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

Personal Care Services Insurance and Administration Regulation, amendment

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

Regulation 69/2026
Registered July 14, 2026

Règlement 69/2026
Date d'enregistrement : le 14 juillet 2026

Manitoba Regulation 52/93 amended

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

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) Subsection 6(1) is amended by striking out "$104.20 per day effective August 1, 2025" **and substituting** "$107.40 per day effective August 1, 2026"**.**

2(1) Le paragraphe 6(1) est modifié par substitution, à « 104,20 $ à compter du 1er août 2025 »**, de** « 107,40 $ à compter du 1er août 2026 »**.**

2(2) Subsection 6(2) is amended by striking out "$43.10 per day effective August 1, 2025" **and substituting** "$44.40 per day effective August 1, 2026"**.**

2(2) Le paragraphe 6(2) est modifié par substitution, à « 43,10 $ à compter du 1er août 2025 »**, de** « 44,40 $ à compter du 1er août 2026 »**.**

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 $22,629.40 and $46,965.42, 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 $68,913.40 and $93,249.42, 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 $46,284.

4 Clause 6.2(2)(b) is amended by striking out "$43.10" **and substituting** "$44.40"**.**

5 Clause 6.3(2)(b) is amended by striking out "$43.10" **and substituting** "$44.40"**.**

6 Clause 6.4(1)(b) is amended by striking out "$41,100" **and substituting** "$42,374"**.**

7 Schedule B is replaced with Schedule B to this regulation.

Coming into force

8 This regulation comes into force on August 1, 2026.

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 22 629,40 $ et 46 965,42 $.

2. Si le revenu net combiné de l'assuré et de son conjoint ou de son conjoint de fait se situe entre 68 913,40 $ et 93 249,42 $, 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 46 284 $.

4 L'alinéa 6.2(2)b) est modifié par substitution, à « 43,10 $ »**, de** « 44,40 $ »**.**

5 L'alinéa 6.3(2)b) est modifié par substitution, à « 43,10 $ »**, de** « 44,40 $ »**.**

6 L'alinéa 6.4(1)b) est modifié par substitution, à « 41 100 $ »**, de** « 42 374 $ »**.**

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

Entrée en vigueur

8 Le présent règlement entre en vigueur le 1er août 2026.

SCHEDULE B
(Section 6.1)

TABLE OF RESIDENTIAL/AUTHORIZED CHARGES
(Effective August 1, 2026)

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**
0.00 – 21,348.49	0.00 – 67,632.49	44.40
21,348.50 – 21,384.99	67,632.50 – 67,668.99	44.50
21,385.00 – 21,421.49	67,669.00 – 67,705.49	44.60
21,421.50 – 21,457.99	67,705.50 – 67,741.99	44.70
21,458.00 – 21,494.49	67,742.00 – 67,778.49	44.80
21,494.50 – 21,530.99	67,778.50 – 67,814.99	44.90
21,531.00 – 21,567.49	67,815.00 – 67,851.49	45.00
21,567.50 – 21,603.99	67,851.50 – 67,887.99	45.10
21,604.00 – 21,640.49	67,888.00 – 67,924.49	45.20
21,640.50 – 21,676.99	67,924.50 – 67,960.99	45.30
21,677.00 – 21,713.49	67,961.00 – 67,997.49	45.40
21,713.50 – 21,749.99	67,997.50 – 68,033.99	45.50
21,750.00 – 21,786.49	68,034.00 – 68,070.49	45.60
21,786.50 – 21,822.99	68,070.50 – 68,106.99	45.70
21,823.00 – 21,859.49	68,107.00 – 68,143.49	45.80
21,859.50 – 21,895.99	68,143.50 – 68,179.99	45.90
21,896.00 – 21,932.49	68,180.00 – 68,216.49	46.00
21,932.50 – 21,968.99	68,216.50 – 68,252.99	46.10
21,969.00 – 22,005.49	68,253.00 – 68,289.49	46.20
22,005.50 – 22,041.99	68,289.50 – 68,325.99	46.30
22,042.00 – 22,078.49	68,326.00 – 68,362.49	46.40
22,078.50 – 22,114.99	68,362.50 – 68,398.99	46.50
22,115.00 – 22,151.49	68,399.00 – 68,435.49	46.60
22,151.50 – 22,187.99	68,435.50 – 68,471.99	46.70
22,188.00 – 22,224.49	68,472.00 – 68,508.49	46.80

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
22,224.50 – 22,260.99	68,508.50 – 68,544.99	46.90
22,261.00 – 22,297.49	68,545.00 – 68,581.49	47.00
22,297.50 – 22,333.99	68,581.50 – 68,617.99	47.10
22,334.00 – 22,370.49	68,618.00 – 68,654.49	47.20
22,370.50 – 22,406.99	68,654.50 – 68,690.99	47.30
22,407.00 – 22,443.49	68,691.00 – 68,727.49	47.40
22,443.50 – 22,479.99	68,727.50 – 68,763.99	47.50
22,480.00 – 22,516.49	68,764.00 – 68,800.49	47.60
22,516.50 – 22,552.99	68,800.50 – 68,836.99	47.70
22,553.00 – 22,589.49	68,837.00 – 68,873.49	47.80
22,589.50 – 22,625.99	68,873.50 – 68,909.99	47.90
22,626.00 – 22,662.49	68,910.00 – 68,946.49	48.00
22,662.50 – 22,698.99	68,946.50 – 68,982.99	48.10
22,699.00 – 22,735.49	68,983.00 – 69,019.49	48.20
22,735.50 – 22,771.99	69,019.50 – 69,055.99	48.30
22,772.00 – 22,808.49	69,056.00 – 69,092.49	48.40
22,808.50 – 22,844.99	69,092.50 – 69,128.99	48.50
22,845.00 – 22,881.49	69,129.00 – 69,165.49	48.60
22,881.50 – 22,917.99	69,165.50 – 69,201.99	48.70
22,918.00 – 22,954.49	69,202.00 – 69,238.49	48.80
22,954.50 – 22,990.99	69,238.50 – 69,274.99	48.90
22,991.00 – 23,027.49	69,275.00 – 69,311.49	49.00
23,027.50 – 23,063.99	69,311.50 – 69,347.99	49.10
23,064.00 – 23,100.49	69,348.00 – 69,384.49	49.20
23,100.50 – 23,136.99	69,384.50 – 69,420.99	49.30
23,137.00 – 23,173.49	69,421.00 – 69,457.49	49.40
23,173.50 – 23,209.99	69,457.50 – 69,493.99	49.50
23,210.00 – 23,246.49	69,494.00 – 69,530.49	49.60
23,246.50 – 23,282.99	69,530.50 – 69,566.99	49.70

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
23,283.00 – 23,319.49	69,567.00 – 69,603.49	49.80
23,319.50 – 23,355.99	69,603.50 – 69,639.99	49.90
23,356.00 – 23,392.49	69,640.00 – 69,676.49	50.00
23,392.50 – 23,428.99	69,676.50 – 69,712.99	50.10
23,429.00 – 23,465.49	69,713.00 – 69,749.49	50.20
23,465.50 – 23,501.99	69,749.50 – 69,785.99	50.30
23,502.00 – 23,538.49	69,786.00 – 69,822.49	50.40
23,538.50 – 23,574.99	69,822.50 – 69,858.99	50.50
23,575.00 – 23,611.49	69,859.00 – 69,895.49	50.60
23,611.50 – 23,647.99	69,895.50 – 69,931.99	50.70
23,648.00 – 23,684.49	69,932.00 – 69,968.49	50.80
23,684.50 – 23,720.99	69,968.50 – 70,004.99	50.90
23,721.00 – 23,757.49	70,005.00 – 70,041.49	51.00
23,757.50 – 23,793.99	70,041.50 – 70,077.99	51.10
23,794.00 – 23,830.49	70,078.00 – 70,114.49	51.20
23,830.50 – 23,866.99	70,114.50 – 70,150.99	51.30
23,867.00 – 23,903.49	70,151.00 – 70,187.49	51.40
23,903.50 – 23,939.99	70,187.50 – 70,223.99	51.50
23,940.00 – 23,976.49	70,224.00 – 70,260.49	51.60
23,976.50 – 24,012.99	70,260.50 – 70,296.99	51.70
24,013.00 – 24,049.49	70,297.00 – 70,333.49	51.80
24,049.50 – 24,085.99	70,333.50 – 70,369.99	51.90
24,086.00 – 24,122.49	70,370.00 – 70,406.49	52.00
24,122.50 – 24,158.99	70,406.50 – 70,442.99	52.10
24,159.00 – 24,195.49	70,443.00 – 70,479.49	52.20
24,195.50 – 24,231.99	70,479.50 – 70,515.99	52.30
24,232.00 – 24,268.49	70,516.00 – 70,552.49	52.40
24,268.50 – 24,304.99	70,552.50 – 70,588.99	52.50
24,305.00 – 24,341.49	70,589.00 – 70,625.49	52.60

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
24,341.50 – 24,377.99	70,625.50 – 70,661.99	52.70
24,378.00 – 24,414.49	70,662.00 – 70,698.49	52.80
24,414.50 – 24,450.99	70,698.50 – 70,734.99	52.90
24,451.00 – 24,487.49	70,735.00 – 70,771.49	53.00
24,487.50 – 24,523.99	70,771.50 – 70,807.99	53.10
24,524.00 – 24,560.49	70,808.00 – 70,844.49	53.20
24,560.50 – 24,596.99	70,844.50 – 70,880.99	53.30
24,597.00 – 24,633.49	70,881.00 – 70,917.49	53.40
24,633.50 – 24,669.99	70,917.50 – 70,953.99	53.50
24,670.00 – 24,706.49	70,954.00 – 70,990.49	53.60
24,706.50 – 24,742.99	70,990.50 – 71,026.99	53.70
24,743.00 – 24,779.49	71,027.00 – 71,063.49	53.80
24,779.50 – 24,815.99	71,063.50 – 71,099.99	53.90
24,816.00 – 24,852.49	71,100.00 – 71,136.49	54.00
24,852.50 – 24,888.99	71,136.50 – 71,172.99	54.10
24,889.00 – 24,925.49	71,173.00 – 71,209.49	54.20
24,925.50 – 24,961.99	71,209.50 – 71,245.99	54.30
24,962.00 – 24,998.49	71,246.00 – 71,282.49	54.40
24,998.50 – 25,034.99	71,282.50 – 71,318.99	54.50
25,035.00 – 25,071.49	71,319.00 – 71,355.49	54.60
25,071.50 – 25,107.99	71,355.50 – 71,391.99	54.70
25,108.00 – 25,144.49	71,392.00 – 71,428.49	54.80
25,144.50 – 25,180.99	71,428.50 – 71,464.99	54.90
25,181.00 – 25,217.49	71,465.00 – 71,501.49	55.00
25,217.50 – 25,253.99	71,501.50 – 71,537.99	55.10
25,254.00 – 25,290.49	71,538.00 – 71,574.49	55.20
25,290.50 – 25,326.99	71,574.50 – 71,610.99	55.30
25,327.00 – 25,363.49	71,611.00 – 71,647.49	55.40
25,363.50 – 25,399.99	71,647.50 – 71,683.99	55.50

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
25,400.00 – 25,436.49	71,684.00 – 71,720.49	55.60
25,436.50 – 25,472.99	71,720.50 – 71,756.99	55.70
25,473.00 – 25,509.49	71,757.00 – 71,793.49	55.80
25,509.50 – 25,545.99	71,793.50 – 71,829.99	55.90
25,546.00 – 25,582.49	71,830.00 – 71,866.49	56.00
25,582.50 – 25,618.99	71,866.50 – 71,902.99	56.10
25,619.00 – 25,655.49	71,903.00 – 71,939.49	56.20
25,655.50 – 25,691.99	71,939.50 – 71,975.99	56.30
25,692.00 – 25,728.49	71,976.00 – 72,012.49	56.40
25,728.50 – 25,764.99	72,012.50 – 72,048.99	56.50
25,765.00 – 25,801.49	72,049.00 – 72,085.49	56.60
25,801.50 – 25,837.99	72,085.50 – 72,121.99	56.70
25,838.00 – 25,874.49	72,122.00 – 72,158.49	56.80
25,874.50 – 25,910.99	72,158.50 – 72,194.99	56.90
25,911.00 – 25,947.49	72,195.00 – 72,231.49	57.00
25,947.50 – 25,983.99	72,231.50 – 72,267.99	57.10
25,984.00 – 26,020.49	72,268.00 – 72,304.49	57.20
26,020.50 – 26,056.99	72,304.50 – 72,340.99	57.30
26,057.00 – 26,093.49	72,341.00 – 72,377.49	57.40
26,093.50 – 26,129.99	72,377.50 – 72,413.99	57.50
26,130.00 – 26,166.49	72,414.00 – 72,450.49	57.60
26,166.50 – 26,202.99	72,450.50 – 72,486.99	57.70
26,203.00 – 26,239.49	72,487.00 – 72,523.49	57.80
26,239.50 – 26,275.99	72,523.50 – 72,559.99	57.90
26,276.00 – 26,312.49	72,560.00 – 72,596.49	58.00
26,312.50 – 26,348.99	72,596.50 – 72,632.99	58.10
26,349.00 – 26,385.49	72,633.00 – 72,669.49	58.20
26,385.50 – 26,421.99	72,669.50 – 72,705.99	58.30
26,422.00 – 26,458.49	72,706.00 – 72,742.49	58.40

