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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 72/2024  
Registered August 1, 2024

**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 "\$96.40 per day effective  
August 1, 2022" and substituting "\$101.10 per day  
effective September 1, 2024".**

**2(2) Subsection 6(2) is amended  
by striking out "\$39.90 per day effective  
August 1, 2022" and substituting "\$41.80 per day  
effective September 1, 2024".**

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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 72/2024  
Date d'enregistrement : le 1<sup>er</sup> août 2024

**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 « 96,40 \$ à compter  
du 1<sup>er</sup> août 2022 », de « 101,10 \$ à compter  
du 1<sup>er</sup> septembre 2024 ».**

**2(2) Le paragraphe 6(2) est modifié par  
substitution, à « 39,90 \$ à compter  
du 1<sup>er</sup> août 2022 », de « 41,80 \$ à compter  
du 1<sup>er</sup> septembre 2024 ».**

**3(1) 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 \$21,299.10 and \$44,203.59 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 \$64,895.10 and \$87,799.59, 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 \$43,548.

**3(2) Subsection 6.1(4) is amended by striking out "Manitoba Health" wherever it occurs and substituting "the minister".**

**4(1) Subsection 6.2(1) and clause 6.2(1.1)(b) are amended by striking out "Manitoba Health" and substituting "the minister".**

**4(2) Subsection 6.2(1.2) is amended**

**(a) in clause (a),**

**(i) in the part before subclause (i), by striking out "Manitoba Health" and substituting "the minister", and**

**(ii) in subclause (ii), by striking out "Manitoba Health" and substituting "the minister"; and**

**(b) in clause (b), by striking out "Manitoba Health if the Manitoba Health Appeal Board, on further consideration by the Board" and substituting "the minister if the board, on further consideration by the board".**

**3(1) 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 21 299,10 \$ et 44 203,59 \$.
2. Si le revenu net combiné de l'assuré et de son conjoint ou de son conjoint de fait se situe entre 64 895,10 \$ et 87 799,59 \$, 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 équivalant à 5,66038 % du revenu net combiné, duquel ont été retranchés 43 548 \$.

**3(2) Le paragraphe 6.1(4) est modifié par substitution, à « à Santé Manitoba, soit, avec l'approbation de cet organisme », de « au ministre, soit, avec l'approbation de ce dernier ».**

**4(1) Le paragraphe 6.2(1) et l'alinéa 6.2(1.1)b) sont modifiés par substitution, à « à Santé Manitoba », de « au ministre ».**

**4(2) Le paragraphe 6.2(1.2) est modifié par substitution :**

**a) dans l'alinéa a) :**

**(i) dans le passage introductif, à « Santé Manitoba », de « le ministre »,**

**(ii) dans le sous-alinéa (ii), à « cet organisme », de « le ministre »;**

**b) dans l'alinéa b), à « Santé Manitoba si le Conseil manitobain d'appel en matière de santé », de « le ministre si le Conseil ».**

**4(3) Subsection 6.2(1.3) is replaced with the following:**

**6.2(1.3)** If the minister does not accept a request for a review under clause (1.2)(a), the minister must refer the request to the board for further consideration, and give notice of the referral to the insured person. The board must then consider the request and advise the minister and the insured person as to whether or not it approves the request to proceed to a review.

**4(4) Subsection 6.2(2) is amended**

**(a) in the part before clause (a), by striking out "Manitoba Health may, in accordance with policies approved by the minister" and substituting "the minister may"; and**

**(b) in clause (b), by striking out "\$39.90" and substituting "\$41.80".**

**5(1) Subsection 6.3(1) is amended by striking out "Manitoba Health Appeal Board" and substituting "board".**

**5(2) Subsection 6.3(2) is amended**

**(a) in the part before clause (a) by striking out "Manitoba Health Appeal Board" and substituting "board"; and**

**(b) in clause (b) by striking out "\$39.90" and substituting "\$41.80".**

**6 Clause 6.4(1)(b) is amended by striking out "\$38,030" and substituting "\$39,879".**

**4(3) Le paragraphe 6.2(1.3) est remplacé par ce qui suit :**

**6.2(1.3)** S'il n'accepte pas la demande de révision, le ministre la renvoie pour examen au Conseil et en donne avis à l'assuré. Le Conseil étudie la demande et indique au ministre ainsi qu'à l'assuré s'il l'approuve ou non.

**4(4) Le paragraphe 6.2(2) est modifié par substitution :**

**a) dans le passage introductif, à « Santé Manitoba peut, conformément aux directives qu'approuve le ministre », de « le ministre peut »;**

**b) dans l'alinéa b), à « 39,90 \$ », de « 41,80 \$ ».**

**5(1) Le paragraphe 6.3(1) est modifié par suppression de « manitobain d'appel en matière de santé ».**

**5(2) Le paragraphe 6.3(2) est modifié :**

**a) dans le passage introductif, par suppression de « manitobain d'appel en matière de santé »;**

**b) dans l'alinéa b), par substitution, à « 39,90 \$ », de « 41,80 \$ ».**

**6 L'alinéa 6.4(1)b) est modifié par substitution, à « 38 030 \$ », de « 39 879 \$ ».**

**7 Section 18.1 is amended**

**(a) in clause (c), by striking out** "the regional health plan approved by the minister under *The Regional Health Authorities Act*" **and substituting** "the strategic and operational plan approved by the minister under *The Health System Governance and Accountability Act*"; **and**

**(b) in clause (d), by striking out** "*The Regional Health Authorities Act*" **and substituting** "*The Health System Governance and Accountability Act*".

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

**Coming into force**

**9 This regulation comes into force on September 1, 2024.**

**7 L'article 18.1 est modifié par substitution :**

**a) dans l'alinéa c), à** « aux plans sanitaires régionaux que le ministre approuve en vertu de la *Loi sur les offices régionaux de la santé* », **de** « au plan stratégique et opérationnel que le ministre approuve en vertu de la *Loi sur la gouvernance et l'obligation redditionnelle au sein du système de santé* »;

**b) dans l'alinéa d), à** « *Loi sur les offices régionaux de la santé* », **de** « *Loi sur la gouvernance et l'obligation redditionnelle au sein du système de santé* ».

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

**Entrée en vigueur**

**9 Le présent règlement entre en vigueur le 1<sup>er</sup> septembre 2024.**

SCHEDULE B

TABLE OF RESIDENTIAL/AUTHORIZED CHARGES  
(Effective September 1, 2024)

<b>COLUMN 1</b>  <b>Single/widowed/separated/divorced</b> <b>Net income</b> <b>less total tax payable</b>	<b>COLUMN 2</b>  <b>Married/common-law relationship with</b> <b>spouse or common-law partner residing in</b> <b>community</b> <b>Combined net income</b> <b>less combined total tax payable</b>	<b>COLUMN 3</b>  <b>Daily</b> <b>Rate</b>
0.00 – 20,093.49	0.00 – 63,641.49	41.80
20,093.50 – 20,129.99	63,641.50 – 63,677.99	41.90
20,130.00 – 20,166.49	63,678.00 – 63,714.49	42.00
20,166.50 – 20,202.99	63,714.50 – 63,750.99	42.10
20,203.00 – 20,239.49	63,751.00 – 63,787.49	42.20
20,239.50 – 20,275.99	63,787.50 – 63,823.99	42.30
20,276.00 – 20,312.49	63,824.00 – 63,860.49	42.40
20,312.50 – 20,348.99	63,860.50 – 63,896.99	42.50
20,349.00 – 20,385.49	63,897.00 – 63,933.49	42.60
20,385.50 – 20,421.99	63,933.50 – 63,969.99	42.70
20,422.00 – 20,458.49	63,970.00 – 64,006.49	42.80
20,458.50 – 20,494.99	64,006.50 – 64,042.99	42.90
20,495.00 – 20,531.49	64,043.00 – 64,079.49	43.00
20,531.50 – 20,567.99	64,079.50 – 64,115.99	43.10
20,568.00 – 20,604.49	64,116.00 – 64,152.49	43.20
20,604.50 – 20,640.99	64,152.50 – 64,188.99	43.30
20,641.00 – 20,677.49	64,189.00 – 64,225.49	43.40
20,677.50 – 20,713.99	64,225.50 – 64,261.99	43.50
20,714.00 – 20,750.49	64,262.00 – 64,298.49	43.60
20,750.50 – 20,786.99	64,298.50 – 64,334.99	43.70
20,787.00 – 20,823.49	64,335.00 – 64,371.49	43.80
20,823.50 – 20,859.99	64,371.50 – 64,407.99	43.90
20,860.00 – 20,896.49	64,408.00 – 64,444.49	44.00
20,896.50 – 20,932.99	64,444.50 – 64,480.99	44.10
20,933.00 – 20,969.49	64,481.00 – 64,517.49	44.20
20,969.50 – 21,005.99	64,517.50 – 64,553.99	44.30
21,006.00 – 21,042.49	64,554.00 – 64,590.49	44.40

<b>COLUMN 1</b>	<b>COLUMN 2</b>	<b>COLUMN 3</b>
<b>Single/widowed/separated/divorced Net income less total tax payable</b>	<b>Married/common-law relationship with spouse or common-law partner residing in community Combined net income less combined total tax payable</b>	<b>Daily Rate</b>
21,042.50 - 21,078.99	64,590.50 - 64,626.99	44.50
21,079.00 - 21,115.49	64,627.00 - 64,663.49	44.60
21,115.50 - 21,151.99	64,663.50 - 64,699.99	44.70
21,152.00 - 21,188.49	64,700.00 - 64,736.49	44.80
21,188.50 - 21,224.99	64,736.50 - 64,772.99	44.90
21,225.00 - 21,261.49	64,773.00 - 64,809.49	45.00
21,261.50 - 21,297.99	64,809.50 - 64,845.99	45.10
21,298.00 - 21,334.49	64,846.00 - 64,882.49	45.20
21,334.50 - 21,370.99	64,882.50 - 64,918.99	45.30
21,371.00 - 21,407.49	64,919.00 - 64,955.49	45.40
21,407.50 - 21,443.99	64,955.50 - 64,991.99	45.50
21,444.00 - 21,480.49	64,992.00 - 65,028.49	45.60
21,480.50 - 21,516.99	65,028.50 - 65,064.99	45.70
21,517.00 - 21,553.49	65,065.00 - 65,101.49	45.80
21,553.50 - 21,589.99	65,101.50 - 65,137.99	45.90
21,590.00 - 21,626.49	65,138.00 - 65,174.49	46.00
21,626.50 - 21,662.99	65,174.50 - 65,210.99	46.10
21,663.00 - 21,699.49	65,211.00 - 65,247.49	46.20
21,699.50 - 21,735.99	65,247.50 - 65,283.99	46.30
21,736.00 - 21,772.49	65,284.00 - 65,320.49	46.40
21,772.50 - 21,808.99	65,320.50 - 65,356.99	46.50
21,809.00 - 21,845.49	65,357.00 - 65,393.49	46.60
21,845.50 - 21,881.99	65,393.50 - 65,429.99	46.70
21,882.00 - 21,918.49	65,430.00 - 65,466.49	46.80
21,918.50 - 21,954.99	65,466.50 - 65,502.99	46.90
21,955.00 - 21,991.49	65,503.00 - 65,539.49	47.00
21,991.50 - 22,027.99	65,539.50 - 65,575.99	47.10
22,028.00 - 22,064.49	65,576.00 - 65,612.49	47.20
22,064.50 - 22,100.99	65,612.50 - 65,648.99	47.30
22,101.00 - 22,137.49	65,649.00 - 65,685.49	47.40
22,137.50 - 22,173.99	65,685.50 - 65,721.99	47.50
22,174.00 - 22,210.49	65,722.00 - 65,758.49	47.60

<b>COLUMN 1</b> <b>Single/widowed/separated/divorced</b> <b>Net income</b> <b>less total tax payable</b>	<b>COLUMN 2</b> <b>Married/common-law relationship with</b> <b>spouse or common-law partner residing in</b> <b>community</b> <b>Combined net income</b> <b>less combined total tax payable</b>	<b>COLUMN 3</b> <b>Daily</b> <b>Rate</b>
22,210.50 – 22,246.99	65,758.50 – 65,794.99	47.70
22,247.00 – 22,283.49	65,795.00 – 65,831.49	47.80
22,283.50 – 22,319.99	65,831.50 – 65,867.99	47.90
22,320.00 – 22,356.49	65,868.00 – 65,904.49	48.00
22,356.50 – 22,392.99	65,904.50 – 65,940.99	48.10
22,393.00 – 22,429.49	65,941.00 – 65,977.49	48.20
22,429.50 – 22,465.99	65,977.50 – 66,013.99	48.30
22,466.00 – 22,502.49	66,014.00 – 66,050.49	48.40
22,502.50 – 22,538.99	66,050.50 – 66,086.99	48.50
22,539.00 – 22,575.49	66,087.00 – 66,123.49	48.60
22,575.50 – 22,611.99	66,123.50 – 66,159.99	48.70
22,612.00 – 22,648.49	66,160.00 – 66,196.49	48.80
22,648.50 – 22,684.99	66,196.50 – 66,232.99	48.90
22,685.00 – 22,721.49	66,233.00 – 66,269.49	49.00
22,721.50 – 22,757.99	66,269.50 – 66,305.99	49.10
22,758.00 – 22,794.49	66,306.00 – 66,342.49	49.20
22,794.50 – 22,830.99	66,342.50 – 66,378.99	49.30
22,831.00 – 22,867.49	66,379.00 – 66,415.49	49.40
22,867.50 – 22,903.99	66,415.50 – 66,451.99	49.50
22,904.00 – 22,940.49	66,452.00 – 66,488.49	49.60
22,940.50 – 22,976.99	66,488.50 – 66,524.99	49.70
22,977.00 – 23,013.49	66,525.00 – 66,561.49	49.80
23,013.50 – 23,049.99	66,561.50 – 66,597.99	49.90
23,050.00 – 23,086.49	66,598.00 – 66,634.49	50.00
23,086.50 – 23,122.99	66,634.50 – 66,670.99	50.10
23,123.00 – 23,159.49	66,671.00 – 66,707.49	50.20
23,159.50 – 23,195.99	66,707.50 – 66,743.99	50.30
23,196.00 – 23,232.49	66,744.00 – 66,780.49	50.40
23,232.50 – 23,268.99	66,780.50 – 66,816.99	50.50
23,269.00 – 23,305.49	66,817.00 – 66,853.49	50.60

