

---

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

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

---

Regulation 97/2015  
Registered June 16, 2015

**Manitoba Regulation 52/93 amended**

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

**2(1)** Subsection 6(1) is amended by **striking out** "\$79.20 per day effective August 1, 2013" **and substituting** "\$80.60 per day effective August 1, 2015".

**2(2)** Subsection 6(2) is amended by **striking out** "\$33.90 per day effective August 1, 2013" **and substituting** "\$34.50 per day effective August 1, 2015".

---

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**

---

Règlement 97/2015  
Date d'enregistrement : le 16 juin 2015

**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(1)** Le paragraphe 6(1) est modifié par **substitution**, à « 79,20 \$ à compter du 1<sup>er</sup> août 2013 », **de** « 80,60 \$ à compter du 1<sup>er</sup> août 2015 ».

**2(2)** Le paragraphe 6(2) est modifié par **substitution**, à « 33,90 \$ à compter du 1<sup>er</sup> août 2013 », **de** « 34,50 \$ à compter du 1<sup>er</sup> août 2015 ».

**3 Subsection 6.1(3.1) is amended by replacing items 1 and 2 with the following:**

1. If the insured person's net income is between \$17,304.49 and \$35,101.90, 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 or common-law partner who resides outside of a health facility and the spouses' or common-law partners' combined net income is between \$50,949.49 and \$68,746.90, 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 \$33,645.

**4 Clauses 6.2(2)(b) and 6.3(2)(b) are amended by striking out "\$33.90" and substituting "\$34.50".**

**5 Clause 6.4(1)(b) is amended by striking out "\$31,980." and substituting "\$32,960".**

**6 Schedule B is replaced with Schedule B to this regulation.**

**Coming into force**

**7 This regulation comes into force on August 1, 2015.**

**3 Les points 1 et 2 figurant au paragraphe 6.1(3.1) sont remplacés par 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 17 304,49 \$ et 35 101,90 \$.
2. Si le revenu net combiné de l'assuré et de son conjoint ou de son conjoint de fait se situe entre 50 949,49 \$ et 68 746,90 \$, et que le conjoint ou le conjoint de fait 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 33 645 \$.

**4 Les alinéas 6.2(2)(b) et 6.3(2)(b) sont modifiés par substitution, à « 33,90 \$ », de « 34,50 \$ ».**

**5 L'alinéa 6.4(1)(b) est modifié par substitution, à « 31 980 \$ », de « 32 960 \$ ».**

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

**Entrée en vigueur**

**7 Le présent règlement entre en vigueur le 1<sup>er</sup> août 2015.**

SCHEDULE B  
MANITOBA HEALTH  
TABLE OF RESIDENTIAL/AUTHORIZED CHARGES  
(Effective August 1, 2015)

ANNEXE B  
SANTÉ MANITOBA  
BARÈME DES FRAIS DE RÉSIDENCE/ADMISSIBLES  
(En vigueur à compter du 1<sup>er</sup> août 2015)

COLUMN 1 Single/widowed/ separated/divorced Net income less total tax payable	COLUMN 2 Married/common-law relationship with spouse or common-law partner residing in community Combined net income less combined total tax payable	COLUMN 3 Daily Rate
COLONNE 1 Personne célibataire/veuve/ séparée/divorcée Revenu net moins l'impôt total à payer	COLONNE 2 Personne mariée/en relation conjugale dont le conjoint/conjoint de fait habite la localité Revenus combinés nets moins l'impôt total combiné à payer	COLONNE 3 Tarif quotidien
0.00 - 16,324.99	0.00 - 49,969.99	34.50
16,325.00 - 16,361.49	49,970.00 - 50,006.49	34.60
16,361.50 - 16,397.99	50,006.50 - 50,042.99	34.70
16,398.00 - 16,434.49	50,043.00 - 50,079.49	34.80
16,434.50 - 16,470.99	50,079.50 - 50,115.99	34.90
16,471.00 - 16,507.49	50,116.00 - 50,152.49	35.00
16,507.50 - 16,543.99	50,152.50 - 50,188.99	35.10
16,544.00 - 16,580.49	50,189.00 - 50,225.49	35.20
16,580.50 - 16,616.99	50,225.50 - 50,261.99	35.30
16,617.00 - 16,653.49	50,262.00 - 50,298.49	35.40
16,653.50 - 16,689.99	50,298.50 - 50,334.99	35.50
16,690.00 - 16,726.49	50,335.00 - 50,371.49	35.60
16,726.50 - 16,762.99	50,371.50 - 50,407.99	35.70
16,763.00 - 16,799.49	50,408.00 - 50,444.49	35.80
16,799.50 - 16,835.99	50,444.50 - 50,480.99	35.90
16,836.00 - 16,872.49	50,481.00 - 50,517.49	36.00
16,872.50 - 16,908.99	50,517.50 - 50,553.99	36.10
16,909.00 - 16,945.49	50,554.00 - 50,590.49	36.20
16,945.50 - 16,981.99	50,590.50 - 50,626.99	36.30
16,982.00 - 17,018.49	50,627.00 - 50,663.49	36.40
17,018.50 - 17,054.99	50,663.50 - 50,699.99	36.50
17,055.00 - 17,091.49	50,700.00 - 50,736.49	36.60
17,091.50 - 17,127.99	50,736.50 - 50,772.99	36.70
17,128.00 - 17,164.49	50,773.00 - 50,809.49	36.80
17,164.50 - 17,200.99	50,809.50 - 50,845.99	36.90
17,201.00 - 17,237.49	50,846.00 - 50,882.49	37.00
17,237.50 - 17,273.99	50,882.50 - 50,918.99	37.10
17,274.00 - 17,310.49	50,919.00 - 50,955.49	37.20
17,310.50 - 17,346.99	50,955.50 - 50,991.99	37.30
17,347.00 - 17,383.49	50,992.00 - 51,028.49	37.40
17,383.50 - 17,419.99	51,028.50 - 51,064.99	37.50
17,420.00 - 17,456.49	51,065.00 - 51,101.49	37.60
17,456.50 - 17,492.99	51,101.50 - 51,137.99	37.70
17,493.00 - 17,529.49	51,138.00 - 51,174.49	37.80