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
26,458.50 – 26,494.99	72,742.50 – 72,778.99	58.50
26,495.00 – 26,531.49	72,779.00 – 72,815.49	58.60
26,531.50 – 26,567.99	72,815.50 – 72,851.99	58.70
26,568.00 – 26,604.49	72,852.00 – 72,888.49	58.80
26,604.50 – 26,640.99	72,888.50 – 72,924.99	58.90
26,641.00 – 26,677.49	72,925.00 – 72,961.49	59.00
26,677.50 – 26,713.99	72,961.50 – 72,997.99	59.10
26,714.00 – 26,750.49	72,998.00 – 73,034.49	59.20
26,750.50 – 26,786.99	73,034.50 – 73,070.99	59.30
26,787.00 – 26,823.49	73,071.00 – 73,107.49	59.40
26,823.50 – 26,859.99	73,107.50 – 73,143.99	59.50
26,860.00 – 26,896.49	73,144.00 – 73,180.49	59.60
26,896.50 – 26,932.99	73,180.50 – 73,216.99	59.70
26,933.00 – 26,969.49	73,217.00 – 73,253.49	59.80
26,969.50 – 27,005.99	73,253.50 – 73,289.99	59.90
27,006.00 – 27,042.49	73,290.00 – 73,326.49	60.00
27,042.50 – 27,078.99	73,326.50 – 73,362.99	60.10
27,079.00 – 27,115.49	73,363.00 – 73,399.49	60.20
27,115.50 – 27,151.99	73,399.50 – 73,435.99	60.30
27,152.00 – 27,188.49	73,436.00 – 73,472.49	60.40
27,188.50 – 27,224.99	73,472.50 – 73,508.99	60.50
27,225.00 – 27,261.49	73,509.00 – 73,545.49	60.60
27,261.50 – 27,297.99	73,545.50 – 73,581.99	60.70
27,298.00 – 27,334.49	73,582.00 – 73,618.49	60.80
27,334.50 – 27,370.99	73,618.50 – 73,654.99	60.90
27,371.00 – 27,407.49	73,655.00 – 73,691.49	61.00
27,407.50 – 27,443.99	73,691.50 – 73,727.99	61.10
27,444.00 – 27,480.49	73,728.00 – 73,764.49	61.20
27,480.50 – 27,516.99	73,764.50 – 73,800.99	61.30

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
27,517.00 – 27,553.49	73,801.00 – 73,837.49	61.40
27,553.50 – 27,589.99	73,837.50 – 73,873.99	61.50
27,590.00 – 27,626.49	73,874.00 – 73,910.49	61.60
27,626.50 – 27,662.99	73,910.50 – 73,946.99	61.70
27,663.00 – 27,699.49	73,947.00 – 73,983.49	61.80
27,699.50 – 27,735.99	73,983.50 – 74,019.99	61.90
27,736.00 – 27,772.49	74,020.00 – 74,056.49	62.00
27,772.50 – 27,808.99	74,056.50 – 74,092.99	62.10
27,809.00 – 27,845.49	74,093.00 – 74,129.49	62.20
27,845.50 – 27,881.99	74,129.50 – 74,165.99	62.30
27,882.00 – 27,918.49	74,166.00 – 74,202.49	62.40
27,918.50 – 27,954.99	74,202.50 – 74,238.99	62.50
27,955.00 – 27,991.49	74,239.00 – 74,275.49	62.60
27,991.50 – 28,027.99	74,275.50 – 74,311.99	62.70
28,028.00 – 28,064.49	74,312.00 – 74,348.49	62.80
28,064.50 – 28,100.99	74,348.50 – 74,384.99	62.90
28,101.00 – 28,137.49	74,385.00 – 74,421.49	63.00
28,137.50 – 28,173.99	74,421.50 – 74,457.99	63.10
28,174.00 – 28,210.49	74,458.00 – 74,494.49	63.20
28,210.50 – 28,246.99	74,494.50 – 74,530.99	63.30
28,247.00 – 28,283.49	74,531.00 – 74,567.49	63.40
28,283.50 – 28,319.99	74,567.50 – 74,603.99	63.50
28,320.00 – 28,356.49	74,604.00 – 74,640.49	63.60
28,356.50 – 28,392.99	74,640.50 – 74,676.99	63.70
28,393.00 – 28,429.49	74,677.00 – 74,713.49	63.80
28,429.50 – 28,465.99	74,713.50 – 74,749.99	63.90
28,466.00 – 28,502.49	74,750.00 – 74,786.49	64.00
28,502.50 – 28,538.99	74,786.50 – 74,822.99	64.10
28,539.00 – 28,575.49	74,823.00 – 74,859.49	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
28,575.50 – 28,611.99	74,859.50 – 74,895.99	64.30
28,612.00 – 28,648.49	74,896.00 – 74,932.49	64.40
28,648.50 – 28,684.99	74,932.50 – 74,968.99	64.50
28,685.00 – 28,721.49	74,969.00 – 75,005.49	64.60
28,721.50 – 28,757.99	75,005.50 – 75,041.99	64.70
28,758.00 – 28,794.49	75,042.00 – 75,078.49	64.80
28,794.50 – 28,830.99	75,078.50 – 75,114.99	64.90
28,831.00 – 28,867.49	75,115.00 – 75,151.49	65.00
28,867.50 – 28,903.99	75,151.50 – 75,187.99	65.10
28,904.00 – 28,940.49	75,188.00 – 75,224.49	65.20
28,940.50 – 28,976.99	75,224.50 – 75,260.99	65.30
28,977.00 – 29,013.49	75,261.00 – 75,297.49	65.40
29,013.50 – 29,049.99	75,297.50 – 75,333.99	65.50
29,050.00 – 29,086.49	75,334.00 – 75,370.49	65.60
29,086.50 – 29,122.99	75,370.50 – 75,406.99	65.70
29,123.00 – 29,159.49	75,407.00 – 75,443.49	65.80
29,159.50 – 29,195.99	75,443.50 – 75,479.99	65.90
29,196.00 – 29,232.49	75,480.00 – 75,516.49	66.00
29,232.50 – 29,268.99	75,516.50 – 75,552.99	66.10
29,269.00 – 29,305.49	75,553.00 – 75,589.49	66.20
29,305.50 – 29,341.99	75,589.50 – 75,625.99	66.30
29,342.00 – 29,378.49	75,626.00 – 75,662.49	66.40
29,378.50 – 29,414.99	75,662.50 – 75,698.99	66.50
29,415.00 – 29,451.49	75,699.00 – 75,735.49	66.60
29,451.50 – 29,487.99	75,735.50 – 75,771.99	66.70
29,488.00 – 29,524.49	75,772.00 – 75,808.49	66.80
29,524.50 – 29,560.99	75,808.50 – 75,844.99	66.90
29,561.00 – 29,597.49	75,845.00 – 75,881.49	67.00
29,597.50 – 29,633.99	75,881.50 – 75,917.99	67.10

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
29,634.00 – 29,670.49	75,918.00 – 75,954.49	67.20
29,670.50 – 29,706.99	75,954.50 – 75,990.99	67.30
29,707.00 – 29,743.49	75,991.00 – 76,027.49	67.40
29,743.50 – 29,779.99	76,027.50 – 76,063.99	67.50
29,780.00 – 29,816.49	76,064.00 – 76,100.49	67.60
29,816.50 – 29,852.99	76,100.50 – 76,136.99	67.70
29,853.00 – 29,889.49	76,137.00 – 76,173.49	67.80
29,889.50 – 29,925.99	76,173.50 – 76,209.99	67.90
29,926.00 – 29,962.49	76,210.00 – 76,246.49	68.00
29,962.50 – 29,998.99	76,246.50 – 76,282.99	68.10
29,999.00 – 30,035.49	76,283.00 – 76,319.49	68.20
30,035.50 – 30,071.99	76,319.50 – 76,355.99	68.30
30,072.00 – 30,108.49	76,356.00 – 76,392.49	68.40
30,108.50 – 30,144.99	76,392.50 – 76,428.99	68.50
30,145.00 – 30,181.49	76,429.00 – 76,465.49	68.60
30,181.50 – 30,217.99	76,465.50 – 76,501.99	68.70
30,218.00 – 30,254.49	76,502.00 – 76,538.49	68.80
30,254.50 – 30,290.99	76,538.50 – 76,574.99	68.90
30,291.00 – 30,327.49	76,575.00 – 76,611.49	69.00
30,327.50 – 30,363.99	76,611.50 – 76,647.99	69.10
30,364.00 – 30,400.49	76,648.00 – 76,684.49	69.20
30,400.50 – 30,436.99	76,684.50 – 76,720.99	69.30
30,437.00 – 30,473.49	76,721.00 – 76,757.49	69.40
30,473.50 – 30,509.99	76,757.50 – 76,793.99	69.50
30,510.00 – 30,546.49	76,794.00 – 76,830.49	69.60
30,546.50 – 30,582.99	76,830.50 – 76,866.99	69.70
30,583.00 – 30,619.49	76,867.00 – 76,903.49	69.80
30,619.50 – 30,655.99	76,903.50 – 76,939.99	69.90
30,656.00 – 30,692.49	76,940.00 – 76,976.49	70.00

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
30,692.50 – 30,728.99	76,976.50 – 77,012.99	70.10
30,729.00 – 30,765.49	77,013.00 – 77,049.49	70.20
30,765.50 – 30,801.99	77,049.50 – 77,085.99	70.30
30,802.00 – 30,838.49	77,086.00 – 77,122.49	70.40
30,838.50 – 30,874.99	77,122.50 – 77,158.99	70.50
30,875.00 – 30,911.49	77,159.00 – 77,195.49	70.60
30,911.50 – 30,947.99	77,195.50 – 77,231.99	70.70
30,948.00 – 30,984.49	77,232.00 – 77,268.49	70.80
30,984.50 – 31,020.99	77,268.50 – 77,304.99	70.90
31,021.00 – 31,057.49	77,305.00 – 77,341.49	71.00
31,057.50 – 31,093.99	77,341.50 – 77,377.99	71.10
31,094.00 – 31,130.49	77,378.00 – 77,414.49	71.20
31,130.50 – 31,166.99	77,414.50 – 77,450.99	71.30
31,167.00 – 31,203.49	77,451.00 – 77,487.49	71.40
31,203.50 – 31,239.99	77,487.50 – 77,523.99	71.50
31,240.00 – 31,276.49	77,524.00 – 77,560.49	71.60
31,276.50 – 31,312.99	77,560.50 – 77,596.99	71.70
31,313.00 – 31,349.49	77,597.00 – 77,633.49	71.80
31,349.50 – 31,385.99	77,633.50 – 77,669.99	71.90
31,386.00 – 31,422.49	77,670.00 – 77,706.49	72.00
31,422.50 – 31,458.99	77,706.50 – 77,742.99	72.10
31,459.00 – 31,495.49	77,743.00 – 77,779.49	72.20
31,495.50 – 31,531.99	77,779.50 – 77,815.99	72.30
31,532.00 – 31,568.49	77,816.00 – 77,852.49	72.40
31,568.50 – 31,604.99	77,852.50 – 77,888.99	72.50
31,605.00 – 31,641.49	77,889.00 – 77,925.49	72.60
31,641.50 – 31,677.99	77,925.50 – 77,961.99	72.70
31,678.00 – 31,714.49	77,962.00 – 77,998.49	72.80
31,714.50 – 31,750.99	77,998.50 – 78,034.99	72.90

