

Personal Care Services

**A Guide to Services
and Charges
in Manitoba**

**For the Rate Year
August 1, 2017 - July 31, 2018**
www.gov.mb.ca/health/pcs/index.html

Personal Care Services and Charges

Personal care services assist Manitobans who can no longer remain safely at home because of a disability or their health care needs. Personal care services¹ are offered throughout Manitoba. These services include:

- meals (including meals for special diets);
- assistance with daily living activities like bathing, getting dressed and using the bathroom;
- necessary nursing care;
- routine medical and surgical supplies;
- prescription drugs eligible under Manitoba's Personal Care Home Program;
- physiotherapy and occupational therapy, if the facility is approved to provide these services;
- routine laundry and linen services.

The cost of these services is shared by the provincial government (Manitoba Health, Seniors and Active Living) and the client who needs the services. Manitoba Health, Seniors and Active Living pays the majority of the cost through the regional health authorities. The personal care service client pays the other portion of the cost. This cost is a daily charge based on income.

¹ Personal Care Services listed are as outlined in the *Personal Care Services Insurance and Administration Regulation*

This booklet provides answers to common questions about personal care services and daily residential charges. Facility staff members are also available to answer questions relating to your care and your daily charge.

How much will I have to pay?

A daily fee is calculated for each resident. This fee is based on your net income (minus taxes payable) as reported on your 2016 Notice of Assessment from Canada Revenue Agency. Your spouse or partner's income is included in the calculation. A form to calculate your daily charge (see pages 6-7) and a *Table of Residential Charges* (see pages 11-21) are included in this booklet.

Will I have any personal spending money?

Everyone needs spending money (disposable income) for personal expenses. The residential charge structure in Manitoba ensures that all clients have a reasonable amount of disposable income for personal needs. After paying your daily residential charge for personal care services, you should still have at least \$3,996 per year.

Example 1

If you are single and have a (2016) income of \$17,355:

- Your daily charge for personal care services is \$36.60.
- After paying your daily charge, you have a disposable income of \$333.00 per month (approximately \$3,996 per year).
- [$\$17,355 - (365 \text{ days} \times \$36.60 \text{ a day}) = \$3,996$ annually, $\$3,996 \div 12 \text{ months} = \333 monthly]

How does this affect my spouse or partner who lives in the community?

If you have a spouse or partner living in the community, then he or she also needs money for living expenses. The calculation for your daily charge takes this into account.

If you pay a daily charge between \$36.50 and \$85.00, the residential charge structure in Manitoba ensures that your spouse or partner should have at least \$36,372 annually for living expenses.

Example 2

If you are married to, or in a common-law relationship with someone living in the community and you have a combined (2016) income of \$53,727:

- You will pay a daily charge of \$36.60.
- You will have a disposable income of \$333.00 per month (approximately \$3,996 per year).
- Your spouse or partner will have an annual allowance of about \$36,372.
- $[\$53,727 - (365 \text{ days} \times \$36.60 \text{ a day}) - \$3,996 \text{ annually disposable income} = \$36,372 \text{ allowance for a spouse/partner living in the community.}]$

The spouse or partner of a client who pays the minimum charge of \$36.50 will have an amount up to \$36,372 annually, depending on the couple's combined income.

Example 3

If you are married to, or in a common-law relationship with someone living in the community and you have a combined (2016) income of \$45,000:

- You will pay a daily charge of \$36.40.
- You will have a disposable income of \$333.00 per month (approximately \$3,996 per year).
- Your spouse or partner will have an annual allowance of about \$27,718 per year.
- [$\$45,000 - (365 \text{ days} \times \$36.40 \text{ a day}) - \$3,996$ annual disposable income = \$27,718 allowance for spouse/partner in community]

Do the residential charges change?

Each year, the Manitoba government reviews the residential charge structure to adjust for increases in income and the cost of living. As prices go up, so does the cost of looking after clients who receive personal care services. As a result, charges may increase from one year to the next.

Increases usually occur August 1. Manitoba Health, Seniors and Active Living works with facilities to make sure that all clients and their families receive information about the new charges.

