>21.8%</b>		
<b>Taux marginal (en %): RRQ, A. E. et R.A.P.Q.</b>			<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	
<b>Taux marginal (en %): Québec</b>			<b>25.7%</b>	<b>25.8%</b>	<b>25.7%</b>	<b>25.8%</b>	<b>25.7%</b>	<b>25.8%</b>	<b>25.7%</b>	<b>25.8%</b>	<b>25.7%</b>	<b>25.8%</b>	<b>25.7%</b>	<b>25.8%</b>	<b>25.7%</b>	<b>25.8%</b>	<b>25.7%</b>	<b>25.8%</b>	<b>25.7%</b>	<b>25.8%</b>	<b>25.7%</b>	<b>25.8%</b>	<b>25.7%</b>	<b>25.8%</b>	<b>25.7%</b>	<b>25.8%</b>	<b>25.7%</b>	<b>25.8%</b>	
<b>Taux marginaux: total</b>			<b>47.4%</b>	<b>47.5%</b>	<b>47.4%</b>	<b>47.6%</b>	<b>47.4%</b>	<b>47.5%</b>	<b>47.4%</b>	<b>47.5%</b>	<b>47.4%</b>	<b>47.5%</b>	<b>47.4%</b>	<b>47.5%</b>	<b>47.4%</b>	<b>47.6%</b>	<b>47.4%</b>	<b>47.5%</b>	<b>47.4%</b>	<b>47.5%</b>	<b>47.4%</b>	<b>47.5%</b>	<b>47.4%</b>	<b>47.5%</b>	<b>47.4%</b>	<b>47.5%</b>	<b>47.4%</b>	<b>47.6%</b>	
<b>Revenus familiaux autonomes</b>			<b>126 000</b>	<b>127 000</b>	<b>128 000</b>	<b>129 000</b>	<b>130 000</b>	<b>131 000</b>	<b>132 000</b>	<b>133 000</b>	<b>134 000</b>	<b>135 000</b>	<b>136 000</b>	<b>137 000</b>	<b>138 000</b> </														