<b>COLUMN 1</b> <b>Single/widowed/separated/divorced</b> <b>Net income</b> <b>less total tax payable</b>	<b>COLUMN 2</b> <b>Married/common-law relationship with</b> <b>spouse or common-law partner residing in</b> <b>community</b> <b>Combined net income</b> <b>less combined total tax payable</b>	<b>COLUMN 3</b> <b>Daily</b> <b>Rate</b>
23,305.50 – 23,341.99	66,853.50 – 66,889.99	50.70
23,342.00 – 23,378.49	66,890.00 – 66,926.49	50.80
23,378.50 – 23,414.99	66,926.50 – 66,962.99	50.90
23,415.00 – 23,451.49	66,963.00 – 66,999.49	51.00
23,451.50 – 23,487.99	66,999.50 – 67,035.99	51.10
23,488.00 – 23,524.49	67,036.00 – 67,072.49	51.20
23,524.50 – 23,560.99	67,072.50 – 67,108.99	51.30
23,561.00 – 23,597.49	67,109.00 – 67,145.49	51.40
23,597.50 – 23,633.99	67,145.50 – 67,181.99	51.50
23,634.00 – 23,670.49	67,182.00 – 67,218.49	51.60
23,670.50 – 23,706.99	67,218.50 – 67,254.99	51.70
23,707.00 – 23,743.49	67,255.00 – 67,291.49	51.80
23,743.50 – 23,779.99	67,291.50 – 67,327.99	51.90
23,780.00 – 23,816.49	67,328.00 – 67,364.49	52.00
23,816.50 – 23,852.99	67,364.50 – 67,400.99	52.10
23,853.00 – 23,889.49	67,401.00 – 67,437.49	52.20
23,889.50 – 23,925.99	67,437.50 – 67,473.99	52.30
23,926.00 – 23,962.49	67,474.00 – 67,510.49	52.40
23,962.50 – 23,998.99	67,510.50 – 67,546.99	52.50
23,999.00 – 24,035.49	67,547.00 – 67,583.49	52.60
24,035.50 – 24,071.99	67,583.50 – 67,619.99	52.70
24,072.00 – 24,108.49	67,620.00 – 67,656.49	52.80
24,108.50 – 24,144.99	67,656.50 – 67,692.99	52.90
24,145.00 – 24,181.49	67,693.00 – 67,729.49	53.00
24,181.50 – 24,217.99	67,729.50 – 67,765.99	53.10
24,218.00 – 24,254.49	67,766.00 – 67,802.49	53.20
24,254.50 – 24,290.99	67,802.50 – 67,838.99	53.30
24,291.00 – 24,327.49	67,839.00 – 67,875.49	53.40
24,327.50 – 24,363.99	67,875.50 – 67,911.99	53.50
24,364.00 – 24,400.49	67,912.00 – 67,948.49	53.60
24,400.50 – 24,436.99	67,948.50 – 67,984.99	53.70
24,437.00 – 24,473.49	67,985.00 – 68,021.49	53.80

<b>COLUMN 1</b> <b>Single/widowed/separated/divorced</b> <b>Net income</b> <b>less total tax payable</b>	<b>COLUMN 2</b> <b>Married/common-law relationship with</b> <b>spouse or common-law partner residing in</b> <b>community</b> <b>Combined net income</b> <b>less combined total tax payable</b>	<b>COLUMN 3</b> <b>Daily</b> <b>Rate</b>
24,473.50 – 24,509.99	68,021.50 – 68,057.99	53.90
24,510.00 – 24,546.49	68,058.00 – 68,094.49	54.00
24,546.50 – 24,582.99	68,094.50 – 68,130.99	54.10
24,583.00 – 24,619.49	68,131.00 – 68,167.49	54.20
24,619.50 – 24,655.99	68,167.50 – 68,203.99	54.30
24,656.00 – 24,692.49	68,204.00 – 68,240.49	54.40
24,692.50 – 24,728.99	68,240.50 – 68,276.99	54.50
24,729.00 – 24,765.49	68,277.00 – 68,313.49	54.60
24,765.50 – 24,801.99	68,313.50 – 68,349.99	54.70
24,802.00 – 24,838.49	68,350.00 – 68,386.49	54.80
24,838.50 – 24,874.99	68,386.50 – 68,422.99	54.90
24,875.00 – 24,911.49	68,423.00 – 68,459.49	55.00
24,911.50 – 24,947.99	68,459.50 – 68,495.99	55.10
24,948.00 – 24,984.49	68,496.00 – 68,532.49	55.20
24,984.50 – 25,020.99	68,532.50 – 68,568.99	55.30
25,021.00 – 25,057.49	68,569.00 – 68,605.49	55.40
25,057.50 – 25,093.99	68,605.50 – 68,641.99	55.50
25,094.00 – 25,130.49	68,642.00 – 68,678.49	55.60
25,130.50 – 25,166.99	68,678.50 – 68,714.99	55.70
25,167.00 – 25,203.49	68,715.00 – 68,751.49	55.80
25,203.50 – 25,239.99	68,751.50 – 68,787.99	55.90
25,240.00 – 25,276.49	68,788.00 – 68,824.49	56.00
25,276.50 – 25,312.99	68,824.50 – 68,860.99	56.10
25,313.00 – 25,349.49	68,861.00 – 68,897.49	56.20
25,349.50 – 25,385.99	68,897.50 – 68,933.99	56.30
25,386.00 – 25,422.49	68,934.00 – 68,970.49	56.40
25,422.50 – 25,458.99	68,970.50 – 69,006.99	56.50
25,459.00 – 25,495.49	69,007.00 – 69,043.49	56.60
25,495.50 – 25,531.99	69,043.50 – 69,079.99	56.70
25,532.00 – 25,568.49	69,080.00 – 69,116.49	56.80

<b>COLUMN 1</b>	<b>COLUMN 2</b>	<b>COLUMN 3</b>
<b>Single/widowed/separated/divorced Net income less total tax payable</b>	<b>Married/common-law relationship with spouse or common-law partner residing in community Combined net income less combined total tax payable</b>	<b>Daily Rate</b>
25,568.50 – 25,604.99	69,116.50 – 69,152.99	56.90
25,605.00 – 25,641.49	69,153.00 – 69,189.49	57.00
25,641.50 – 25,677.99	69,189.50 – 69,225.99	57.10
25,678.00 – 25,714.49	69,226.00 – 69,262.49	57.20
25,714.50 – 25,750.99	69,262.50 – 69,298.99	57.30
25,751.00 – 25,787.49	69,299.00 – 69,335.49	57.40
25,787.50 – 25,823.99	69,335.50 – 69,371.99	57.50
25,824.00 – 25,860.49	69,372.00 – 69,408.49	57.60
25,860.50 – 25,896.99	69,408.50 – 69,444.99	57.70
25,897.00 – 25,933.49	69,445.00 – 69,481.49	57.80
25,933.50 – 25,969.99	69,481.50 – 69,517.99	57.90
25,970.00 – 26,006.49	69,518.00 – 69,554.49	58.00
26,006.50 – 26,042.99	69,554.50 – 69,590.99	58.10
26,043.00 – 26,079.49	69,591.00 – 69,627.49	58.20
26,079.50 – 26,115.99	69,627.50 – 69,663.99	58.30
26,116.00 – 26,152.49	69,664.00 – 69,700.49	58.40
26,152.50 – 26,188.99	69,700.50 – 69,736.99	58.50
26,189.00 – 26,225.49	69,737.00 – 69,773.49	58.60
26,225.50 – 26,261.99	69,773.50 – 69,809.99	58.70
26,262.00 – 26,298.49	69,810.00 – 69,846.49	58.80
26,298.50 – 26,334.99	69,846.50 – 69,882.99	58.90
26,335.00 – 26,371.49	69,883.00 – 69,919.49	59.00
26,371.50 – 26,407.99	69,919.50 – 69,955.99	59.10
26,408.00 – 26,444.49	69,956.00 – 69,992.49	59.20
26,444.50 – 26,480.99	69,992.50 – 70,028.99	59.30
26,481.00 – 26,517.49	70,029.00 – 70,065.49	59.40
26,517.50 – 26,553.99	70,065.50 – 70,101.99	59.50
26,554.00 – 26,590.49	70,102.00 – 70,138.49	59.60
26,590.50 – 26,626.99	70,138.50 – 70,174.99	59.70
26,627.00 – 26,663.49	70,175.00 – 70,211.49	59.80
26,663.50 – 26,699.99	70,211.50 – 70,247.99	59.90
26,700.00 – 26,736.49	70,248.00 – 70,284.49	60.00

<b>COLUMN 1</b> <b>Single/widowed/separated/divorced</b> <b>Net income</b> <b>less total tax payable</b>	<b>COLUMN 2</b> <b>Married/common-law relationship with</b> <b>spouse or common-law partner residing in</b> <b>community</b> <b>Combined net income</b> <b>less combined total tax payable</b>	<b>COLUMN 3</b> <b>Daily</b> <b>Rate</b>
26,736.50 – 26,772.99	70,284.50 – 70,320.99	60.10
26,773.00 – 26,809.49	70,321.00 – 70,357.49	60.20
26,809.50 – 26,845.99	70,357.50 – 70,393.99	60.30
26,846.00 – 26,882.49	70,394.00 – 70,430.49	60.40
26,882.50 – 26,918.99	70,430.50 – 70,466.99	60.50
26,919.00 – 26,955.49	70,467.00 – 70,503.49	60.60
26,955.50 – 26,991.99	70,503.50 – 70,539.99	60.70
26,992.00 – 27,028.49	70,540.00 – 70,576.49	60.80
27,028.50 – 27,064.99	70,576.50 – 70,612.99	60.90
27,065.00 – 27,101.49	70,613.00 – 70,649.49	61.00
27,101.50 – 27,137.99	70,649.50 – 70,685.99	61.10
27,138.00 – 27,174.49	70,686.00 – 70,722.49	61.20
27,174.50 – 27,210.99	70,722.50 – 70,758.99	61.30
27,211.00 – 27,247.49	70,759.00 – 70,795.49	61.40
27,247.50 – 27,283.99	70,795.50 – 70,831.99	61.50
27,284.00 – 27,320.49	70,832.00 – 70,868.49	61.60
27,320.50 – 27,356.99	70,868.50 – 70,904.99	61.70
27,357.00 – 27,393.49	70,905.00 – 70,941.49	61.80
27,393.50 – 27,429.99	70,941.50 – 70,977.99	61.90
27,430.00 – 27,466.49	70,978.00 – 71,014.49	62.00
27,466.50 – 27,502.99	71,014.50 – 71,050.99	62.10
27,503.00 – 27,539.49	71,051.00 – 71,087.49	62.20
27,539.50 – 27,575.99	71,087.50 – 71,123.99	62.30
27,576.00 – 27,612.49	71,124.00 – 71,160.49	62.40
27,612.50 – 27,648.99	71,160.50 – 71,196.99	62.50
27,649.00 – 27,685.49	71,197.00 – 71,233.49	62.60
27,685.50 – 27,721.99	71,233.50 – 71,269.99	62.70
27,722.00 – 27,758.49	71,270.00 – 71,306.49	62.80
27,758.50 – 27,794.99	71,306.50 – 71,342.99	62.90
27,795.00 – 27,831.49	71,343.00 – 71,379.49	63.00

<b>COLUMN 1</b>	<b>COLUMN 2</b>	<b>COLUMN 3</b>
<b>Single/widowed/separated/divorced Net income less total tax payable</b>	<b>Married/common-law relationship with spouse or common-law partner residing in community Combined net income less combined total tax payable</b>	<b>Daily Rate</b>
27,831.50 – 27,867.99	71,379.50 – 71,415.99	63.10
27,868.00 – 27,904.49	71,416.00 – 71,452.49	63.20
27,904.50 – 27,940.99	71,452.50 – 71,488.99	63.30
27,941.00 – 27,977.49	71,489.00 – 71,525.49	63.40
27,977.50 – 28,013.99	71,525.50 – 71,561.99	63.50
28,014.00 – 28,050.49	71,562.00 – 71,598.49	63.60
28,050.50 – 28,086.99	71,598.50 – 71,634.99	63.70
28,087.00 – 28,123.49	71,635.00 – 71,671.49	63.80
28,123.50 – 28,159.99	71,671.50 – 71,707.99	63.90
28,160.00 – 28,196.49	71,708.00 – 71,744.49	64.00
28,196.50 – 28,232.99	71,744.50 – 71,780.99	64.10
28,233.00 – 28,269.49	71,781.00 – 71,817.49	64.20
28,269.50 – 28,305.99	71,817.50 – 71,853.99	64.30
28,306.00 – 28,342.49	71,854.00 – 71,890.49	64.40
28,342.50 – 28,378.99	71,890.50 – 71,926.99	64.50
28,379.00 – 28,415.49	71,927.00 – 71,963.49	64.60
28,415.50 – 28,451.99	71,963.50 – 71,999.99	64.70
28,452.00 – 28,488.49	72,000.00 – 72,036.49	64.80
28,488.50 – 28,524.99	72,036.50 – 72,072.99	64.90
28,525.00 – 28,561.49	72,073.00 – 72,109.49	65.00
28,561.50 – 28,597.99	72,109.50 – 72,145.99	65.10
28,598.00 – 28,634.49	72,146.00 – 72,182.49	65.20
28,634.50 – 28,670.99	72,182.50 – 72,218.99	65.30
28,671.00 – 28,707.49	72,219.00 – 72,255.49	65.40
28,707.50 – 28,743.99	72,255.50 – 72,291.99	65.50
28,744.00 – 28,780.49	72,292.00 – 72,328.49	65.60
28,780.50 – 28,816.99	72,328.50 – 72,364.99	65.70
28,817.00 – 28,853.49	72,365.00 – 72,401.49	65.80
28,853.50 – 28,889.99	72,401.50 – 72,437.99	65.90
28,890.00 – 28,926.49	72,438.00 – 72,474.49	66.00
28,926.50 – 28,962.99	72,474.50 – 72,510.99	66.10
28,963.00 – 28,999.49	72,511.00 – 72,547.49	66.20