For the 2017/18 rate year there is a change to the minimum and maximum rates charged.

What are the 2017 changes?

Effective August 1, 2017:

- The minimum daily charge will increase to \$36.40.
- The maximum daily charge will increase to \$85.00.
- The allowed amount of client disposable income will increase to \$333 per month.
- For clients paying between the \$36.50 and \$85.00 per day, the allowance for a spouse or partner living in the community will increase to \$36,372 per year.

How do I calculate my daily residential charge?

1. Complete the form below using information from your 2016 Canada Revenue Agency Notice of Assessment. Use the section that describes your circumstances:
 - Section 1: Use this if you are single, widowed, divorced or separated.
 - Section 2: Use this if you are married and your spouse/partner lives in the community.
 - Section 3: Use this if you are married and your spouse/partner also resides in a health care facility.
2. Refer to the *Table of Residential Charges* that begins on page 11. Be sure to refer to the column in the table that describes your circumstances.

Section 1:

Complete this section if you are **single, widowed, divorced or separated** (Refer to column 1 in the *Table of Residential Charges*)

Amount from line 236 (net income) _____

Subtract the amount
from line 435 (taxes payable) _____

Total _____
(Your charge is based on this amount)

Daily Charge _____

Section 2:

Complete this section if you are **married** and your **spouse/partner lives in the community** (Refer to column 2 in the *Table of Residential Charges*)

	Client	Spouse/ Partner
Amount from line 236 (net income)	_____	_____

Subtract the amount from line 435 (taxes payable)	_____	_____
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Subtotal a _____ b _____

Total (a + b) = _____
(Your charge is based on this amount)

Daily Charge _____

Section 3:

Complete this section if you are **married** and your **spouse/partner also resides in a health care facility**.
(Refer to column 1 in the *Table of Residential Charges*)

	Client	Spouse/ Partner
Amount from line 236 (net income)	_____	_____
Subtract the amount from line 435 (taxes payable)	_____	_____
Subtotal	a _____	b _____
Total (a + b) =		_____
Divide by 2 = (Each charge is based on this amount)		_____
Daily Charge per Person		_____

Reduced Charges

How do I apply for a reduced charge?

The *initial amount* assessed for every client is the maximum charge (\$85.00 per day from August 1, 2017 to July 31, 2018). You can apply to request a reduction. There are two ways to do this:

- Before June 1, 2017, complete a “Tax Information Release Form.” The facility will give you a “Notification of Residential Charge” before new daily charge rates come into effect on August 1, 2017.

OR

- Complete an “Application for Reduced Residential Charge.” Your facility representative will complete Section E of the form and let you know your (assessed) daily charge, based on the information you provide in your form.

The staff at your facility can give you the correct form(s) and help you to submit your request for a reduced charge.

What if I feel I am unable to pay my assessed charge?

If your assessed charge is over the minimum daily amount (\$36.40 per day) and you are unable to pay due to extenuating circumstances, you may ask for a review within 30 days of the effective date. Information about the review process and Manitoba Health, Seniors and Active Living policies that may reduce the residential charge are available from staff at your facility. They will help you complete the required forms and will submit them to Manitoba Health, Seniors and Active Living on your behalf. Manitoba Health, Seniors and Active Living will review your request and notify the facility of its decision.

If you do not agree with this decision, you have the option to appeal through the Manitoba Health Appeal Board. This must occur within 30 days of being notified of the results of a review. The staff at your facility will assist you with this process.

How much do I pay while waiting for a decision on a review or appeal?

While waiting for a decision, you have the option to:

- pay the assessed charge; or
- pay the previous year's charge; or
- if assessed at the minimum charge in the previous year or admitted as a client after July 31, 2017, you can pay the current minimum charge of \$36.40 per day.

What if my daily charge changes as a result of a review or appeal?

Manitoba Health, Seniors and Active Living will tell your facility the decision about your charge. If there is a difference between this amount and the amount you have been paying, the cost will be adjusted, retroactive to the effective date.