COLUMN 1 Single/widowed/ separated/divorced Net income less total tax payable	COLUMN 2 Married/common-law relationship with spouse or common-law partner residing in community Combined net income less combined total tax payable	COLUMN 3 Daily Rate
COLONNE 1 Personne célibataire/veuve/ séparée/divorcée Revenu net moins l'impôt total à payer	COLONNE 2 Personne mariée/en relation conjugale dont le conjoint/conjoint de fait habite la localité Revenus combinés nets moins l'impôt total combiné à payer	COLONNE 3 Tarif quotidien
17,529.50 - 17,565.99	51,174.50 - 51,210.99	37.90
17,566.00 - 17,602.49	51,211.00 - 51,247.49	38.00
17,602.50 - 17,638.99	51,247.50 - 51,283.99	38.10
17,639.00 - 17,675.49	51,284.00 - 51,320.49	38.20
17,675.50 - 17,711.99	51,320.50 - 51,356.99	38.30
17,712.00 - 17,748.49	51,357.00 - 51,393.49	38.40
17,748.50 - 17,784.99	51,393.50 - 51,429.99	38.50
17,785.00 - 17,821.49	51,430.00 - 51,466.49	38.60
17,821.50 - 17,857.99	51,466.50 - 51,502.99	38.70
17,858.00 - 17,894.49	51,503.00 - 51,539.49	38.80
17,894.50 - 17,930.99	51,539.50 - 51,575.99	38.90
17,931.00 - 17,967.49	51,576.00 - 51,612.49	39.00
17,967.50 - 18,003.99	51,612.50 - 51,648.99	39.10
18,004.00 - 18,040.49	51,649.00 - 51,685.49	39.20
18,040.50 - 18,076.99	51,685.50 - 51,721.99	39.30
18,077.00 - 18,113.49	51,722.00 - 51,758.49	39.40
18,113.50 - 18,149.99	51,758.50 - 51,794.99	39.50
18,150.00 - 18,186.49	51,795.00 - 51,831.49	39.60
18,186.50 - 18,222.99	51,831.50 - 51,867.99	39.70
18,223.00 - 18,259.49	51,868.00 - 51,904.49	39.80
18,259.50 - 18,295.99	51,904.50 - 51,940.99	39.90
18,296.00 - 18,332.49	51,941.00 - 51,977.49	40.00
18,332.50 - 18,368.99	51,977.50 - 52,013.99	40.10
18,369.00 - 18,405.49	52,014.00 - 52,050.49	40.20
18,405.50 - 18,441.99	52,050.50 - 52,086.99	40.30
18,442.00 - 18,478.49	52,087.00 - 52,123.49	40.40
18,478.50 - 18,514.99	52,123.50 - 52,159.99	40.50
18,515.00 - 18,551.49	52,160.00 - 52,196.49	40.60
18,551.50 - 18,587.99	52,196.50 - 52,232.99	40.70
18,588.00 - 18,624.49	52,233.00 - 52,269.49	40.80
18,624.50 - 18,660.99	52,269.50 - 52,305.99	40.90
18,661.00 - 18,697.49	52,306.00 - 52,342.49	41.00
18,697.50 - 18,733.99	52,342.50 - 52,378.99	41.10
18,734.00 - 18,770.49	52,379.00 - 52,415.49	41.20
18,770.50 - 18,806.99	52,415.50 - 52,451.99	41.30
18,807.00 - 18,843.49	52,452.00 - 52,488.49	41.40
18,843.50 - 18,879.99	52,488.50 - 52,524.99	41.50
18,880.00 - 18,916.49	52,525.00 - 52,561.49	41.60
18,916.50 - 18,952.99	52,561.50 - 52,597.99	41.70
18,953.00 - 18,989.49	52,598.00 - 52,634.49	41.80
18,989.50 - 19,025.99	52,634.50 - 52,670.99	41.90
19,026.00 - 19,062.49	52,671.00 - 52,707.49	42.00
19,062.50 - 19,098.99	52,707.50 - 52,743.99	42.10
19,099.00 - 19,135.49	52,744.00 - 52,780.49	42.20