<b>COLUMN 1</b> <b>Single/widowed/separated/divorced</b> <b>Net income</b> <b>less total tax payable</b>	<b>COLUMN 2</b> <b>Married/common-law relationship with</b> <b>spouse or common-law partner residing in</b> <b>community</b> <b>Combined net income</b> <b>less combined total tax payable</b>	<b>COLUMN 3</b> <b>Daily</b> <b>Rate</b>
28,999.50 – 29,035.99	72,547.50 – 72,583.99	66.30
29,036.00 – 29,072.49	72,584.00 – 72,620.49	66.40
29,072.50 – 29,108.99	72,620.50 – 72,656.99	66.50
29,109.00 – 29,145.49	72,657.00 – 72,693.49	66.60
29,145.50 – 29,181.99	72,693.50 – 72,729.99	66.70
29,182.00 – 29,218.49	72,730.00 – 72,766.49	66.80
29,218.50 – 29,254.99	72,766.50 – 72,802.99	66.90
29,255.00 – 29,291.49	72,803.00 – 72,839.49	67.00
29,291.50 – 29,327.99	72,839.50 – 72,875.99	67.10
29,328.00 – 29,364.49	72,876.00 – 72,912.49	67.20
29,364.50 – 29,400.99	72,912.50 – 72,948.99	67.30
29,401.00 – 29,437.49	72,949.00 – 72,985.49	67.40
29,437.50 – 29,473.99	72,985.50 – 73,021.99	67.50
29,474.00 – 29,510.49	73,022.00 – 73,058.49	67.60
29,510.50 – 29,546.99	73,058.50 – 73,094.99	67.70
29,547.00 – 29,583.49	73,095.00 – 73,131.49	67.80
29,583.50 – 29,619.99	73,131.50 – 73,167.99	67.90
29,620.00 – 29,656.49	73,168.00 – 73,204.49	68.00
29,656.50 – 29,692.99	73,204.50 – 73,240.99	68.10
29,693.00 – 29,729.49	73,241.00 – 73,277.49	68.20
29,729.50 – 29,765.99	73,277.50 – 73,313.99	68.30
29,766.00 – 29,802.49	73,314.00 – 73,350.49	68.40
29,802.50 – 29,838.99	73,350.50 – 73,386.99	68.50
29,839.00 – 29,875.49	73,387.00 – 73,423.49	68.60
29,875.50 – 29,911.99	73,423.50 – 73,459.99	68.70
29,912.00 – 29,948.49	73,460.00 – 73,496.49	68.80
29,948.50 – 29,984.99	73,496.50 – 73,532.99	68.90
29,985.00 – 30,021.49	73,533.00 – 73,569.49	69.00
30,021.50 – 30,057.99	73,569.50 – 73,605.99	69.10
30,058.00 – 30,094.49	73,606.00 – 73,642.49	69.20

<b>COLUMN 1</b> <b>Single/widowed/separated/divorced</b> <b>Net income</b> <b>less total tax payable</b>	<b>COLUMN 2</b> <b>Married/common-law relationship with</b> <b>spouse or common-law partner residing in</b> <b>community</b> <b>Combined net income</b> <b>less combined total tax payable</b>	<b>COLUMN 3</b> <b>Daily</b> <b>Rate</b>
30,094.50 – 30,130.99	73,642.50 – 73,678.99	69.30
30,131.00 – 30,167.49	73,679.00 – 73,715.49	69.40
30,167.50 – 30,203.99	73,715.50 – 73,751.99	69.50
30,204.00 – 30,240.49	73,752.00 – 73,788.49	69.60
30,240.50 – 30,276.99	73,788.50 – 73,824.99	69.70
30,277.00 – 30,313.49	73,825.00 – 73,861.49	69.80
30,313.50 – 30,349.99	73,861.50 – 73,897.99	69.90
30,350.00 – 30,386.49	73,898.00 – 73,934.49	70.00
30,386.50 – 30,422.99	73,934.50 – 73,970.99	70.10
30,423.00 – 30,459.49	73,971.00 – 74,007.49	70.20
30,459.50 – 30,495.99	74,007.50 – 74,043.99	70.30
30,496.00 – 30,532.49	74,044.00 – 74,080.49	70.40
30,532.50 – 30,568.99	74,080.50 – 74,116.99	70.50
30,569.00 – 30,605.49	74,117.00 – 74,153.49	70.60
30,605.50 – 30,641.99	74,153.50 – 74,189.99	70.70
30,642.00 – 30,678.49	74,190.00 – 74,226.49	70.80
30,678.50 – 30,714.99	74,226.50 – 74,262.99	70.90
30,715.00 – 30,751.49	74,263.00 – 74,299.49	71.00
30,751.50 – 30,787.99	74,299.50 – 74,335.99	71.10
30,788.00 – 30,824.49	74,336.00 – 74,372.49	71.20
30,824.50 – 30,860.99	74,372.50 – 74,408.99	71.30
30,861.00 – 30,897.49	74,409.00 – 74,445.49	71.40
30,897.50 – 30,933.99	74,445.50 – 74,481.99	71.50
30,934.00 – 30,970.49	74,482.00 – 74,518.49	71.60
30,970.50 – 31,006.99	74,518.50 – 74,554.99	71.70
31,007.00 – 31,043.49	74,555.00 – 74,591.49	71.80
31,043.50 – 31,079.99	74,591.50 – 74,627.99	71.90
31,080.00 – 31,116.49	74,628.00 – 74,664.49	72.00
31,116.50 – 31,152.99	74,664.50 – 74,700.99	72.10
31,153.00 – 31,189.49	74,701.00 – 74,737.49	72.20
31,189.50 – 31,225.99	74,737.50 – 74,773.99	72.30
31,226.00 – 31,262.49	74,774.00 – 74,810.49	72.40

<b>COLUMN 1</b> <b>Single/widowed/separated/divorced</b> <b>Net income</b> <b>less total tax payable</b>	<b>COLUMN 2</b> <b>Married/common-law relationship with</b> <b>spouse or common-law partner residing in</b> <b>community</b> <b>Combined net income</b> <b>less combined total tax payable</b>	<b>COLUMN 3</b> <b>Daily</b> <b>Rate</b>
31,262.50 – 31,298.99	74,810.50 – 74,846.99	72.50
31,299.00 – 31,335.49	74,847.00 – 74,883.49	72.60
31,335.50 – 31,371.99	74,883.50 – 74,919.99	72.70
31,372.00 – 31,408.49	74,920.00 – 74,956.49	72.80
31,408.50 – 31,444.99	74,956.50 – 74,992.99	72.90
31,445.00 – 31,481.49	74,993.00 – 75,029.49	73.00
31,481.50 – 31,517.99	75,029.50 – 75,065.99	73.10
31,518.00 – 31,554.49	75,066.00 – 75,102.49	73.20
31,554.50 – 31,590.99	75,102.50 – 75,138.99	73.30
31,591.00 – 31,627.49	75,139.00 – 75,175.49	73.40
31,627.50 – 31,663.99	75,175.50 – 75,211.99	73.50
31,664.00 – 31,700.49	75,212.00 – 75,248.49	73.60
31,700.50 – 31,736.99	75,248.50 – 75,284.99	73.70
31,737.00 – 31,773.49	75,285.00 – 75,321.49	73.80
31,773.50 – 31,809.99	75,321.50 – 75,357.99	73.90
31,810.00 – 31,846.49	75,358.00 – 75,394.49	74.00
31,846.50 – 31,882.99	75,394.50 – 75,430.99	74.10
31,883.00 – 31,919.49	75,431.00 – 75,467.49	74.20
31,919.50 – 31,955.99	75,467.50 – 75,503.99	74.30
31,956.00 – 31,992.49	75,504.00 – 75,540.49	74.40
31,992.50 – 32,028.99	75,540.50 – 75,576.99	74.50
32,029.00 – 32,065.49	75,577.00 – 75,613.49	74.60
32,065.50 – 32,101.99	75,613.50 – 75,649.99	74.70
32,102.00 – 32,138.49	75,650.00 – 75,686.49	74.80
32,138.50 – 32,174.99	75,686.50 – 75,722.99	74.90
32,175.00 – 32,211.49	75,723.00 – 75,759.49	75.00
32,211.50 – 32,247.99	75,759.50 – 75,795.99	75.10
32,248.00 – 32,284.49	75,796.00 – 75,832.49	75.20
32,284.50 – 32,320.99	75,832.50 – 75,868.99	75.30
32,321.00 – 32,357.49	75,869.00 – 75,905.49	75.40

<b>COLUMN 1</b> <b>Single/widowed/separated/divorced</b> <b>Net income</b> <b>less total tax payable</b>	<b>COLUMN 2</b> <b>Married/common-law relationship with</b> <b>spouse or common-law partner residing in</b> <b>community</b> <b>Combined net income</b> <b>less combined total tax payable</b>	<b>COLUMN 3</b> <b>Daily</b> <b>Rate</b>
32,357.50 – 32,393.99	75,905.50 – 75,941.99	75.50
32,394.00 – 32,430.49	75,942.00 – 75,978.49	75.60
32,430.50 – 32,466.99	75,978.50 – 76,014.99	75.70
32,467.00 – 32,503.49	76,015.00 – 76,051.49	75.80
32,503.50 – 32,539.99	76,051.50 – 76,087.99	75.90
32,540.00 – 32,576.49	76,088.00 – 76,124.49	76.00
32,576.50 – 32,612.99	76,124.50 – 76,160.99	76.10
32,613.00 – 32,649.49	76,161.00 – 76,197.49	76.20
32,649.50 – 32,685.99	76,197.50 – 76,233.99	76.30
32,686.00 – 32,722.49	76,234.00 – 76,270.49	76.40
32,722.50 – 32,758.99	76,270.50 – 76,306.99	76.50
32,759.00 – 32,795.49	76,307.00 – 76,343.49	76.60
32,795.50 – 32,831.99	76,343.50 – 76,379.99	76.70
32,832.00 – 32,868.49	76,380.00 – 76,416.49	76.80
32,868.50 – 32,904.99	76,416.50 – 76,452.99	76.90
32,905.00 – 32,941.49	76,453.00 – 76,489.49	77.00
32,941.50 – 32,977.99	76,489.50 – 76,525.99	77.10
32,978.00 – 33,014.49	76,526.00 – 76,562.49	77.20
33,014.50 – 33,050.99	76,562.50 – 76,598.99	77.30
33,051.00 – 33,087.49	76,599.00 – 76,635.49	77.40
33,087.50 – 33,123.99	76,635.50 – 76,671.99	77.50
33,124.00 – 33,160.49	76,672.00 – 76,708.49	77.60
33,160.50 – 33,196.99	76,708.50 – 76,744.99	77.70
33,197.00 – 33,233.49	76,745.00 – 76,781.49	77.80
33,233.50 – 33,269.99	76,781.50 – 76,817.99	77.90
33,270.00 – 33,306.49	76,818.00 – 76,854.49	78.00
33,306.50 – 33,342.99	76,854.50 – 76,890.99	78.10
33,343.00 – 33,379.49	76,891.00 – 76,927.49	78.20
33,379.50 – 33,415.99	76,927.50 – 76,963.99	78.30
33,416.00 – 33,452.49	76,964.00 – 77,000.49	78.40
33,452.50 – 33,488.99	77,000.50 – 77,036.99	78.50
33,489.00 – 33,525.49	77,037.00 – 77,073.49	78.60

<b>COLUMN 1</b> <b>Single/widowed/separated/divorced</b> <b>Net income</b> <b>less total tax payable</b>	<b>COLUMN 2</b> <b>Married/common-law relationship with</b> <b>spouse or common-law partner residing in</b> <b>community</b> <b>Combined net income</b> <b>less combined total tax payable</b>	<b>COLUMN 3</b> <b>Daily</b> <b>Rate</b>
33,525.50 – 33,561.99	77,073.50 – 77,109.99	78.70
33,562.00 – 33,598.49	77,110.00 – 77,146.49	78.80
33,598.50 – 33,634.99	77,146.50 – 77,182.99	78.90
33,635.00 – 33,671.49	77,183.00 – 77,219.49	79.00
33,671.50 – 33,707.99	77,219.50 – 77,255.99	79.10
33,708.00 – 33,744.49	77,256.00 – 77,292.49	79.20
33,744.50 – 33,780.99	77,292.50 – 77,328.99	79.30
33,781.00 – 33,817.49	77,329.00 – 77,365.49	79.40
33,817.50 – 33,853.99	77,365.50 – 77,401.99	79.50
33,854.00 – 33,890.49	77,402.00 – 77,438.49	79.60
33,890.50 – 33,926.99	77,438.50 – 77,474.99	79.70
33,927.00 – 33,963.49	77,475.00 – 77,511.49	79.80
33,963.50 – 33,999.99	77,511.50 – 77,547.99	79.90
34,000.00 – 34,036.49	77,548.00 – 77,584.49	80.00
34,036.50 – 34,072.99	77,584.50 – 77,620.99	80.10
34,073.00 – 34,109.49	77,621.00 – 77,657.49	80.20
34,109.50 – 34,145.99	77,657.50 – 77,693.99	80.30
34,146.00 – 34,182.49	77,694.00 – 77,730.49	80.40
34,182.50 – 34,218.99	77,730.50 – 77,766.99	80.50
34,219.00 – 34,255.49	77,767.00 – 77,803.49	80.60
34,255.50 – 34,291.99	77,803.50 – 77,839.99	80.70
34,292.00 – 34,328.49	77,840.00 – 77,876.49	80.80
34,328.50 – 34,364.99	77,876.50 – 77,912.99	80.90
34,365.00 – 34,401.49	77,913.00 – 77,949.49	81.00
34,401.50 – 34,437.99	77,949.50 – 77,985.99	81.10
34,438.00 – 34,474.49	77,986.00 – 78,022.49	81.20
34,474.50 – 34,510.99	78,022.50 – 78,058.99	81.30
34,511.00 – 34,547.49	78,059.00 – 78,095.49	81.40
34,547.50 – 34,583.99	78,095.50 – 78,131.99	81.50
34,584.00 – 34,620.49	78,132.00 – 78,168.49	81.60