Can I apply to have my charge waived if I have been assessed at the minimum charge?

Under specific circumstances, a full or partial waiver of the minimum charge may be considered within 30 days of the effective date. Ask your facility for information about the waiver process, forms, instructions for completion, and the charge that you will pay while your request is under consideration.

Definitions

Charge - A residential/authorized charge.

Charge or rate year - The period from August 1 of one year to July 31 of the next year.

Client - A resident of a personal care home; a patient in hospital who has been panelled for admission to a personal care home or a patient in hospital panelled for chronic care or a chronic care patient in a long-term health care facility.

Common-law partner - A person with whom a client has lived in a conjugal relationship for at least one year immediately before the client's admission to a health care facility.

Effective date - The day the charge starts, which is either the date admitted, the date panelled or August 1.

Facility - A personal care home, long-term care facility or hospital.

Married - A client who is married or has a common-law partner.

Resident - An individual living in a personal care home on a permanent basis.

Separated - An individual living separate and apart from his/her spouse or common-law partner because of a breakdown in their relationship and not because of medical necessity.

Spouse or partner - A person to whom a client is married. It also includes a person with whom a client has lived in a conjugal relationship for at least one year immediately before the client's admission to a health care facility.

**MANITOBA HEALTH,
SENIORS AND ACTIVE LIVING**

**SANTÉ, AÎNÉS ET
VIE ACTIVE MANITOBA**

Table of residential charges

August 1, 2017 to
July 31, 2018

Barème des frais de résidence

En vigueur du 1^{er} août 2017
au 31 juillet 2018

COLUMN 1 • Single/widowed/
separated/divorced • Net income
less total tax payable

COLUMN 2 • Married/common-law
relationship with spouse or common-
law partner residing in community
• Combined net income less
combined total tax payable

COLUMN 3 Daily rate

COLONNE 1 • Personne célibataire/
veuve/séparée/divorcée • Revenu net
moins impôt total à payer

COLONNE 2 • Personne mariée/en
relation conjugale dont le conjoint/
conjoint de fait habite la localité
• Revenus combinés nets moins
impôt total combiné à payer

COLONNE 3 Tarif quotidien

COLUMN 1 COLONNE 1	COLUMN 2 COLONNE 2	COLUMN 3 COLONNE 3
0.00 – 17,318.49	0.00 – 53,690.49	36.40
17,318.50 – 17,354.99	53,690.50 – 53,726.99	36.50
17,355.00 – 17,391.49	53,727.00 – 53,763.49	36.60
17,391.50 – 17,427.99	53,763.50 – 53,799.99	36.70
17,428.00 – 17,464.49	53,800.00 – 53,836.49	36.80
17,464.50 – 17,500.99	53,836.50 – 53,872.99	36.90
17,501.00 – 17,537.49	53,873.00 – 53,909.49	37.00
17,537.50 – 17,573.99	53,909.50 – 53,945.99	37.10
17,574.00 – 17,610.49	53,946.00 – 53,982.49	37.20
17,610.50 – 17,646.99	53,982.50 – 54,018.99	37.30
17,647.00 – 17,683.49	54,019.00 – 54,055.49	37.40
17,683.50 – 17,719.99	54,055.50 – 54,091.99	37.50
17,720.00 – 17,756.49	54,092.00 – 54,128.49	37.60
17,756.50 – 17,792.99	54,128.50 – 54,164.99	37.70
17,793.00 – 17,829.49	54,165.00 – 54,201.49	37.80
17,829.50 – 17,865.99	54,201.50 – 54,237.99	37.90
17,866.00 – 17,902.49	54,238.00 – 54,274.49	38.00
17,902.50 – 17,938.99	54,274.50 – 54,310.99	38.10
17,939.00 – 17,975.49	54,311.00 – 54,347.49	38.20
17,975.50 – 18,011.99	54,347.50 – 54,383.99	38.30
18,012.00 – 18,048.49	54,384.00 – 54,420.49	38.40
18,048.50 – 18,084.99	54,420.50 – 54,456.99	38.50
18,085.00 – 18,121.49	54,457.00 – 54,493.49	38.60
18,121.50 – 18,157.99	54,493.50 – 54,529.99	38.70
18,158.00 – 18,194.49	54,530.00 – 54,566.49	38.80
18,194.50 – 18,230.99	54,566.50 – 54,602.99	38.90