COLUMN 1 Single/widowed/ separated/divorced Net income less total tax payable	COLUMN 2 Married/common-law relationship with spouse or common-law partner residing in community Combined net income less combined total tax payable	COLUMN 3 Daily Rate
COLONNE 1 Personne célibataire/veuve/ séparée/divorcée Revenu net moins l'impôt total à payer	COLONNE 2 Personne mariée/en relation conjugale dont le conjoint/conjoint de fait habite la localité Revenus combinés nets moins l'impôt total combiné à payer	COLONNE 3 Tarif quotidien
19,135.50 – 19,171.99	52,780.50 – 52,816.99	42.30
19,172.00 – 19,208.49	52,817.00 – 52,853.49	42.40
19,208.50 – 19,244.99	52,853.50 – 52,889.99	42.50
19,245.00 – 19,281.49	52,890.00 – 52,926.49	42.60
19,281.50 – 19,317.99	52,926.50 – 52,962.99	42.70
19,318.00 – 19,354.49	52,963.00 – 52,999.49	42.80
19,354.50 – 19,390.99	52,999.50 – 53,035.99	42.90
19,391.00 – 19,427.49	53,036.00 – 53,072.49	43.00
19,427.50 – 19,463.99	53,072.50 – 53,108.99	43.10
19,464.00 – 19,500.49	53,109.00 – 53,145.49	43.20
19,500.50 – 19,536.99	53,145.50 – 53,181.99	43.30
19,537.00 – 19,573.49	53,182.00 – 53,218.49	43.40
19,573.50 – 19,609.99	53,218.50 – 53,254.99	43.50
19,610.00 – 19,646.49	53,255.00 – 53,291.49	43.60
19,646.50 – 19,682.99	53,291.50 – 53,327.99	43.70
19,683.00 – 19,719.49	53,328.00 – 53,364.49	43.80
19,719.50 – 19,755.99	53,364.50 – 53,400.99	43.90
19,756.00 – 19,792.49	53,401.00 – 53,437.49	44.00
19,792.50 – 19,828.99	53,437.50 – 53,473.99	44.10
19,829.00 – 19,865.49	53,474.00 – 53,510.49	44.20
19,865.50 – 19,901.99	53,510.50 – 53,546.99	44.30
19,902.00 – 19,938.49	53,547.00 – 53,583.49	44.40
19,938.50 – 19,974.99	53,583.50 – 53,619.99	44.50
19,975.00 – 20,011.49	53,620.00 – 53,656.49	44.60
20,011.50 – 20,047.99	53,656.50 – 53,692.99	44.70
20,048.00 – 20,084.49	53,693.00 – 53,729.49	44.80
20,084.50 – 20,120.99	53,729.50 – 53,765.99	44.90
20,121.00 – 20,157.49	53,766.00 – 53,802.49	45.00
20,157.50 – 20,193.99	53,802.50 – 53,838.99	45.10
20,194.00 – 20,230.49	53,839.00 – 53,875.49	45.20
20,230.50 – 20,266.99	53,875.50 – 53,911.99	45.30
20,267.00 – 20,303.49	53,912.00 – 53,948.49	45.40
20,303.50 – 20,339.99	53,948.50 – 53,984.99	45.50
20,340.00 – 20,376.49	53,985.00 – 54,021.49	45.60
20,376.50 – 20,412.99	54,021.50 – 54,057.99	45.70
20,413.00 – 20,449.49	54,058.00 – 54,094.49	45.80
20,449.50 – 20,485.99	54,094.50 – 54,130.99	45.90
20,486.00 – 20,522.49	54,131.00 – 54,167.49	46.00
20,522.50 – 20,558.99	54,167.50 – 54,203.99	46.10
20,559.00 – 20,595.49	54,204.00 – 54,240.49	46.20
20,595.50 – 20,631.99	54,240.50 – 54,276.99	46.30
20,632.00 – 20,668.49	54,277.00 – 54,313.49	46.40
20,668.50 – 20,704.99	54,313.50 – 54,349.99	46.50
20,705.00 – 20,741.49	54,350.00 – 54,386.49	46.60

COLUMN 1 Single/widowed/ separated/divorced Net income less total tax payable	COLUMN 2 Married/common-law relationship with spouse or common-law partner residing in community Combined net income less combined total tax payable	COLUMN 3 Daily Rate
COLONNE 1 Personne célibataire/veuve/ séparée/divorcée Revenu net moins l'impôt total à payer	COLONNE 2 Personne mariée/en relation conjugale dont le conjoint/conjoint de fait habite la localité Revenus combinés nets moins l'impôt total combiné à payer	COLONNE 3 Tarif quotidien
20,741.50 – 20,777.99	54,386.50 – 54,422.99	46.70
20,778.00 – 20,814.49	54,423.00 – 54,459.49	46.80
20,814.50 – 20,850.99	54,459.50 – 54,495.99	46.90
20,851.00 – 20,887.49	54,496.00 – 54,532.49	47.00
20,887.50 – 20,923.99	54,532.50 – 54,568.99	47.10
20,924.00 – 20,960.49	54,569.00 – 54,605.49	47.20
20,960.50 – 20,996.99	54,605.50 – 54,641.99	47.30
20,997.00 – 21,033.49	54,642.00 – 54,678.49	47.40
21,033.50 – 21,069.99	54,678.50 – 54,714.99	47.50
21,070.00 – 21,106.49	54,715.00 – 54,751.49	47.60
21,106.50 – 21,142.99	54,751.50 – 54,787.99	47.70
21,143.00 – 21,179.49	54,788.00 – 54,824.49	47.80
21,179.50 – 21,215.99	54,824.50 – 54,860.99	47.90
21,216.00 – 21,252.49	54,861.00 – 54,897.49	48.00
21,252.50 – 21,288.99	54,897.50 – 54,933.99	48.10
21,289.00 – 21,325.49	54,934.00 – 54,970.49	48.20
21,325.50 – 21,361.99	54,970.50 – 55,006.99	48.30
21,362.00 – 21,398.49	55,007.00 – 55,043.49	48.40
21,398.50 – 21,434.99	55,043.50 – 55,079.99	48.50
21,435.00 – 21,471.49	55,080.00 – 55,116.49	48.60
21,471.50 – 21,507.99	55,116.50 – 55,152.99	48.70
21,508.00 – 21,544.49	55,153.00 – 55,189.49	48.80
21,544.50 – 21,580.99	55,189.50 – 55,225.99	48.90
21,581.00 – 21,617.49	55,226.00 – 55,262.49	49.00
21,617.50 – 21,653.99	55,262.50 – 55,298.99	49.10
21,654.00 – 21,690.49	55,299.00 – 55,335.49	49.20
21,690.50 – 21,726.99	55,335.50 – 55,371.99	49.30
21,727.00 – 21,763.49	55,372.00 – 55,408.49	49.40
21,763.50 – 21,799.99	55,408.50 – 55,444.99	49.50
21,800.00 – 21,836.49	55,445.00 – 55,481.49	49.60
21,836.50 – 21,872.99	55,481.50 – 55,517.99	49.70
21,873.00 – 21,909.49	55,518.00 – 55,554.49	49.80
21,909.50 – 21,945.99	55,554.50 – 55,590.99	49.90
21,946.00 – 21,982.49	55,591.00 – 55,627.49	50.00
21,982.50 – 22,018.99	55,627.50 – 55,663.99	50.10
22,019.00 – 22,055.49	55,664.00 – 55,700.49	50.20
22,055.50 – 22,091.99	55,700.50 – 55,736.99	50.30
22,092.00 – 22,128.49	55,737.00 – 55,773.49	50.40
22,128.50 – 22,164.99	55,773.50 – 55,809.99	50.50
22,165.00 – 22,201.49	55,810.00 – 55,846.49	50.60
22,201.50 – 22,237.99	55,846.50 – 55,882.99	50.70
22,238.00 – 22,274.49	55,883.00 – 55,919.49	50.80
22,274.50 – 22,310.99	55,919.50 – 55,955.99	50.90
22,311.00 – 22,347.49	55,956.00 – 55,992.49	51.00