<b>COLUMN 1</b> <b>Single/widowed/separated/divorced</b> <b>Net income</b> <b>less total tax payable</b>	<b>COLUMN 2</b> <b>Married/common-law relationship with</b> <b>spouse or common-law partner residing in</b> <b>community</b> <b>Combined net income</b> <b>less combined total tax payable</b>	<b>COLUMN 3</b> <b>Daily</b> <b>Rate</b>
34,620.50 – 34,656.99	78,168.50 – 78,204.99	81.70
34,657.00 – 34,693.49	78,205.00 – 78,241.49	81.80
34,693.50 – 34,729.99	78,241.50 – 78,277.99	81.90
34,730.00 – 34,766.49	78,278.00 – 78,314.49	82.00
34,766.50 – 34,802.99	78,314.50 – 78,350.99	82.10
34,803.00 – 34,839.49	78,351.00 – 78,387.49	82.20
34,839.50 – 34,875.99	78,387.50 – 78,423.99	82.30
34,876.00 – 34,912.49	78,424.00 – 78,460.49	82.40
34,912.50 – 34,948.99	78,460.50 – 78,496.99	82.50
34,949.00 – 34,985.49	78,497.00 – 78,533.49	82.60
34,985.50 – 35,021.99	78,533.50 – 78,569.99	82.70
35,022.00 – 35,058.49	78,570.00 – 78,606.49	82.80
35,058.50 – 35,094.99	78,606.50 – 78,642.99	82.90
35,095.00 – 35,131.49	78,643.00 – 78,679.49	83.00
35,131.50 – 35,167.99	78,679.50 – 78,715.99	83.10
35,168.00 – 35,204.49	78,716.00 – 78,752.49	83.20
35,204.50 – 35,240.99	78,752.50 – 78,788.99	83.30
35,241.00 – 35,277.49	78,789.00 – 78,825.49	83.40
35,277.50 – 35,313.99	78,825.50 – 78,861.99	83.50
35,314.00 – 35,350.49	78,862.00 – 78,898.49	83.60
35,350.50 – 35,386.99	78,898.50 – 78,934.99	83.70
35,387.00 – 35,423.49	78,935.00 – 78,971.49	83.80
35,423.50 – 35,459.99	78,971.50 – 79,007.99	83.90
35,460.00 – 35,496.49	79,008.00 – 79,044.49	84.00
35,496.50 – 35,532.99	79,044.50 – 79,080.99	84.10
35,533.00 – 35,569.49	79,081.00 – 79,117.49	84.20
35,569.50 – 35,605.99	79,117.50 – 79,153.99	84.30
35,606.00 – 35,642.49	79,154.00 – 79,190.49	84.40
35,642.50 – 35,678.99	79,190.50 – 79,226.99	84.50
35,679.00 – 35,715.49	79,227.00 – 79,263.49	84.60
35,715.50 – 35,751.99	79,263.50 – 79,299.99	84.70
35,752.00 – 35,788.49	79,300.00 – 79,336.49	84.80

<b>COLUMN 1</b> <b>Single/widowed/separated/divorced</b> <b>Net income</b> <b>less total tax payable</b>	<b>COLUMN 2</b> <b>Married/common-law relationship with</b> <b>spouse or common-law partner residing in</b> <b>community</b> <b>Combined net income</b> <b>less combined total tax payable</b>	<b>COLUMN 3</b> <b>Daily</b> <b>Rate</b>
35,788.50 – 35,824.99	79,336.50 – 79,372.99	84.90
35,825.00 – 35,861.49	79,373.00 – 79,409.49	85.00
35,861.50 – 35,897.99	79,409.50 – 79,445.99	85.10
35,898.00 – 35,934.49	79,446.00 – 79,482.49	85.20
35,934.50 – 35,970.99	79,482.50 – 79,518.99	85.30
35,971.00 – 36,007.49	79,519.00 – 79,555.49	85.40
36,007.50 – 36,043.99	79,555.50 – 79,591.99	85.50
36,044.00 – 36,080.49	79,592.00 – 79,628.49	85.60
36,080.50 – 36,116.99	79,628.50 – 79,664.99	85.70
36,117.00 – 36,153.49	79,665.00 – 79,701.49	85.80
36,153.50 – 36,189.99	79,701.50 – 79,737.99	85.90
36,190.00 – 36,226.49	79,738.00 – 79,774.49	86.00
36,226.50 – 36,262.99	79,774.50 – 79,810.99	86.10
36,263.00 – 36,299.49	79,811.00 – 79,847.49	86.20
36,299.50 – 36,335.99	79,847.50 – 79,883.99	86.30
36,336.00 – 36,372.49	79,884.00 – 79,920.49	86.40
36,372.50 – 36,408.99	79,920.50 – 79,956.99	86.50
36,409.00 – 36,445.49	79,957.00 – 79,993.49	86.60
36,445.50 – 36,481.99	79,993.50 – 80,029.99	86.70
36,482.00 – 36,518.49	80,030.00 – 80,066.49	86.80
36,518.50 – 36,554.99	80,066.50 – 80,102.99	86.90
36,555.00 – 36,591.49	80,103.00 – 80,139.49	87.00
36,591.50 – 36,627.99	80,139.50 – 80,175.99	87.10
36,628.00 – 36,664.49	80,176.00 – 80,212.49	87.20
36,664.50 – 36,700.99	80,212.50 – 80,248.99	87.30
36,701.00 – 36,737.49	80,249.00 – 80,285.49	87.40
36,737.50 – 36,773.99	80,285.50 – 80,321.99	87.50
36,774.00 – 36,810.49	80,322.00 – 80,358.49	87.60
36,810.50 – 36,846.99	80,358.50 – 80,394.99	87.70
36,847.00 – 36,883.49	80,395.00 – 80,431.49	87.80

<b>COLUMN 1</b>	<b>COLUMN 2</b>	<b>COLUMN 3</b>
<b>Single/widowed/separated/divorced Net income less total tax payable</b>	<b>Married/common-law relationship with spouse or common-law partner residing in community Combined net income less combined total tax payable</b>	<b>Daily Rate</b>
36,883.50 – 36,919.99	80,431.50 – 80,467.99	87.90
36,920.00 – 36,956.49	80,468.00 – 80,504.49	88.00
36,956.50 – 36,992.99	80,504.50 – 80,540.99	88.10
36,993.00 – 37,029.49	80,541.00 – 80,577.49	88.20
37,029.50 – 37,065.99	80,577.50 – 80,613.99	88.30
37,066.00 – 37,102.49	80,614.00 – 80,650.49	88.40
37,102.50 – 37,138.99	80,650.50 – 80,686.99	88.50
37,139.00 – 37,175.49	80,687.00 – 80,723.49	88.60
37,175.50 – 37,211.99	80,723.50 – 80,759.99	88.70
37,212.00 – 37,248.49	80,760.00 – 80,796.49	88.80
37,248.50 – 37,284.99	80,796.50 – 80,832.99	88.90
37,285.00 – 37,321.49	80,833.00 – 80,869.49	89.00
37,321.50 – 37,357.99	80,869.50 – 80,905.99	89.10
37,358.00 – 37,394.49	80,906.00 – 80,942.49	89.20
37,394.50 – 37,430.99	80,942.50 – 80,978.99	89.30
37,431.00 – 37,467.49	80,979.00 – 81,015.49	89.40
37,467.50 – 37,503.99	81,015.50 – 81,051.99	89.50
37,504.00 – 37,540.49	81,052.00 – 81,088.49	89.60
37,540.50 – 37,576.99	81,088.50 – 81,124.99	89.70
37,577.00 – 37,613.49	81,125.00 – 81,161.49	89.80
37,613.50 – 37,649.99	81,161.50 – 81,197.99	89.90
37,650.00 – 37,686.49	81,198.00 – 81,234.49	90.00
37,686.50 – 37,722.99	81,234.50 – 81,270.99	90.10
37,723.00 – 37,759.49	81,271.00 – 81,307.49	90.20
37,759.50 – 37,795.99	81,307.50 – 81,343.99	90.30
37,796.00 – 37,832.49	81,344.00 – 81,380.49	90.40
37,832.50 – 37,868.99	81,380.50 – 81,416.99	90.50
37,869.00 – 37,905.49	81,417.00 – 81,453.49	90.60
37,905.50 – 37,941.99	81,453.50 – 81,489.99	90.70
37,942.00 – 37,978.49	81,490.00 – 81,526.49	90.80
37,978.50 – 38,014.99	81,526.50 – 81,562.99	90.90
38,015.00 – 38,051.49	81,563.00 – 81,599.49	91.00

<b>COLUMN 1</b> <b>Single/widowed/separated/divorced</b> <b>Net income</b> <b>less total tax payable</b>	<b>COLUMN 2</b> <b>Married/common-law relationship with</b> <b>spouse or common-law partner residing in</b> <b>community</b> <b>Combined net income</b> <b>less combined total tax payable</b>	<b>COLUMN 3</b> <b>Daily</b> <b>Rate</b>
38,051.50 – 38,087.99	81,599.50 – 81,635.99	91.10
38,088.00 – 38,124.49	81,636.00 – 81,672.49	91.20
38,124.50 – 38,160.99	81,672.50 – 81,708.99	91.30
38,161.00 – 38,197.49	81,709.00 – 81,745.49	91.40
38,197.50 – 38,233.99	81,745.50 – 81,781.99	91.50
38,234.00 – 38,270.49	81,782.00 – 81,818.49	91.60
38,270.50 – 38,306.99	81,818.50 – 81,854.99	91.70
38,307.00 – 38,343.49	81,855.00 – 81,891.49	91.80
38,343.50 – 38,379.99	81,891.50 – 81,927.99	91.90
38,380.00 – 38,416.49	81,928.00 – 81,964.49	92.00
38,416.50 – 38,452.99	81,964.50 – 82,000.99	92.10
38,453.00 – 38,489.49	82,001.00 – 82,037.49	92.20
38,489.50 – 38,525.99	82,037.50 – 82,073.99	92.30
38,526.00 – 38,562.49	82,074.00 – 82,110.49	92.40
38,562.50 – 38,598.99	82,110.50 – 82,146.99	92.50
38,599.00 – 38,635.49	82,147.00 – 82,183.49	92.60
38,635.50 – 38,671.99	82,183.50 – 82,219.99	92.70
38,672.00 – 38,708.49	82,220.00 – 82,256.49	92.80
38,708.50 – 38,744.99	82,256.50 – 82,292.99	92.90
38,745.00 – 38,781.49	82,293.00 – 82,329.49	93.00
38,781.50 – 38,817.99	82,329.50 – 82,365.99	93.10
38,818.00 – 38,854.49	82,366.00 – 82,402.49	93.20
38,854.50 – 38,890.99	82,402.50 – 82,438.99	93.30
38,891.00 – 38,927.49	82,439.00 – 82,475.49	93.40
38,927.50 – 38,963.99	82,475.50 – 82,511.99	93.50
38,964.00 – 39,000.49	82,512.00 – 82,548.49	93.60
39,000.50 – 39,036.99	82,548.50 – 82,584.99	93.70
39,037.00 – 39,073.49	82,585.00 – 82,621.49	93.80
39,073.50 – 39,109.99	82,621.50 – 82,657.99	93.90
39,110.00 – 39,146.49	82,658.00 – 82,694.49	94.00

<b>COLUMN 1</b>	<b>COLUMN 2</b>	<b>COLUMN 3</b>
<b>Single/widowed/separated/divorced Net income less total tax payable</b>	<b>Married/common-law relationship with spouse or common-law partner residing in community Combined net income less combined total tax payable</b>	<b>Daily Rate</b>
39,146.50 – 39,182.99	82,694.50 – 82,730.99	94.10
39,183.00 – 39,219.49	82,731.00 – 82,767.49	94.20
39,219.50 – 39,255.99	82,767.50 – 82,803.99	94.30
39,256.00 – 39,292.49	82,804.00 – 82,840.49	94.40
39,292.50 – 39,328.99	82,840.50 – 82,876.99	94.50
39,329.00 – 39,365.49	82,877.00 – 82,913.49	94.60
39,365.50 – 39,401.99	82,913.50 – 82,949.99	94.70
39,402.00 – 39,438.49	82,950.00 – 82,986.49	94.80
39,438.50 – 39,474.99	82,986.50 – 83,022.99	94.90
39,475.00 – 39,511.49	83,023.00 – 83,059.49	95.00
39,511.50 – 39,547.99	83,059.50 – 83,095.99	95.10
39,548.00 – 39,584.49	83,096.00 – 83,132.49	95.20
39,584.50 – 39,620.99	83,132.50 – 83,168.99	95.30
39,621.00 – 39,657.49	83,169.00 – 83,205.49	95.40
39,657.50 – 39,693.99	83,205.50 – 83,241.99	95.50
39,694.00 – 39,730.49	83,242.00 – 83,278.49	95.60
39,730.50 – 39,766.99	83,278.50 – 83,314.99	95.70
39,767.00 – 39,803.49	83,315.00 – 83,351.49	95.80
39,803.50 – 39,839.99	83,351.50 – 83,387.99	95.90
39,840.00 – 39,876.49	83,388.00 – 83,424.49	96.00
39,876.50 – 39,912.99	83,424.50 – 83,460.99	96.10
39,913.00 – 39,949.49	83,461.00 – 83,497.49	96.20
39,949.50 – 39,985.99	83,497.50 – 83,533.99	96.30
39,986.00 – 40,022.49	83,534.00 – 83,570.49	96.40
40,022.50 – 40,058.99	83,570.50 – 83,606.99	96.50
40,059.00 – 40,095.49	83,607.00 – 83,643.49	96.60
40,095.50 – 40,131.99	83,643.50 – 83,679.99	96.70
40,132.00 – 40,168.49	83,680.00 – 83,716.49	96.80
40,168.50 – 40,204.99	83,716.50 – 83,752.99	96.90
40,205.00 – 40,241.49	83,753.00 – 83,789.49	97.00
40,241.50 – 40,277.99	83,789.50 – 83,825.99	97.10
40,278.00 – 40,314.49	83,826.00 – 83,862.49	97.20