suite à la page suivante

continued on next page

COLUMN 1 COLONNE 1	COLUMN 2 COLONNE 2	COLUMN 3 COLONNE 3
18,231.00 – 18,267.49	54,603.00 – 54,639.49	39.00
18,267.50 – 18,303.99	54,639.50 – 54,675.99	39.10
18,304.00 – 18,340.49	54,676.00 – 54,712.49	39.20
18,340.50 – 18,376.99	54,712.50 – 54,748.99	39.30
18,377.00 – 18,413.49	54,749.00 – 54,785.49	39.40
18,413.50 – 18,449.99	54,785.50 – 54,821.99	39.50
18,450.00 – 18,486.49	54,822.00 – 54,858.49	39.60
18,486.50 – 18,522.99	54,858.50 – 54,894.99	39.70
18,523.00 – 18,559.49	54,895.00 – 54,931.49	39.80
18,559.50 – 18,595.99	54,931.50 – 54,967.99	39.90
18,596.00 – 18,632.49	54,968.00 – 55,004.49	40.00
18,632.50 – 18,668.99	55,004.50 – 55,040.99	40.10
18,669.00 – 18,705.49	55,041.00 – 55,077.49	40.20
18,705.50 – 18,741.99	55,077.50 – 55,113.99	40.30
18,742.00 – 18,778.49	55,114.00 – 55,150.49	40.40
18,778.50 – 18,814.99	55,150.50 – 55,186.99	40.50
18,815.00 – 18,851.49	55,187.00 – 55,223.49	40.60
18,851.50 – 18,887.99	55,223.50 – 55,259.99	40.70
18,888.00 – 18,924.49	55,260.00 – 55,296.49	40.80
18,924.50 – 18,960.99	55,296.50 – 55,332.99	40.90
18,961.00 – 18,997.49	55,333.00 – 55,369.49	41.00
18,997.50 – 19,033.99	55,369.50 – 55,405.99	41.10
19,034.00 – 19,070.49	55,406.00 – 55,442.49	41.20
19,070.50 – 19,106.99	55,442.50 – 55,478.99	41.30
19,107.00 – 19,143.49	55,479.00 – 55,515.49	41.40
19,143.50 – 19,179.99	55,515.50 – 55,551.99	41.50
19,180.00 – 19,216.49	55,552.00 – 55,588.49	41.60
19,216.50 – 19,252.99	55,588.50 – 55,624.99	41.70
19,253.00 – 19,289.49	55,625.00 – 55,661.49	41.80
19,289.50 – 19,325.99	55,661.50 – 55,697.99	41.90
19,326.00 – 19,362.49	55,698.00 – 55,734.49	42.00
19,362.50 – 19,398.99	55,734.50 – 55,770.99	42.10
19,399.00 – 19,435.49	55,771.00 – 55,807.49	42.20
19,435.50 – 19,471.99	55,807.50 – 55,843.99	42.30
19,472.00 – 19,508.49	55,844.00 – 55,880.49	42.40
19,508.50 – 19,544.99	55,880.50 – 55,916.99	42.50
19,545.00 – 19,581.49	55,917.00 – 55,953.49	42.60
19,581.50 – 19,617.99	55,953.50 – 55,989.99	42.70
19,618.00 – 19,654.49	55,990.00 – 56,026.49	42.80
19,654.50 – 19,690.99	56,026.50 – 56,062.99	42.90
19,691.00 – 19,727.49	56,063.00 – 56,099.49	43.00
19,727.50 – 19,763.99	56,099.50 – 56,135.99	43.10
19,764.00 – 19,800.49	56,136.00 – 56,172.49	43.20
19,800.50 – 19,836.99	56,172.50 – 56,208.99	43.30
19,837.00 – 19,873.49	56,209.00 – 56,245.49	43.40
19,873.50 – 19,909.99	56,245.50 – 56,281.99	43.50
19,910.00 – 19,946.49	56,282.00 – 56,318.49	43.60

