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THE HEALTH SERVICES INSURANCE ACT  
(C.C.S.M. c. H35)

**Personal Care Services Insurance and Administration Regulation, amendment**

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Regulation 82/2000  
Registered June 23, 2000

**Manitoba Regulation 52/93 amended**

**1** The *Personal Care Services Insurance and Administration Regulation, Manitoba Regulation 52/93*, is amended by this regulation.

**2** Section 1 is amended by adding the following definitions in alphabetical order:

"**separated**", in relation to an insured person, means an insured person living separate and apart from his or her spouse because of a breakdown in their relationship and not because of a medical necessity; (« séparé »)

"**spouse**", in relation to an insured person, includes a person who cohabited with the insured person in a conjugal relationship for at least one year immediately before the insured person's admission to a health facility. (« conjoint »)

**3** Section 6 is repealed and the following is substituted:

**Basic authorized charges**

**6(1)** Subject to section 6.1, a personal care home shall make an authorized charge to an insured person of \$59.30 per day effective August 1, 2000.

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LOI SUR L'ASSURANCE-MALADIE  
(c. H35 de la C.P.L.M.)

**Règlement modifiant le Règlement sur l'assurance relative aux services de soins personnels et l'administration des foyers de soins personnels**

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Règlement 82/2000  
Date d'enregistrement : le 23 juin 2000

**Modification du R.M. 52/93**

**1** Le présent règlement modifie le *Règlement sur l'assurance relative aux services de soins personnels et l'administration des foyers de soins personnels, R.M. 52/93*.

**2** L'article 1 est modifié par adjonction, en ordre alphabétique, des définitions suivantes :

« **conjoint** » Est assimilée au conjoint d'un assuré, toute personne ayant entretenu des relations conjugales avec l'assuré pendant au moins un an au moment de l'admission de l'assuré dans un établissement de santé. ("spouse")

« **séparé** » Assuré qui vit séparé de son conjoint en raison d'une rupture et non pour une question de santé. ("separated")

**3** L'article 6 est remplacé par ce qui suit :

**Frais de base admissibles**

**6(1)** Sous réserve de l'article 6.1, un foyer de soins personnels facture quotidiennement à un assuré des frais admissibles de 59,30 \$ à compter du 1<sup>er</sup> août 2000.

**6(2)** In the case of an insured person who meets the established criteria for short term respite care in a personal care home, the personal care home shall make an authorized charge of \$25.40 per day effective August 1, 2000.

**4(1) Subsection 6.1(2) is amended by striking out "married to" and substituting "the spouse of".**

**4(2) Subsection 6.1(3.1) is amended by striking out items 1 and 2 and substituting the following:**

1. If the insured person's net income is between \$12,091.41 and \$25,210.92, that income is to be reduced by 5.66038% for the purpose of calculating the reduction under subsection (1) or (2).
2. If the insured person has a spouse who resides outside of a health facility and the spouses' combined net income is between \$33,277.41 and \$46,396.92, that income is, for the purpose of calculating the reduction under subsection (3), to be reduced by an amount equal to 5.66038% of the combined net income minus \$21,186.

**4(3) Subsection 6.1(5) is repealed and the following is substituted:**

**6.1(5)** In this section,

**"net income"** means an individual's net income for the taxation year that ended immediately before the beginning of the year in which an authorized charge is payable less the total combined federal and provincial tax payable by the individual for that taxation year, determined in accordance with the *Income Tax Act* (Canada); (« revenu net »)

**"year in which an authorized charge is payable"** means the period from August 1 of one year to July 31 of the next year. (« année pendant laquelle les frais admissibles sont redevables »)

**6(2)** Le foyer de soins personnels facture quotidiennement à l'assuré qui répond aux critères de soins de convalescence de courte durée dans un tel foyer des frais admissibles de 25,40 \$ à compter du 1<sup>er</sup> août 2000.

**4(1) Le paragraphe 6.1(2) est modifié par suppression de « marié ».**

**4(2) Le paragraphe 6.1(3.1) est modifié par substitution, aux points 1 et 2, de ce qui suit :**

1. Aux fins du calcul de la réduction que prévoit le paragraphe (1) ou (2), le revenu net de l'assuré est réduit de 5,66038 % s'il se situe entre 12 091,41 \$ et 25 210,92 \$.
2. Si le revenu net combiné de l'assuré et de son conjoint se situe entre 33 277,41 \$ et 46 396,92 \$, et que le conjoint réside en dehors d'un établissement de santé, le revenu est, aux fins du calcul de la réduction que prévoit le paragraphe (3), réduit d'un montant équivalent à 5,66038 % du revenu net combiné, duquel ont été retranchés 21 186 \$.

**4(3) Le paragraphe 6.1(5) est remplacé par ce qui suit :**

**6.1(5)** Les définitions qui suivent s'appliquent au présent article.

**« année pendant laquelle les frais admissibles sont redevables »** La période débutant le 1<sup>er</sup> août d'une année et se terminant le 31 juillet de l'année suivante. ("year in which an authorized charge is payable")

**« revenu net »** Revenu net d'une personne pour l'année fiscale qui s'est terminée immédiatement avant le début de l'année pendant laquelle des frais admissibles sont facturés moins la somme combinée de l'impôt fédéral et de l'impôt provincial que la personne a versée pour l'année fiscale conformément à la *Loi de l'impôt sur le revenu*. ("net income")

**5 Clause 6.2(2)(b) is repealed and the following is substituted:**

(b) reduce the authorized charge to an amount that is not less than \$25.40 per day.