**2023 - Ménage # 200.61**

Couple; 1 revenu; sans enfant; de 61 à 64 ans

Revenus familiaux autonomes		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	169 000	170 000	171 000	172 000	173 000	
<b>FÉDÉRAL</b>																										
Impôt sur le revenu: 2023	# 1	—	(20 567)	(20 784)	(21 001)	(21 218)	(21 435)	(21 652)	(21 869)	(22 086)	(22 303)	(22 520)	(22 738)	(22 955)	(23 172)	(23 389)	(23 606)	(23 823)	(24 040)	(24 285)	(24 533)	(24 780)	(25 028)	(25 275)	(25 523)	(25 770)
idem	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		=	(20 567)	(20 784)	(21 001)	(21 218)	(21 435)	(21 652)	(21 869)	(22 086)	(22 303)	(22 520)	(22 738)	(22 955)	(23 172)	(23 389)	(23 606)	(23 823)	(24 040)	(24 285)	(24 533)	(24 780)	(25 028)	(25 275)	(25 523)	(25 770)
<b>QUÉBEC</b>																										
Impôt sur le revenu: 2023	# 1	—	(23 824)	(24 081)	(24 339)	(24 596)	(24 854)	(25 111)	(25 369)	(25 626)	(25 884)	(26 141)	(26 399)	(26 656)	(26 914)	(27 171)	(27 429)	(27 686)	(27 944)	(28 201)	(28 459)	(28 716)	(28 974)	(29 231)	(29 489)	(29 746)
idem	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		—	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)
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		=	(25 265)	(25 522)	(25 780)	(26 037)	(26 295)	(26 552)	(26 810)	(27 067)	(27 325)	(27 582)	(27 840)	(28 097)	(28 355)	(28 612)	(28 870)	(29 127)	(29 385)	(29 642)	(29 900)	(30 157)	(30 415)	(30 672)	(30 930)	(31 187)
<b>Solde disponible partiel</b>			<b>104 168</b>	<b>104 694</b>	<b>105 219</b>	<b>105 745</b>	<b>106 270</b>	<b>106 796</b>	<b>107 321</b>	<b>107 847</b>	<b>108 372</b>	<b>108 898</b>	<b>109 422</b>	<b>109 948</b>	<b>110 473</b>	<b>110 999</b>	<b>111 524</b>	<b>112 050</b>	<b>112 575</b>	<b>113 073</b>	<b>113 567</b>	<b>114 063</b>	<b>114 557</b>	<b>115 053</b>	<b>115 547</b>	<b>116 043</b>
<b>TAXES SALARIALES</b>																										
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)
<b>Solde disponible global</b>			<b>98 899</b>	<b>99 425</b>	<b>99 950</b>	<b>100 476</b>	<b>101 001</b>	<b>101 527</b>	<b>102 052</b>	<b>102 578</b>	<b>103 103</b>	<b>103 629</b>	<b>104 153</b>	<b>104 679</b>	<b>105 204</b>	<b>105 730</b>	<b>106 255</b>	<b>106 781</b>	<b>107 306</b>	<b>107 804</b>	<b>108 298</b>	<b>108 794</b>	<b>109 288</b>	<b>109 784</b>	<b>110 278</b>	<b>110 774</b>
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
<b>Solde disponible net</b>			<b>98 899</b>	<b>99 425</b>	<b>99 950</b>	<b>100 476</b>	<b>101 001</b>	<b>101 527</b>	<b>102 052</b>	<b>102 578</b>	<b>103 103</b>	<b>103 629</b>	<b>104 153</b>	<b>104 679</b>	<b>105 204</b>	<b>105 730</b>	<b>106 255</b>	<b>106 781</b>	<b>107 306</b>	<b>107 804</b>	<b>108 298</b>	<b>108 794</b>	<b>109 288</b>	<b>109 784</b>	<b>110 278</b>	<b>110 774</b>
<b>Coût marginal: fédéral</b>			(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(245)	(248)	(247)	(248)	(247)	(248)	(247)	(247)
<b>Coût marginal: Québec</b>			(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)	(257)	(258)
<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
<b>Coût marginaux - total</b>			(474)	(475)	(474)	(475)	(474)	(475)	(474)	(475)	(474)	(475)	(474)	(475)	(474)	(475)	(474)	(475)	(502)	(506)	(504)	(506)	(504)	(506)	(504)	(505)
<b>Taux marginal (en %): fédéral</b>			21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	21.7%	24.5%	24.8%	24.7%	24.8%	24.7%	24.8%	24.7%	24.7%
<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%
<b>Taux marginal (en %): Québec</b>			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%
<b>Taux marginaux: total</b>			47.4%	47.5%	47.4%	47.5%	47.4%	47.5%	47.4%	47.5%	47.4%	47.5%	47.4%	47.5%	47.4%	47.5%	47.4%	47.5%	50.2%	50.6%	50.4%	50.6%	50.4%	50.6%	50.4%	50.5%
<b>Revenus familiaux autonomes</b>			<b>150 000</b>	<b>151 000</b>	<b>152 000</b>	<b>153 000</b>	<b>154 000</b>	<b>155 000</b>	<b>156 000</b>	<b>157 000</b>	<b>158 000</b>	<b>159 000</b>	<b>160 000</b>	<b>161 000</b>	<b>162 000</b>	<b>163 000</b>	<b>164 000</b>	<b>165 000</b>	<b>166 000</b>	<b>167 000</b>	<b>168 000</b>	<b>169 000</b>	<b>170 000</b>	<b>171 000</b>	<b>172 000</b>	<b>173 000</b>