<b>COLUMN 1</b> <b>Single/widowed/separated/divorced</b> <b>Net income</b> <b>less total tax payable</b>	<b>COLUMN 2</b> <b>Married/common-law relationship with</b> <b>spouse or common-law partner residing in</b> <b>community</b> <b>Combined net income</b> <b>less combined total tax payable</b>	<b>COLUMN 3</b> <b>Daily</b> <b>Rate</b>
40,314.50 – 40,350.99	83,862.50 – 83,898.99	97.30
40,351.00 – 40,387.49	83,899.00 – 83,935.49	97.40
40,387.50 – 40,423.99	83,935.50 – 83,971.99	97.50
40,424.00 – 40,460.49	83,972.00 – 84,008.49	97.60
40,460.50 – 40,496.99	84,008.50 – 84,044.99	97.70
40,497.00 – 40,533.49	84,045.00 – 84,081.49	97.80
40,533.50 – 40,569.99	84,081.50 – 84,117.99	97.90
40,570.00 – 40,606.49	84,118.00 – 84,154.49	98.00
40,606.50 – 40,642.99	84,154.50 – 84,190.99	98.10
40,643.00 – 40,679.49	84,191.00 – 84,227.49	98.20
40,679.50 – 40,715.99	84,227.50 – 84,263.99	98.30
40,716.00 – 40,752.49	84,264.00 – 84,300.49	98.40
40,752.50 – 40,788.99	84,300.50 – 84,336.99	98.50
40,789.00 – 40,825.49	84,337.00 – 84,373.49	98.60
40,825.50 – 40,861.99	84,373.50 – 84,409.99	98.70
40,862.00 – 40,898.49	84,410.00 – 84,446.49	98.80
40,898.50 – 40,934.99	84,446.50 – 84,482.99	98.90
40,935.00 – 40,971.49	84,483.00 – 84,519.49	99.00
40,971.50 – 41,007.99	84,519.50 – 84,555.99	99.10
41,008.00 – 41,044.49	84,556.00 – 84,592.49	99.20
41,044.50 – 41,080.99	84,592.50 – 84,628.99	99.30
41,081.00 – 41,117.49	84,629.00 – 84,665.49	99.40
41,117.50 – 41,153.99	84,665.50 – 84,701.99	99.50
41,154.00 – 41,190.49	84,702.00 – 84,738.49	99.60
41,190.50 – 41,226.99	84,738.50 – 84,774.99	99.70
41,227.00 – 41,263.49	84,775.00 – 84,811.49	99.80
41,263.50 – 41,299.99	84,811.50 – 84,847.99	99.90
41,300.00 – 41,336.49	84,848.00 – 84,884.49	100.00
41,336.50 – 41,372.99	84,884.50 – 84,920.99	100.10
41,373.00 – 41,409.49	84,921.00 – 84,957.49	100.20

<b>COLUMN 1</b> <b>Single/widowed/separated/divorced</b> <b>Net income</b> <b>less total tax payable</b>	<b>COLUMN 2</b> <b>Married/common-law relationship with</b> <b>spouse or common-law partner residing in</b> <b>community</b> <b>Combined net income</b> <b>less combined total tax payable</b>	<b>COLUMN 3</b> <b>Daily</b> <b>Rate</b>
41,409.50 – 41,445.99	84,957.50 – 84,993.99	100.30
41,446.00 – 41,482.49	84,994.00 – 85,030.49	100.40
41,482.50 – 41,518.99	85,030.50 – 85,066.99	100.50
41,519.00 – 41,555.49	85,067.00 – 85,103.49	100.60
41,555.50 – 41,591.99	85,103.50 – 85,139.99	100.70
41,592.00 – 41,628.49	85,140.00 – 85,176.49	100.80
41,628.50 – 41,664.99	85,176.50 – 85,212.99	100.90
41,665.00 – 41,701.49	85,213.00 – 85,249.49	101.00
41,701.50 – and greater	85,249.50 – and greater	101.10

## ANNEXE B

**BARÈME DES FRAIS DE RÉSIDENCE/ADMISSIBLES**  
(En vigueur à compter du 1<sup>er</sup> septembre 2024)

<b>COLONNE 1</b>	<b>COLONNE 2</b>	<b>COLONNE 3</b>
<b>Personne célibataire/veuve/ séparée/divorcée Revenu net moins l'impôt total à payer</b>	<b>Personne mariée/en relation conjugale dont le conjoint/conjoint de fait habite la localité Revenus combinés nets moins l'impôt total combiné à payer</b>	<b>Tarif quotidien</b>
0,00 – 20 093,49	0,00 – 63 641,49	41,80
20 093,50 – 20 129,99	63 641,50 – 63 677,99	41,90
20 130,00 – 20 166,49	63 678,00 – 63 714,49	42,00
20 166,50 – 20 202,99	63 714,50 – 63 750,99	42,10
20 203,00 – 20 239,49	63 751,00 – 63 787,49	42,20
20 239,50 – 20 275,99	63 787,50 – 63 823,99	42,30
20 276,00 – 20 312,49	63 824,00 – 63 860,49	42,40
20 312,50 – 20 348,99	63 860,50 – 63 896,99	42,50
20 349,00 – 20 385,49	63 897,00 – 63 933,49	42,60
20 385,50 – 20 421,99	63 933,50 – 63 969,99	42,70
20 422,00 – 20 458,49	63 970,00 – 64 006,49	42,80
20 458,50 – 20 494,99	64 006,50 – 64 042,99	42,90
20 495,00 – 20 531,49	64 043,00 – 64 079,49	43,00
20 531,50 – 20 567,99	64 079,50 – 64 115,99	43,10
20 568,00 – 20 604,49	64 116,00 – 64 152,49	43,20
20 604,50 – 20 640,99	64 152,50 – 64 188,99	43,30
20 641,00 – 20 677,49	64 189,00 – 64 225,49	43,40
20 677,50 – 20 713,99	64 225,50 – 64 261,99	43,50
20 714,00 – 20 750,49	64 262,00 – 64 298,49	43,60
20 750,50 – 20 786,99	64 298,50 – 64 334,99	43,70
20 787,00 – 20 823,49	64 335,00 – 64 371,49	43,80
20 823,50 – 20 859,99	64 371,50 – 64 407,99	43,90
20 860,00 – 20 896,49	64 408,00 – 64 444,49	44,00
20 896,50 – 20 932,99	64 444,50 – 64 480,99	44,10
20 933,00 – 20 969,49	64 481,00 – 64 517,49	44,20
20 969,50 – 21 005,99	64 517,50 – 64 553,99	44,30
21 006,00 – 21 042,49	64 554,00 – 64 590,49	44,40

<b>COLONNE 1</b>	<b>COLONNE 2</b>	<b>COLONNE 3</b>
<b>Personne célibataire/veuve/ séparée/divorcée Revenu net moins l'impôt total à payer</b>	<b>Personne mariée/en relation conjugale dont le conjoint/conjoint de fait habite la localité Revenus combinés nets moins l'impôt total combiné à payer</b>	<b>Tarif quotidien</b>
21 042,50 – 21 078,99	64 590,50 – 64 626,99	44,50
21 079,00 – 21 115,49	64 627,00 – 64 663,49	44,60
21 115,50 – 21 151,99	64 663,50 – 64 699,99	44,70
21 152,00 – 21 188,49	64 700,00 – 64 736,49	44,80
21 188,50 – 21 224,99	64 736,50 – 64 772,99	44,90
21 225,00 – 21 261,49	64 773,00 – 64 809,49	45,00
21 261,50 – 21 297,99	64 809,50 – 64 845,99	45,10
21 298,00 – 21 334,49	64 846,00 – 64 882,49	45,20
21 334,50 – 21 370,99	64 882,50 – 64 918,99	45,30
21 371,00 – 21 407,49	64 919,00 – 64 955,49	45,40
21 407,50 – 21 443,99	64 955,50 – 64 991,99	45,50
21 444,00 – 21 480,49	64 992,00 – 65 028,49	45,60
21 480,50 – 21 516,99	65 028,50 – 65 064,99	45,70
21 517,00 – 21 553,49	65 065,00 – 65 101,49	45,80
21 553,50 – 21 589,99	65 101,50 – 65 137,99	45,90
21 590,00 – 21 626,49	65 138,00 – 65 174,49	46,00
21 626,50 – 21 662,99	65 174,50 – 65 210,99	46,10
21 663,00 – 21 699,49	65 211,00 – 65 247,49	46,20
21 699,50 – 21 735,99	65 247,50 – 65 283,99	46,30
21 736,00 – 21 772,49	65 284,00 – 65 320,49	46,40
21 772,50 – 21 808,99	65 320,50 – 65 356,99	46,50
21 809,00 – 21 845,49	65 357,00 – 65 393,49	46,60
21 845,50 – 21 881,99	65 393,50 – 65 429,99	46,70
21 882,00 – 21 918,49	65 430,00 – 65 466,49	46,80
21 918,50 – 21 954,99	65 466,50 – 65 502,99	46,90
21 955,00 – 21 991,49	65 503,00 – 65 539,49	47,00
21 991,50 – 22 027,99	65 539,50 – 65 575,99	47,10
22 028,00 – 22 064,49	65 576,00 – 65 612,49	47,20
22 064,50 – 22 100,99	65 612,50 – 65 648,99	47,30
22 101,00 – 22 137,49	65 649,00 – 65 685,49	47,40
22 137,50 – 22 173,99	65 685,50 – 65 721,99	47,50
22 174,00 – 22 210,49	65 722,00 – 65 758,49	47,60

<b>COLONNE 1</b>	<b>COLONNE 2</b>	<b>COLONNE 3</b>
<b>Personne célibataire/veuve/ séparée/divorcée Revenu net moins l'impôt total à payer</b>	<b>Personne mariée/en relation conjugale dont le conjoint/conjoint de fait habite la localité Revenus combinés nets moins l'impôt total combiné à payer</b>	<b>Tarif quotidien</b>
22 210,50 – 22 246,99	65 758,50 – 65 794,99	47,70
22 247,00 – 22 283,49	65 795,00 – 65 831,49	47,80
22 283,50 – 22 319,99	65 831,50 – 65 867,99	47,90
22 320,00 – 22 356,49	65 868,00 – 65 904,49	48,00
22 356,50 – 22 392,99	65 904,50 – 65 940,99	48,10
22 393,00 – 22 429,49	65 941,00 – 65 977,49	48,20
22 429,50 – 22 465,99	65 977,50 – 66 013,99	48,30
22 466,00 – 22 502,49	66 014,00 – 66 050,49	48,40
22 502,50 – 22 538,99	66 050,50 – 66 086,99	48,50
22 539,00 – 22 575,49	66 087,00 – 66 123,49	48,60
22 575,50 – 22 611,99	66 123,50 – 66 159,99	48,70
22 612,00 – 22 648,49	66 160,00 – 66 196,49	48,80
22 648,50 – 22 684,99	66 196,50 – 66 232,99	48,90
22 685,00 – 22 721,49	66 233,00 – 66 269,49	49,00
22 721,50 – 22 757,99	66 269,50 – 66 305,99	49,10
22 758,00 – 22 794,49	66 306,00 – 66 342,49	49,20
22 794,50 – 22 830,99	66 342,50 – 66 378,99	49,30
22 831,00 – 22 867,49	66 379,00 – 66 415,49	49,40
22 867,50 – 22 903,99	66 415,50 – 66 451,99	49,50
22 904,00 – 22 940,49	66 452,00 – 66 488,49	49,60
22 940,50 – 22 976,99	66 488,50 – 66 524,99	49,70
22 977,00 – 23 013,49	66 525,00 – 66 561,49	49,80
23 013,50 – 23 049,99	66 561,50 – 66 597,99	49,90
23 050,00 – 23 086,49	66 598,00 – 66 634,49	50,00
23 086,50 – 23 122,99	66 634,50 – 66 670,99	50,10
23 123,00 – 23 159,49	66 671,00 – 66 707,49	50,20
23 159,50 – 23 195,99	66 707,50 – 66 743,99	50,30
23 196,00 – 23 232,49	66 744,00 – 66 780,49	50,40
23 232,50 – 23 268,99	66 780,50 – 66 816,99	50,50
23 269,00 – 23 305,49	66 817,00 – 66 853,49	50,60

<b>COLONNE 1</b>  <b>Personne célibataire/veuve/ séparée/divorcée</b> <b>Revenu net moins l'impôt total à payer</b>	<b>COLONNE 2</b>  <b>Personne mariée/en relation conjugale dont le conjoint/conjoint de fait habite la localité</b> <b>Revenus combinés nets moins l'impôt total combiné à payer</b>	<b>COLONNE 3</b>  <b>Tarif quotidien</b>
23 305,50 – 23 341,99	66 853,50 – 66 889,99	50,70
23 342,00 – 23 378,49	66 890,00 – 66 926,49	50,80
23 378,50 – 23 414,99	66 926,50 – 66 962,99	50,90
23 415,00 – 23 451,49	66 963,00 – 66 999,49	51,00
23 451,50 – 23 487,99	66 999,50 – 67 035,99	51,10
23 488,00 – 23 524,49	67 036,00 – 67 072,49	51,20
23 524,50 – 23 560,99	67 072,50 – 67 108,99	51,30
23 561,00 – 23 597,49	67 109,00 – 67 145,49	51,40
23 597,50 – 23 633,99	67 145,50 – 67 181,99	51,50
23 634,00 – 23 670,49	67 182,00 – 67 218,49	51,60
23 670,50 – 23 706,99	67 218,50 – 67 254,99	51,70
23 707,00 – 23 743,49	67 255,00 – 67 291,49	51,80
23 743,50 – 23 779,99	67 291,50 – 67 327,99	51,90
23 780,00 – 23 816,49	67 328,00 – 67 364,49	52,00
23 816,50 – 23 852,99	67 364,50 – 67 400,99	52,10
23 853,00 – 23 889,49	67 401,00 – 67 437,49	52,20
23 889,50 – 23 925,99	67 437,50 – 67 473,99	52,30
23 926,00 – 23 962,49	67 474,00 – 67 510,49	52,40
23 962,50 – 23 998,99	67 510,50 – 67 546,99	52,50
23 999,00 – 24 035,49	67 547,00 – 67 583,49	52,60
24 035,50 – 24 071,99	67 583,50 – 67 619,99	52,70
24 072,00 – 24 108,49	67 620,00 – 67 656,49	52,80
24 108,50 – 24 144,99	67 656,50 – 67 692,99	52,90
24 145,00 – 24 181,49	67 693,00 – 67 729,49	53,00
24 181,50 – 24 217,99	67 729,50 – 67 765,99	53,10
24 218,00 – 24 254,49	67 766,00 – 67 802,49	53,20
24 254,50 – 24 290,99	67 802,50 – 67 838,99	53,30
24 291,00 – 24 327,49	67 839,00 – 67 875,49	53,40
24 327,50 – 24 363,99	67 875,50 – 67 911,99	53,50
24 364,00 – 24 400,49	67 912,00 – 67 948,49	53,60
24 400,50 – 24 436,99	67 948,50 – 67 984,99	53,70
24 437,00 – 24 473,49	67 985,00 – 68 021,49	53,80