**6 Clause 6.3(2)(b) is repealed and the following is substituted:**

(b) order the authorized charge to be reduced to an amount that is not less than \$25.40 per day.

**7 The following is added after section 6.3:**

**Waiver — spouse living in the community**

**6.4(1)** Notwithstanding any other provision of this regulation, the minister may waive payment of all or part of an authorized charge payable by an insured person under subsection 6(1) in order to ensure that the spouse of the insured person does not suffer undue financial hardship, but only if the following conditions are met:

(a) the spouse must reside outside a health facility;

(b) the combined net income of the insured person and his or her spouse must be less than \$21,707 plus \$7,200 for each dependant of the insured person residing outside a health facility; and

(c) the insured person and his or her spouse must have attempted to obtain income from all sources for which they are eligible, including but not limited to income assistance, Old Age Security and the Guaranteed Income Supplement.

**6.4(2)** In this section, "**dependant**" means a child of an insured person who is

(a) under 18 years of age;

(b) over 18 years of age and mentally or physically incapacitated; or

(c) over 18 years of age and attending a university, secondary school or other educational institution.

**5 L'alinéa 6.2(2)(b) est remplacé par ce qui suit :**

b) soit porter les frais admissibles à un montant minimal de 25,40\$ par jour.

**6 L'alinéa 6.3(2)(b) est remplacé par ce qui suit :**

b) soit ordonner que les frais admissibles soient portés à un montant minimal de 25,40\$ par jour.

**7 Il est ajouté, après l'article 6.3, ce qui suit :**

**Dispense — conjoint vivant dans la collectivité**

**6.4(1)** Par dérogation aux autres dispositions du présent règlement, le ministre peut, dans le but d'éviter que le conjoint de l'assuré n'éprouve des difficultés financières, dispenser l'assuré de payer une partie ou la totalité des frais admissibles dus conformément au paragraphe 6(1) lorsque sont respectées les conditions suivantes :

a) le conjoint réside en dehors d'un établissement de santé;

b) le revenu net combiné de l'assuré et de son conjoint est inférieur à 21 707 \$, plus 7 200\$ pour chaque personne à la charge de l'assuré qui réside en dehors d'un établissement de santé;

c) l'assuré et son conjoint ont fait les démarches nécessaires pour obtenir un revenu des sources auxquelles ils sont admissibles, notamment l'aide au revenu, la Sécurité de vieillesse et le Supplément de revenu garanti.

**6.4(2)** Pour l'application du présent article, « **personne à charge** » s'entend d'un enfant de l'assuré qui

a) a moins de 18 ans;

b) a plus de 18 ans mais est handicapé mentalement ou physiquement;

c) a plus de 18 ans et fréquente une université, une école secondaire ou tout autre établissement d'enseignement.

**8** Schedule B is repealed and the Schedule set out as Schedule B to this regulation is substituted.

**8** L'annexe B est remplacée par l'annexe B du présent règlement.

**Coming into force**

**9** This regulation comes into force on August 1, 2000.

**Entrée en vigueur**

**9** Le présent règlement entre en vigueur le 1<sup>er</sup> août 2000.

SCHEDULE B  
MANITOBA HEALTH  
TABLE OF RESIDENTIAL/AUTHORIZED CHARGES  
Effective August 1, 2000

ANNEXE B  
SANTÉ MANITOBA  
BARÈME DES FRAIS DE RÉSIDENCE/ADMISSIBLES  
En vigueur à compter du 1<sup>er</sup> août 2000