**2023 - Ménage # 200.61**

Couple; 1 revenu; sans enfant; de 61 à 64 ans

Revenus familiaux autonomes		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	193 000	194 000	195 000	196 000	197 000	
<b>FÉDÉRAL</b>																										
Impôt sur le revenu: 2023	# 1	—	(26 017)	(26 265)	(26 512)	(26 760)	(27 007)	(27 255)	(27 502)	(27 749)	(27 997)	(28 244)	(28 492)	(28 739)	(28 987)	(29 234)	(29 481)	(29 729)	(29 976)	(30 224)	(30 471)	(30 719)	(30 966)	(31 213)	(31 461)	(31 708)
idem	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		=	(26 017)	(26 265)	(26 512)	(26 760)	(27 007)	(27 255)	(27 502)	(27 749)	(27 997)	(28 244)	(28 492)	(28 739)	(28 987)	(29 234)	(29 481)	(29 729)	(29 976)	(30 224)	(30 471)	(30 719)	(30 966)	(31 213)	(31 461)	(31 708)
<b>QUÉBEC</b>																										
Impôt sur le revenu: 2023	# 1	—	(30 004)	(30 261)	(30 519)	(30 776)	(31 034)	(31 291)	(31 549)	(31 806)	(32 064)	(32 321)	(32 579)	(32 836)	(33 094)	(33 351)	(33 609)	(33 866)	(34 124)	(34 381)	(34 639)	(34 896)	(35 154)	(35 411)	(35 669)	(35 926)
idem	# 2	—	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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		—	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)	(1 441)
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		=	(31 445)	(31 702)	(31 960)	(32 217)	(32 475)	(32 732)	(32 990)	(33 247)	(33 505)	(33 762)	(34 020)	(34 277)	(34 535)	(34 792)	(35 050)	(35 307)	(35 565)	(35 822)	(36 080)	(36 337)	(36 595)	(36 852)	(37 110)	(37 367)
<b>Solde disponible partiel</b>			<b>116 538</b>	<b>117 033</b>	<b>117 528</b>	<b>118 023</b>	<b>118 518</b>	<b>119 013</b>	<b>119 508</b>	<b>120 004</b>	<b>120 498</b>	<b>120 994</b>	<b>121 488</b>	<b>121 984</b>	<b>122 478</b>	<b>122 974</b>	<b>123 469</b>	<b>123 964</b>	<b>124 459</b>	<b>124 954</b>	<b>125 449</b>	<b>125 944</b>	<b>126 439</b>	<b>126 935</b>	<b>127 429</b>	<b>127 925</b>
<b>TAXES SALARIALES</b>																										
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)
<b>Solde disponible global</b>			<b>111 269</b>	<b>111 764</b>	<b>112 259</b>	<b>112 754</b>	<b>113 249</b>	<b>113 744</b>	<b>114 239</b>	<b>114 735</b>	<b>115 229</b>	<b>115 725</b>	<b>116 219</b>	<b>116 715</b>	<b>117 209</b>	<b>117 705</b>	<b>118 200</b>	<b>118 695</b>	<b>119 190</b>	<b>119 685</b>	<b>120 180</b>	<b>120 675</b>	<b>121 170</b>	<b>121 666</b>	<b>122 160</b>	<b>122 656</b>
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
<b>Solde disponible net</b>			<b>111 269</b>	<b>111 764</b>	<b>112 259</b>	<b>112 754</b>	<b>113 249</b>	<b>113 744</b>	<b>114 239</b>	<b>114 735</b>	<b>115 229</b>	<b>115 725</b>	<b>116 219</b>	<b>116 715</b>	<b>117 209</b>	<b>117 705</b>	<b>118 200</b>	<b>118 695</b>	<b>119 190</b>	<b>119 685</b>	<b>120 180</b>	<b>120 675</b>	<b>121 170</b>	<b>121 666</b>	<b>122 160</b>	<b>122 656</b>
Coût marginal: fédéral			(248)	(247)	(248)	(247)	(248)	(247)	(247)	(248)	(247)	(248)	(247)	(248)	(247)	(248)	(247)	(248)	(247)	(248)	(247)	(248)	(247)	(248)	(247)	(248)
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
<b>Coût marginaux - total</b>			<b>(505)</b>	<b>(505)</b>	<b>(505)</b>	<b>(505)</b>	<b>(505)</b>	<b>(505)</b>	<b>(504)</b>	<b>(506)</b>	<b>(504)</b>	<b>(506)</b>	<b>(504)</b>	<b>(506)</b>	<b>(504)</b>	<b>(505)</b>	<b>(505)</b>	<b>(505)</b>	<b>(505)</b>	<b>(505)</b>	<b>(505)</b>	<b>(505)</b>	<b>(504)</b>	<b>(506)</b>	<b>(504)</b>	<b>(506)</b>
Taux marginal (en %): fédéral			24.8%	24.7%	24.8%	24.7%	24.8%	24.7%	24.7%	24.8%	24.7%	24.8%	24.7%	24.8%	24.7%	24.8%	24.7%	24.8%	24.7%	24.8%	24.7%	24.8%	24.7%	24.8%	24.7%	24.8%
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%
<b>Taux marginaux: total</b>			<b>50.5%</b>	<b>50.5%</b>	<b>50.5%</b>	<b>50.5%</b>	<b>50.5%</b>	<b>50.5%</b>	<b>50.4%</b>	<b>50.6%</b>	<b>50.4%</b>	<b>50.6%</b>	<b>50.4%</b>	<b>50.6%</b>	<b>50.4%</b>	<b>50.5%</b>	<b>50.5%</b>	<b>50.5%</b>	<b>50.5%</b>	<b>50.5%</b>	<b>50.5%</b>	<b>50.5%</b>	<b>50.4%</b>	<b>50.6%</b>	<b>50.4%</b>	<b>50.6%</b>
Revenus familiaux autonomes			<b>174 000</b>	<b>175 000</b>	<b>176 000</b>	<b>177 000</b>	<b>178 000</b>	<b>179 000</b>	<b>180 000</b>	<b>181 000</b>	<b>182 000</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>