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
31,751.00 – 31,787.49	78,035.00 – 78,071.49	73.00
31,787.50 – 31,823.99	78,071.50 – 78,107.99	73.10
31,824.00 – 31,860.49	78,108.00 – 78,144.49	73.20
31,860.50 – 31,896.99	78,144.50 – 78,180.99	73.30
31,897.00 – 31,933.49	78,181.00 – 78,217.49	73.40
31,933.50 – 31,969.99	78,217.50 – 78,253.99	73.50
31,970.00 – 32,006.49	78,254.00 – 78,290.49	73.60
32,006.50 – 32,042.99	78,290.50 – 78,326.99	73.70
32,043.00 – 32,079.49	78,327.00 – 78,363.49	73.80
32,079.50 – 32,115.99	78,363.50 – 78,399.99	73.90
32,116.00 – 32,152.49	78,400.00 – 78,436.49	74.00
32,152.50 – 32,188.99	78,436.50 – 78,472.99	74.10
32,189.00 – 32,225.49	78,473.00 – 78,509.49	74.20
32,225.50 – 32,261.99	78,509.50 – 78,545.99	74.30
32,262.00 – 32,298.49	78,546.00 – 78,582.49	74.40
32,298.50 – 32,334.99	78,582.50 – 78,618.99	74.50
32,335.00 – 32,371.49	78,619.00 – 78,655.49	74.60
32,371.50 – 32,407.99	78,655.50 – 78,691.99	74.70
32,408.00 – 32,444.49	78,692.00 – 78,728.49	74.80
32,444.50 – 32,480.99	78,728.50 – 78,764.99	74.90
32,481.00 – 32,517.49	78,765.00 – 78,801.49	75.00
32,517.50 – 32,553.99	78,801.50 – 78,837.99	75.10
32,554.00 – 32,590.49	78,838.00 – 78,874.49	75.20
32,590.50 – 32,626.99	78,874.50 – 78,910.99	75.30
32,627.00 – 32,663.49	78,911.00 – 78,947.49	75.40
32,663.50 – 32,699.99	78,947.50 – 78,983.99	75.50
32,700.00 – 32,736.49	78,984.00 – 79,020.49	75.60
32,736.50 – 32,772.99	79,020.50 – 79,056.99	75.70
32,773.00 – 32,809.49	79,057.00 – 79,093.49	75.80

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
32,809.50 – 32,845.99	79,093.50 – 79,129.99	75.90
32,846.00 – 32,882.49	79,130.00 – 79,166.49	76.00
32,882.50 – 32,918.99	79,166.50 – 79,202.99	76.10
32,919.00 – 32,955.49	79,203.00 – 79,239.49	76.20
32,955.50 – 32,991.99	79,239.50 – 79,275.99	76.30
32,992.00 – 33,028.49	79,276.00 – 79,312.49	76.40
33,028.50 – 33,064.99	79,312.50 – 79,348.99	76.50
33,065.00 – 33,101.49	79,349.00 – 79,385.49	76.60
33,101.50 – 33,137.99	79,385.50 – 79,421.99	76.70
33,138.00 – 33,174.49	79,422.00 – 79,458.49	76.80
33,174.50 – 33,210.99	79,458.50 – 79,494.99	76.90
33,211.00 – 33,247.49	79,495.00 – 79,531.49	77.00
33,247.50 – 33,283.99	79,531.50 – 79,567.99	77.10
33,284.00 – 33,320.49	79,568.00 – 79,604.49	77.20
33,320.50 – 33,356.99	79,604.50 – 79,640.99	77.30
33,357.00 – 33,393.49	79,641.00 – 79,677.49	77.40
33,393.50 – 33,429.99	79,677.50 – 79,713.99	77.50
33,430.00 – 33,466.49	79,714.00 – 79,750.49	77.60
33,466.50 – 33,502.99	79,750.50 – 79,786.99	77.70
33,503.00 – 33,539.49	79,787.00 – 79,823.49	77.80
33,539.50 – 33,575.99	79,823.50 – 79,859.99	77.90
33,576.00 – 33,612.49	79,860.00 – 79,896.49	78.00
33,612.50 – 33,648.99	79,896.50 – 79,932.99	78.10
33,649.00 – 33,685.49	79,933.00 – 79,969.49	78.20
33,685.50 – 33,721.99	79,969.50 – 80,005.99	78.30
33,722.00 – 33,758.49	80,006.00 – 80,042.49	78.40
33,758.50 – 33,794.99	80,042.50 – 80,078.99	78.50
33,795.00 – 33,831.49	80,079.00 – 80,115.49	78.60
33,831.50 – 33,867.99	80,115.50 – 80,151.99	78.70

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
33,868.00 – 33,904.49	80,152.00 – 80,188.49	78.80
33,904.50 – 33,940.99	80,188.50 – 80,224.99	78.90
33,941.00 – 33,977.49	80,225.00 – 80,261.49	79.00
33,977.50 – 34,013.99	80,261.50 – 80,297.99	79.10
34,014.00 – 34,050.49	80,298.00 – 80,334.49	79.20
34,050.50 – 34,086.99	80,334.50 – 80,370.99	79.30
34,087.00 – 34,123.49	80,371.00 – 80,407.49	79.40
34,123.50 – 34,159.99	80,407.50 – 80,443.99	79.50
34,160.00 – 34,196.49	80,444.00 – 80,480.49	79.60
34,196.50 – 34,232.99	80,480.50 – 80,516.99	79.70
34,233.00 – 34,269.49	80,517.00 – 80,553.49	79.80
34,269.50 – 34,305.99	80,553.50 – 80,589.99	79.90
34,306.00 – 34,342.49	80,590.00 – 80,626.49	80.00
34,342.50 – 34,378.99	80,626.50 – 80,662.99	80.10
34,379.00 – 34,415.49	80,663.00 – 80,699.49	80.20
34,415.50 – 34,451.99	80,699.50 – 80,735.99	80.30
34,452.00 – 34,488.49	80,736.00 – 80,772.49	80.40
34,488.50 – 34,524.99	80,772.50 – 80,808.99	80.50
34,525.00 – 34,561.49	80,809.00 – 80,845.49	80.60
34,561.50 – 34,597.99	80,845.50 – 80,881.99	80.70
34,598.00 – 34,634.49	80,882.00 – 80,918.49	80.80
34,634.50 – 34,670.99	80,918.50 – 80,954.99	80.90
34,671.00 – 34,707.49	80,955.00 – 80,991.49	81.00
34,707.50 – 34,743.99	80,991.50 – 81,027.99	81.10
34,744.00 – 34,780.49	81,028.00 – 81,064.49	81.20
34,780.50 – 34,816.99	81,064.50 – 81,100.99	81.30
34,817.00 – 34,853.49	81,101.00 – 81,137.49	81.40
34,853.50 – 34,889.99	81,137.50 – 81,173.99	81.50
34,890.00 – 34,926.49	81,174.00 – 81,210.49	81.60

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
34,926.50 – 34,962.99	81,210.50 – 81,246.99	81.70
34,963.00 – 34,999.49	81,247.00 – 81,283.49	81.80
34,999.50 – 35,035.99	81,283.50 – 81,319.99	81.90
35,036.00 – 35,072.49	81,320.00 – 81,356.49	82.00
35,072.50 – 35,108.99	81,356.50 – 81,392.99	82.10
35,109.00 – 35,145.49	81,393.00 – 81,429.49	82.20
35,145.50 – 35,181.99	81,429.50 – 81,465.99	82.30
35,182.00 – 35,218.49	81,466.00 – 81,502.49	82.40
35,218.50 – 35,254.99	81,502.50 – 81,538.99	82.50
35,255.00 – 35,291.49	81,539.00 – 81,575.49	82.60
35,291.50 – 35,327.99	81,575.50 – 81,611.99	82.70
35,328.00 – 35,364.49	81,612.00 – 81,648.49	82.80
35,364.50 – 35,400.99	81,648.50 – 81,684.99	82.90
35,401.00 – 35,437.49	81,685.00 – 81,721.49	83.00
35,437.50 – 35,473.99	81,721.50 – 81,757.99	83.10
35,474.00 – 35,510.49	81,758.00 – 81,794.49	83.20
35,510.50 – 35,546.99	81,794.50 – 81,830.99	83.30
35,547.00 – 35,583.49	81,831.00 – 81,867.49	83.40
35,583.50 – 35,619.99	81,867.50 – 81,903.99	83.50
35,620.00 – 35,656.49	81,904.00 – 81,940.49	83.60
35,656.50 – 35,692.99	81,940.50 – 81,976.99	83.70
35,693.00 – 35,729.49	81,977.00 – 82,013.49	83.80
35,729.50 – 35,765.99	82,013.50 – 82,049.99	83.90
35,766.00 – 35,802.49	82,050.00 – 82,086.49	84.00
35,802.50 – 35,838.99	82,086.50 – 82,122.99	84.10
35,839.00 – 35,875.49	82,123.00 – 82,159.49	84.20
35,875.50 – 35,911.99	82,159.50 – 82,195.99	84.30
35,912.00 – 35,948.49	82,196.00 – 82,232.49	84.40
35,948.50 – 35,984.99	82,232.50 – 82,268.99	84.50

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
35,985.00 – 36,021.49	82,269.00 – 82,305.49	84.60
36,021.50 – 36,057.99	82,305.50 – 82,341.99	84.70
36,058.00 – 36,094.49	82,342.00 – 82,378.49	84.80
36,094.50 – 36,130.99	82,378.50 – 82,414.99	84.90
36,131.00 – 36,167.49	82,415.00 – 82,451.49	85.00
36,167.50 – 36,203.99	82,451.50 – 82,487.99	85.10
36,204.00 – 36,240.49	82,488.00 – 82,524.49	85.20
36,240.50 – 36,276.99	82,524.50 – 82,560.99	85.30
36,277.00 – 36,313.49	82,561.00 – 82,597.49	85.40
36,313.50 – 36,349.99	82,597.50 – 82,633.99	85.50
36,350.00 – 36,386.49	82,634.00 – 82,670.49	85.60
36,386.50 – 36,422.99	82,670.50 – 82,706.99	85.70
36,423.00 – 36,459.49	82,707.00 – 82,743.49	85.80
36,459.50 – 36,495.99	82,743.50 – 82,779.99	85.90
36,496.00 – 36,532.49	82,780.00 – 82,816.49	86.00
36,532.50 – 36,568.99	82,816.50 – 82,852.99	86.10
36,569.00 – 36,605.49	82,853.00 – 82,889.49	86.20
36,605.50 – 36,641.99	82,889.50 – 82,925.99	86.30
36,642.00 – 36,678.49	82,926.00 – 82,962.49	86.40
36,678.50 – 36,714.99	82,962.50 – 82,998.99	86.50
36,715.00 – 36,751.49	82,999.00 – 83,035.49	86.60
36,751.50 – 36,787.99	83,035.50 – 83,071.99	86.70
36,788.00 – 36,824.49	83,072.00 – 83,108.49	86.80
36,824.50 – 36,860.99	83,108.50 – 83,144.99	86.90
36,861.00 – 36,897.49	83,145.00 – 83,181.49	87.00
36,897.50 – 36,933.99	83,181.50 – 83,217.99	87.10
36,934.00 – 36,970.49	83,218.00 – 83,254.49	87.20
36,970.50 – 37,006.99	83,254.50 – 83,290.99	87.30
37,007.00 – 37,043.49	83,291.00 – 83,327.49	87.40

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
37,043.50 – 37,079.99	83,327.50 – 83,363.99	87.50
37,080.00 – 37,116.49	83,364.00 – 83,400.49	87.60
37,116.50 – 37,152.99	83,400.50 – 83,436.99	87.70
37,153.00 – 37,189.49	83,437.00 – 83,473.49	87.80
37,189.50 – 37,225.99	83,473.50 – 83,509.99	87.90
37,226.00 – 37,262.49	83,510.00 – 83,546.49	88.00
37,262.50 – 37,298.99	83,546.50 – 83,582.99	88.10
37,299.00 – 37,335.49	83,583.00 – 83,619.49	88.20
37,335.50 – 37,371.99	83,619.50 – 83,655.99	88.30
37,372.00 – 37,408.49	83,656.00 – 83,692.49	88.40
37,408.50 – 37,444.99	83,692.50 – 83,728.99	88.50
37,445.00 – 37,481.49	83,729.00 – 83,765.49	88.60
37,481.50 – 37,517.99	83,765.50 – 83,801.99	88.70
37,518.00 – 37,554.49	83,802.00 – 83,838.49	88.80
37,554.50 – 37,590.99	83,838.50 – 83,874.99	88.90
37,591.00 – 37,627.49	83,875.00 – 83,911.49	89.00
37,627.50 – 37,663.99	83,911.50 – 83,947.99	89.10
37,664.00 – 37,700.49	83,948.00 – 83,984.49	89.20
37,700.50 – 37,736.99	83,984.50 – 84,020.99	89.30
37,737.00 – 37,773.49	84,021.00 – 84,057.49	89.40
37,773.50 – 37,809.99	84,057.50 – 84,093.99	89.50
37,810.00 – 37,846.49	84,094.00 – 84,130.49	89.60
37,846.50 – 37,882.99	84,130.50 – 84,166.99	89.70
37,883.00 – 37,919.49	84,167.00 – 84,203.49	89.80
37,919.50 – 37,955.99	84,203.50 – 84,239.99	89.90
37,956.00 – 37,992.49	84,240.00 – 84,276.49	90.00
37,992.50 – 38,028.99	84,276.50 – 84,312.99	90.10
38,029.00 – 38,065.49	84,313.00 – 84,349.49	90.20
38,065.50 – 38,101.99	84,349.50 – 84,385.99	90.30