<b>COLUMN 1</b> Single/widowed/ Separated/divorced Net Income Less Total Tax Payable	<b>COLUMN 2</b> Married/common-law Relationship with Spouse Residing in Community Combined Net Income Less Combined Total Tax Payable	<b>COLUMN 3</b> Daily Rate
<b>COLONNE 1</b> Personne célibataire/veuve/ séparée/divorcée Revenu net moins impôt total à payer	<b>COLONNE 2</b> Personne mariée/en relation conjugale dont le conjoint demeure dans la localité Revenus combinés nets moins impôt total combiné à payer	<b>COLONNE 3</b> Tarif quotidien
0.00 - 11,443.49	0.00 - 32,629.49	25.40
11,443.50 - 11,480.00	32,629.50 - 32,666.00	25.50
11,480.01 - 11,516.51	32,666.01 - 32,702.51	25.60
11,516.52 - 11,553.02	32,702.52 - 32,739.02	25.70
11,553.03 - 11,589.53	32,739.03 - 32,775.53	25.80
11,589.54 - 11,626.04	32,775.54 - 32,812.04	25.90
11,626.05 - 11,662.55	32,812.05 - 32,848.55	26.00
11,662.56 - 11,699.06	32,848.56 - 32,885.06	26.10
11,699.07 - 11,735.57	32,885.07 - 32,921.57	26.20
11,735.58 - 11,772.08	32,921.58 - 32,958.08	26.30
11,772.09 - 11,808.59	32,958.09 - 32,994.59	26.40
11,808.60 - 11,845.10	32,994.60 - 33,031.10	26.50
11,845.11 - 11,881.61	33,031.11 - 33,067.61	26.60
11,881.62 - 11,918.12	33,067.62 - 33,104.12	26.70
11,918.13 - 11,954.63	33,104.13 - 33,140.63	26.80
11,954.64 - 11,991.14	33,140.64 - 33,177.14	26.90
11,991.15 - 12,027.65	33,177.15 - 33,213.65	27.00
12,027.66 - 12,064.16	33,213.66 - 33,250.16	27.10
12,064.17 - 12,100.67	33,250.17 - 33,286.67	27.20
12,100.68 - 12,137.18	33,286.68 - 33,323.18	27.30
12,137.19 - 12,173.69	33,323.19 - 33,359.69	27.40
12,173.70 - 12,210.20	33,359.70 - 33,396.20	27.50
12,210.21 - 12,246.71	33,396.21 - 33,432.71	27.60
12,246.72 - 12,283.22	33,432.72 - 33,469.22	27.70
12,283.23 - 12,319.73	33,469.23 - 33,505.73	27.80
12,319.74 - 12,356.24	33,505.74 - 33,542.24	27.90
12,356.25 - 12,392.75	33,542.25 - 33,578.75	28.00
12,392.76 - 12,429.26	33,578.76 - 33,615.26	28.10
12,429.27 - 12,465.77	33,615.27 - 33,651.77	28.20
12,465.78 - 12,502.28	33,651.78 - 33,688.28	28.30

<b>COLUMN 1</b> Single/widowed/ Separated/divorced Net Income Less Total Tax Payable	<b>COLUMN 2</b> Married/common-law Relationship with Spouse Residing in Community Combined Net Income Less Combined Total Tax Payable	<b>COLUMN 3</b> Daily Rate
<b>COLONNE 1</b> Personne célibataire/veuve/ séparée/divorcée Revenu net moins impôt total à payer	<b>COLONNE 2</b> Personne mariée/en relation conjugale dont le conjoint demeure dans la localité Revenus combinés nets moins impôt total combiné à payer	<b>COLONNE 3</b> Tarif quotidien
12,502.29 - 12,538.79	33,688.29 - 33,724.79	28.40
12,538.80 - 12,575.30	33,724.80 - 33,761.30	28.50
12,575.31 - 12,611.81	33,761.31 - 33,797.81	28.60
12,611.82 - 12,648.32	33,797.82 - 33,834.32	28.70
12,648.33 - 12,684.83	33,834.33 - 33,870.83	28.80
12,684.84 - 12,721.34	33,870.84 - 33,907.34	28.90
12,721.35 - 12,757.85	33,907.35 - 33,943.85	29.00
12,757.86 - 12,794.36	33,943.86 - 33,980.36	29.10
12,794.37 - 12,830.87	33,980.37 - 34,016.87	29.20
12,830.88 - 12,867.38	34,016.88 - 34,053.38	29.30
12,867.39 - 12,903.89	34,053.39 - 34,089.89	29.40
12,903.90 - 12,940.40	34,089.90 - 34,126.40	29.50
12,940.41 - 12,976.91	34,126.41 - 34,162.91	29.60
12,976.92 - 13,013.42	34,162.92 - 34,199.42	29.70
13,013.43 - 13,049.93	34,199.43 - 34,235.93	29.80
13,049.94 - 13,086.44	34,235.94 - 34,272.44	29.90
13,086.45 - 13,122.95	34,272.45 - 34,308.95	30.00
13,122.96 - 13,159.46	34,308.96 - 34,345.46	30.10
13,159.47 - 13,195.97	34,345.47 - 34,381.97	30.20
13,195.98 - 13,232.48	34,381.98 - 34,418.48	30.30
13,232.49 - 13,268.99	34,418.49 - 34,454.99	30.40
13,269.00 - 13,305.50	34,455.00 - 34,491.50	30.50
13,305.51 - 13,342.01	34,491.51 - 34,528.01	30.60
13,342.02 - 13,378.52	34,528.02 - 34,564.52	30.70
13,378.53 - 13,415.03	34,564.53 - 34,601.03	30.80
13,415.04 - 13,451.54	34,601.04 - 34,637.54	30.90
13,451.55 - 13,488.05	34,637.55 - 34,674.05	31.00
13,488.06 - 13,524.56	34,674.06 - 34,710.56	31.10
13,524.57 - 13,561.07	34,710.57 - 34,747.07	31.20
13,561.08 - 13,597.58	34,747.08 - 34,783.58	31.30
13,597.59 - 13,634.09	34,783.59 - 34,820.09	31.40
13,634.10 - 13,670.60	34,820.10 - 34,856.60	31.50
13,670.61 - 13,707.11	34,856.61 - 34,893.11	31.60
13,707.12 - 13,743.62	34,893.12 - 34,929.62	31.70
13,743.63 - 13,780.13	34,929.63 - 34,966.13	31.80
13,780.14 - 13,816.64	34,966.14 - 35,002.64	31.90
13,816.65 - 13,853.15	35,002.65 - 35,039.15	32.00
13,853.16 - 13,889.66	35,039.16 - 35,075.66	32.10
13,889.67 - 13,926.17	35,075.67 - 35,112.17	32.20
13,926.18 - 13,962.68	35,112.18 - 35,148.68	32.30