COLUMN 1 Single/widowed/ separated/divorced Net income less total tax payable	COLUMN 2 Married/common-law relationship with spouse or common-law partner residing in community Combined net income less combined total tax payable	COLUMN 3 Daily Rate
COLONNE 1 Personne célibataire/veuve/ séparée/divorcée Revenu net moins l'impôt total à payer	COLONNE 2 Personne mariée/en relation conjugale dont le conjoint/conjoint de fait habite la localité Revenus combinés nets moins l'impôt total combiné à payer	COLONNE 3 Tarif quotidien
22,347.50 – 22,383.99	55,992.50 – 56,028.99	51.10
22,384.00 – 22,420.49	56,029.00 – 56,065.49	51.20
22,420.50 – 22,456.99	56,065.50 – 56,101.99	51.30
22,457.00 – 22,493.49	56,102.00 – 56,138.49	51.40
22,493.50 – 22,529.99	56,138.50 – 56,174.99	51.50
22,530.00 – 22,566.49	56,175.00 – 56,211.49	51.60
22,566.50 – 22,602.99	56,211.50 – 56,247.99	51.70
22,603.00 – 22,639.49	56,248.00 – 56,284.49	51.80
22,639.50 – 22,675.99	56,284.50 – 56,320.99	51.90
22,676.00 – 22,712.49	56,321.00 – 56,357.49	52.00
22,712.50 – 22,748.99	56,357.50 – 56,393.99	52.10
22,749.00 – 22,785.49	56,394.00 – 56,430.49	52.20
22,785.50 – 22,821.99	56,430.50 – 56,466.99	52.30
22,822.00 – 22,858.49	56,467.00 – 56,503.49	52.40
22,858.50 – 22,894.99	56,503.50 – 56,539.99	52.50
22,895.00 – 22,931.49	56,540.00 – 56,576.49	52.60
22,931.50 – 22,967.99	56,576.50 – 56,612.99	52.70
22,968.00 – 23,004.49	56,613.00 – 56,649.49	52.80
23,004.50 – 23,040.99	56,649.50 – 56,685.99	52.90
23,041.00 – 23,077.49	56,686.00 – 56,722.49	53.00
23,077.50 – 23,113.99	56,722.50 – 56,758.99	53.10
23,114.00 – 23,150.49	56,759.00 – 56,795.49	53.20
23,150.50 – 23,186.99	56,795.50 – 56,831.99	53.30
23,187.00 – 23,223.49	56,832.00 – 56,868.49	53.40
23,223.50 – 23,259.99	56,868.50 – 56,904.99	53.50
23,260.00 – 23,296.49	56,905.00 – 56,941.49	53.60
23,296.50 – 23,332.99	56,941.50 – 56,977.99	53.70
23,333.00 – 23,369.49	56,978.00 – 57,014.49	53.80
23,369.50 – 23,405.99	57,014.50 – 57,050.99	53.90
23,406.00 – 23,442.49	57,051.00 – 57,087.49	54.00
23,442.50 – 23,478.99	57,087.50 – 57,123.99	54.10
23,479.00 – 23,515.49	57,124.00 – 57,160.49	54.20
23,515.50 – 23,551.99	57,160.50 – 57,196.99	54.30
23,552.00 – 23,588.49	57,197.00 – 57,233.49	54.40
23,588.50 – 23,624.99	57,233.50 – 57,269.99	54.50
23,625.00 – 23,661.49	57,270.00 – 57,306.49	54.60
23,661.50 – 23,697.99	57,306.50 – 57,342.99	54.70
23,698.00 – 23,734.49	57,343.00 – 57,379.49	54.80
23,734.50 – 23,770.99	57,379.50 – 57,415.99	54.90
23,771.00 – 23,807.49	57,416.00 – 57,452.49	55.00
23,807.50 – 23,843.99	57,452.50 – 57,488.99	55.10
23,844.00 – 23,880.49	57,489.00 – 57,525.49	55.20
23,880.50 – 23,916.99	57,525.50 – 57,561.99	55.30
23,917.00 – 23,953.49	57,562.00 – 57,598.49	55.40