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
38,102.00 – 38,138.49	84,386.00 – 84,422.49	90.40
38,138.50 – 38,174.99	84,422.50 – 84,458.99	90.50
38,175.00 – 38,211.49	84,459.00 – 84,495.49	90.60
38,211.50 – 38,247.99	84,495.50 – 84,531.99	90.70
38,248.00 – 38,284.49	84,532.00 – 84,568.49	90.80
38,284.50 – 38,320.99	84,568.50 – 84,604.99	90.90
38,321.00 – 38,357.49	84,605.00 – 84,641.49	91.00
38,357.50 – 38,393.99	84,641.50 – 84,677.99	91.10
38,394.00 – 38,430.49	84,678.00 – 84,714.49	91.20
38,430.50 – 38,466.99	84,714.50 – 84,750.99	91.30
38,467.00 – 38,503.49	84,751.00 – 84,787.49	91.40
38,503.50 – 38,539.99	84,787.50 – 84,823.99	91.50
38,540.00 – 38,576.49	84,824.00 – 84,860.49	91.60
38,576.50 – 38,612.99	84,860.50 – 84,896.99	91.70
38,613.00 – 38,649.49	84,897.00 – 84,933.49	91.80
38,649.50 – 38,685.99	84,933.50 – 84,969.99	91.90
38,686.00 – 38,722.49	84,970.00 – 85,006.49	92.00
38,722.50 – 38,758.99	85,006.50 – 85,042.99	92.10
38,759.00 – 38,795.49	85,043.00 – 85,079.49	92.20
38,795.50 – 38,831.99	85,079.50 – 85,115.99	92.30
38,832.00 – 38,868.49	85,116.00 – 85,152.49	92.40
38,868.50 – 38,904.99	85,152.50 – 85,188.99	92.50
38,905.00 – 38,941.49	85,189.00 – 85,225.49	92.60
38,941.50 – 38,977.99	85,225.50 – 85,261.99	92.70
38,978.00 – 39,014.49	85,262.00 – 85,298.49	92.80
39,014.50 – 39,050.99	85,298.50 – 85,334.99	92.90
39,051.00 – 39,087.49	85,335.00 – 85,371.49	93.00
39,087.50 – 39,123.99	85,371.50 – 85,407.99	93.10
39,124.00 – 39,160.49	85,408.00 – 85,444.49	93.20

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
39,160.50 – 39,196.99	85,444.50 – 85,480.99	93.30
39,197.00 – 39,233.49	85,481.00 – 85,517.49	93.40
39,233.50 – 39,269.99	85,517.50 – 85,553.99	93.50
39,270.00 – 39,306.49	85,554.00 – 85,590.49	93.60
39,306.50 – 39,342.99	85,590.50 – 85,626.99	93.70
39,343.00 – 39,379.49	85,627.00 – 85,663.49	93.80
39,379.50 – 39,415.99	85,663.50 – 85,699.99	93.90
39,416.00 – 39,452.49	85,700.00 – 85,736.49	94.00
39,452.50 – 39,488.99	85,736.50 – 85,772.99	94.10
39,489.00 – 39,525.49	85,773.00 – 85,809.49	94.20
39,525.50 – 39,561.99	85,809.50 – 85,845.99	94.30
39,562.00 – 39,598.49	85,846.00 – 85,882.49	94.40
39,598.50 – 39,634.99	85,882.50 – 85,918.99	94.50
39,635.00 – 39,671.49	85,919.00 – 85,955.49	94.60
39,671.50 – 39,707.99	85,955.50 – 85,991.99	94.70
39,708.00 – 39,744.49	85,992.00 – 86,028.49	94.80
39,744.50 – 39,780.99	86,028.50 – 86,064.99	94.90
39,781.00 – 39,817.49	86,065.00 – 86,101.49	95.00
39,817.50 – 39,853.99	86,101.50 – 86,137.99	95.10
39,854.00 – 39,890.49	86,138.00 – 86,174.49	95.20
39,890.50 – 39,926.99	86,174.50 – 86,210.99	95.30
39,927.00 – 39,963.49	86,211.00 – 86,247.49	95.40
39,963.50 – 39,999.99	86,247.50 – 86,283.99	95.50
40,000.00 – 40,036.49	86,284.00 – 86,320.49	95.60
40,036.50 – 40,072.99	86,320.50 – 86,356.99	95.70
40,073.00 – 40,109.49	86,357.00 – 86,393.49	95.80
40,109.50 – 40,145.99	86,393.50 – 86,429.99	95.90
40,146.00 – 40,182.49	86,430.00 – 86,466.49	96.00
40,182.50 – 40,218.99	86,466.50 – 86,502.99	96.10

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
40,219.00 – 40,255.49	86,503.00 – 86,539.49	96.20
40,255.50 – 40,291.99	86,539.50 – 86,575.99	96.30
40,292.00 – 40,328.49	86,576.00 – 86,612.49	96.40
40,328.50 – 40,364.99	86,612.50 – 86,648.99	96.50
40,365.00 – 40,401.49	86,649.00 – 86,685.49	96.60
40,401.50 – 40,437.99	86,685.50 – 86,721.99	96.70
40,438.00 – 40,474.49	86,722.00 – 86,758.49	96.80
40,474.50 – 40,510.99	86,758.50 – 86,794.99	96.90
40,511.00 – 40,547.49	86,795.00 – 86,831.49	97.00
40,547.50 – 40,583.99	86,831.50 – 86,867.99	97.10
40,584.00 – 40,620.49	86,868.00 – 86,904.49	97.20
40,620.50 – 40,656.99	86,904.50 – 86,940.99	97.30
40,657.00 – 40,693.49	86,941.00 – 86,977.49	97.40
40,693.50 – 40,729.99	86,977.50 – 87,013.99	97.50
40,730.00 – 40,766.49	87,014.00 – 87,050.49	97.60
40,766.50 – 40,802.99	87,050.50 – 87,086.99	97.70
40,803.00 – 40,839.49	87,087.00 – 87,123.49	97.80
40,839.50 – 40,875.99	87,123.50 – 87,159.99	97.90
40,876.00 – 40,912.49	87,160.00 – 87,196.49	98.00
40,912.50 – 40,948.99	87,196.50 – 87,232.99	98.10
40,949.00 – 40,985.49	87,233.00 – 87,269.49	98.20
40,985.50 – 41,021.99	87,269.50 – 87,305.99	98.30
41,022.00 – 41,058.49	87,306.00 – 87,342.49	98.40
41,058.50 – 41,094.99	87,342.50 – 87,378.99	98.50
41,095.00 – 41,131.49	87,379.00 – 87,415.49	98.60
41,131.50 – 41,167.99	87,415.50 – 87,451.99	98.70
41,168.00 – 41,204.49	87,452.00 – 87,488.49	98.80
41,204.50 – 41,240.99	87,488.50 – 87,524.99	98.90
41,241.00 – 41,277.49	87,525.00 – 87,561.49	99.00

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
41,277.50 – 41,313.99	87,561.50 – 87,597.99	99.10
41,314.00 – 41,350.49	87,598.00 – 87,634.49	99.20
41,350.50 – 41,386.99	87,634.50 – 87,670.99	99.30
41,387.00 – 41,423.49	87,671.00 – 87,707.49	99.40
41,423.50 – 41,459.99	87,707.50 – 87,743.99	99.50
41,460.00 – 41,496.49	87,744.00 – 87,780.49	99.60
41,496.50 – 41,532.99	87,780.50 – 87,816.99	99.70
41,533.00 – 41,569.49	87,817.00 – 87,853.49	99.80
41,569.50 – 41,605.99	87,853.50 – 87,889.99	99.90
41,606.00 – 41,642.49	87,890.00 – 87,926.49	100.00
41,642.50 – 41,678.99	87,926.50 – 87,962.99	100.10
41,679.00 – 41,715.49	87,963.00 – 87,999.49	100.20
41,715.50 – 41,751.99	87,999.50 – 88,035.99	100.30
41,752.00 – 41,788.49	88,036.00 – 88,072.49	100.40
41,788.50 – 41,824.99	88,072.50 – 88,108.99	100.50
41,825.00 – 41,861.49	88,109.00 – 88,145.49	100.60
41,861.50 – 41,897.99	88,145.50 – 88,181.99	100.70
41,898.00 – 41,934.49	88,182.00 – 88,218.49	100.80
41,934.50 – 41,970.99	88,218.50 – 88,254.99	100.90
41,971.00 – 42,007.49	88,255.00 – 88,291.49	101.00
42,007.50 – 42,043.99	88,291.50 – 88,327.99	101.10
42,044.00 – 42,080.49	88,328.00 – 88,364.49	101.20
42,080.50 – 42,116.99	88,364.50 – 88,400.99	101.30
42,117.00 – 42,153.49	88,401.00 – 88,437.49	101.40
42,153.50 – 42,189.99	88,437.50 – 88,473.99	101.50
42,190.00 – 42,226.49	88,474.00 – 88,510.49	101.60
42,226.50 – 42,262.99	88,510.50 – 88,546.99	101.70
42,263.00 – 42,299.49	88,547.00 – 88,583.49	101.80
42,299.50 – 42,335.99	88,583.50 – 88,619.99	101.90

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
42,336.00 – 42,372.49	88,620.00 – 88,656.49	102.00
42,372.50 – 42,408.99	88,656.50 – 88,692.99	102.10
42,409.00 – 42,445.49	88,693.00 – 88,729.49	102.20
42,445.50 – 42,481.99	88,729.50 – 88,765.99	102.30
42,482.00 – 42,518.49	88,766.00 – 88,802.49	102.40
42,518.50 – 42,554.99	88,802.50 – 88,838.99	102.50
42,555.00 – 42,591.49	88,839.00 – 88,875.49	102.60
42,591.50 – 42,627.99	88,875.50 – 88,911.99	102.70
42,628.00 – 42,664.49	88,912.00 – 88,948.49	102.80
42,664.50 – 42,700.99	88,948.50 – 88,984.99	102.90
42,701.00 – 42,737.49	88,985.00 – 89,021.49	103.00
42,737.50 – 42,773.99	89,021.50 – 89,057.99	103.10
42,774.00 – 42,810.49	89,058.00 – 89,094.49	103.20
42,810.50 – 42,846.99	89,094.50 – 89,130.99	103.30
42,847.00 – 42,883.49	89,131.00 – 89,167.49	103.40
42,883.50 – 42,919.99	89,167.50 – 89,203.99	103.50
42,920.00 – 42,956.49	89,204.00 – 89,240.49	103.60
42,956.50 – 42,992.99	89,240.50 – 89,276.99	103.70
42,993.00 – 43,029.49	89,277.00 – 89,313.49	103.80
43,029.50 – 43,065.99	89,313.50 – 89,349.99	103.90
43,066.00 – 43,102.49	89,350.00 – 89,386.49	104.00
43,102.50 – 43,138.99	89,386.50 – 89,422.99	104.10
43,139.00 – 43,175.49	89,423.00 – 89,459.49	104.20
43,175.50 – 43,211.99	89,459.50 – 89,495.99	104.30
43,212.00 – 43,248.49	89,496.00 – 89,532.49	104.40
43,248.50 – 43,284.99	89,532.50 – 89,568.99	104.50
43,285.00 – 43,321.49	89,569.00 – 89,605.49	104.60
43,321.50 – 43,357.99	89,605.50 – 89,641.99	104.70
43,358.00 – 43,394.49	89,642.00 – 89,678.49	104.80