<b>COLUMN 1</b> Single/widowed/ Separated/divorced Net Income Less Total Tax Payable	<b>COLUMN 2</b> Married/common-law Relationship with Spouse Residing in Community Combined Net Income Less Combined Total Tax Payable	<b>COLUMN 3</b> Daily Rate
<b>COLONNE 1</b> Personne célibataire/veuve/ séparée/divorcée Revenu net moins impôt total à payer	<b>COLONNE 2</b> Personne mariée/en relation conjugale dont le conjoint demeure dans la localité Revenus combinés nets moins impôt total combiné à payer	<b>COLONNE 3</b> Tarif quotidien
13,962.69 - 13,999.19	35,148.69 - 35,185.19	32.40
13,999.20 - 14,035.70	35,185.20 - 35,221.70	32.50
14,035.71 - 14,072.21	35,221.71 - 35,258.21	32.60
14,072.22 - 14,108.72	35,258.22 - 35,294.72	32.70
14,108.73 - 14,145.23	35,294.73 - 35,331.23	32.80
14,145.24 - 14,181.74	35,331.24 - 35,367.74	32.90
14,181.75 - 14,218.25	35,367.75 - 35,404.25	33.00
14,218.26 - 14,254.76	35,404.26 - 35,440.76	33.10
14,254.77 - 14,291.27	35,440.77 - 35,477.27	33.20
14,291.28 - 14,327.78	35,477.28 - 35,513.78	33.30
14,327.79 - 14,364.29	35,513.79 - 35,550.29	33.40
14,364.30 - 14,400.80	35,550.30 - 35,586.80	33.50
14,400.81 - 14,437.31	35,586.81 - 35,623.31	33.60
14,437.32 - 14,473.82	35,623.32 - 35,659.82	33.70
14,473.83 - 14,510.33	35,659.83 - 35,696.33	33.80
14,510.34 - 14,546.84	35,696.34 - 35,732.84	33.90
14,546.85 - 14,583.35	35,732.85 - 35,769.35	34.00
14,583.36 - 14,619.86	35,769.36 - 35,805.86	34.10
14,619.87 - 14,656.37	35,805.87 - 35,842.37	34.20
14,656.38 - 14,692.88	35,842.38 - 35,878.88	34.30
14,692.89 - 14,729.39	35,878.89 - 35,915.39	34.40
14,729.40 - 14,765.90	35,915.40 - 35,951.90	34.50
14,765.91 - 14,802.41	35,951.91 - 35,988.41	34.60
14,802.42 - 14,838.92	35,988.42 - 36,024.92	34.70
14,838.93 - 14,875.43	36,024.93 - 36,061.43	34.80
14,875.44 - 14,911.94	36,061.44 - 36,097.94	34.90
14,911.95 - 14,948.45	36,097.95 - 36,134.45	35.00
14,948.46 - 14,984.96	36,134.46 - 36,170.96	35.10
14,984.97 - 15,021.47	36,170.97 - 36,207.47	35.20
15,021.48 - 15,057.98	36,207.48 - 36,243.98	35.30
15,057.99 - 15,094.49	36,243.99 - 36,280.49	35.40
15,094.50 - 15,131.00	36,280.50 - 36,317.00	35.50
15,131.01 - 15,167.51	36,317.01 - 36,353.51	35.60
15,167.52 - 15,204.02	36,353.52 - 36,390.02	35.70
15,204.03 - 15,240.53	36,390.03 - 36,426.53	35.80
15,240.54 - 15,277.04	36,426.54 - 36,463.04	35.90
15,277.05 - 15,313.55	36,463.05 - 36,499.55	36.00
15,313.56 - 15,350.06	36,499.56 - 36,536.06	36.10
15,350.07 - 15,386.57	36,536.07 - 36,572.57	36.20
15,386.58 - 15,423.08	36,572.58 - 36,609.08	36.30