COLUMN 1 Single/widowed/ separated/divorced Net income less total tax payable	COLUMN 2 Married/common-law relationship with spouse or common-law partner residing in community Combined net income less combined total tax payable	COLUMN 3 Daily Rate
COLONNE 1 Personne célibataire/veuve/ séparée/divorcée Revenu net moins l'impôt total à payer	COLONNE 2 Personne mariée/en relation conjugale dont le conjoint/conjoint de fait habite la localité Revenus combinés nets moins l'impôt total combiné à payer	COLONNE 3 Tarif quotidien
23,953.50 – 23,989.99	57,598.50 – 57,634.99	55.50
23,990.00 – 24,026.49	57,635.00 – 57,671.49	55.60
24,026.50 – 24,062.99	57,671.50 – 57,707.99	55.70
24,063.00 – 24,099.49	57,708.00 – 57,744.49	55.80
24,099.50 – 24,135.99	57,744.50 – 57,780.99	55.90
24,136.00 – 24,172.49	57,781.00 – 57,817.49	56.00
24,172.50 – 24,208.99	57,817.50 – 57,853.99	56.10
24,209.00 – 24,245.49	57,854.00 – 57,890.49	56.20
24,245.50 – 24,281.99	57,890.50 – 57,926.99	56.30
24,282.00 – 24,318.49	57,927.00 – 57,963.49	56.40
24,318.50 – 24,354.99	57,963.50 – 57,999.99	56.50
24,355.00 – 24,391.49	58,000.00 – 58,036.49	56.60
24,391.50 – 24,427.99	58,036.50 – 58,072.99	56.70
24,428.00 – 24,464.49	58,073.00 – 58,109.49	56.80
24,464.50 – 24,500.99	58,109.50 – 58,145.99	56.90
24,501.00 – 24,537.49	58,146.00 – 58,182.49	57.00
24,537.50 – 24,573.99	58,182.50 – 58,218.99	57.10
24,574.00 – 24,610.49	58,219.00 – 58,255.49	57.20
24,610.50 – 24,646.99	58,255.50 – 58,291.99	57.30
24,647.00 – 24,683.49	58,292.00 – 58,328.49	57.40
24,683.50 – 24,719.99	58,328.50 – 58,364.99	57.50
24,720.00 – 24,756.49	58,365.00 – 58,401.49	57.60
24,756.50 – 24,792.99	58,401.50 – 58,437.99	57.70
24,793.00 – 24,829.49	58,438.00 – 58,474.49	57.80
24,829.50 – 24,865.99	58,474.50 – 58,510.99	57.90
24,866.00 – 24,902.49	58,511.00 – 58,547.49	58.00
24,902.50 – 24,938.99	58,547.50 – 58,583.99	58.10
24,939.00 – 24,975.49	58,584.00 – 58,620.49	58.20
24,975.50 – 25,011.99	58,620.50 – 58,656.99	58.30
25,012.00 – 25,048.49	58,657.00 – 58,693.49	58.40
25,048.50 – 25,084.99	58,693.50 – 58,729.99	58.50
25,085.00 – 25,121.49	58,730.00 – 58,766.49	58.60
25,121.50 – 25,157.99	58,766.50 – 58,802.99	58.70
25,158.00 – 25,194.49	58,803.00 – 58,839.49	58.80
25,194.50 – 25,230.99	58,839.50 – 58,875.99	58.90
25,231.00 – 25,267.49	58,876.00 – 58,912.49	59.00
25,267.50 – 25,303.99	58,912.50 – 58,948.99	59.10
25,304.00 – 25,340.49	58,949.00 – 58,985.49	59.20
25,340.50 – 25,376.99	58,985.50 – 59,021.99	59.30
25,377.00 – 25,413.49	59,022.00 – 59,058.49	59.40
25,413.50 – 25,449.99	59,058.50 – 59,094.99	59.50
25,450.00 – 25,486.49	59,095.00 – 59,131.49	59.60
25,486.50 – 25,522.99	59,131.50 – 59,167.99	59.70
25,523.00 – 25,559.49	59,168.00 – 59,204.49	59.80



COLUMN 1 Single/widowed/ separated/divorced Net income less total tax payable	COLUMN 2 Married/common-law relationship with spouse or common-law partner residing in community Combined net income less combined total tax payable	COLUMN 3 Daily Rate
COLONNE 1 Personne célibataire/veuve/ séparée/divorcée Revenu net moins l'impôt total à payer	COLONNE 2 Personne mariée/en relation conjugale dont le conjoint/conjoint de fait habite la localité Revenus combinés nets moins l'impôt total combiné à payer	COLONNE 3 Tarif quotidien
25,559.50 – 25,595.99	59,204.50 – 59,240.99	59.90
25,596.00 – 25,632.49	59,241.00 – 59,277.49	60.00
25,632.50 – 25,668.99	59,277.50 – 59,313.99	60.10
25,669.00 – 25,705.49	59,314.00 – 59,350.49	60.20
25,705.50 – 25,741.99	59,350.50 – 59,386.99	60.30
25,742.00 – 25,778.49	59,387.00 – 59,423.49	60.40
25,778.50 – 25,814.99	59,423.50 – 59,459.99	60.50
25,815.00 – 25,851.49	59,460.00 – 59,496.49	60.60
25,851.50 – 25,887.99	59,496.50 – 59,532.99	60.70
25,888.00 – 25,924.49	59,533.00 – 59,569.49	60.80
25,924.50 – 25,960.99	59,569.50 – 59,605.99	60.90
25,961.00 – 25,997.49	59,606.00 – 59,642.49	61.00
25,997.50 – 26,033.99	59,642.50 – 59,678.99	61.10
26,034.00 – 26,070.49	59,679.00 – 59,715.49	61.20
26,070.50 – 26,106.99	59,715.50 – 59,751.99	61.30
26,107.00 – 26,143.49	59,752.00 – 59,788.49	61.40
26,143.50 – 26,179.99	59,788.50 – 59,824.99	61.50
26,180.00 – 26,216.49	59,825.00 – 59,861.49	61.60
26,216.50 – 26,252.99	59,861.50 – 59,897.99	61.70
26,253.00 – 26,289.49	59,898.00 – 59,934.49	61.80
26,289.50 – 26,325.99	59,934.50 – 59,970.99	61.90
26,326.00 – 26,362.49	59,971.00 – 60,007.49	62.00
26,362.50 – 26,398.99	60,007.50 – 60,043.99	62.10
26,399.00 – 26,435.49	60,044.00 – 60,080.49	62.20
26,435.50 – 26,471.99	60,080.50 – 60,116.99	62.30
26,472.00 – 26,508.49	60,117.00 – 60,153.49	62.40
26,508.50 – 26,544.99	60,153.50 – 60,189.99	62.50
26,545.00 – 26,581.49	60,190.00 – 60,226.49	62.60
26,581.50 – 26,617.99	60,226.50 – 60,262.99	62.70
26,618.00 – 26,654.49	60,263.00 – 60,299.49	62.80
26,654.50 – 26,690.99	60,299.50 – 60,335.99	62.90
26,691.00 – 26,727.49	60,336.00 – 60,372.49	63.00
26,727.50 – 26,763.99	60,372.50 – 60,408.99	63.10
26,764.00 – 26,800.49	60,409.00 – 60,445.49	63.20
26,800.50 – 26,836.99	60,445.50 – 60,481.99	63.30
26,837.00 – 26,873.49	60,482.00 – 60,518.49	63.40
26,873.50 – 26,909.99	60,518.50 – 60,554.99	63.50
26,910.00 – 26,946.49	60,555.00 – 60,591.49	63.60
26,946.50 – 26,982.99	60,591.50 – 60,627.99	63.70
26,983.00 – 27,019.49	60,628.00 – 60,664.49	63.80
27,019.50 – 27,055.99	60,664.50 – 60,700.99	63.90
27,056.00 – 27,092.49	60,701.00 – 60,737.49	64.00
27,092.50 – 27,128.99	60,737.50 – 60,773.99	64.10
27,129.00 – 27,165.49	60,774.00 – 60,810.49	64.20