COLUMN 1 COLONNE 1	COLUMN 2 COLONNE 2	COLUMN 3 COLONNE 3
19,946.50 – 19,982.99	56,318.50 – 56,354.99	43.70
19,983.00 – 20,019.49	56,355.00 – 56,391.49	43.80
20,019.50 – 20,055.99	56,391.50 – 56,427.99	43.90
20,056.00 – 20,092.49	56,428.00 – 56,464.49	44.00
20,092.50 – 20,128.99	56,464.50 – 56,500.99	44.10
20,129.00 – 20,165.49	56,501.00 – 56,537.49	44.20
20,165.50 – 20,201.99	56,537.50 – 56,573.99	44.30
20,202.00 – 20,238.49	56,574.00 – 56,610.49	44.40
20,238.50 – 20,274.99	56,610.50 – 56,646.99	44.50
20,275.00 – 20,311.49	56,647.00 – 56,683.49	44.60
20,311.50 – 20,347.99	56,683.50 – 56,719.99	44.70
20,348.00 – 20,384.49	56,720.00 – 56,756.49	44.80
20,384.50 – 20,420.99	56,756.50 – 56,792.99	44.90
20,421.00 – 20,457.49	56,793.00 – 56,829.49	45.00
20,457.50 – 20,493.99	56,829.50 – 56,865.99	45.10
20,494.00 – 20,530.49	56,866.00 – 56,902.49	45.20
20,530.50 – 20,566.99	56,902.50 – 56,938.99	45.30
20,567.00 – 20,603.49	56,939.00 – 56,975.49	45.40
20,603.50 – 20,639.99	56,975.50 – 57,011.99	45.50
20,640.00 – 20,676.49	57,012.00 – 57,048.49	45.60
20,676.50 – 20,712.99	57,048.50 – 57,084.99	45.70
20,713.00 – 20,749.49	57,085.00 – 57,121.49	45.80
20,749.50 – 20,785.99	57,121.50 – 57,157.99	45.90
20,786.00 – 20,822.49	57,158.00 – 57,194.49	46.00
20,822.50 – 20,858.99	57,194.50 – 57,230.99	46.10
20,859.00 – 20,895.49	57,231.00 – 57,267.49	46.20
20,895.50 – 20,931.99	57,267.50 – 57,303.99	46.30
20,932.00 – 20,968.49	57,304.00 – 57,340.49	46.40
20,968.50 – 21,004.99	57,340.50 – 57,376.99	46.50
21,005.00 – 21,041.49	57,377.00 – 57,413.49	46.60
21,041.50 – 21,077.99	57,413.50 – 57,449.99	46.70
21,078.00 – 21,114.49	57,450.00 – 57,486.49	46.80
21,114.50 – 21,150.99	57,486.50 – 57,522.99	46.90
21,151.00 – 21,187.49	57,523.00 – 57,559.49	47.00
21,187.50 – 21,223.99	57,559.50 – 57,595.99	47.10
21,224.00 – 21,260.49	57,596.00 – 57,632.49	47.20
21,260.50 – 21,296.99	57,632.50 – 57,668.99	47.30
21,297.00 – 21,333.49	57,669.00 – 57,705.49	47.40
21,333.50 – 21,369.99	57,705.50 – 57,741.99	47.50
21,370.00 – 21,406.49	57,742.00 – 57,778.49	47.60
21,406.50 – 21,442.99	57,778.50 – 57,814.99	47.70
21,443.00 – 21,479.49	57,815.00 – 57,851.49	47.80
21,479.50 – 21,515.99	57,851.50 – 57,887.99	47.90
21,516.00 – 21,552.49	57,888.00 – 57,924.49	48.00
21,552.50 – 21,588.99	57,924.50 – 57,960.99	48.10
21,589.00 – 21,625.49	57,961.00 – 57,997.49	48.20
21,625.50 – 21,661.99	57,997.50 – 58,033.99	48.30