<b>COLUMN 1</b> Single/widowed/ Separated/divorced Net Income Less Total Tax Payable	<b>COLUMN 2</b> Married/common-law Relationship with Spouse Residing in Community Combined Net Income Less Combined Total Tax Payable	<b>COLUMN 3</b> Daily Rate
<b>COLONNE 1</b> Personne célibataire/veuve/ séparée/divorcée Revenu net moins impôt total à payer	<b>COLONNE 2</b> Personne mariée/en relation conjugale dont le conjoint demeure dans la localité Revenus combinés nets moins impôt total combiné à payer	<b>COLONNE 3</b> Tarif quotidien
15,423.09 - 15,459.59	36,609.09 - 36,645.59	36.40
15,459.60 - 15,496.10	36,645.60 - 36,682.10	36.50
15,496.11 - 15,532.61	36,682.11 - 36,718.61	36.60
15,532.62 - 15,569.12	36,718.62 - 36,755.12	36.70
15,569.13 - 15,605.63	36,755.13 - 36,791.63	36.80
15,605.64 - 15,642.14	36,791.64 - 36,828.14	36.90
15,642.15 - 15,678.65	36,828.15 - 36,864.65	37.00
15,678.66 - 15,715.16	36,864.66 - 36,901.16	37.10
15,715.17 - 15,751.67	36,901.17 - 36,937.67	37.20
15,751.68 - 15,788.18	36,937.68 - 36,974.18	37.30
15,788.19 - 15,824.69	36,974.19 - 37,010.69	37.40
15,824.70 - 15,861.20	37,010.70 - 37,047.20	37.50
15,861.21 - 15,897.71	37,047.21 - 37,083.71	37.60
15,897.72 - 15,934.22	37,083.72 - 37,120.22	37.70
15,934.23 - 15,970.73	37,120.23 - 37,156.73	37.80
15,970.74 - 16,007.24	37,156.74 - 37,193.24	37.90
16,007.25 - 16,043.75	37,193.25 - 37,229.75	38.00
16,043.76 - 16,080.26	37,229.76 - 37,266.26	38.10
16,080.27 - 16,116.77	37,266.27 - 37,302.77	38.20
16,116.78 - 16,153.28	37,302.78 - 37,339.28	38.30
16,153.29 - 16,189.79	37,339.29 - 37,375.79	38.40
16,189.80 - 16,226.30	37,375.80 - 37,412.30	38.50
16,226.31 - 16,262.81	37,412.31 - 37,448.81	38.60
16,262.82 - 16,299.32	37,448.82 - 37,485.32	38.70
16,299.33 - 16,335.83	37,485.33 - 37,521.83	38.80
16,335.84 - 16,372.34	37,521.84 - 37,558.34	38.90
16,372.35 - 16,408.85	37,558.35 - 37,594.85	39.00
16,408.86 - 16,445.36	37,594.86 - 37,631.36	39.10
16,445.37 - 16,481.87	37,631.37 - 37,667.87	39.20
16,481.88 - 16,518.38	37,667.88 - 37,704.38	39.30
16,518.39 - 16,554.89	37,704.39 - 37,740.89	39.40
16,554.90 - 16,591.40	37,740.90 - 37,777.40	39.50
16,591.41 - 16,627.91	37,777.41 - 37,813.91	39.60
16,627.92 - 16,664.42	37,813.92 - 37,850.42	39.70
16,664.43 - 16,700.93	37,850.43 - 37,886.93	39.80
16,700.94 - 16,737.44	37,886.94 - 37,923.44	39.90
16,737.45 - 16,773.95	37,923.45 - 37,959.95	40.00
16,773.96 - 16,810.46	37,959.96 - 37,996.46	40.10
16,810.47 - 16,846.97	37,996.47 - 38,032.97	40.20
16,846.98 - 16,883.48	38,032.98 - 38,069.48	40.30



<b>COLUMN 1</b> Single/widowed/ Separated/divorced Net Income Less Total Tax Payable	<b>COLUMN 2</b> Married/common-law Relationship with Spouse Residing in Community Combined Net Income Less Combined Total Tax Payable	<b>COLUMN 3</b> Daily Rate
<b>COLONNE 1</b> Personne célibataire/veuve/ séparée/divorcée Revenu net moins impôt total à payer	<b>COLONNE 2</b> Personne mariée/en relation conjugale dont le conjoint demeure dans la localité Revenus combinés nets moins impôt total combiné à payer	<b>COLONNE 3</b> Tarif quotidien
16,883.49 - 16,919.99	38,069.49 - 38,105.99	40.40
16,920.00 - 16,956.50	38,106.00 - 38,142.50	40.50
16,956.51 - 16,993.01	38,142.51 - 38,179.01	40.60
16,993.02 - 17,029.52	38,179.02 - 38,215.52	40.70
17,029.53 - 17,066.03	38,215.53 - 38,252.03	40.80
17,066.04 - 17,102.54	38,252.04 - 38,288.54	40.90
17,102.55 - 17,139.05	38,288.55 - 38,325.05	41.00
17,139.06 - 17,175.56	38,325.06 - 38,361.56	41.10
17,175.57 - 17,212.07	38,361.57 - 38,398.07	41.20
17,212.08 - 17,248.58	38,398.08 - 38,434.58	41.30
17,248.59 - 17,285.09	38,434.59 - 38,471.09	41.40
17,285.10 - 17,321.60	38,471.10 - 38,507.60	41.50
17,321.61 - 17,358.11	38,507.61 - 38,544.11	41.60
17,358.12 - 17,394.62	38,544.12 - 38,580.62	41.70
17,394.63 - 17,431.13	38,580.63 - 38,617.13	41.80
17,431.14 - 17,467.64	38,617.14 - 38,653.64	41.90
17,467.65 - 17,504.15	38,653.65 - 38,690.15	42.00
17,504.16 - 17,540.66	38,690.16 - 38,726.66	42.10
17,540.67 - 17,577.17	38,726.67 - 38,763.17	42.20
17,577.18 - 17,613.68	38,763.18 - 38,799.68	42.30
17,613.69 - 17,650.19	38,799.69 - 38,836.19	42.40
17,650.20 - 17,686.70	38,836.20 - 38,872.70	42.50
17,686.71 - 17,723.21	38,872.71 - 38,909.21	42.60
17,723.22 - 17,759.72	38,909.22 - 38,945.72	42.70
17,759.73 - 17,796.23	38,945.73 - 38,982.23	42.80
17,796.24 - 17,832.74	38,982.24 - 39,018.74	42.90
17,832.75 - 17,869.25	39,018.75 - 39,055.25	43.00
17,869.26 - 17,905.76	39,055.26 - 39,091.76	43.10
17,905.77 - 17,942.27	39,091.77 - 39,128.27	43.20
17,942.28 - 17,978.78	39,128.28 - 39,164.78	43.30
17,978.79 - 18,015.29	39,164.79 - 39,201.29	43.40
18,015.30 - 18,051.80	39,201.30 - 39,237.80	43.50
18,051.81 - 18,088.31	39,237.81 - 39,274.31	43.60
18,088.32 - 18,124.82	39,274.32 - 39,310.82	43.70
18,124.83 - 18,161.33	39,310.83 - 39,347.33	43.80
18,161.34 - 18,197.84	39,347.34 - 39,383.84	43.90
18,197.85 - 18,234.35	39,383.85 - 39,420.35	44.00
18,234.36 - 18,270.86	39,420.36 - 39,456.86	44.10
18,270.87 - 18,307.37	39,456.87 - 39,493.37	44.20
18,307.38 - 18,343.88	39,493.38 - 39,529.88	44.30