COLUMN 1 Single/widowed/ separated/divorced Net income less total tax payable	COLUMN 2 Married/common-law relationship with spouse or common-law partner residing in community Combined net income less combined total tax payable	COLUMN 3 Daily Rate
COLONNE 1 Personne célibataire/veuve/ séparée/divorcée Revenu net moins l'impôt total à payer	COLONNE 2 Personne mariée/en relation conjugale dont le conjoint/conjoint de fait habite la localité Revenus combinés nets moins l'impôt total combiné à payer	COLONNE 3 Tarif quotidien
27,165.50 – 27,201.99	60,810.50 – 60,846.99	64.30
27,202.00 – 27,238.49	60,847.00 – 60,883.49	64.40
27,238.50 – 27,274.99	60,883.50 – 60,919.99	64.50
27,275.00 – 27,311.49	60,920.00 – 60,956.49	64.60
27,311.50 – 27,347.99	60,956.50 – 60,992.99	64.70
27,348.00 – 27,384.49	60,993.00 – 61,029.49	64.80
27,384.50 – 27,420.99	61,029.50 – 61,065.99	64.90
27,421.00 – 27,457.49	61,066.00 – 61,102.49	65.00
27,457.50 – 27,493.99	61,102.50 – 61,138.99	65.10
27,494.00 – 27,530.49	61,139.00 – 61,175.49	65.20
27,530.50 – 27,566.99	61,175.50 – 61,211.99	65.30
27,567.00 – 27,603.49	61,212.00 – 61,248.49	65.40
27,603.50 – 27,639.99	61,248.50 – 61,284.99	65.50
27,640.00 – 27,676.49	61,285.00 – 61,321.49	65.60
27,676.50 – 27,712.99	61,321.50 – 61,357.99	65.70
27,713.00 – 27,749.49	61,358.00 – 61,394.49	65.80
27,749.50 – 27,785.99	61,394.50 – 61,430.99	65.90
27,786.00 – 27,822.49	61,431.00 – 61,467.49	66.00
27,822.50 – 27,858.99	61,467.50 – 61,503.99	66.10
27,859.00 – 27,895.49	61,504.00 – 61,540.49	66.20
27,895.50 – 27,931.99	61,540.50 – 61,576.99	66.30
27,932.00 – 27,968.49	61,577.00 – 61,613.49	66.40
27,968.50 – 28,004.99	61,613.50 – 61,649.99	66.50
28,005.00 – 28,041.49	61,650.00 – 61,686.49	66.60
28,041.50 – 28,077.99	61,686.50 – 61,722.99	66.70
28,078.00 – 28,114.49	61,723.00 – 61,759.49	66.80
28,114.50 – 28,150.99	61,759.50 – 61,795.99	66.90
28,151.00 – 28,187.49	61,796.00 – 61,832.49	67.00
28,187.50 – 28,223.99	61,832.50 – 61,868.99	67.10
28,224.00 – 28,260.49	61,869.00 – 61,905.49	67.20
28,260.50 – 28,296.99	61,905.50 – 61,941.99	67.30
28,297.00 – 28,333.49	61,942.00 – 61,978.49	67.40
28,333.50 – 28,369.99	61,978.50 – 62,014.99	67.50
28,370.00 – 28,406.49	62,015.00 – 62,051.49	67.60
28,406.50 – 28,442.99	62,051.50 – 62,087.99	67.70
28,443.00 – 28,479.49	62,088.00 – 62,124.49	67.80
28,479.50 – 28,515.99	62,124.50 – 62,160.99	67.90
28,516.00 – 28,552.49	62,161.00 – 62,197.49	68.00
28,552.50 – 28,588.99	62,197.50 – 62,233.99	68.10
28,589.00 – 28,625.49	62,234.00 – 62,270.49	68.20
28,625.50 – 28,661.99	62,270.50 – 62,306.99	68.30
28,662.00 – 28,698.49	62,307.00 – 62,343.49	68.40
28,698.50 – 28,734.99	62,343.50 – 62,379.99	68.50
28,735.00 – 28,771.49	62,380.00 – 62,416.49	68.60