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
43,394.50 – 43,430.99	89,678.50 – 89,714.99	104.90
43,431.00 – 43,467.49	89,715.00 – 89,751.49	105.00
43,467.50 – 43,503.99	89,751.50 – 89,787.99	105.10
43,504.00 – 43,540.49	89,788.00 – 89,824.49	105.20
43,540.50 – 43,576.99	89,824.50 – 89,860.99	105.30
43,577.00 – 43,613.49	89,861.00 – 89,897.49	105.40
43,613.50 – 43,649.99	89,897.50 – 89,933.99	105.50
43,650.00 – 43,686.49	89,934.00 – 89,970.49	105.60
43,686.50 – 43,722.99	89,970.50 – 90,006.99	105.70
43,723.00 – 43,759.49	90,007.00 – 90,043.49	105.80
43,759.50 – 43,795.99	90,043.50 – 90,079.99	105.90
43,796.00 – 43,832.49	90,080.00 – 90,116.49	106.00
43,832.50 – 43,868.99	90,116.50 – 90,152.99	106.10
43,869.00 – 43,905.49	90,153.00 – 90,189.49	106.20
43,905.50 – 43,941.99	90,189.50 – 90,225.99	106.30
43,942.00 – 43,978.49	90,226.00 – 90,262.49	106.40
43,978.50 – 44,014.99	90,262.50 – 90,298.99	106.50
44,015.00 – 44,051.49	90,299.00 – 90,335.49	106.60
44,051.50 – 44,087.99	90,335.50 – 90,371.99	106.70
44,088.00 – 44,124.49	90,372.00 – 90,408.49	106.80
44,124.50 – 44,160.99	90,408.50 – 90,444.99	106.90
44,161.00 – 44,197.49	90,445.00 – 90,481.49	107.00
44,197.50 – 44,233.99	90,481.50 – 90,517.99	107.10
44,234.00 – 44,270.49	90,518.00 – 90,554.49	107.20
44,270.50 – 44,306.99	90,554.50 – 90,590.99	107.30
44,307.00 – and greater	90,591.00 – and greater	107.40

ANNEXE B
(article 6.1)

BARÈME DES FRAIS DE RÉSIDENCE/ADMISSIBLES
(En vigueur à compter du 1er août 2026)

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 – 21 348,49	0,00 – 67 632,49	44,40
21 348,50 – 21 384,99	67 632,50 – 67 668,99	44,50
21 385,00 – 21 421,49	67 669,00 – 67 705,49	44,60
21 421,50 – 21 457,99	67 705,50 – 67 741,99	44,70
21 458,00 – 21 494,49	67 742,00 – 67 778,49	44,80
21 494,50 – 21 530,99	67 778,50 – 67 814,99	44,90
21 531,00 – 21 567,49	67 815,00 – 67 851,49	45,00
21 567,50 – 21 603,99	67 851,50 – 67 887,99	45,10
21 604,00 – 21 640,49	67 888,00 – 67 924,49	45,20
21 640,50 – 21 676,99	67 924,50 – 67 960,99	45,30
21 677,00 – 21 713,49	67 961,00 – 67 997,49	45,40
21 713,50 – 21 749,99	67 997,50 – 68 033,99	45,50
21 750,00 – 21 786,49	68 034,00 – 68 070,49	45,60
21 786,50 – 21 822,99	68 070,50 – 68 106,99	45,70
21 823,00 – 21 859,49	68 107,00 – 68 143,49	45,80
21 859,50 – 21 895,99	68 143,50 – 68 179,99	45,90
21 896,00 – 21 932,49	68 180,00 – 68 216,49	46,00
21 932,50 – 21 968,99	68 216,50 – 68 252,99	46,10
21 969,00 – 22 005,49	68 253,00 – 68 289,49	46,20
22 005,50 – 22 041,99	68 289,50 – 68 325,99	46,30
22 042,00 – 22 078,49	68 326,00 – 68 362,49	46,40
22 078,50 – 22 114,99	68 362,50 – 68 398,99	46,50
22 115,00 – 22 151,49	68 399,00 – 68 435,49	46,60
22 151,50 – 22 187,99	68 435,50 – 68 471,99	46,70
22 188,00 – 22 224,49	68 472,00 – 68 508,49	46,80
22 224,50 – 22 260,99	68 508,50 – 68 544,99	46,90

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
22 261,00 – 22 297,49	68 545,00 – 68 581,49	47,00
22 297,50 – 22 333,99	68 581,50 – 68 617,99	47,10
22 334,00 – 22 370,49	68 618,00 – 68 654,49	47,20
22 370,50 – 22 406,99	68 654,50 – 68 690,99	47,30
22 407,00 – 22 443,49	68 691,00 – 68 727,49	47,40
22 443,50 – 22 479,99	68 727,50 – 68 763,99	47,50
22 480,00 – 22 516,49	68 764,00 – 68 800,49	47,60
22 516,50 – 22 552,99	68 800,50 – 68 836,99	47,70
22 553,00 – 22 589,49	68 837,00 – 68 873,49	47,80
22 589,50 – 22 625,99	68 873,50 – 68 909,99	47,90
22 626,00 – 22 662,49	68 910,00 – 68 946,49	48,00
22 662,50 – 22 698,99	68 946,50 – 68 982,99	48,10
22 699,00 – 22 735,49	68 983,00 – 69 019,49	48,20
22 735,50 – 22 771,99	69 019,50 – 69 055,99	48,30
22 772,00 – 22 808,49	69 056,00 – 69 092,49	48,40
22 808,50 – 22 844,99	69 092,50 – 69 128,99	48,50
22 845,00 – 22 881,49	69 129,00 – 69 165,49	48,60
22 881,50 – 22 917,99	69 165,50 – 69 201,99	48,70
22 918,00 – 22 954,49	69 202,00 – 69 238,49	48,80
22 954,50 – 22 990,99	69 238,50 – 69 274,99	48,90
22 991,00 – 23 027,49	69 275,00 – 69 311,49	49,00
23 027,50 – 23 063,99	69 311,50 – 69 347,99	49,10
23 064,00 – 23 100,49	69 348,00 – 69 384,49	49,20
23 100,50 – 23 136,99	69 384,50 – 69 420,99	49,30
23 137,00 – 23 173,49	69 421,00 – 69 457,49	49,40
23 173,50 – 23 209,99	69 457,50 – 69 493,99	49,50
23 210,00 – 23 246,49	69 494,00 – 69 530,49	49,60
23 246,50 – 23 282,99	69 530,50 – 69 566,99	49,70
23 283,00 – 23 319,49	69 567,00 – 69 603,49	49,80
23 319,50 – 23 355,99	69 603,50 – 69 639,99	49,90

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
23 356,00 – 23 392,49	69 640,00 – 69 676,49	50,00
23 392,50 – 23 428,99	69 676,50 – 69 712,99	50,10
23 429,00 – 23 465,49	69 713,00 – 69 749,49	50,20
23 465,50 – 23 501,99	69 749,50 – 69 785,99	50,30
23 502,00 – 23 538,49	69 786,00 – 69 822,49	50,40
23 538,50 – 23 574,99	69 822,50 – 69 858,99	50,50
23 575,00 – 23 611,49	69 859,00 – 69 895,49	50,60
23 611,50 – 23 647,99	69 895,50 – 69 931,99	50,70
23 648,00 – 23 684,49	69 932,00 – 69 968,49	50,80
23 684,50 – 23 720,99	69 968,50 – 70 004,99	50,90
23 721,00 – 23 757,49	70 005,00 – 70 041,49	51,00
23 757,50 – 23 793,99	70 041,50 – 70 077,99	51,10
23 794,00 – 23 830,49	70 078,00 – 70 114,49	51,20
23 830,50 – 23 866,99	70 114,50 – 70 150,99	51,30
23 867,00 – 23 903,49	70 151,00 – 70 187,49	51,40
23 903,50 – 23 939,99	70 187,50 – 70 223,99	51,50
23 940,00 – 23 976,49	70 224,00 – 70 260,49	51,60
23 976,50 – 24 012,99	70 260,50 – 70 296,99	51,70
24 013,00 – 24 049,49	70 297,00 – 70 333,49	51,80
24 049,50 – 24 085,99	70 333,50 – 70 369,99	51,90
24 086,00 – 24 122,49	70 370,00 – 70 406,49	52,00
24 122,50 – 24 158,99	70 406,50 – 70 442,99	52,10
24 159,00 – 24 195,49	70 443,00 – 70 479,49	52,20
24 195,50 – 24 231,99	70 479,50 – 70 515,99	52,30
24 232,00 – 24 268,49	70 516,00 – 70 552,49	52,40
24 268,50 – 24 304,99	70 552,50 – 70 588,99	52,50
24 305,00 – 24 341,49	70 589,00 – 70 625,49	52,60
24 341,50 – 24 377,99	70 625,50 – 70 661,99	52,70
24 378,00 – 24 414,49	70 662,00 – 70 698,49	52,80
24 414,50 – 24 450,99	70 698,50 – 70 734,99	52,90

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
24 451,00 – 24 487,49	70 735,00 – 70 771,49	53,00
24 487,50 – 24 523,99	70 771,50 – 70 807,99	53,10
24 524,00 – 24 560,49	70 808,00 – 70 844,49	53,20
24 560,50 – 24 596,99	70 844,50 – 70 880,99	53,30
24 597,00 – 24 633,49	70 881,00 – 70 917,49	53,40
24 633,50 – 24 669,99	70 917,50 – 70 953,99	53,50
24 670,00 – 24 706,49	70 954,00 – 70 990,49	53,60
24 706,50 – 24 742,99	70 990,50 – 71 026,99	53,70
24 743,00 – 24 779,49	71 027,00 – 71 063,49	53,80
24 779,50 – 24 815,99	71 063,50 – 71 099,99	53,90
24 816,00 – 24 852,49	71 100,00 – 71 136,49	54,00
24 852,50 – 24 888,99	71 136,50 – 71 172,99	54,10
24 889,00 – 24 925,49	71 173,00 – 71 209,49	54,20
24 925,50 – 24 961,99	71 209,50 – 71 245,99	54,30
24 962,00 – 24 998,49	71 246,00 – 71 282,49	54,40
24 998,50 – 25 034,99	71 282,50 – 71 318,99	54,50
25 035,00 – 25 071,49	71 319,00 – 71 355,49	54,60
25 071,50 – 25 107,99	71 355,50 – 71 391,99	54,70
25 108,00 – 25 144,49	71 392,00 – 71 428,49	54,80
25 144,50 – 25 180,99	71 428,50 – 71 464,99	54,90
25 181,00 – 25 217,49	71 465,00 – 71 501,49	55,00
25 217,50 – 25 253,99	71 501,50 – 71 537,99	55,10
25 254,00 – 25 290,49	71 538,00 – 71 574,49	55,20
25 290,50 – 25 326,99	71 574,50 – 71 610,99	55,30
25 327,00 – 25 363,49	71 611,00 – 71 647,49	55,40
25 363,50 – 25 399,99	71 647,50 – 71 683,99	55,50
25 400,00 – 25 436,49	71 684,00 – 71 720,49	55,60
25 436,50 – 25 472,99	71 720,50 – 71 756,99	55,70
25 473,00 – 25 509,49	71 757,00 – 71 793,49	55,80
25 509,50 – 25 545,99	71 793,50 – 71 829,99	55,90

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
25 546,00 – 25 582,49	71 830,00 – 71 866,49	56,00
25 582,50 – 25 618,99	71 866,50 – 71 902,99	56,10
25 619,00 – 25 655,49	71 903,00 – 71 939,49	56,20
25 655,50 – 25 691,99	71 939,50 – 71 975,99	56,30
25 692,00 – 25 728,49	71 976,00 – 72 012,49	56,40
25 728,50 – 25 764,99	72 012,50 – 72 048,99	56,50
25 765,00 – 25 801,49	72 049,00 – 72 085,49	56,60
25 801,50 – 25 837,99	72 085,50 – 72 121,99	56,70
25 838,00 – 25 874,49	72 122,00 – 72 158,49	56,80
25 874,50 – 25 910,99	72 158,50 – 72 194,99	56,90
25 911,00 – 25 947,49	72 195,00 – 72 231,49	57,00
25 947,50 – 25 983,99	72 231,50 – 72 267,99	57,10
25 984,00 – 26 020,49	72 268,00 – 72 304,49	57,20
26 020,50 – 26 056,99	72 304,50 – 72 340,99	57,30
26 057,00 – 26 093,49	72 341,00 – 72 377,49	57,40
26 093,50 – 26 129,99	72 377,50 – 72 413,99	57,50
26 130,00 – 26 166,49	72 414,00 – 72 450,49	57,60
26 166,50 – 26 202,99	72 450,50 – 72 486,99	57,70
26 203,00 – 26 239,49	72 487,00 – 72 523,49	57,80
26 239,50 – 26 275,99	72 523,50 – 72 559,99	57,90
26 276,00 – 26 312,49	72 560,00 – 72 596,49	58,00
26 312,50 – 26 348,99	72 596,50 – 72 632,99	58,10
26 349,00 – 26 385,49	72 633,00 – 72 669,49	58,20
26 385,50 – 26 421,99	72 669,50 – 72 705,99	58,30
26 422,00 – 26 458,49	72 706,00 – 72 742,49	58,40
26 458,50 – 26 494,99	72 742,50 – 72 778,99	58,50
26 495,00 – 26 531,49	72 779,00 – 72 815,49	58,60
26 531,50 – 26 567,99	72 815,50 – 72 851,99	58,70
26 568,00 – 26 604,49	72 852,00 – 72 888,49	58,80
26 604,50 – 26 640,99	72 888,50 – 72 924,99	58,90