<b>COLUMN 1</b> Single/widowed/ Separated/divorced Net Income Less Total Tax Payable	<b>COLUMN 2</b> Married/common-law Relationship with Spouse Residing in Community Combined Net Income Less Combined Total Tax Payable	<b>COLUMN 3</b> Daily Rate
<b>COLONNE 1</b> Personne célibataire/veuve/ séparée/divorcée Revenu net moins impôt total à payer	<b>COLONNE 2</b> Personne mariée/en relation conjugale dont le conjoint demeure dans la localité Revenus combinés nets moins impôt total combiné à payer	<b>COLONNE 3</b> Tarif quotidien
18,343.89 - 18,380.39	39,529.89 - 39,566.39	44.40
18,380.40 - 18,416.90	39,566.40 - 39,602.90	44.50
18,416.91 - 18,453.41	39,602.91 - 39,639.41	44.60
18,453.42 - 18,489.92	39,639.42 - 39,675.92	44.70
18,489.93 - 18,526.43	39,675.93 - 39,712.43	44.80
18,526.44 - 18,562.94	39,712.44 - 39,748.94	44.90
18,562.95 - 18,599.45	39,748.95 - 39,785.45	45.00
18,599.46 - 18,635.96	39,785.46 - 39,821.96	45.10
18,635.97 - 18,672.47	39,821.97 - 39,858.47	45.20
18,672.48 - 18,708.98	39,858.48 - 39,894.98	45.30
18,708.99 - 18,745.49	39,894.99 - 39,931.49	45.40
18,745.50 - 18,782.00	39,931.50 - 39,968.00	45.50
18,782.01 - 18,818.51	39,968.01 - 40,004.51	45.60
18,818.52 - 18,855.02	40,004.52 - 40,041.02	45.70
18,855.03 - 18,891.53	40,041.03 - 40,077.53	45.80
18,891.54 - 18,928.04	40,077.54 - 40,114.04	45.90
18,928.05 - 18,964.55	40,114.05 - 40,150.55	46.00
18,964.56 - 19,001.06	40,150.56 - 40,187.06	46.10
19,001.07 - 19,037.57	40,187.07 - 40,223.57	46.20
19,037.58 - 19,074.08	40,223.58 - 40,260.08	46.30
19,074.09 - 19,110.59	40,260.09 - 40,296.59	46.40
19,110.60 - 19,147.10	40,296.60 - 40,333.10	46.50
19,147.11 - 19,183.61	40,333.11 - 40,369.61	46.60
19,183.62 - 19,220.12	40,369.62 - 40,406.12	46.70
19,220.13 - 19,256.63	40,406.13 - 40,442.63	46.80
19,256.64 - 19,293.14	40,442.64 - 40,479.14	46.90
19,293.15 - 19,329.65	40,479.15 - 40,515.65	47.00
19,329.66 - 19,366.16	40,515.66 - 40,552.16	47.10
19,366.17 - 19,402.67	40,552.17 - 40,588.67	47.20
19,402.68 - 19,439.18	40,588.68 - 40,625.18	47.30
19,439.19 - 19,475.69	40,625.19 - 40,661.69	47.40
19,475.70 - 19,512.20	40,661.70 - 40,698.20	47.50
19,512.21 - 19,548.71	40,698.21 - 40,734.71	47.60
19,548.72 - 19,585.22	40,734.72 - 40,771.22	47.70
19,585.23 - 19,621.73	40,771.23 - 40,807.73	47.80
19,621.74 - 19,658.24	40,807.74 - 40,844.24	47.90
19,658.25 - 19,694.75	40,844.25 - 40,880.75	48.00
19,694.76 - 19,731.26	40,880.76 - 40,917.26	48.10
19,731.27 - 19,767.77	40,917.27 - 40,953.77	48.20
19,767.78 - 19,804.28	40,953.78 - 40,990.28	48.30

