

## APPENDIX

### TAX PARAMETERS SUBJECT TO AUTOMATIC INDEXATION (Dollars)

|   | 2006   | 2007   |
|---|--------|--------|
| <b>Indexation rate (per cent)<sup>1</sup></b>   | 2,43   | 2,03   |
| <b>Tax table</b>  |        |        |
| Maximum threshold of the first taxable income bracket   | 28 710 | 29 290 |
| Maximum threshold of the second taxable income bracket  | 57 430 | 58 595 |
| <b>Basic amount</b>   |        |        |
| Amount of recognized essential needs  | 6 520  | 6 650  |
| Minimum amount used to calculate complementary amount   | 3 035  | 3 095  |
| <b>Amount for person living alone</b>   | 1 155  | 1 180  |
| <b>Amount for severe and prolonged impairment in physical or mental functions</b>                             | 2 250  | 2 295  |
| <b>Amount respecting dependants</b>   |        |        |
| Amount respecting a child engaged in vocational training or postsecondary studies – per session (maximum two) | 1 825  | 1 860  |
| Amount respecting an adult child who is a student   |        |        |
| - Child designated as the 1st child   | 2 875  | 2 935  |
| - Subsequent children   | 2 650  | 2 705  |
| - Single-parent family  | 1 435  | 1 465  |
| Amount respecting other dependants  | 2 650  | 2 705  |
| <b>Reduction threshold for certain tax credits<sup>2</sup></b>  | 28 710 | 29 290 |
| <b>Parameters of certain refundable tax credits</b>   |        |        |
| Refundable tax credit for child assistance  |        |        |
| - Maximum basic amount for 1st child  | 2 049  | 2 091  |
| - Maximum basic amount for 2nd child and 3rd children   | 1 024  | 1 045  |
| - Maximum basic amount for a 4th child and subsequent children  | 1 536  | 1 567  |
| - Maximum basic amount for a single-parent family   | 717    | 732    |
| - Minimum basic amount for a first child  | 575    | 587    |
| - Minimum basic amount for 2nd and subsequent children  | 530    | 541    |
| - Minimum basic amount for a single-parent family   | 287    | 293    |
| - Monthly allowance for a handicapped child   | 161,50 | 165    |
| QST credit  |        |        |
| - Basic amount  | 169    | 172    |
| - Amount for spouse   | 169    | 172    |
| - Amount for a person living alone  | 115    | 117    |
| Refundable tax credit for medical expenses  |        |        |
| - Maximum amount  | 1 000  | 1 020  |
| - Reduction threshold   | 19 325 | 19 715 |
| - Minimum earned income   | 2 560  | 2 610  |
| Tax credit for individuals living in a northern village   |        |        |
| - Basic monthly amount  | 40     | 41     |
| - Monthly amount respecting a spouse  | 40     | 41     |
| - Monthly amount respecting a dependant child   | 15     | 15     |
| Refundable tax credit for natural caregivers of adults  |        |        |
| - Basic amount  | 550    | 561    |
| - Supplement reduced by income  | 450    | 459    |
| - Reduction threshold   | 20 000 | 20 405 |
| <b>Property tax refund</b>  |        |        |
| - Maximum allowable taxes   | 1 420  | 1 450  |
| - Taxes deducted per adult  | 470    | 480    |
| - Reduction threshold   | 28 710 | 29 290 |
| <b>Contribution of 1% by individuals to the HSF</b>   |        |        |
| Maximum threshold of the first taxable income bracket   | 12 370 | 12 620 |
| Maximum threshold of the second taxable income bracket  | 43 010 | 43 880 |

<sup>1</sup> More specifically, 2.427526% for 2006 and 2.026516% for 2007.

<sup>2</sup> Tax credit for persons living alone, with respect to age and for retirement income, Québec sales tax (QST) credit and tax credit for individuals living in a northern village.