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
26 641,00 – 26 677,49	72 925,00 – 72 961,49	59,00
26 677,50 – 26 713,99	72 961,50 – 72 997,99	59,10
26 714,00 – 26 750,49	72 998,00 – 73 034,49	59,20
26 750,50 – 26 786,99	73 034,50 – 73 070,99	59,30
26 787,00 – 26 823,49	73 071,00 – 73 107,49	59,40
26 823,50 – 26 859,99	73 107,50 – 73 143,99	59,50
26 860,00 – 26 896,49	73 144,00 – 73 180,49	59,60
26 896,50 – 26 932,99	73 180,50 – 73 216,99	59,70
26 933,00 – 26 969,49	73 217,00 – 73 253,49	59,80
26 969,50 – 27 005,99	73 253,50 – 73 289,99	59,90
27 006,00 – 27 042,49	73 290,00 – 73 326,49	60,00
27 042,50 – 27 078,99	73 326,50 – 73 362,99	60,10
27 079,00 – 27 115,49	73 363,00 – 73 399,49	60,20
27 115,50 – 27 151,99	73 399,50 – 73 435,99	60,30
27 152,00 – 27 188,49	73 436,00 – 73 472,49	60,40
27 188,50 – 27 224,99	73 472,50 – 73 508,99	60,50
27 225,00 – 27 261,49	73 509,00 – 73 545,49	60,60
27 261,50 – 27 297,99	73 545,50 – 73 581,99	60,70
27 298,00 – 27 334,49	73 582,00 – 73 618,49	60,80
27 334,50 – 27 370,99	73 618,50 – 73 654,99	60,90
27 371,00 – 27 407,49	73 655,00 – 73 691,49	61,00
27 407,50 – 27 443,99	73 691,50 – 73 727,99	61,10
27 444,00 – 27 480,49	73 728,00 – 73 764,49	61,20
27 480,50 – 27 516,99	73 764,50 – 73 800,99	61,30
27 517,00 – 27 553,49	73 801,00 – 73 837,49	61,40
27 553,50 – 27 589,99	73 837,50 – 73 873,99	61,50
27 590,00 – 27 626,49	73 874,00 – 73 910,49	61,60
27 626,50 – 27 662,99	73 910,50 – 73 946,99	61,70
27 663,00 – 27 699,49	73 947,00 – 73 983,49	61,80
27 699,50 – 27 735,99	73 983,50 – 74 019,99	61,90

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
27 736,00 – 27 772,49	74 020,00 – 74 056,49	62,00
27 772,50 – 27 808,99	74 056,50 – 74 092,99	62,10
27 809,00 – 27 845,49	74 093,00 – 74 129,49	62,20
27 845,50 – 27 881,99	74 129,50 – 74 165,99	62,30
27 882,00 – 27 918,49	74 166,00 – 74 202,49	62,40
27 918,50 – 27 954,99	74 202,50 – 74 238,99	62,50
27 955,00 – 27 991,49	74 239,00 – 74 275,49	62,60
27 991,50 – 28 027,99	74 275,50 – 74 311,99	62,70
28 028,00 – 28 064,49	74 312,00 – 74 348,49	62,80
28 064,50 – 28 100,99	74 348,50 – 74 384,99	62,90
28 101,00 – 28 137,49	74 385,00 – 74 421,49	63,00
28 137,50 – 28 173,99	74 421,50 – 74 457,99	63,10
28 174,00 – 28 210,49	74 458,00 – 74 494,49	63,20
28 210,50 – 28 246,99	74 494,50 – 74 530,99	63,30
28 247,00 – 28 283,49	74 531,00 – 74 567,49	63,40
28 283,50 – 28 319,99	74 567,50 – 74 603,99	63,50
28 320,00 – 28 356,49	74 604,00 – 74 640,49	63,60
28 356,50 – 28 392,99	74 640,50 – 74 676,99	63,70
28 393,00 – 28 429,49	74 677,00 – 74 713,49	63,80
28 429,50 – 28 465,99	74 713,50 – 74 749,99	63,90
28 466,00 – 28 502,49	74 750,00 – 74 786,49	64,00
28 502,50 – 28 538,99	74 786,50 – 74 822,99	64,10
28 539,00 – 28 575,49	74 823,00 – 74 859,49	64,20
28 575,50 – 28 611,99	74 859,50 – 74 895,99	64,30
28 612,00 – 28 648,49	74 896,00 – 74 932,49	64,40
28 648,50 – 28 684,99	74 932,50 – 74 968,99	64,50
28 685,00 – 28 721,49	74 969,00 – 75 005,49	64,60
28 721,50 – 28 757,99	75 005,50 – 75 041,99	64,70
28 758,00 – 28 794,49	75 042,00 – 75 078,49	64,80
28 794,50 – 28 830,99	75 078,50 – 75 114,99	64,90

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
28 831,00 – 28 867,49	75 115,00 – 75 151,49	65,00
28 867,50 – 28 903,99	75 151,50 – 75 187,99	65,10
28 904,00 – 28 940,49	75 188,00 – 75 224,49	65,20
28 940,50 – 28 976,99	75 224,50 – 75 260,99	65,30
28 977,00 – 29 013,49	75 261,00 – 75 297,49	65,40
29 013,50 – 29 049,99	75 297,50 – 75 333,99	65,50
29 050,00 – 29 086,49	75 334,00 – 75 370,49	65,60
29 086,50 – 29 122,99	75 370,50 – 75 406,99	65,70
29 123,00 – 29 159,49	75 407,00 – 75 443,49	65,80
29 159,50 – 29 195,99	75 443,50 – 75 479,99	65,90
29 196,00 – 29 232,49	75 480,00 – 75 516,49	66,00
29 232,50 – 29 268,99	75 516,50 – 75 552,99	66,10
29 269,00 – 29 305,49	75 553,00 – 75 589,49	66,20
29 305,50 – 29 341,99	75 589,50 – 75 625,99	66,30
29 342,00 – 29 378,49	75 626,00 – 75 662,49	66,40
29 378,50 – 29 414,99	75 662,50 – 75 698,99	66,50
29 415,00 – 29 451,49	75 699,00 – 75 735,49	66,60
29 451,50 – 29 487,99	75 735,50 – 75 771,99	66,70
29 488,00 – 29 524,49	75 772,00 – 75 808,49	66,80
29 524,50 – 29 560,99	75 808,50 – 75 844,99	66,90
29 561,00 – 29 597,49	75 845,00 – 75 881,49	67,00
29 597,50 – 29 633,99	75 881,50 – 75 917,99	67,10
29 634,00 – 29 670,49	75 918,00 – 75 954,49	67,20
29 670,50 – 29 706,99	75 954,50 – 75 990,99	67,30
29 707,00 – 29 743,49	75 991,00 – 76 027,49	67,40
29 743,50 – 29 779,99	76 027,50 – 76 063,99	67,50
29 780,00 – 29 816,49	76 064,00 – 76 100,49	67,60
29 816,50 – 29 852,99	76 100,50 – 76 136,99	67,70
29 853,00 – 29 889,49	76 137,00 – 76 173,49	67,80
29 889,50 – 29 925,99	76 173,50 – 76 209,99	67,90

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
29 926,00 – 29 962,49	76 210,00 – 76 246,49	68,00
29 962,50 – 29 998,99	76 246,50 – 76 282,99	68,10
29 999,00 – 30 035,49	76 283,00 – 76 319,49	68,20
30 035,50 – 30 071,99	76 319,50 – 76 355,99	68,30
30 072,00 – 30 108,49	76 356,00 – 76 392,49	68,40
30 108,50 – 30 144,99	76 392,50 – 76 428,99	68,50
30 145,00 – 30 181,49	76 429,00 – 76 465,49	68,60
30 181,50 – 30 217,99	76 465,50 – 76 501,99	68,70
30 218,00 – 30 254,49	76 502,00 – 76 538,49	68,80
30 254,50 – 30 290,99	76 538,50 – 76 574,99	68,90
30 291,00 – 30 327,49	76 575,00 – 76 611,49	69,00
30 327,50 – 30 363,99	76 611,50 – 76 647,99	69,10
30 364,00 – 30 400,49	76 648,00 – 76 684,49	69,20
30 400,50 – 30 436,99	76 684,50 – 76 720,99	69,30
30 437,00 – 30 473,49	76 721,00 – 76 757,49	69,40
30 473,50 – 30 509,99	76 757,50 – 76 793,99	69,50
30 510,00 – 30 546,49	76 794,00 – 76 830,49	69,60
30 546,50 – 30 582,99	76 830,50 – 76 866,99	69,70
30 583,00 – 30 619,49	76 867,00 – 76 903,49	69,80
30 619,50 – 30 655,99	76 903,50 – 76 939,99	69,90
30 656,00 – 30 692,49	76 940,00 – 76 976,49	70,00
30 692,50 – 30 728,99	76 976,50 – 77 012,99	70,10
30 729,00 – 30 765,49	77 013,00 – 77 049,49	70,20
30 765,50 – 30 801,99	77 049,50 – 77 085,99	70,30
30 802,00 – 30 838,49	77 086,00 – 77 122,49	70,40
30 838,50 – 30 874,99	77 122,50 – 77 158,99	70,50
30 875,00 – 30 911,49	77 159,00 – 77 195,49	70,60
30 911,50 – 30 947,99	77 195,50 – 77 231,99	70,70
30 948,00 – 30 984,49	77 232,00 – 77 268,49	70,80
30 984,50 – 31 020,99	77 268,50 – 77 304,99	70,90

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
31 021,00 – 31 057,49	77 305,00 – 77 341,49	71,00
31 057,50 – 31 093,99	77 341,50 – 77 377,99	71,10
31 094,00 – 31 130,49	77 378,00 – 77 414,49	71,20
31 130,50 – 31 166,99	77 414,50 – 77 450,99	71,30
31 167,00 – 31 203,49	77 451,00 – 77 487,49	71,40
31 203,50 – 31 239,99	77 487,50 – 77 523,99	71,50
31 240,00 – 31 276,49	77 524,00 – 77 560,49	71,60
31 276,50 – 31 312,99	77 560,50 – 77 596,99	71,70
31 313,00 – 31 349,49	77 597,00 – 77 633,49	71,80
31 349,50 – 31 385,99	77 633,50 – 77 669,99	71,90
31 386,00 – 31 422,49	77 670,00 – 77 706,49	72,00
31 422,50 – 31 458,99	77 706,50 – 77 742,99	72,10
31 459,00 – 31 495,49	77 743,00 – 77 779,49	72,20
31 495,50 – 31 531,99	77 779,50 – 77 815,99	72,30
31 532,00 – 31 568,49	77 816,00 – 77 852,49	72,40
31 568,50 – 31 604,99	77 852,50 – 77 888,99	72,50
31 605,00 – 31 641,49	77 889,00 – 77 925,49	72,60
31 641,50 – 31 677,99	77 925,50 – 77 961,99	72,70
31 678,00 – 31 714,49	77 962,00 – 77 998,49	72,80
31 714,50 – 31 750,99	77 998,50 – 78 034,99	72,90
31 751,00 – 31 787,49	78 035,00 – 78 071,49	73,00
31 787,50 – 31 823,99	78 071,50 – 78 107,99	73,10
31 824,00 – 31 860,49	78 108,00 – 78 144,49	73,20
31 860,50 – 31 896,99	78 144,50 – 78 180,99	73,30
31 897,00 – 31 933,49	78 181,00 – 78 217,49	73,40
31 933,50 – 31 969,99	78 217,50 – 78 253,99	73,50
31 970,00 – 32 006,49	78 254,00 – 78 290,49	73,60
32 006,50 – 32 042,99	78 290,50 – 78 326,99	73,70
32 043,00 – 32 079,49	78 327,00 – 78 363,49	73,80
32 079,50 – 32 115,99	78 363,50 – 78 399,99	73,90