COLUMN 1 COLONNE 1	COLUMN 2 COLONNE 2	COLUMN 3 COLONNE 3
21,662.00 – 21,698.49	58,034.00 – 58,070.49	48.40
21,698.50 – 21,734.99	58,070.50 – 58,106.99	48.50
21,735.00 – 21,771.49	58,107.00 – 58,143.49	48.60
21,771.50 – 21,807.99	58,143.50 – 58,179.99	48.70
21,808.00 – 21,844.49	58,180.00 – 58,216.49	48.80
21,844.50 – 21,880.99	58,216.50 – 58,252.99	48.90
21,881.00 – 21,917.49	58,253.00 – 58,289.49	49.00
21,917.50 – 21,953.99	58,289.50 – 58,325.99	49.10
21,954.00 – 21,990.49	58,326.00 – 58,362.49	49.20
21,990.50 – 22,026.99	58,362.50 – 58,398.99	49.30
22,027.00 – 22,063.49	58,399.00 – 58,435.49	49.40
22,063.50 – 22,099.99	58,435.50 – 58,471.99	49.50
22,100.00 – 22,136.49	58,472.00 – 58,508.49	49.60
22,136.50 – 22,172.99	58,508.50 – 58,544.99	49.70
22,173.00 – 22,209.49	58,545.00 – 58,581.49	49.80
22,209.50 – 22,245.99	58,581.50 – 58,617.99	49.90
22,246.00 – 22,282.49	58,618.00 – 58,654.49	50.00
22,282.50 – 22,318.99	58,654.50 – 58,690.99	50.10
22,319.00 – 22,355.49	58,691.00 – 58,727.49	50.20
22,355.50 – 22,391.99	58,727.50 – 58,763.99	50.30
22,392.00 – 22,428.49	58,764.00 – 58,800.49	50.40
22,428.50 – 22,464.99	58,800.50 – 58,836.99	50.50
22,465.00 – 22,501.49	58,837.00 – 58,873.49	50.60
22,501.50 – 22,537.99	58,873.50 – 58,909.99	50.70
22,538.00 – 22,574.49	58,910.00 – 58,946.49	50.80
22,574.50 – 22,610.99	58,946.50 – 58,982.99	50.90
22,611.00 – 22,647.49	58,983.00 – 59,019.49	51.00
22,647.50 – 22,683.99	59,019.50 – 59,055.99	51.10
22,684.00 – 22,720.49	59,056.00 – 59,092.49	51.20
22,720.50 – 22,756.99	59,092.50 – 59,128.99	51.30
22,757.00 – 22,793.49	59,129.00 – 59,165.49	51.40
22,793.50 – 22,829.99	59,165.50 – 59,201.99	51.50
22,830.00 – 22,866.49	59,202.00 – 59,238.49	51.60
22,866.50 – 22,902.99	59,238.50 – 59,274.99	51.70
22,903.00 – 22,939.49	59,275.00 – 59,311.49	51.80
22,939.50 – 22,975.99	59,311.50 – 59,347.99	51.90
22,976.00 – 23,012.49	59,348.00 – 59,384.49	52.00
23,012.50 – 23,048.99	59,384.50 – 59,420.99	52.10
23,049.00 – 23,085.49	59,421.00 – 59,457.49	52.20
23,085.50 – 23,121.99	59,457.50 – 59,493.99	52.30
23,122.00 – 23,158.49	59,494.00 – 59,530.49	52.40
23,158.50 – 23,194.99	59,530.50 – 59,566.99	52.50
23,195.00 – 23,231.49	59,567.00 – 59,603.49	52.60
23,231.50 – 23,267.99	59,603.50 – 59,639.99	52.70
23,268.00 – 23,304.49	59,640.00 – 59,676.49	52.80
23,304.50 – 23,340.99	59,676.50 – 59,712.99	52.90
23,341.00 – 23,377.49	59,713.00 – 59,749.49	53.00