<b>COLONNE 1</b>	<b>COLONNE 2</b>	<b>COLONNE 3</b>
<b>Personne célibataire/veuve/ séparée/divorcée Revenu net moins l'impôt total à payer</b>	<b>Personne mariée/en relation conjugale dont le conjoint/conjoint de fait habite la localité Revenus combinés nets moins l'impôt total combiné à payer</b>	<b>Tarif quotidien</b>
24 473,50 – 24 509,99	68 021,50 – 68 057,99	53,90
24 510,00 – 24 546,49	68 058,00 – 68 094,49	54,00
24 546,50 – 24 582,99	68 094,50 – 68 130,99	54,10
24 583,00 – 24 619,49	68 131,00 – 68 167,49	54,20
24 619,50 – 24 655,99	68 167,50 – 68 203,99	54,30
24 656,00 – 24 692,49	68 204,00 – 68 240,49	54,40
24 692,50 – 24 728,99	68 240,50 – 68 276,99	54,50
24 729,00 – 24 765,49	68 277,00 – 68 313,49	54,60
24 765,50 – 24 801,99	68 313,50 – 68 349,99	54,70
24 802,00 – 24 838,49	68 350,00 – 68 386,49	54,80
24 838,50 – 24 874,99	68 386,50 – 68 422,99	54,90
24 875,00 – 24 911,49	68 423,00 – 68 459,49	55,00
24 911,50 – 24 947,99	68 459,50 – 68 495,99	55,10
24 948,00 – 24 984,49	68 496,00 – 68 532,49	55,20
24 984,50 – 25 020,99	68 532,50 – 68 568,99	55,30
25 021,00 – 25 057,49	68 569,00 – 68 605,49	55,40
25 057,50 – 25 093,99	68 605,50 – 68 641,99	55,50
25 094,00 – 25 130,49	68 642,00 – 68 678,49	55,60
25 130,50 – 25 166,99	68 678,50 – 68 714,99	55,70
25 167,00 – 25 203,49	68 715,00 – 68 751,49	55,80
25 203,50 – 25 239,99	68 751,50 – 68 787,99	55,90
25 240,00 – 25 276,49	68 788,00 – 68 824,49	56,00
25 276,50 – 25 312,99	68 824,50 – 68 860,99	56,10
25 313,00 – 25 349,49	68 861,00 – 68 897,49	56,20
25 349,50 – 25 385,99	68 897,50 – 68 933,99	56,30
25 386,00 – 25 422,49	68 934,00 – 68 970,49	56,40
25 422,50 – 25 458,99	68 970,50 – 69 006,99	56,50
25 459,00 – 25 495,49	69 007,00 – 69 043,49	56,60
25 495,50 – 25 531,99	69 043,50 – 69 079,99	56,70
25 532,00 – 25 568,49	69 080,00 – 69 116,49	56,80

<b>COLONNE 1</b>  <b>Personne célibataire/veuve/ séparée/divorcée</b> <b>Revenu net moins l'impôt total à payer</b>	<b>COLONNE 2</b>  <b>Personne mariée/en relation conjugale dont le conjoint/conjoint de fait habite la localité</b> <b>Revenus combinés nets moins l'impôt total combiné à payer</b>	<b>COLONNE 3</b>  <b>Tarif quotidien</b>
25 568,50 – 25 604,99	69 116,50 – 69 152,99	56,90
25 605,00 – 25 641,49	69 153,00 – 69 189,49	57,00
25 641,50 – 25 677,99	69 189,50 – 69 225,99	57,10
25 678,00 – 25 714,49	69 226,00 – 69 262,49	57,20
25 714,50 – 25 750,99	69 262,50 – 69 298,99	57,30
25 751,00 – 25 787,49	69 299,00 – 69 335,49	57,40
25 787,50 – 25 823,99	69 335,50 – 69 371,99	57,50
25 824,00 – 25 860,49	69 372,00 – 69 408,49	57,60
25 860,50 – 25 896,99	69 408,50 – 69 444,99	57,70
25 897,00 – 25 933,49	69 445,00 – 69 481,49	57,80
25 933,50 – 25 969,99	69 481,50 – 69 517,99	57,90
25 970,00 – 26 006,49	69 518,00 – 69 554,49	58,00
26 006,50 – 26 042,99	69 554,50 – 69 590,99	58,10
26 043,00 – 26 079,49	69 591,00 – 69 627,49	58,20
26 079,50 – 26 115,99	69 627,50 – 69 663,99	58,30
26 116,00 – 26 152,49	69 664,00 – 69 700,49	58,40
26 152,50 – 26 188,99	69 700,50 – 69 736,99	58,50
26 189,00 – 26 225,49	69 737,00 – 69 773,49	58,60
26 225,50 – 26 261,99	69 773,50 – 69 809,99	58,70
26 262,00 – 26 298,49	69 810,00 – 69 846,49	58,80
26 298,50 – 26 334,99	69 846,50 – 69 882,99	58,90
26 335,00 – 26 371,49	69 883,00 – 69 919,49	59,00
26 371,50 – 26 407,99	69 919,50 – 69 955,99	59,10
26 408,00 – 26 444,49	69 956,00 – 69 992,49	59,20
26 444,50 – 26 480,99	69 992,50 – 70 028,99	59,30
26 481,00 – 26 517,49	70 029,00 – 70 065,49	59,40
26 517,50 – 26 553,99	70 065,50 – 70 101,99	59,50
26 554,00 – 26 590,49	70 102,00 – 70 138,49	59,60
26 590,50 – 26 626,99	70 138,50 – 70 174,99	59,70
26 627,00 – 26 663,49	70 175,00 – 70 211,49	59,80
26 663,50 – 26 699,99	70 211,50 – 70 247,99	59,90
26 700,00 – 26 736,49	70 248,00 – 70 284,49	60,00

<b>COLONNE 1</b> <b>Personne célibataire/veuve/  séparrée/divorcée</b> <b>Revenu net moins  l'impôt total à payer</b>	<b>COLONNE 2</b> <b>Personne mariée/en relation conjugale dont  le conjoint/conjoint de fait habite la localité</b> <b>Revenus combinés nets moins  l'impôt total combiné à payer</b>	<b>COLONNE 3</b> <b>Tarif  quotidien</b>
26 736,50 – 26 772,99	70 284,50 – 70 320,99	60,10
26 773,00 – 26 809,49	70 321,00 – 70 357,49	60,20
26 809,50 – 26 845,99	70 357,50 – 70 393,99	60,30
26 846,00 – 26 882,49	70 394,00 – 70 430,49	60,40
26 882,50 – 26 918,99	70 430,50 – 70 466,99	60,50
26 919,00 – 26 955,49	70 467,00 – 70 503,49	60,60
26 955,50 – 26 991,99	70 503,50 – 70 539,99	60,70
26 992,00 – 27 028,49	70 540,00 – 70 576,49	60,80
27 028,50 – 27 064,99	70 576,50 – 70 612,99	60,90
27 065,00 – 27 101,49	70 613,00 – 70 649,49	61,00
27 101,50 – 27 137,99	70 649,50 – 70 685,99	61,10
27 138,00 – 27 174,49	70 686,00 – 70 722,49	61,20
27 174,50 – 27 210,99	70 722,50 – 70 758,99	61,30
27 211,00 – 27 247,49	70 759,00 – 70 795,49	61,40
27 247,50 – 27 283,99	70 795,50 – 70 831,99	61,50
27 284,00 – 27 320,49	70 832,00 – 70 868,49	61,60
27 320,50 – 27 356,99	70 868,50 – 70 904,99	61,70
27 357,00 – 27 393,49	70 905,00 – 70 941,49	61,80
27 393,50 – 27 429,99	70 941,50 – 70 977,99	61,90
27 430,00 – 27 466,49	70 978,00 – 71 014,49	62,00
27 466,50 – 27 502,99	71 014,50 – 71 050,99	62,10
27 503,00 – 27 539,49	71 051,00 – 71 087,49	62,20
27 539,50 – 27 575,99	71 087,50 – 71 123,99	62,30
27 576,00 – 27 612,49	71 124,00 – 71 160,49	62,40
27 612,50 – 27 648,99	71 160,50 – 71 196,99	62,50
27 649,00 – 27 685,49	71 197,00 – 71 233,49	62,60
27 685,50 – 27 721,99	71 233,50 – 71 269,99	62,70
27 722,00 – 27 758,49	71 270,00 – 71 306,49	62,80
27 758,50 – 27 794,99	71 306,50 – 71 342,99	62,90
27 795,00 – 27 831,49	71 343,00 – 71 379,49	63,00

<b>COLONNE 1</b>  <b>Personne célibataire/veuve/ séparée/divorcée</b> <b>Revenu net moins l'impôt total à payer</b>	<b>COLONNE 2</b>  <b>Personne mariée/en relation conjugale dont le conjoint/conjoint de fait habite la localité</b> <b>Revenus combinés nets moins l'impôt total combiné à payer</b>	<b>COLONNE 3</b>  <b>Tarif quotidien</b>
27 831,50 – 27 867,99	71 379,50 – 71 415,99	63,10
27 868,00 – 27 904,49	71 416,00 – 71 452,49	63,20
27 904,50 – 27 940,99	71 452,50 – 71 488,99	63,30
27 941,00 – 27 977,49	71 489,00 – 71 525,49	63,40
27 977,50 – 28 013,99	71 525,50 – 71 561,99	63,50
28 014,00 – 28 050,49	71 562,00 – 71 598,49	63,60
28 050,50 – 28 086,99	71 598,50 – 71 634,99	63,70
28 087,00 – 28 123,49	71 635,00 – 71 671,49	63,80
28 123,50 – 28 159,99	71 671,50 – 71 707,99	63,90
28 160,00 – 28 196,49	71 708,00 – 71 744,49	64,00
28 196,50 – 28 232,99	71 744,50 – 71 780,99	64,10
28 233,00 – 28 269,49	71 781,00 – 71 817,49	64,20
28 269,50 – 28 305,99	71 817,50 – 71 853,99	64,30
28 306,00 – 28 342,49	71 854,00 – 71 890,49	64,40
28 342,50 – 28 378,99	71 890,50 – 71 926,99	64,50
28 379,00 – 28 415,49	71 927,00 – 71 963,49	64,60
28 415,50 – 28 451,99	71 963,50 – 71 999,99	64,70
28 452,00 – 28 488,49	72 000,00 – 72 036,49	64,80
28 488,50 – 28 524,99	72 036,50 – 72 072,99	64,90
28 525,00 – 28 561,49	72 073,00 – 72 109,49	65,00
28 561,50 – 28 597,99	72 109,50 – 72 145,99	65,10
28 598,00 – 28 634,49	72 146,00 – 72 182,49	65,20
28 634,50 – 28 670,99	72 182,50 – 72 218,99	65,30
28 671,00 – 28 707,49	72 219,00 – 72 255,49	65,40
28 707,50 – 28 743,99	72 255,50 – 72 291,99	65,50
28 744,00 – 28 780,49	72 292,00 – 72 328,49	65,60
28 780,50 – 28 816,99	72 328,50 – 72 364,99	65,70
28 817,00 – 28 853,49	72 365,00 – 72 401,49	65,80
28 853,50 – 28 889,99	72 401,50 – 72 437,99	65,90
28 890,00 – 28 926,49	72 438,00 – 72 474,49	66,00
28 926,50 – 28 962,99	72 474,50 – 72 510,99	66,10
28 963,00 – 28 999,49	72 511,00 – 72 547,49	66,20

<b>COLONNE 1</b> <b>Personne célibataire/veuve/  séparée/divorcée</b> <b>Revenu net moins  l'impôt total à payer</b>	<b>COLONNE 2</b> <b>Personne mariée/en relation conjugale dont  le conjoint/conjoint de fait habite la localité</b> <b>Revenus combinés nets moins  l'impôt total combiné à payer</b>	<b>COLONNE 3</b> <b>Tarif  quotidien</b>
28 999,50 – 29 035,99	72 547,50 – 72 583,99	66,30
29 036,00 – 29 072,49	72 584,00 – 72 620,49	66,40
29 072,50 – 29 108,99	72 620,50 – 72 656,99	66,50
29 109,00 – 29 145,49	72 657,00 – 72 693,49	66,60
29 145,50 – 29 181,99	72 693,50 – 72 729,99	66,70
29 182,00 – 29 218,49	72 730,00 – 72 766,49	66,80
29 218,50 – 29 254,99	72 766,50 – 72 802,99	66,90
29 255,00 – 29 291,49	72 803,00 – 72 839,49	67,00
29 291,50 – 29 327,99	72 839,50 – 72 875,99	67,10
29 328,00 – 29 364,49	72 876,00 – 72 912,49	67,20
29 364,50 – 29 400,99	72 912,50 – 72 948,99	67,30
29 401,00 – 29 437,49	72 949,00 – 72 985,49	67,40
29 437,50 – 29 473,99	72 985,50 – 73 021,99	67,50
29 474,00 – 29 510,49	73 022,00 – 73 058,49	67,60
29 510,50 – 29 546,99	73 058,50 – 73 094,99	67,70
29 547,00 – 29 583,49	73 095,00 – 73 131,49	67,80
29 583,50 – 29 619,99	73 131,50 – 73 167,99	67,90
29 620,00 – 29 656,49	73 168,00 – 73 204,49	68,00
29 656,50 – 29 692,99	73 204,50 – 73 240,99	68,10
29 693,00 – 29 729,49	73 241,00 – 73 277,49	68,20
29 729,50 – 29 765,99	73 277,50 – 73 313,99	68,30
29 766,00 – 29 802,49	73 314,00 – 73 350,49	68,40
29 802,50 – 29 838,99	73 350,50 – 73 386,99	68,50
29 839,00 – 29 875,49	73 387,00 – 73 423,49	68,60
29 875,50 – 29 911,99	73 423,50 – 73 459,99	68,70
29 912,00 – 29 948,49	73 460,00 – 73 496,49	68,80
29 948,50 – 29 984,99	73 496,50 – 73 532,99	68,90
29 985,00 – 30 021,49	73 533,00 – 73 569,49	69,00
30 021,50 – 30 057,99	73 569,50 – 73 605,99	69,10
30 058,00 – 30 094,49	73 606,00 – 73 642,49	69,20