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
32 116,00 – 32 152,49	78 400,00 – 78 436,49	74,00
32 152,50 – 32 188,99	78 436,50 – 78 472,99	74,10
32 189,00 – 32 225,49	78 473,00 – 78 509,49	74,20
32 225,50 – 32 261,99	78 509,50 – 78 545,99	74,30
32 262,00 – 32 298,49	78 546,00 – 78 582,49	74,40
32 298,50 – 32 334,99	78 582,50 – 78 618,99	74,50
32 335,00 – 32 371,49	78 619,00 – 78 655,49	74,60
32 371,50 – 32 407,99	78 655,50 – 78 691,99	74,70
32 408,00 – 32 444,49	78 692,00 – 78 728,49	74,80
32 444,50 – 32 480,99	78 728,50 – 78 764,99	74,90
32 481,00 – 32 517,49	78 765,00 – 78 801,49	75,00
32 517,50 – 32 553,99	78 801,50 – 78 837,99	75,10
32 554,00 – 32 590,49	78 838,00 – 78 874,49	75,20
32 590,50 – 32 626,99	78 874,50 – 78 910,99	75,30
32 627,00 – 32 663,49	78 911,00 – 78 947,49	75,40
32 663,50 – 32 699,99	78 947,50 – 78 983,99	75,50
32 700,00 – 32 736,49	78 984,00 – 79 020,49	75,60
32 736,50 – 32 772,99	79 020,50 – 79 056,99	75,70
32 773,00 – 32 809,49	79 057,00 – 79 093,49	75,80
32 809,50 – 32 845,99	79 093,50 – 79 129,99	75,90
32 846,00 – 32 882,49	79 130,00 – 79 166,49	76,00
32 882,50 – 32 918,99	79 166,50 – 79 202,99	76,10
32 919,00 – 32 955,49	79 203,00 – 79 239,49	76,20
32 955,50 – 32 991,99	79 239,50 – 79 275,99	76,30
32 992,00 – 33 028,49	79 276,00 – 79 312,49	76,40
33 028,50 – 33 064,99	79 312,50 – 79 348,99	76,50
33 065,00 – 33 101,49	79 349,00 – 79 385,49	76,60
33 101,50 – 33 137,99	79 385,50 – 79 421,99	76,70
33 138,00 – 33 174,49	79 422,00 – 79 458,49	76,80
33 174,50 – 33 210,99	79 458,50 – 79 494,99	76,90

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
33 211,00 – 33 247,49	79 495,00 – 79 531,49	77,00
33 247,50 – 33 283,99	79 531,50 – 79 567,99	77,10
33 284,00 – 33 320,49	79 568,00 – 79 604,49	77,20
33 320,50 – 33 356,99	79 604,50 – 79 640,99	77,30
33 357,00 – 33 393,49	79 641,00 – 79 677,49	77,40
33 393,50 – 33 429,99	79 677,50 – 79 713,99	77,50
33 430,00 – 33 466,49	79 714,00 – 79 750,49	77,60
33 466,50 – 33 502,99	79 750,50 – 79 786,99	77,70
33 503,00 – 33 539,49	79 787,00 – 79 823,49	77,80
33 539,50 – 33 575,99	79 823,50 – 79 859,99	77,90
33 576,00 – 33 612,49	79 860,00 – 79 896,49	78,00
33 612,50 – 33 648,99	79 896,50 – 79 932,99	78,10
33 649,00 – 33 685,49	79 933,00 – 79 969,49	78,20
33 685,50 – 33 721,99	79 969,50 – 80 005,99	78,30
33 722,00 – 33 758,49	80 006,00 – 80 042,49	78,40
33 758,50 – 33 794,99	80 042,50 – 80 078,99	78,50
33 795,00 – 33 831,49	80 079,00 – 80 115,49	78,60
33 831,50 – 33 867,99	80 115,50 – 80 151,99	78,70
33 868,00 – 33 904,49	80 152,00 – 80 188,49	78,80
33 904,50 – 33 940,99	80 188,50 – 80 224,99	78,90
33 941,00 – 33 977,49	80 225,00 – 80 261,49	79,00
33 977,50 – 34 013,99	80 261,50 – 80 297,99	79,10
34 014,00 – 34 050,49	80 298,00 – 80 334,49	79,20
34 050,50 – 34 086,99	80 334,50 – 80 370,99	79,30
34 087,00 – 34 123,49	80 371,00 – 80 407,49	79,40
34 123,50 – 34 159,99	80 407,50 – 80 443,99	79,50
34 160,00 – 34 196,49	80 444,00 – 80 480,49	79,60
34 196,50 – 34 232,99	80 480,50 – 80 516,99	79,70
34 233,00 – 34 269,49	80 517,00 – 80 553,49	79,80
34 269,50 – 34 305,99	80 553,50 – 80 589,99	79,90

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
34 306,00 – 34 342,49	80 590,00 – 80 626,49	80,00
34 342,50 – 34 378,99	80 626,50 – 80 662,99	80,10
34 379,00 – 34 415,49	80 663,00 – 80 699,49	80,20
34 415,50 – 34 451,99	80 699,50 – 80 735,99	80,30
34 452,00 – 34 488,49	80 736,00 – 80 772,49	80,40
34 488,50 – 34 524,99	80 772,50 – 80 808,99	80,50
34 525,00 – 34 561,49	80 809,00 – 80 845,49	80,60
34 561,50 – 34 597,99	80 845,50 – 80 881,99	80,70
34 598,00 – 34 634,49	80 882,00 – 80 918,49	80,80
34 634,50 – 34 670,99	80 918,50 – 80 954,99	80,90
34 671,00 – 34 707,49	80 955,00 – 80 991,49	81,00
34 707,50 – 34 743,99	80 991,50 – 81 027,99	81,10
34 744,00 – 34 780,49	81 028,00 – 81 064,49	81,20
34 780,50 – 34 816,99	81 064,50 – 81 100,99	81,30
34 817,00 – 34 853,49	81 101,00 – 81 137,49	81,40
34 853,50 – 34 889,99	81 137,50 – 81 173,99	81,50
34 890,00 – 34 926,49	81 174,00 – 81 210,49	81,60
34 926,50 – 34 962,99	81 210,50 – 81 246,99	81,70
34 963,00 – 34 999,49	81 247,00 – 81 283,49	81,80
34 999,50 – 35 035,99	81 283,50 – 81 319,99	81,90
35 036,00 – 35 072,49	81 320,00 – 81 356,49	82,00
35 072,50 – 35 108,99	81 356,50 – 81 392,99	82,10
35 109,00 – 35 145,49	81 393,00 – 81 429,49	82,20
35 145,50 – 35 181,99	81 429,50 – 81 465,99	82,30
35 182,00 – 35 218,49	81 466,00 – 81 502,49	82,40
35 218,50 – 35 254,99	81 502,50 – 81 538,99	82,50
35 255,00 – 35 291,49	81 539,00 – 81 575,49	82,60
35 291,50 – 35 327,99	81 575,50 – 81 611,99	82,70
35 328,00 – 35 364,49	81 612,00 – 81 648,49	82,80
35 364,50 – 35 400,99	81 648,50 – 81 684,99	82,90

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
35 401,00 – 35 437,49	81 685,00 – 81 721,49	83,00
35 437,50 – 35 473,99	81 721,50 – 81 757,99	83,10
35 474,00 – 35 510,49	81 758,00 – 81 794,49	83,20
35 510,50 – 35 546,99	81 794,50 – 81 830,99	83,30
35 547,00 – 35 583,49	81 831,00 – 81 867,49	83,40
35 583,50 – 35 619,99	81 867,50 – 81 903,99	83,50
35 620,00 – 35 656,49	81 904,00 – 81 940,49	83,60
35 656,50 – 35 692,99	81 940,50 – 81 976,99	83,70
35 693,00 – 35 729,49	81 977,00 – 82 013,49	83,80
35 729,50 – 35 765,99	82 013,50 – 82 049,99	83,90
35 766,00 – 35 802,49	82 050,00 – 82 086,49	84,00
35 802,50 – 35 838,99	82 086,50 – 82 122,99	84,10
35 839,00 – 35 875,49	82 123,00 – 82 159,49	84,20
35 875,50 – 35 911,99	82 159,50 – 82 195,99	84,30
35 912,00 – 35 948,49	82 196,00 – 82 232,49	84,40
35 948,50 – 35 984,99	82 232,50 – 82 268,99	84,50
35 985,00 – 36 021,49	82 269,00 – 82 305,49	84,60
36 021,50 – 36 057,99	82 305,50 – 82 341,99	84,70
36 058,00 – 36 094,49	82 342,00 – 82 378,49	84,80
36 094,50 – 36 130,99	82 378,50 – 82 414,99	84,90
36 131,00 – 36 167,49	82 415,00 – 82 451,49	85,00
36 167,50 – 36 203,99	82 451,50 – 82 487,99	85,10
36 204,00 – 36 240,49	82 488,00 – 82 524,49	85,20
36 240,50 – 36 276,99	82 524,50 – 82 560,99	85,30
36 277,00 – 36 313,49	82 561,00 – 82 597,49	85,40
36 313,50 – 36 349,99	82 597,50 – 82 633,99	85,50
36 350,00 – 36 386,49	82 634,00 – 82 670,49	85,60
36 386,50 – 36 422,99	82 670,50 – 82 706,99	85,70
36 423,00 – 36 459,49	82 707,00 – 82 743,49	85,80
36 459,50 – 36 495,99	82 743,50 – 82 779,99	85,90

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
36 496,00 – 36 532,49	82 780,00 – 82 816,49	86,00
36 532,50 – 36 568,99	82 816,50 – 82 852,99	86,10
36 569,00 – 36 605,49	82 853,00 – 82 889,49	86,20
36 605,50 – 36 641,99	82 889,50 – 82 925,99	86,30
36 642,00 – 36 678,49	82 926,00 – 82 962,49	86,40
36 678,50 – 36 714,99	82 962,50 – 82 998,99	86,50
36 715,00 – 36 751,49	82 999,00 – 83 035,49	86,60
36 751,50 – 36 787,99	83 035,50 – 83 071,99	86,70
36 788,00 – 36 824,49	83 072,00 – 83 108,49	86,80
36 824,50 – 36 860,99	83 108,50 – 83 144,99	86,90
36 861,00 – 36 897,49	83 145,00 – 83 181,49	87,00
36 897,50 – 36 933,99	83 181,50 – 83 217,99	87,10
36 934,00 – 36 970,49	83 218,00 – 83 254,49	87,20
36 970,50 – 37 006,99	83 254,50 – 83 290,99	87,30
37 007,00 – 37 043,49	83 291,00 – 83 327,49	87,40
37 043,50 – 37 079,99	83 327,50 – 83 363,99	87,50
37 080,00 – 37 116,49	83 364,00 – 83 400,49	87,60
37 116,50 – 37 152,99	83 400,50 – 83 436,99	87,70
37 153,00 – 37 189,49	83 437,00 – 83 473,49	87,80
37 189,50 – 37 225,99	83 473,50 – 83 509,99	87,90
37 226,00 – 37 262,49	83 510,00 – 83 546,49	88,00
37 262,50 – 37 298,99	83 546,50 – 83 582,99	88,10
37 299,00 – 37 335,49	83 583,00 – 83 619,49	88,20
37 335,50 – 37 371,99	83 619,50 – 83 655,99	88,30
37 372,00 – 37 408,49	83 656,00 – 83 692,49	88,40
37 408,50 – 37 444,99	83 692,50 – 83 728,99	88,50
37 445,00 – 37 481,49	83 729,00 – 83 765,49	88,60
37 481,50 – 37 517,99	83 765,50 – 83 801,99	88,70
37 518,00 – 37 554,49	83 802,00 – 83 838,49	88,80
37 554,50 – 37 590,99	83 838,50 – 83 874,99	88,90

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
37 591,00 – 37 627,49	83 875,00 – 83 911,49	89,00
37 627,50 – 37 663,99	83 911,50 – 83 947,99	89,10
37 664,00 – 37 700,49	83 948,00 – 83 984,49	89,20
37 700,50 – 37 736,99	83 984,50 – 84 020,99	89,30
37 737,00 – 37 773,49	84 021,00 – 84 057,49	89,40
37 773,50 – 37 809,99	84 057,50 – 84 093,99	89,50
37 810,00 – 37 846,49	84 094,00 – 84 130,49	89,60
37 846,50 – 37 882,99	84 130,50 – 84 166,99	89,70
37 883,00 – 37 919,49	84 167,00 – 84 203,49	89,80
37 919,50 – 37 955,99	84 203,50 – 84 239,99	89,90
37 956,00 – 37 992,49	84 240,00 – 84 276,49	90,00
37 992,50 – 38 028,99	84 276,50 – 84 312,99	90,10
38 029,00 – 38 065,49	84 313,00 – 84 349,49	90,20
38 065,50 – 38 101,99	84 349,50 – 84 385,99	90,30
38 102,00 – 38 138,49	84 386,00 – 84 422,49	90,40
38 138,50 – 38 174,99	84 422,50 – 84 458,99	90,50
38 175,00 – 38 211,49	84 459,00 – 84 495,49	90,60
38 211,50 – 38 247,99	84 495,50 – 84 531,99	90,70
38 248,00 – 38 284,49	84 532,00 – 84 568,49	90,80
38 284,50 – 38 320,99	84 568,50 – 84 604,99	90,90
38 321,00 – 38 357,49	84 605,00 – 84 641,49	91,00
38 357,50 – 38 393,99	84 641,50 – 84 677,99	91,10
38 394,00 – 38 430,49	84 678,00 – 84 714,49	91,20
38 430,50 – 38 466,99	84 714,50 – 84 750,99	91,30
38 467,00 – 38 503,49	84 751,00 – 84 787,49	91,40
38 503,50 – 38 539,99	84 787,50 – 84 823,99	91,50
38 540,00 – 38 576,49	84 824,00 – 84 860,49	91,60
38 576,50 – 38 612,99	84 860,50 – 84 896,99	91,70
38 613,00 – 38 649,49	84 897,00 – 84 933,49	91,80
38 649,50 – 38 685,99	84 933,50 – 84 969,99	91,90