COLUMN 1 COLONNE 1	COLUMN 2 COLONNE 2	COLUMN 3 COLONNE 3
23,377.50 – 23,413.99	59,749.50 – 59,785.99	53.10
23,414.00 – 23,450.49	59,786.00 – 59,822.49	53.20
23,450.50 – 23,486.99	59,822.50 – 59,858.99	53.30
23,487.00 – 23,523.49	59,859.00 – 59,895.49	53.40
23,523.50 – 23,559.99	59,895.50 – 59,931.99	53.50
23,560.00 – 23,596.49	59,932.00 – 59,968.49	53.60
23,596.50 – 23,632.99	59,968.50 – 60,004.99	53.70
23,633.00 – 23,669.49	60,005.00 – 60,041.49	53.80
23,669.50 – 23,705.99	60,041.50 – 60,077.99	53.90
23,706.00 – 23,742.49	60,078.00 – 60,114.49	54.00
23,742.50 – 23,778.99	60,114.50 – 60,150.99	54.10
23,779.00 – 23,815.49	60,151.00 – 60,187.49	54.20
23,815.50 – 23,851.99	60,187.50 – 60,223.99	54.30
23,852.00 – 23,888.49	60,224.00 – 60,260.49	54.40
23,888.50 – 23,924.99	60,260.50 – 60,296.99	54.50
23,925.00 – 23,961.49	60,297.00 – 60,333.49	54.60
23,961.50 – 23,997.99	60,333.50 – 60,369.99	54.70
23,998.00 – 24,034.49	60,370.00 – 60,406.49	54.80
24,034.50 – 24,070.99	60,406.50 – 60,442.99	54.90
24,071.00 – 24,107.49	60,443.00 – 60,479.49	55.00
24,107.50 – 24,143.99	60,479.50 – 60,515.99	55.10
24,144.00 – 24,180.49	60,516.00 – 60,552.49	55.20
24,180.50 – 24,216.99	60,552.50 – 60,588.99	55.30
24,217.00 – 24,253.49	60,589.00 – 60,625.49	55.40
24,253.50 – 24,289.99	60,625.50 – 60,661.99	55.50
24,290.00 – 24,326.49	60,662.00 – 60,698.49	55.60
24,326.50 – 24,362.99	60,698.50 – 60,734.99	55.70
24,363.00 – 24,399.49	60,735.00 – 60,771.49	55.80
24,399.50 – 24,435.99	60,771.50 – 60,807.99	55.90
24,436.00 – 24,472.49	60,808.00 – 60,844.49	56.00
24,472.50 – 24,508.99	60,844.50 – 60,880.99	56.10
24,509.00 – 24,545.49	60,881.00 – 60,917.49	56.20
24,545.50 – 24,581.99	60,917.50 – 60,953.99	56.30
24,582.00 – 24,618.49	60,954.00 – 60,990.49	56.40
24,618.50 – 24,654.99	60,990.50 – 61,026.99	56.50
24,655.00 – 24,691.49	61,027.00 – 61,063.49	56.60
24,691.50 – 24,727.99	61,063.50 – 61,099.99	56.70
24,728.00 – 24,764.49	61,100.00 – 61,136.49	56.80
24,764.50 – 24,800.99	61,136.50 – 61,172.99	56.90
24,801.00 – 24,837.49	61,173.00 – 61,209.49	57.00
24,837.50 – 24,873.99	61,209.50 – 61,245.99	57.10
24,874.00 – 24,910.49	61,246.00 – 61,282.49	57.20
24,910.50 – 24,946.99	61,282.50 – 61,318.99	57.30
24,947.00 – 24,983.49	61,319.00 – 61,355.49	57.40
24,983.50 – 25,019.99	61,355.50 – 61,391.99	57.50
25,020.00 – 25,056.49	61,392.00 – 61,428.49	57.60
25,056.50 – 25,092.99	61,428.50 – 61,464.99	57.70

