

APPENDIX : EXAMPLE OF DISPOSABLE INCOME FOR A COUPLE WITH TWO CHILDREN AND TWO EARNED INCOMES

TABLE F.24

Disposable income, including the 2007-2008 Budget measures
 Couple with two children and two earned incomes - 2008
 (dollars)

Earned income	Québec government								Federal government				Contributions and premiums ³	Disposable income
	Social assistance	Child Assistance	Work Premium	Shelter allowance	QST credit	Property tax refund	Québec income tax	Québec sub-total	CCTB ¹	GST credit	Federal income tax ²	Federal subtotal		
0	10 284	3 199	—	960	350	109	—	14 903	6 437	740	—	7 177	—	22 080
5 000	8 978	3 199	350	960	350	109	—	13 946	6 437	740	—	7 177	-94	26 030
10 000	4 220	3 199	1 600	960	350	109	—	10 439	6 437	740	—	7 177	-336	27 280
15 000	—	3 199	2 850	960	350	109	—	7 469	6 437	740	—	7 177	-677	28 968
20 000	—	3 199	2 502	880	350	109	—	7 040	6 437	740	—	7 177	-1 019	33 198
25 000	—	3 199	2 032	—	350	109	—	5 690	5 586	740	—	6 326	-1 360	35 656
30 000	—	3 199	1 562	—	350	109	-426	4 794	4 437	740	-495	4 682	-1 701	37 775
35 000	—	3 199	1 082	—	256	15	-1 194	3 358	3 288	568	-1 064	2 791	-2 043	39 107
40 000	—	3 199	582	—	106	—	-1 994	1 893	2 533	318	-1 667	1 184	-2 384	40 692
45 000	—	3 199	82	—	—	—	-2 794	487	2 333	68	-2 270	131	-2 725	42 892
50 000	—	3 032	—	—	—	—	-3 594	-562	2 133	—	-2 873	-740	-3 067	45 631
55 000	—	2 832	—	—	—	—	-4 394	-1 562	1 933	—	-3 476	-1 543	-3 408	48 487
60 000	—	2 632	—	—	—	—	-5 194	-2 562	1 733	—	-4 079	-2 346	-3 749	51 343
65 000	—	2 432	—	—	—	—	-5 994	-3 562	1 533	—	-4 682	-3 149	-4 090	54 198
70 000	—	2 232	—	—	—	—	-6 794	-4 562	1 333	—	-5 285	-3 952	-4 432	57 054
75 000	—	2 032	—	—	—	—	-7 594	-5 562	1 133	—	-5 888	-4 755	-4 773	59 910
80 000	—	1 832	—	—	—	—	-8 514	-6 682	933	—	-6 716	-5 783	-5 114	62 420
85 000	—	1 632	—	—	—	—	-9 514	-7 882	733	—	-7 600	-6 867	-5 383	64 868
90 000	—	1 432	—	—	—	—	-10 514	-9 082	533	—	-8 500	-7 968	-5 522	67 428
95 000	—	1 232	—	—	—	—	-11 514	-10 282	333	—	-9 416	-9 083	-5 543	70 091
100 000	—	1 151	—	—	—	—	-12 514	-11 363	133	—	-10 332	-10 199	-5 564	72 874
125 000	—	1 151	—	—	—	—	-17 514	-16 363	—	—	-14 915	-14 915	-5 639	88 084

Notes: Figures have been rounded off, so the total may not correspond to the total indicated.
 Each spouse earns 50% of the earned income.

- 1 Canada Child Tax Benefit and National Child Benefit supplement.
- 2 After abatement. Includes the Child Tax Credit but not the Working Income Tax Benefit, the parameters of which have not yet been determined for Québec.
- 3 Includes Québec Pension Plan contributions, employment insurance premiums and contributions to the Québec parental insurance plan.

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