<b>COLONNE 1</b>  <b>Personne célibataire/veuve/ séparée/divorcée</b> <b>Revenu net moins l'impôt total à payer</b>	<b>COLONNE 2</b>  <b>Personne mariée/en relation conjugale dont le conjoint/conjoint de fait habite la localité</b> <b>Revenus combinés nets moins l'impôt total combiné à payer</b>	<b>COLONNE 3</b>  <b>Tarif quotidien</b>
30 094,50 – 30 130,99	73 642,50 – 73 678,99	69,30
30 131,00 – 30 167,49	73 679,00 – 73 715,49	69,40
30 167,50 – 30 203,99	73 715,50 – 73 751,99	69,50
30 204,00 – 30 240,49	73 752,00 – 73 788,49	69,60
30 240,50 – 30 276,99	73 788,50 – 73 824,99	69,70
30 277,00 – 30 313,49	73 825,00 – 73 861,49	69,80
30 313,50 – 30 349,99	73 861,50 – 73 897,99	69,90
30 350,00 – 30 386,49	73 898,00 – 73 934,49	70,00
30 386,50 – 30 422,99	73 934,50 – 73 970,99	70,10
30 423,00 – 30 459,49	73 971,00 – 74 007,49	70,20
30 459,50 – 30 495,99	74 007,50 – 74 043,99	70,30
30 496,00 – 30 532,49	74 044,00 – 74 080,49	70,40
30 532,50 – 30 568,99	74 080,50 – 74 116,99	70,50
30 569,00 – 30 605,49	74 117,00 – 74 153,49	70,60
30 605,50 – 30 641,99	74 153,50 – 74 189,99	70,70
30 642,00 – 30 678,49	74 190,00 – 74 226,49	70,80
30 678,50 – 30 714,99	74 226,50 – 74 262,99	70,90
30 715,00 – 30 751,49	74 263,00 – 74 299,49	71,00
30 751,50 – 30 787,99	74 299,50 – 74 335,99	71,10
30 788,00 – 30 824,49	74 336,00 – 74 372,49	71,20
30 824,50 – 30 860,99	74 372,50 – 74 408,99	71,30
30 861,00 – 30 897,49	74 409,00 – 74 445,49	71,40
30 897,50 – 30 933,99	74 445,50 – 74 481,99	71,50
30 934,00 – 30 970,49	74 482,00 – 74 518,49	71,60
30 970,50 – 31 006,99	74 518,50 – 74 554,99	71,70
31 007,00 – 31 043,49	74 555,00 – 74 591,49	71,80
31 043,50 – 31 079,99	74 591,50 – 74 627,99	71,90
31 080,00 – 31 116,49	74 628,00 – 74 664,49	72,00
31 116,50 – 31 152,99	74 664,50 – 74 700,99	72,10
31 153,00 – 31 189,49	74 701,00 – 74 737,49	72,20
31 189,50 – 31 225,99	74 737,50 – 74 773,99	72,30
31 226,00 – 31 262,49	74 774,00 – 74 810,49	72,40

<b>COLONNE 1</b>  <b>Personne célibataire/veuve/ séparée/divorcée</b> <b>Revenu net moins l'impôt total à payer</b>	<b>COLONNE 2</b>  <b>Personne mariée/en relation conjugale dont le conjoint/conjoint de fait habite la localité</b> <b>Revenus combinés nets moins l'impôt total combiné à payer</b>	<b>COLONNE 3</b>  <b>Tarif quotidien</b>
31 262,50 – 31 298,99	74 810,50 – 74 846,99	72,50
31 299,00 – 31 335,49	74 847,00 – 74 883,49	72,60
31 335,50 – 31 371,99	74 883,50 – 74 919,99	72,70
31 372,00 – 31 408,49	74 920,00 – 74 956,49	72,80
31 408,50 – 31 444,99	74 956,50 – 74 992,99	72,90
31 445,00 – 31 481,49	74 993,00 – 75 029,49	73,00
31 481,50 – 31 517,99	75 029,50 – 75 065,99	73,10
31 518,00 – 31 554,49	75 066,00 – 75 102,49	73,20
31 554,50 – 31 590,99	75 102,50 – 75 138,99	73,30
31 591,00 – 31 627,49	75 139,00 – 75 175,49	73,40
31 627,50 – 31 663,99	75 175,50 – 75 211,99	73,50
31 664,00 – 31 700,49	75 212,00 – 75 248,49	73,60
31 700,50 – 31 736,99	75 248,50 – 75 284,99	73,70
31 737,00 – 31 773,49	75 285,00 – 75 321,49	73,80
31 773,50 – 31 809,99	75 321,50 – 75 357,99	73,90
31 810,00 – 31 846,49	75 358,00 – 75 394,49	74,00
31 846,50 – 31 882,99	75 394,50 – 75 430,99	74,10
31 883,00 – 31 919,49	75 431,00 – 75 467,49	74,20
31 919,50 – 31 955,99	75 467,50 – 75 503,99	74,30
31 956,00 – 31 992,49	75 504,00 – 75 540,49	74,40
31 992,50 – 32 028,99	75 540,50 – 75 576,99	74,50
32 029,00 – 32 065,49	75 577,00 – 75 613,49	74,60
32 065,50 – 32 101,99	75 613,50 – 75 649,99	74,70
32 102,00 – 32 138,49	75 650,00 – 75 686,49	74,80
32 138,50 – 32 174,99	75 686,50 – 75 722,99	74,90
32 175,00 – 32 211,49	75 723,00 – 75 759,49	75,00
32 211,50 – 32 247,99	75 759,50 – 75 795,99	75,10
32 248,00 – 32 284,49	75 796,00 – 75 832,49	75,20
32 284,50 – 32 320,99	75 832,50 – 75 868,99	75,30
32 321,00 – 32 357,49	75 869,00 – 75 905,49	75,40

<b>COLONNE 1</b>  <b>Personne célibataire/veuve/ séparée/divorcée</b> <b>Revenu net moins l'impôt total à payer</b>	<b>COLONNE 2</b>  <b>Personne mariée/en relation conjugale dont le conjoint/conjoint de fait habite la localité</b> <b>Revenus combinés nets moins l'impôt total combiné à payer</b>	<b>COLONNE 3</b>  <b>Tarif quotidien</b>
32 357,50 – 32 393,99	75 905,50 – 75 941,99	75,50
32 394,00 – 32 430,49	75 942,00 – 75 978,49	75,60
32 430,50 – 32 466,99	75 978,50 – 76 014,99	75,70
32 467,00 – 32 503,49	76 015,00 – 76 051,49	75,80
32 503,50 – 32 539,99	76 051,50 – 76 087,99	75,90
32 540,00 – 32 576,49	76 088,00 – 76 124,49	76,00
32 576,50 – 32 612,99	76 124,50 – 76 160,99	76,10
32 613,00 – 32 649,49	76 161,00 – 76 197,49	76,20
32 649,50 – 32 685,99	76 197,50 – 76 233,99	76,30
32 686,00 – 32 722,49	76 234,00 – 76 270,49	76,40
32 722,50 – 32 758,99	76 270,50 – 76 306,99	76,50
32 759,00 – 32 795,49	76 307,00 – 76 343,49	76,60
32 795,50 – 32 831,99	76 343,50 – 76 379,99	76,70
32 832,00 – 32 868,49	76 380,00 – 76 416,49	76,80
32 868,50 – 32 904,99	76 416,50 – 76 452,99	76,90
32 905,00 – 32 941,49	76 453,00 – 76 489,49	77,00
32 941,50 – 32 977,99	76 489,50 – 76 525,99	77,10
32 978,00 – 33 014,49	76 526,00 – 76 562,49	77,20
33 014,50 – 33 050,99	76 562,50 – 76 598,99	77,30
33 051,00 – 33 087,49	76 599,00 – 76 635,49	77,40
33 087,50 – 33 123,99	76 635,50 – 76 671,99	77,50
33 124,00 – 33 160,49	76 672,00 – 76 708,49	77,60
33 160,50 – 33 196,99	76 708,50 – 76 744,99	77,70
33 197,00 – 33 233,49	76 745,00 – 76 781,49	77,80
33 233,50 – 33 269,99	76 781,50 – 76 817,99	77,90
33 270,00 – 33 306,49	76 818,00 – 76 854,49	78,00
33 306,50 – 33 342,99	76 854,50 – 76 890,99	78,10
33 343,00 – 33 379,49	76 891,00 – 76 927,49	78,20
33 379,50 – 33 415,99	76 927,50 – 76 963,99	78,30
33 416,00 – 33 452,49	76 964,00 – 77 000,49	78,40
33 452,50 – 33 488,99	77 000,50 – 77 036,99	78,50
33 489,00 – 33 525,49	77 037,00 – 77 073,49	78,60

<b>COLONNE 1</b> <b>Personne célibataire/veuve/ séparée/divorcée</b> <b>Revenu net moins</b> <b>l'impôt total à payer</b>	<b>COLONNE 2</b> <b>Personne mariée/en relation conjugale dont</b> <b>le conjoint/conjoint de fait habite la localité</b> <b>Revenus combinés nets moins</b> <b>l'impôt total combiné à payer</b>	<b>COLONNE 3</b> <b>Tarif</b> <b>quotidien</b>
33 525,50 – 33 561,99	77 073,50 – 77 109,99	78,70
33 562,00 – 33 598,49	77 110,00 – 77 146,49	78,80
33 598,50 – 33 634,99	77 146,50 – 77 182,99	78,90
33 635,00 – 33 671,49	77 183,00 – 77 219,49	79,00
33 671,50 – 33 707,99	77 219,50 – 77 255,99	79,10
33 708,00 – 33 744,49	77 256,00 – 77 292,49	79,20
33 744,50 – 33 780,99	77 292,50 – 77 328,99	79,30
33 781,00 – 33 817,49	77 329,00 – 77 365,49	79,40
33 817,50 – 33 853,99	77 365,50 – 77 401,99	79,50
33 854,00 – 33 890,49	77 402,00 – 77 438,49	79,60
33 890,50 – 33 926,99	77 438,50 – 77 474,99	79,70
33 927,00 – 33 963,49	77 475,00 – 77 511,49	79,80
33 963,50 – 33 999,99	77 511,50 – 77 547,99	79,90
34 000,00 – 34 036,49	77 548,00 – 77 584,49	80,00
34 036,50 – 34 072,99	77 584,50 – 77 620,99	80,10
34 073,00 – 34 109,49	77 621,00 – 77 657,49	80,20
34 109,50 – 34 145,99	77 657,50 – 77 693,99	80,30
34 146,00 – 34 182,49	77 694,00 – 77 730,49	80,40
34 182,50 – 34 218,99	77 730,50 – 77 766,99	80,50
34 219,00 – 34 255,49	77 767,00 – 77 803,49	80,60
34 255,50 – 34 291,99	77 803,50 – 77 839,99	80,70
34 292,00 – 34 328,49	77 840,00 – 77 876,49	80,80
34 328,50 – 34 364,99	77 876,50 – 77 912,99	80,90
34 365,00 – 34 401,49	77 913,00 – 77 949,49	81,00
34 401,50 – 34 437,99	77 949,50 – 77 985,99	81,10
34 438,00 – 34 474,49	77 986,00 – 78 022,49	81,20
34 474,50 – 34 510,99	78 022,50 – 78 058,99	81,30
34 511,00 – 34 547,49	78 059,00 – 78 095,49	81,40
34 547,50 – 34 583,99	78 095,50 – 78 131,99	81,50
34 584,00 – 34 620,49	78 132,00 – 78 168,49	81,60

<b>COLONNE 1</b> <b>Personne célibataire/veuve/  séparée/divorcée</b> <b>Revenu net moins  l'impôt total à payer</b>	<b>COLONNE 2</b> <b>Personne mariée/en relation conjugale dont  le conjoint/conjoint de fait habite la localité</b> <b>Revenus combinés nets moins  l'impôt total combiné à payer</b>	<b>COLONNE 3</b> <b>Tarif  quotidien</b>
34 620,50 – 34 656,99	78 168,50 – 78 204,99	81,70
34 657,00 – 34 693,49	78 205,00 – 78 241,49	81,80
34 693,50 – 34 729,99	78 241,50 – 78 277,99	81,90
34 730,00 – 34 766,49	78 278,00 – 78 314,49	82,00
34 766,50 – 34 802,99	78 314,50 – 78 350,99	82,10
34 803,00 – 34 839,49	78 351,00 – 78 387,49	82,20
34 839,50 – 34 875,99	78 387,50 – 78 423,99	82,30
34 876,00 – 34 912,49	78 424,00 – 78 460,49	82,40
34 912,50 – 34 948,99	78 460,50 – 78 496,99	82,50
34 949,00 – 34 985,49	78 497,00 – 78 533,49	82,60
34 985,50 – 35 021,99	78 533,50 – 78 569,99	82,70
35 022,00 – 35 058,49	78 570,00 – 78 606,49	82,80
35 058,50 – 35 094,99	78 606,50 – 78 642,99	82,90
35 095,00 – 35 131,49	78 643,00 – 78 679,49	83,00
35 131,50 – 35 167,99	78 679,50 – 78 715,99	83,10
35 168,00 – 35 204,49	78 716,00 – 78 752,49	83,20
35 204,50 – 35 240,99	78 752,50 – 78 788,99	83,30
35 241,00 – 35 277,49	78 789,00 – 78 825,49	83,40
35 277,50 – 35 313,99	78 825,50 – 78 861,99	83,50
35 314,00 – 35 350,49	78 862,00 – 78 898,49	83,60
35 350,50 – 35 386,99	78 898,50 – 78 934,99	83,70
35 387,00 – 35 423,49	78 935,00 – 78 971,49	83,80
35 423,50 – 35 459,99	78 971,50 – 79 007,99	83,90
35 460,00 – 35 496,49	79 008,00 – 79 044,49	84,00
35 496,50 – 35 532,99	79 044,50 – 79 080,99	84,10
35 533,00 – 35 569,49	79 081,00 – 79 117,49	84,20
35 569,50 – 35 605,99	79 117,50 – 79 153,99	84,30
35 606,00 – 35 642,49	79 154,00 – 79 190,49	84,40
35 642,50 – 35 678,99	79 190,50 – 79 226,99	84,50
35 679,00 – 35 715,49	79 227,00 – 79 263,49	84,60
35 715,50 – 35 751,99	79 263,50 – 79 299,99	84,70
35 752,00 – 35 788,49	79 300,00 – 79 336,49	84,80