<b>COLUMN 1</b> Single/widowed/ Separated/divorced Net Income Less Total Tax Payable	<b>COLUMN 2</b> Married/common-law Relationship with Spouse Residing in Community Combined Net Income Less Combined Total Tax Payable	<b>COLUMN 3</b> Daily Rate
<b>COLONNE 1</b> Personne célibataire/veuve/ séparée/divorcée Revenu net moins impôt total à payer	<b>COLONNE 2</b> Personne mariée/en relation conjugale dont le conjoint demeure dans la localité Revenus combinés nets moins impôt total combiné à payer	<b>COLONNE 3</b> Tarif quotidien
19,804.29 - 19,840.79	40,990.29 - 41,026.79	48.40
19,840.80 - 19,877.30	41,026.80 - 41,063.30	48.50
19,877.31 - 19,913.81	41,063.31 - 41,099.81	48.60
19,913.82 - 19,950.32	41,099.82 - 41,136.32	48.70
19,950.33 - 19,986.83	41,136.33 - 41,172.83	48.80
19,986.84 - 20,023.34	41,172.84 - 41,209.34	48.90
20,023.35 - 20,059.85	41,209.35 - 41,245.85	49.00
20,059.86 - 20,096.36	41,245.86 - 41,282.36	49.10
20,096.37 - 20,132.87	41,282.37 - 41,318.87	49.20
20,132.88 - 20,169.38	41,318.88 - 41,355.38	49.30
20,169.39 - 20,205.89	41,355.39 - 41,391.89	49.40
20,205.90 - 20,242.40	41,391.90 - 41,428.40	49.50
20,242.41 - 20,278.91	41,428.41 - 41,464.91	49.60
20,278.92 - 20,315.42	41,464.92 - 41,501.42	49.70
20,315.43 - 20,351.93	41,501.43 - 41,537.93	49.80
20,351.94 - 20,388.44	41,537.94 - 41,574.44	49.90
20,388.45 - 20,424.95	41,574.45 - 41,610.95	50.00
20,424.96 - 20,461.46	41,610.96 - 41,647.46	50.10
20,461.47 - 20,497.97	41,647.47 - 41,683.97	50.20
20,497.98 - 20,534.48	41,683.98 - 41,720.48	50.30
20,534.49 - 20,570.99	41,720.49 - 41,756.99	50.40
20,571.00 - 20,607.50	41,757.00 - 41,793.50	50.50
20,607.51 - 20,644.01	41,793.51 - 41,830.01	50.60
20,644.02 - 20,680.52	41,830.02 - 41,866.52	50.70
20,680.53 - 20,717.03	41,866.53 - 41,903.03	50.80
20,717.04 - 20,753.54	41,903.04 - 41,939.54	50.90
20,753.55 - 20,790.05	41,939.55 - 41,976.05	51.00
20,790.06 - 20,826.56	41,976.06 - 42,012.56	51.10
20,826.57 - 20,863.07	42,012.57 - 42,049.07	51.20
20,863.08 - 20,899.58	42,049.08 - 42,085.58	51.30
20,899.59 - 20,936.09	42,085.59 - 42,122.09	51.40
20,936.10 - 20,972.60	42,122.10 - 42,158.60	51.50
20,972.61 - 21,009.11	42,158.61 - 42,195.11	51.60
21,009.12 - 21,045.62	42,195.12 - 42,231.62	51.70
21,045.63 - 21,082.13	42,231.63 - 42,268.13	51.80
21,082.14 - 21,118.64	42,268.14 - 42,304.64	51.90
21,118.65 - 21,155.15	42,304.65 - 42,341.15	52.00
21,155.16 - 21,191.66	42,341.16 - 42,377.66	52.10
21,191.67 - 21,228.17	42,377.67 - 42,414.17	52.20
21,228.18 - 21,264.68	42,414.18 - 42,450.68	52.30