COLUMN 1 Single/widowed/ separated/divorced Net income less total tax payable	COLUMN 2 Married/common-law relationship with spouse or common-law partner residing in community Combined net income less combined total tax payable	COLUMN 3 Daily Rate
COLONNE 1 Personne célibataire/veuve/ séparée/divorcée Revenu net moins l'impôt total à payer	COLONNE 2 Personne mariée/en relation conjugale dont le conjoint/conjoint de fait habite la localité Revenus combinés nets moins l'impôt total combiné à payer	COLONNE 3 Tarif quotidien
28,771.50 – 28,807.99	62,416.50 – 62,452.99	68.70
28,808.00 – 28,844.49	62,453.00 – 62,489.49	68.80
28,844.50 – 28,880.99	62,489.50 – 62,525.99	68.90
28,881.00 – 28,917.49	62,526.00 – 62,562.49	69.00
28,917.50 – 28,953.99	62,562.50 – 62,598.99	69.10
28,954.00 – 28,990.49	62,599.00 – 62,635.49	69.20
28,990.50 – 29,026.99	62,635.50 – 62,671.99	69.30
29,027.00 – 29,063.49	62,672.00 – 62,708.49	69.40
29,063.50 – 29,099.99	62,708.50 – 62,744.99	69.50
29,100.00 – 29,136.49	62,745.00 – 62,781.49	69.60
29,136.50 – 29,172.99	62,781.50 – 62,817.99	69.70
29,173.00 – 29,209.49	62,818.00 – 62,854.49	69.80
29,209.50 – 29,245.99	62,854.50 – 62,890.99	69.90
29,246.00 – 29,282.49	62,891.00 – 62,927.49	70.00
29,282.50 – 29,318.99	62,927.50 – 62,963.99	70.10
29,319.00 – 29,355.49	62,964.00 – 63,000.49	70.20
29,355.50 – 29,391.99	63,000.50 – 63,036.99	70.30
29,392.00 – 29,428.49	63,037.00 – 63,073.49	70.40
29,428.50 – 29,464.99	63,073.50 – 63,109.99	70.50
29,465.00 – 29,501.49	63,110.00 – 63,146.49	70.60
29,501.50 – 29,537.99	63,146.50 – 63,182.99	70.70
29,538.00 – 29,574.49	63,183.00 – 63,219.49	70.80
29,574.50 – 29,610.99	63,219.50 – 63,255.99	70.90
29,611.00 – 29,647.49	63,256.00 – 63,292.49	71.00
29,647.50 – 29,683.99	63,292.50 – 63,328.99	71.10
29,684.00 – 29,720.49	63,329.00 – 63,365.49	71.20
29,720.50 – 29,756.99	63,365.50 – 63,401.99	71.30
29,757.00 – 29,793.49	63,402.00 – 63,438.49	71.40
29,793.50 – 29,829.99	63,438.50 – 63,474.99	71.50
29,830.00 – 29,866.49	63,475.00 – 63,511.49	71.60
29,866.50 – 29,902.99	63,511.50 – 63,547.99	71.70
29,903.00 – 29,939.49	63,548.00 – 63,584.49	71.80
29,939.50 – 29,975.99	63,584.50 – 63,620.99	71.90
29,976.00 – 30,012.49	63,621.00 – 63,657.49	72.00
30,012.50 – 30,048.99	63,657.50 – 63,693.99	72.10
30,049.00 – 30,085.49	63,694.00 – 63,730.49	72.20
30,085.50 – 30,121.99	63,730.50 – 63,766.99	72.30
30,122.00 – 30,158.49	63,767.00 – 63,803.49	72.40
30,158.50 – 30,194.99	63,803.50 – 63,839.99	72.50
30,195.00 – 30,231.49	63,840.00 – 63,876.49	72.60
30,231.50 – 30,267.99	63,876.50 – 63,912.99	72.70
30,268.00 – 30,304.49	63,913.00 – 63,949.49	72.80
30,304.50 – 30,340.99	63,949.50 – 63,985.99	72.90
30,341.00 – 30,377.49	63,986.00 – 64,022.49	73.00