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
38 686,00 – 38 722,49	84 970,00 – 85 006,49	92,00
38 722,50 – 38 758,99	85 006,50 – 85 042,99	92,10
38 759,00 – 38 795,49	85 043,00 – 85 079,49	92,20
38 795,50 – 38 831,99	85 079,50 – 85 115,99	92,30
38 832,00 – 38 868,49	85 116,00 – 85 152,49	92,40
38 868,50 – 38 904,99	85 152,50 – 85 188,99	92,50
38 905,00 – 38 941,49	85 189,00 – 85 225,49	92,60
38 941,50 – 38 977,99	85 225,50 – 85 261,99	92,70
38 978,00 – 39 014,49	85 262,00 – 85 298,49	92,80
39 014,50 – 39 050,99	85 298,50 – 85 334,99	92,90
39 051,00 – 39 087,49	85 335,00 – 85 371,49	93,00
39 087,50 – 39 123,99	85 371,50 – 85 407,99	93,10
39 124,00 – 39 160,49	85 408,00 – 85 444,49	93,20
39 160,50 – 39 196,99	85 444,50 – 85 480,99	93,30
39 197,00 – 39 233,49	85 481,00 – 85 517,49	93,40
39 233,50 – 39 269,99	85 517,50 – 85 553,99	93,50
39 270,00 – 39 306,49	85 554,00 – 85 590,49	93,60
39 306,50 – 39 342,99	85 590,50 – 85 626,99	93,70
39 343,00 – 39 379,49	85 627,00 – 85 663,49	93,80
39 379,50 – 39 415,99	85 663,50 – 85 699,99	93,90
39 416,00 – 39 452,49	85 700,00 – 85 736,49	94,00
39 452,50 – 39 488,99	85 736,50 – 85 772,99	94,10
39 489,00 – 39 525,49	85 773,00 – 85 809,49	94,20
39 525,50 – 39 561,99	85 809,50 – 85 845,99	94,30
39 562,00 – 39 598,49	85 846,00 – 85 882,49	94,40
39 598,50 – 39 634,99	85 882,50 – 85 918,99	94,50
39 635,00 – 39 671,49	85 919,00 – 85 955,49	94,60
39 671,50 – 39 707,99	85 955,50 – 85 991,99	94,70
39 708,00 – 39 744,49	85 992,00 – 86 028,49	94,80
39 744,50 – 39 780,99	86 028,50 – 86 064,99	94,90

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
39 781,00 – 39 817,49	86 065,00 – 86 101,49	95,00
39 817,50 – 39 853,99	86 101,50 – 86 137,99	95,10
39 854,00 – 39 890,49	86 138,00 – 86 174,49	95,20
39 890,50 – 39 926,99	86 174,50 – 86 210,99	95,30
39 927,00 – 39 963,49	86 211,00 – 86 247,49	95,40
39 963,50 – 39 999,99	86 247,50 – 86 283,99	95,50
40 000,00 – 40 036,49	86 284,00 – 86 320,49	95,60
40 036,50 – 40 072,99	86 320,50 – 86 356,99	95,70
40 073,00 – 40 109,49	86 357,00 – 86 393,49	95,80
40 109,50 – 40 145,99	86 393,50 – 86 429,99	95,90
40 146,00 – 40 182,49	86 430,00 – 86 466,49	96,00
40 182,50 – 40 218,99	86 466,50 – 86 502,99	96,10
40 219,00 – 40 255,49	86 503,00 – 86 539,49	96,20
40 255,50 – 40 291,99	86 539,50 – 86 575,99	96,30
40 292,00 – 40 328,49	86 576,00 – 86 612,49	96,40
40 328,50 – 40 364,99	86 612,50 – 86 648,99	96,50
40 365,00 – 40 401,49	86 649,00 – 86 685,49	96,60
40 401,50 – 40 437,99	86 685,50 – 86 721,99	96,70
40 438,00 – 40 474,49	86 722,00 – 86 758,49	96,80
40 474,50 – 40 510,99	86 758,50 – 86 794,99	96,90
40 511,00 – 40 547,49	86 795,00 – 86 831,49	97,00
40 547,50 – 40 583,99	86 831,50 – 86 867,99	97,10
40 584,00 – 40 620,49	86 868,00 – 86 904,49	97,20
40 620,50 – 40 656,99	86 904,50 – 86 940,99	97,30
40 657,00 – 40 693,49	86 941,00 – 86 977,49	97,40
40 693,50 – 40 729,99	86 977,50 – 87 013,99	97,50
40 730,00 – 40 766,49	87 014,00 – 87 050,49	97,60
40 766,50 – 40 802,99	87 050,50 – 87 086,99	97,70
40 803,00 – 40 839,49	87 087,00 – 87 123,49	97,80
40 839,50 – 40 875,99	87 123,50 – 87 159,99	97,90

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
40 876,00 – 40 912,49	87 160,00 – 87 196,49	98,00
40 912,50 – 40 948,99	87 196,50 – 87 232,99	98,10
40 949,00 – 40 985,49	87 233,00 – 87 269,49	98,20
40 985,50 – 41 021,99	87 269,50 – 87 305,99	98,30
41 022,00 – 41 058,49	87 306,00 – 87 342,49	98,40
41 058,50 – 41 094,99	87 342,50 – 87 378,99	98,50
41 095,00 – 41 131,49	87 379,00 – 87 415,49	98,60
41 131,50 – 41 167,99	87 415,50 – 87 451,99	98,70
41 168,00 – 41 204,49	87 452,00 – 87 488,49	98,80
41 204,50 – 41 240,99	87 488,50 – 87 524,99	98,90
41 241,00 – 41 277,49	87 525,00 – 87 561,49	99,00
41 277,50 – 41 313,99	87 561,50 – 87 597,99	99,10
41 314,00 – 41 350,49	87 598,00 – 87 634,49	99,20
41 350,50 – 41 386,99	87 634,50 – 87 670,99	99,30
41 387,00 – 41 423,49	87 671,00 – 87 707,49	99,40
41 423,50 – 41 459,99	87 707,50 – 87 743,99	99,50
41 460,00 – 41 496,49	87 744,00 – 87 780,49	99,60
41 496,50 – 41 532,99	87 780,50 – 87 816,99	99,70
41 533,00 – 41 569,49	87 817,00 – 87 853,49	99,80
41 569,50 – 41 605,99	87 853,50 – 87 889,99	99,90
41 606,00 – 41 642,49	87 890,00 – 87 926,49	100,00
41 642,50 – 41 678,99	87 926,50 – 87 962,99	100,10
41 679,00 – 41 715,49	87 963,00 – 87 999,49	100,20
41 715,50 – 41 751,99	87 999,50 – 88 035,99	100,30
41 752,00 – 41 788,49	88 036,00 – 88 072,49	100,40
41 788,50 – 41 824,99	88 072,50 – 88 108,99	100,50
41 825,00 – 41 861,49	88 109,00 – 88 145,49	100,60
41 861,50 – 41 897,99	88 145,50 – 88 181,99	100,70
41 898,00 – 41 934,49	88 182,00 – 88 218,49	100,80
41 934,50 – 41 970,99	88 218,50 – 88 254,99	100,90

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**
41 971,00 – 42 007,49	88 255,00 – 88 291,49	101,00
42 007,50 – 42 043,99	88 291,50 – 88 327,99	101,10
42 044,00 – 42 080,49	88 328,00 – 88 364,49	101,20
42 080,50 – 42 116,99	88 364,50 – 88 400,99	101,30
42 117,00 – 42 153,49	88 401,00 – 88 437,49	101,40
42 153,50 – 42 189,99	88 437,50 – 88 473,99	101,50
42 190,00 – 42 226,49	88 474,00 – 88 510,49	101,60
42 226,50 – 42 262,99	88 510,50 – 88 546,99	101,70
42 263,00 – 42 299,49	88 547,00 – 88 583,49	101,80
42 299,50 – 42 335,99	88 583,50 – 88 619,99	101,90
42 336,00 – 42 372,49	88 620,00 – 88 656,49	102,00
42 372,50 – 42 408,99	88 656,50 – 88 692,99	102,10
42 409,00 – 42 445,49	88 693,00 – 88 729,49	102,20
42 445,50 – 42 481,99	88 729,50 – 88 765,99	102,30
42 482,00 – 42 518,49	88 766,00 – 88 802,49	102,40
42 518,50 – 42 554,99	88 802,50 – 88 838,99	102,50
42 555,00 – 42 591,49	88 839,00 – 88 875,49	102,60
42 591,50 – 42 627,99	88 875,50 – 88 911,99	102,70
42 628,00 – 42 664,49	88 912,00 – 88 948,49	102,80
42 664,50 – 42 700,99	88 948,50 – 88 984,99	102,90
42 701,00 – 42 737,49	88 985,00 – 89 021,49	103,00
42 737,50 – 42 773,99	89 021,50 – 89 057,99	103,10
42 774,00 – 42 810,49	89 058,00 – 89 094,49	103,20
42 810,50 – 42 846,99	89 094,50 – 89 130,99	103,30
42 847,00 – 42 883,49	89 131,00 – 89 167,49	103,40
42 883,50 – 42 919,99	89 167,50 – 89 203,99	103,50
42 920,00 – 42 956,49	89 204,00 – 89 240,49	103,60
42 956,50 – 42 992,99	89 240,50 – 89 276,99	103,70
42 993,00 – 43 029,49	89 277,00 – 89 313,49	103,80
43 029,50 – 43 065,99	89 313,50 – 89 349,99	103,90

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
43 066,00 – 43 102,49	89 350,00 – 89 386,49	104,00
43 102,50 – 43 138,99	89 386,50 – 89 422,99	104,10
43 139,00 – 43 175,49	89 423,00 – 89 459,49	104,20
43 175,50 – 43 211,99	89 459,50 – 89 495,99	104,30
43 212,00 – 43 248,49	89 496,00 – 89 532,49	104,40
43 248,50 – 43 284,99	89 532,50 – 89 568,99	104,50
43 285,00 – 43 321,49	89 569,00 – 89 605,49	104,60
43 321,50 – 43 357,99	89 605,50 – 89 641,99	104,70
43 358,00 – 43 394,49	89 642,00 – 89 678,49	104,80
43 394,50 – 43 430,99	89 678,50 – 89 714,99	104,90
43 431,00 – 43 467,49	89 715,00 – 89 751,49	105,00
43 467,50 – 43 503,99	89 751,50 – 89 787,99	105,10
43 504,00 – 43 540,49	89 788,00 – 89 824,49	105,20
43 540,50 – 43 576,99	89 824,50 – 89 860,99	105,30
43 577,00 – 43 613,49	89 861,00 – 89 897,49	105,40
43 613,50 – 43 649,99	89 897,50 – 89 933,99	105,50
43 650,00 – 43 686,49	89 934,00 – 89 970,49	105,60
43 686,50 – 43 722,99	89 970,50 – 90 006,99	105,70
43 723,00 – 43 759,49	90 007,00 – 90 043,49	105,80
43 759,50 – 43 795,99	90 043,50 – 90 079,99	105,90
43 796,00 – 43 832,49	90 080,00 – 90 116,49	106,00
43 832,50 – 43 868,99	90 116,50 – 90 152,99	106,10
43 869,00 – 43 905,49	90 153,00 – 90 189,49	106,20
43 905,50 – 43 941,99	90 189,50 – 90 225,99	106,30
43 942,00 – 43 978,49	90 226,00 – 90 262,49	106,40
43 978,50 – 44 014,99	90 262,50 – 90 298,99	106,50
44 015,00 – 44 051,49	90 299,00 – 90 335,49	106,60
44 051,50 – 44 087,99	90 335,50 – 90 371,99	106,70
44 088,00 – 44 124,49	90 372,00 – 90 408,49	106,80
44 124,50 – 44 160,99	90 408,50 – 90 444,99	106,90

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
44 161,00 – 44 197,49	90 445,00 – 90 481,49	107,00
44 197,50 – 44 233,99	90 481,50 – 90 517,99	107,10
44 234,00 – 44 270,49	90 518,00 – 90 554,49	107,20
44 270,50 – 44 306,99	90 554,50 – 90 590,99	107,30
44 307,00 ou plus	90 591,00 ou plus	107,40