**2023 - Ménage # 200.61**

Couple; 1 revenu; sans enfant; de 61 à 64 ans

Revenus familiaux autonomes		198 000	199 000	200 000	
<b>FÉDÉRAL</b>					
Impôt sur le revenu: 2023	# 1	—	(31 956)	(32 203)	(32 451)
idem	# 2	—	0	0	0
PSV de base: 2023	# 1	+	n/a	n/a	n/a
Remboursement si revenu net élevé	# 1	—	n/a	n/a	n/a
PSV de base: 2023	# 2	+	n/a	n/a	n/a
Remboursement si revenu net élevé	# 2	—	n/a	n/a	n/a
Supplément de PSV: 2024-2025 (combiné)		+	n/a	n/a	n/a
Complément de PSV: 2024-2025 (combiné)		+	n/a	n/a	n/a
Allocation canadienne pour le travail (ACT): 2023		+	0	0	0
Allocation canadienne pour enfants (ACE): 2024-2025		+	n/a	n/a	n/a
Crédit de TPS: 2024-2025		+	0	0	0
sous-totaux		=	<u>(31 956)</u>	<u>(32 203)</u>	<u>(32 451)</u>
<b>QUÉBEC</b>					
Impôt sur le revenu: 2023	# 1	—	(36 184)	(36 441)	(36 699)
idem	# 2	—	0	0	0
FSS: 2023		—	n/a	n/a	n/a
Assurance médicaments (RPAM): 2023		—	(1 441)	(1 441)	(1 441)
Montant pour le soutien des aînés: 70 ans et plus		+	n/a	n/a	n/a
Crédit remboursable de FGE: 2023		+	n/a	n/a	n/a
Prime au travail: 2023		+	0	0	0
Allocation famille: 2024-2025 (CIARFF)		+	n/a	n/a	n/a
Crédit d'impôt-solidarité: 2024-2025		+	0	0	0
sous-totaux		=	<u>(37 625)</u>	<u>(37 882)</u>	<u>(38 140)</u>
<b>Solde disponible partiel</b>			<b><u>128 419</u></b>	<b><u>128 915</u></b>	<b><u>129 409</u></b>
<b>TAXES SALARIALES</b>					
RRQ - base: 2023		—	(3 407)	(3 407)	(3 407)
RRQ - bonification: 2023		—	(631)	(631)	(631)
A. E.: 2023		—	(781)	(781)	(781)
RQAP: 2023		—	(450)	(450)	(450)
sous-totaux		=	<u>(5 269)</u>	<u>(5 269)</u>	<u>(5 269)</u>
<b>Solde disponible global</b>		=	123 150	123 646	124 140
Frais de garde: garderies privées non-subventionnées		—	n/a	n/a	n/a
Frais de garderie subventionnées		—	n/a	n/a	n/a
<b>Solde disponible net</b>		=	<u>123 150</u>	<u>123 646</u>	<u>124 140</u>
Coût marginal: fédéral			(247)	(248)	(247)
Coût marginal: Québec			(257)	(258)	(257)
Coût marginal: RRQ, A. E. et RAPQ.			0	0	0
<b>Coût marginaux - total</b>			<u>(504)</u>	<u>(506)</u>	<u>(504)</u>
Taux marginal (en %): fédéral			24.7%	24.8%	24.7%
Taux marginal (en %): RRQ, A. E. et R.A.P.Q.			0.0%	0.0%	0.0%
Taux marginal (en %): Québec			25.7%	25.8%	25.7%
<b>Taux marginaux: total</b>			<u>50.4%</u>	<u>50.6%</u>	<u>50.4%</u>
<b>Revenus familiaux autonomes</b>			<b>198 000</b>	<b>199 000</b>	<b>200 000</b>