<b>COLONNE 1</b>	<b>COLONNE 2</b>	<b>COLONNE 3</b>
<b>Personne célibataire/veuve/ séparée/divorcée Revenu net moins l'impôt total à payer</b>	<b>Personne mariée/en relation conjugale dont le conjoint/conjoint de fait habite la localité Revenus combinés nets moins l'impôt total combiné à payer</b>	<b>Tarif quotidien</b>
35 788,50 – 35 824,99	79 336,50 – 79 372,99	84,90
35 825,00 – 35 861,49	79 373,00 – 79 409,49	85,00
35 861,50 – 35 897,99	79 409,50 – 79 445,99	85,10
35 898,00 – 35 934,49	79 446,00 – 79 482,49	85,20
35 934,50 – 35 970,99	79 482,50 – 79 518,99	85,30
35 971,00 – 36 007,49	79 519,00 – 79 555,49	85,40
36 007,50 – 36 043,99	79 555,50 – 79 591,99	85,50
36 044,00 – 36 080,49	79 592,00 – 79 628,49	85,60
36 080,50 – 36 116,99	79 628,50 – 79 664,99	85,70
36 117,00 – 36 153,49	79 665,00 – 79 701,49	85,80
36 153,50 – 36 189,99	79 701,50 – 79 737,99	85,90
36 190,00 – 36 226,49	79 738,00 – 79 774,49	86,00
36 226,50 – 36 262,99	79 774,50 – 79 810,99	86,10
36 263,00 – 36 299,49	79 811,00 – 79 847,49	86,20
36 299,50 – 36 335,99	79 847,50 – 79 883,99	86,30
36 336,00 – 36 372,49	79 884,00 – 79 920,49	86,40
36 372,50 – 36 408,99	79 920,50 – 79 956,99	86,50
36 409,00 – 36 445,49	79 957,00 – 79 993,49	86,60
36 445,50 – 36 481,99	79 993,50 – 80 029,99	86,70
36 482,00 – 36 518,49	80 030,00 – 80 066,49	86,80
36 518,50 – 36 554,99	80 066,50 – 80 102,99	86,90
36 555,00 – 36 591,49	80 103,00 – 80 139,49	87,00
36 591,50 – 36 627,99	80 139,50 – 80 175,99	87,10
36 628,00 – 36 664,49	80 176,00 – 80 212,49	87,20
36 664,50 – 36 700,99	80 212,50 – 80 248,99	87,30
36 701,00 – 36 737,49	80 249,00 – 80 285,49	87,40
36 737,50 – 36 773,99	80 285,50 – 80 321,99	87,50
36 774,00 – 36 810,49	80 322,00 – 80 358,49	87,60
36 810,50 – 36 846,99	80 358,50 – 80 394,99	87,70
36 847,00 – 36 883,49	80 395,00 – 80 431,49	87,80

<b>COLONNE 1</b>  <b>Personne célibataire/veuve/ séparée/divorcée</b> <b>Revenu net moins l'impôt total à payer</b>	<b>COLONNE 2</b>  <b>Personne mariée/en relation conjugale dont le conjoint/conjoint de fait habite la localité</b> <b>Revenus combinés nets moins l'impôt total combiné à payer</b>	<b>COLONNE 3</b>  <b>Tarif quotidien</b>
36 883,50 – 36 919,99	80 431,50 – 80 467,99	87,90
36 920,00 – 36 956,49	80 468,00 – 80 504,49	88,00
36 956,50 – 36 992,99	80 504,50 – 80 540,99	88,10
36 993,00 – 37 029,49	80 541,00 – 80 577,49	88,20
37 029,50 – 37 065,99	80 577,50 – 80 613,99	88,30
37 066,00 – 37 102,49	80 614,00 – 80 650,49	88,40
37 102,50 – 37 138,99	80 650,50 – 80 686,99	88,50
37 139,00 – 37 175,49	80 687,00 – 80 723,49	88,60
37 175,50 – 37 211,99	80 723,50 – 80 759,99	88,70
37 212,00 – 37 248,49	80 760,00 – 80 796,49	88,80
37 248,50 – 37 284,99	80 796,50 – 80 832,99	88,90
37 285,00 – 37 321,49	80 833,00 – 80 869,49	89,00
37 321,50 – 37 357,99	80 869,50 – 80 905,99	89,10
37 358,00 – 37 394,49	80 906,00 – 80 942,49	89,20
37 394,50 – 37 430,99	80 942,50 – 80 978,99	89,30
37 431,00 – 37 467,49	80 979,00 – 81 015,49	89,40
37 467,50 – 37 503,99	81 015,50 – 81 051,99	89,50
37 504,00 – 37 540,49	81 052,00 – 81 088,49	89,60
37 540,50 – 37 576,99	81 088,50 – 81 124,99	89,70
37 577,00 – 37 613,49	81 125,00 – 81 161,49	89,80
37 613,50 – 37 649,99	81 161,50 – 81 197,99	89,90
37 650,00 – 37 686,49	81 198,00 – 81 234,49	90,00
37 686,50 – 37 722,99	81 234,50 – 81 270,99	90,10
37 723,00 – 37 759,49	81 271,00 – 81 307,49	90,20
37 759,50 – 37 795,99	81 307,50 – 81 343,99	90,30
37 796,00 – 37 832,49	81 344,00 – 81 380,49	90,40
37 832,50 – 37 868,99	81 380,50 – 81 416,99	90,50
37 869,00 – 37 905,49	81 417,00 – 81 453,49	90,60
37 905,50 – 37 941,99	81 453,50 – 81 489,99	90,70
37 942,00 – 37 978,49	81 490,00 – 81 526,49	90,80
37 978,50 – 38 014,99	81 526,50 – 81 562,99	90,90
38 015,00 – 38 051,49	81 563,00 – 81 599,49	91,00

<b>COLONNE 1</b>	<b>COLONNE 2</b>	<b>COLONNE 3</b>
<b>Personne célibataire/veuve/ séparée/divorcée Revenu net moins l'impôt total à payer</b>	<b>Personne mariée/en relation conjugale dont le conjoint/conjoint de fait habite la localité Revenus combinés nets moins l'impôt total combiné à payer</b>	<b>Tarif quotidien</b>
38 051,50 - 38 087,99	81 599,50 - 81 635,99	91,10
38 088,00 - 38 124,49	81 636,00 - 81 672,49	91,20
38 124,50 - 38 160,99	81 672,50 - 81 708,99	91,30
38 161,00 - 38 197,49	81 709,00 - 81 745,49	91,40
38 197,50 - 38 233,99	81 745,50 - 81 781,99	91,50
38 234,00 - 38 270,49	81 782,00 - 81 818,49	91,60
38 270,50 - 38 306,99	81 818,50 - 81 854,99	91,70
38 307,00 - 38 343,49	81 855,00 - 81 891,49	91,80
38 343,50 - 38 379,99	81 891,50 - 81 927,99	91,90
38 380,00 - 38 416,49	81 928,00 - 81 964,49	92,00
38 416,50 - 38 452,99	81 964,50 - 82 000,99	92,10
38 453,00 - 38 489,49	82 001,00 - 82 037,49	92,20
38 489,50 - 38 525,99	82 037,50 - 82 073,99	92,30
38 526,00 - 38 562,49	82 074,00 - 82 110,49	92,40
38 562,50 - 38 598,99	82 110,50 - 82 146,99	92,50
38 599,00 - 38 635,49	82 147,00 - 82 183,49	92,60
38 635,50 - 38 671,99	82 183,50 - 82 219,99	92,70
38 672,00 - 38 708,49	82 220,00 - 82 256,49	92,80
38 708,50 - 38 744,99	82 256,50 - 82 292,99	92,90
38 745,00 - 38 781,49	82 293,00 - 82 329,49	93,00
38 781,50 - 38 817,99	82 329,50 - 82 365,99	93,10
38 818,00 - 38 854,49	82 366,00 - 82 402,49	93,20
38 854,50 - 38 890,99	82 402,50 - 82 438,99	93,30
38 891,00 - 38 927,49	82 439,00 - 82 475,49	93,40
38 927,50 - 38 963,99	82 475,50 - 82 511,99	93,50
38 964,00 - 39 000,49	82 512,00 - 82 548,49	93,60
39 000,50 - 39 036,99	82 548,50 - 82 584,99	93,70
39 037,00 - 39 073,49	82 585,00 - 82 621,49	93,80
39 073,50 - 39 109,99	82 621,50 - 82 657,99	93,90
39 110,00 - 39 146,49	82 658,00 - 82 694,49	94,00

<b>COLONNE 1</b>  <b>Personne célibataire/veuve/ séparée/divorcée</b> <b>Revenu net moins l'impôt total à payer</b>	<b>COLONNE 2</b>  <b>Personne mariée/en relation conjugale dont le conjoint/conjoint de fait habite la localité</b> <b>Revenus combinés nets moins l'impôt total combiné à payer</b>	<b>COLONNE 3</b>  <b>Tarif quotidien</b>
39 146,50 – 39 182,99	82 694,50 – 82 730,99	94,10
39 183,00 – 39 219,49	82 731,00 – 82 767,49	94,20
39 219,50 – 39 255,99	82 767,50 – 82 803,99	94,30
39 256,00 – 39 292,49	82 804,00 – 82 840,49	94,40
39 292,50 – 39 328,99	82 840,50 – 82 876,99	94,50
39 329,00 – 39 365,49	82 877,00 – 82 913,49	94,60
39 365,50 – 39 401,99	82 913,50 – 82 949,99	94,70
39 402,00 – 39 438,49	82 950,00 – 82 986,49	94,80
39 438,50 – 39 474,99	82 986,50 – 83 022,99	94,90
39 475,00 – 39 511,49	83 023,00 – 83 059,49	95,00
39 511,50 – 39 547,99	83 059,50 – 83 095,99	95,10
39 548,00 – 39 584,49	83 096,00 – 83 132,49	95,20
39 584,50 – 39 620,99	83 132,50 – 83 168,99	95,30
39 621,00 – 39 657,49	83 169,00 – 83 205,49	95,40
39 657,50 – 39 693,99	83 205,50 – 83 241,99	95,50
39 694,00 – 39 730,49	83 242,00 – 83 278,49	95,60
39 730,50 – 39 766,99	83 278,50 – 83 314,99	95,70
39 767,00 – 39 803,49	83 315,00 – 83 351,49	95,80
39 803,50 – 39 839,99	83 351,50 – 83 387,99	95,90
39 840,00 – 39 876,49	83 388,00 – 83 424,49	96,00
39 876,50 – 39 912,99	83 424,50 – 83 460,99	96,10
39 913,00 – 39 949,49	83 461,00 – 83 497,49	96,20
39 949,50 – 39 985,99	83 497,50 – 83 533,99	96,30
39 986,00 – 40 022,49	83 534,00 – 83 570,49	96,40
40 022,50 – 40 058,99	83 570,50 – 83 606,99	96,50
40 059,00 – 40 095,49	83 607,00 – 83 643,49	96,60
40 095,50 – 40 131,99	83 643,50 – 83 679,99	96,70
40 132,00 – 40 168,49	83 680,00 – 83 716,49	96,80
40 168,50 – 40 204,99	83 716,50 – 83 752,99	96,90
40 205,00 – 40 241,49	83 753,00 – 83 789,49	97,00
40 241,50 – 40 277,99	83 789,50 – 83 825,99	97,10
40 278,00 – 40 314,49	83 826,00 – 83 862,49	97,20

<b>COLONNE 1</b>	<b>COLONNE 2</b>	<b>COLONNE 3</b>
<b>Personne célibataire/veuve/ séparée/divorcée Revenu net moins l'impôt total à payer</b>	<b>Personne mariée/en relation conjugale dont le conjoint/conjoint de fait habite la localité Revenus combinés nets moins l'impôt total combiné à payer</b>	<b>Tarif quotidien</b>
40 314,50 – 40 350,99	83 862,50 – 83 898,99	97,30
40 351,00 – 40 387,49	83 899,00 – 83 935,49	97,40
40 387,50 – 40 423,99	83 935,50 – 83 971,99	97,50
40 424,00 – 40 460,49	83 972,00 – 84 008,49	97,60
40 460,50 – 40 496,99	84 008,50 – 84 044,99	97,70
40 497,00 – 40 533,49	84 045,00 – 84 081,49	97,80
40 533,50 – 40 569,99	84 081,50 – 84 117,99	97,90
40 570,00 – 40 606,49	84 118,00 – 84 154,49	98,00
40 606,50 – 40 642,99	84 154,50 – 84 190,99	98,10
40 643,00 – 40 679,49	84 191,00 – 84 227,49	98,20
40 679,50 – 40 715,99	84 227,50 – 84 263,99	98,30
40 716,00 – 40 752,49	84 264,00 – 84 300,49	98,40
40 752,50 – 40 788,99	84 300,50 – 84 336,99	98,50
40 789,00 – 40 825,49	84 337,00 – 84 373,49	98,60
40 825,50 – 40 861,99	84 373,50 – 84 409,99	98,70
40 862,00 – 40 898,49	84 410,00 – 84 446,49	98,80
40 898,50 – 40 934,99	84 446,50 – 84 482,99	98,90
40 935,00 – 40 971,49	84 483,00 – 84 519,49	99,00
40 971,50 – 41 007,99	84 519,50 – 84 555,99	99,10
41 008,00 – 41 044,49	84 556,00 – 84 592,49	99,20
41 044,50 – 41 080,99	84 592,50 – 84 628,99	99,30
41 081,00 – 41 117,49	84 629,00 – 84 665,49	99,40
41 117,50 – 41 153,99	84 665,50 – 84 701,99	99,50
41 154,00 – 41 190,49	84 702,00 – 84 738,49	99,60
41 190,50 – 41 226,99	84 738,50 – 84 774,99	99,70
41 227,00 – 41 263,49	84 775,00 – 84 811,49	99,80
41 263,50 – 41 299,99	84 811,50 – 84 847,99	99,90
41 300,00 – 41 336,49	84 848,00 – 84 884,49	100,00
41 336,50 – 41 372,99	84 884,50 – 84 920,99	100,10
41 373,00 – 41 409,49	84 921,00 – 84 957,49	100,20

<b>COLONNE 1</b>  <b>Personne célibataire/veuve/ séparée/divorcée</b> <b>Revenu net moins l'impôt total à payer</b>	<b>COLONNE 2</b>  <b>Personne mariée/en relation conjugale dont le conjoint/conjoint de fait habite la localité</b> <b>Revenus combinés nets moins l'impôt total combiné à payer</b>	<b>COLONNE 3</b>  <b>Tarif quotidien</b>
41 409,50 – 41 445,99	84 957,50 – 84 993,99	100,30
41 446,00 – 41 482,49	84 994,00 – 85 030,49	100,40
41 482,50 – 41 518,99	85 030,50 – 85 066,99	100,50
41 519,00 – 41 555,49	85 067,00 – 85 103,49	100,60
41 555,50 – 41 591,99	85 103,50 – 85 139,99	100,70
41 592,00 – 41 628,49	85 140,00 – 85 176,49	100,80
41 628,50 – 41 664,99	85 176,50 – 85 212,99	100,90
41 665,00 – 41 701,49	85 213,00 – 85 249,49	101,00
41 701,50 – et plus	85 249,50 – et plus	101,10