<b>COLUMN 1</b> Single/widowed/ Separated/divorced Net Income Less Total Tax Payable	<b>COLUMN 2</b> Married/common-law Relationship with Spouse Residing in Community Combined Net Income Less Combined Total Tax Payable	<b>COLUMN 3</b> Daily Rate
<b>COLONNE 1</b> Personne célibataire/veuve/ séparée/divorcée Revenu net moins impôt total à payer	<b>COLONNE 2</b> Personne mariée/en relation conjugale dont le conjoint demeure dans la localité Revenus combinés nets moins impôt total combiné à payer	<b>COLONNE 3</b> Tarif quotidien
21,264.69 - 21,301.19	42,450.69 - 42,487.19	52.40
21,301.20 - 21,337.70	42,487.20 - 42,523.70	52.50
21,337.71 - 21,374.21	42,523.71 - 42,560.21	52.60
21,374.22 - 21,410.72	42,560.22 - 42,596.72	52.70
21,410.73 - 21,447.23	42,596.73 - 42,633.23	52.80
21,447.24 - 21,483.74	42,633.24 - 42,669.74	52.90
21,483.75 - 21,520.25	42,669.75 - 42,706.25	53.00
21,520.26 - 21,556.76	42,706.26 - 42,742.76	53.10
21,556.77 - 21,593.27	42,742.77 - 42,779.27	53.20
21,593.28 - 21,629.78	42,779.28 - 42,815.78	53.30
21,629.79 - 21,666.29	42,815.79 - 42,852.29	53.40
21,666.30 - 21,702.80	42,852.30 - 42,888.80	53.50
21,702.81 - 21,739.31	42,888.81 - 42,925.31	53.60
21,739.32 - 21,775.82	42,925.32 - 42,961.82	53.70
21,775.83 - 21,812.33	42,961.83 - 42,998.33	53.80
21,812.34 - 21,848.84	42,998.34 - 43,034.84	53.90
21,848.85 - 21,885.35	43,034.85 - 43,071.35	54.00
21,885.36 - 21,921.86	43,071.36 - 43,107.86	54.10
21,921.87 - 21,958.37	43,107.87 - 43,144.37	54.20
21,958.38 - 21,994.88	43,144.38 - 43,180.88	54.30
21,994.89 - 22,031.39	43,180.89 - 43,217.39	54.40
22,031.40 - 22,067.90	43,217.40 - 43,253.90	54.50
22,067.91 - 22,104.41	43,253.91 - 43,290.41	54.60
22,104.42 - 22,140.92	43,290.42 - 43,326.92	54.70
22,140.93 - 22,177.43	43,326.93 - 43,363.43	54.80
22,177.44 - 22,213.94	43,363.44 - 43,399.94	54.90
22,213.95 - 22,250.45	43,399.95 - 43,436.45	55.00
22,250.46 - 22,286.96	43,436.46 - 43,472.96	55.10
22,286.97 - 22,323.47	43,472.97 - 43,509.47	55.20
22,323.48 - 22,359.98	43,509.48 - 43,545.98	55.30
22,359.99 - 22,396.49	43,545.99 - 43,582.49	55.40
22,396.50 - 22,433.00	43,582.50 - 43,619.00	55.50
22,433.01 - 22,469.51	43,619.01 - 43,655.51	55.60
22,469.52 - 22,506.02	43,655.52 - 43,692.02	55.70
22,506.03 - 22,542.53	43,692.03 - 43,728.53	55.80
22,542.54 - 22,579.04	43,728.54 - 43,765.04	55.90
22,579.05 - 22,615.55	43,765.05 - 43,801.55	56.00
22,615.56 - 22,652.06	43,801.56 - 43,838.06	56.10
22,652.07 - 22,688.57	43,838.07 - 43,874.57	56.20
22,688.58 - 22,725.08	43,874.58 - 43,911.08	56.30

<b>COLUMN 1</b> Single/widowed/ Separated/divorced Net Income Less Total Tax Payable	<b>COLUMN 2</b> Married/common-law Relationship with Spouse Residing in Community Combined Net Income Less Combined Total Tax Payable	<b>COLUMN 3</b> Daily Rate
<b>COLONNE 1</b> Personne célibataire/veuve/ séparée/divorcée Revenu net moins impôt total à payer	<b>COLONNE 2</b> Personne mariée/en relation conjugale dont le conjoint demeure dans la localité Revenus combinés nets moins impôt total combiné à payer	<b>COLONNE 3</b> Tarif quotidien
22,725.09 - 22,761.59	43,911.09 - 43,947.59	56.40
22,761.60 - 22,798.10	43,947.60 - 43,984.10	56.50
22,798.11 - 22,834.61	43,984.11 - 44,020.61	56.60
22,834.62 - 22,871.12	44,020.62 - 44,057.12	56.70
22,871.13 - 22,907.63	44,057.13 - 44,093.63	56.80
22,907.64 - 22,944.14	44,093.64 - 44,130.14	56.90
22,944.15 - 22,980.65	44,130.15 - 44,166.65	57.00
22,980.66 - 23,017.16	44,166.66 - 44,203.16	57.10
23,017.17 - 23,053.67	44,203.17 - 44,239.67	57.20
23,053.68 - 23,090.18	44,239.68 - 44,276.18	57.30
23,090.19 - 23,126.69	44,276.19 - 44,312.69	57.40
23,126.70 - 23,163.20	44,312.70 - 44,349.20	57.50
23,163.21 - 23,199.71	44,349.21 - 44,385.71	57.60
23,199.72 - 23,236.22	44,385.72 - 44,422.22	57.70
23,236.23 - 23,272.73	44,422.23 - 44,458.73	57.80
23,272.74 - 23,309.24	44,458.74 - 44,495.24	57.90
23,309.25 - 23,345.75	44,495.25 - 44,531.75	58.00
23,345.76 - 23,382.26	44,531.76 - 44,568.26	58.10
23,382.27 - 23,418.77	44,568.27 - 44,604.77	58.20
23,418.78 - 23,455.28	44,604.78 - 44,641.28	58.30
23,455.29 - 23,491.79	44,641.29 - 44,677.79	58.40
23,491.80 - 23,528.30	44,677.80 - 44,714.30	58.50
23,528.31 - 23,564.81	44,714.31 - 44,750.81	58.60
23,564.82 - 23,601.32	44,750.82 - 44,787.32	58.70
23,601.33 - 23,637.83	44,787.33 - 44,823.83	58.80
23,637.84 - 23,674.34	44,823.84 - 44,860.34	58.90
23,674.35 - 23,710.85	44,860.35 - 44,896.85	59.00
23,710.86 - 23,747.36	44,896.86 - 44,933.36	59.10
23,747.37 - 23,783.87	44,933.37 - 44,969.87	59.20
23,783.88 AND OVER/ ET PLUS	44,969.88 AND OVER/ ET PLUS	59.30