COLUMN 1 Single/widowed/ separated/divorced Net income less total tax payable	COLUMN 2 Married/common-law relationship with spouse or common-law partner residing in community Combined net income less combined total tax payable	COLUMN 3 Daily Rate
COLONNE 1 Personne célibataire/veuve/ séparée/divorcée Revenu net moins l'impôt total à payer	COLONNE 2 Personne mariée/en relation conjugale dont le conjoint/conjoint de fait habite la localité Revenus combinés nets moins l'impôt total combiné à payer	COLONNE 3 Tarif quotidien
30,377.50 – 30,413.99	64,022.50 – 64,058.99	73.10
30,414.00 – 30,450.49	64,059.00 – 64,095.49	73.20
30,450.50 – 30,486.99	64,095.50 – 64,131.99	73.30
30,487.00 – 30,523.49	64,132.00 – 64,168.49	73.40
30,523.50 – 30,559.99	64,168.50 – 64,204.99	73.50
30,560.00 – 30,596.49	64,205.00 – 64,241.49	73.60
30,596.50 – 30,632.99	64,241.50 – 64,277.99	73.70
30,633.00 – 30,669.49	64,278.00 – 64,314.49	73.80
30,669.50 – 30,705.99	64,314.50 – 64,350.99	73.90
30,706.00 – 30,742.49	64,351.00 – 64,387.49	74.00
30,742.50 – 30,778.99	64,387.50 – 64,423.99	74.10
30,779.00 – 30,815.49	64,424.00 – 64,460.49	74.20
30,815.50 – 30,851.99	64,460.50 – 64,496.99	74.30
30,852.00 – 30,888.49	64,497.00 – 64,533.49	74.40
30,888.50 – 30,924.99	64,533.50 – 64,569.99	74.50
30,925.00 – 30,961.49	64,570.00 – 64,606.49	74.60
30,961.50 – 30,997.99	64,606.50 – 64,642.99	74.70
30,998.00 – 31,034.49	64,643.00 – 64,679.49	74.80
31,034.50 – 31,070.99	64,679.50 – 64,715.99	74.90
31,071.00 – 31,107.49	64,716.00 – 64,752.49	75.00
31,107.50 – 31,143.99	64,752.50 – 64,788.99	75.10
31,144.00 – 31,180.49	64,789.00 – 64,825.49	75.20
31,180.50 – 31,216.99	64,825.50 – 64,861.99	75.30
31,217.00 – 31,253.49	64,862.00 – 64,898.49	75.40
31,253.50 – 31,289.99	64,898.50 – 64,934.99	75.50
31,290.00 – 31,326.49	64,935.00 – 64,971.49	75.60
31,326.50 – 31,362.99	64,971.50 – 65,007.99	75.70
31,363.00 – 31,399.49	65,008.00 – 65,044.49	75.80
31,399.50 – 31,435.99	65,044.50 – 65,080.99	75.90
31,436.00 – 31,472.49	65,081.00 – 65,117.49	76.00
31,472.50 – 31,508.99	65,117.50 – 65,153.99	76.10
31,509.00 – 31,545.49	65,154.00 – 65,190.49	76.20
31,545.50 – 31,581.99	65,190.50 – 65,226.99	76.30
31,582.00 – 31,618.49	65,227.00 – 65,263.49	76.40
31,618.50 – 31,654.99	65,263.50 – 65,299.99	76.50
31,655.00 – 31,691.49	65,300.00 – 65,336.49	76.60
31,691.50 – 31,727.99	65,336.50 – 65,372.99	76.70
31,728.00 – 31,764.49	65,373.00 – 65,409.49	76.80
31,764.50 – 31,800.99	65,409.50 – 65,445.99	76.90
31,801.00 – 31,837.49	65,446.00 – 65,482.49	77.00
31,837.50 – 31,873.99	65,482.50 – 65,518.99	77.10
31,874.00 – 31,910.49	65,519.00 – 65,555.49	77.20
31,910.50 – 31,946.99	65,555.50 – 65,591.99	77.30
31,947.00 – 31,983.49	65,592.00 – 65,628.49	77.40

COLUMN 1 Single/widowed/ separated/divorced Net income less total tax payable	COLUMN 2 Married/common-law relationship with spouse or common-law partner residing in community Combined net income less combined total tax payable	COLUMN 3 Daily Rate
COLONNE 1 Personne célibataire/veuve/ séparée/divorcée Revenu net moins l'impôt total à payer	COLONNE 2 Personne mariée/en relation conjugale dont le conjoint/conjoint de fait habite la localité Revenus combinés nets moins l'impôt total combiné à payer	COLONNE 3 Tarif quotidien
31,983.50 – 32,019.99	65,628.50 – 65,664.99	77.50
32,020.00 – 32,056.49	65,665.00 – 65,701.49	77.60
32,056.50 – 32,092.99	65,701.50 – 65,737.99	77.70
32,093.00 – 32,129.49	65,738.00 – 65,774.49	77.80
32,129.50 – 32,165.99	65,774.50 – 65,810.99	77.90
32,166.00 – 32,202.49	65,811.00 – 65,847.49	78.00
32,202.50 – 32,238.99	65,847.50 – 65,883.99	78.10
32,239.00 – 32,275.49	65,884.00 – 65,920.49	78.20
32,275.50 – 32,311.99	65,920.50 – 65,956.99	78.30
32,312.00 – 32,348.49	65,957.00 – 65,993.49	78.40
32,348.50 – 32,384.99	65,993.50 – 66,029.99	78.50
32,385.00 – 32,421.49	66,030.00 – 66,066.49	78.60
32,421.50 – 32,457.99	66,066.50 – 66,102.99	78.70
32,458.00 – 32,494.49	66,103.00 – 66,139.49	78.80
32,494.50 – 32,530.99	66,139.50 – 66,175.99	78.90
32,531.00 – 32,567.49	66,176.00 – 66,212.49	79.00
32,567.50 – 32,603.99	66,212.50 – 66,248.99	79.10
32,604.00 – 32,640.49	66,249.00 – 66,285.49	79.20
32,640.50 – 32,676.99	66,285.50 – 66,321.99	79.30
32,677.00 – 32,713.49	66,322.00 – 66,358.49	79.40
32,713.50 – 32,749.99	66,358.50 – 66,394.99	79.50
32,750.00 – 32,786.49	66,395.00 – 66,431.49	79.60
32,786.50 – 32,822.99	66,431.50 – 66,467.99	79.70
32,823.00 – 32,859.49	66,468.00 – 66,504.49	79.80
32,859.50 – 32,895.99	66,504.50 – 66,540.99	79.90
32,896.00 – 32,932.49	66,541.00 – 66,577.49	80.00
32,932.50 – 32,968.99	66,577.50 – 66,613.99	80.10
32,969.00 – 33,005.49	66,614.00 – 66,650.49	80.20
33,005.50 – 33,041.99	66,650.50 – 66,686.99	80.30
33,042.00 – 33,078.49	66,687.00 – 66,723.49	80.40
33,078.50 – 33,114.99	66,723.50 – 66,759.99	80.50
33,115.00 and over/et plus	66,760.00 and over/et plus	80.60