COLUMN 1 COLONNE 1	COLUMN 2 COLONNE 2	COLUMN 3 COLONNE 3
25,093.00 – 25,129.49	61,465.00 – 61,501.49	57.80
25,129.50 – 25,165.99	61,501.50 – 61,537.99	57.90
25,166.00 – 25,202.49	61,538.00 – 61,574.49	58.00
25,202.50 – 25,238.99	61,574.50 – 61,610.99	58.10
25,239.00 – 25,275.49	61,611.00 – 61,647.49	58.20
25,275.50 – 25,311.99	61,647.50 – 61,683.99	58.30
25,312.00 – 25,348.49	61,684.00 – 61,720.49	58.40
25,348.50 – 25,384.99	61,720.50 – 61,756.99	58.50
25,385.00 – 25,421.49	61,757.00 – 61,793.49	58.60
25,421.50 – 25,457.99	61,793.50 – 61,829.99	58.70
25,458.00 – 25,494.49	61,830.00 – 61,866.49	58.80
25,494.50 – 25,530.99	61,866.50 – 61,902.99	58.90
25,531.00 – 25,567.49	61,903.00 – 61,939.49	59.00
25,567.50 – 25,603.99	61,939.50 – 61,975.99	59.10
25,604.00 – 25,640.49	61,976.00 – 62,012.49	59.20
25,640.50 – 25,676.99	62,012.50 – 62,048.99	59.30
25,677.00 – 25,713.49	62,049.00 – 62,085.49	59.40
25,713.50 – 25,749.99	62,085.50 – 62,121.99	59.50
25,750.00 – 25,786.49	62,122.00 – 62,158.49	59.60
25,786.50 – 25,822.99	62,158.50 – 62,194.99	59.70
25,823.00 – 25,859.49	62,195.00 – 62,231.49	59.80
25,859.50 – 25,895.99	62,231.50 – 62,267.99	59.90
25,896.00 – 25,932.49	62,268.00 – 62,304.49	60.00
25,932.50 – 25,968.99	62,304.50 – 62,340.99	60.10
25,969.00 – 26,005.49	62,341.00 – 62,377.49	60.20
26,005.50 – 26,041.99	62,377.50 – 62,413.99	60.30
26,042.00 – 26,078.49	62,414.00 – 62,450.49	60.40
26,078.50 – 26,114.99	62,450.50 – 62,486.99	60.50
26,115.00 – 26,151.49	62,487.00 – 62,523.49	60.60
26,151.50 – 26,187.99	62,523.50 – 62,559.99	60.70
26,188.00 – 26,224.49	62,560.00 – 62,596.49	60.80
26,224.50 – 26,260.99	62,596.50 – 62,632.99	60.90
26,261.00 – 26,297.49	62,633.00 – 62,669.49	61.00
26,297.50 – 26,333.99	62,669.50 – 62,705.99	61.10
26,334.00 – 26,370.49	62,706.00 – 62,742.49	61.20
26,370.50 – 26,406.99	62,742.50 – 62,778.99	61.30
26,407.00 – 26,443.49	62,779.00 – 62,815.49	61.40
26,443.50 – 26,479.99	62,815.50 – 62,851.99	61.50
26,480.00 – 26,516.49	62,852.00 – 62,888.49	61.60
26,516.50 – 26,552.99	62,888.50 – 62,924.99	61.70
26,553.00 – 26,589.49	62,925.00 – 62,961.49	61.80
26,589.50 – 26,625.99	62,961.50 – 62,997.99	61.90
26,626.00 – 26,662.49	62,998.00 – 63,034.49	62.00
26,662.50 – 26,698.99	63,034.50 – 63,070.99	62.10
26,699.00 – 26,735.49	63,071.00 – 63,107.49	62.20
26,735.50 – 26,771.99	63,107.50 – 63,143.99	62.30
26,772.00 – 26,808.49	63,144.00 – 63,180.49	62.40

COLUMN 1 COLONNE 1	COLUMN 2 COLONNE 2	COLUMN 3 COLONNE 3
26,808.50 – 26,844.99	63,180.50 – 63,216.99	62.50
26,845.00 – 26,881.49	63,217.00 – 63,253.49	62.60
26,881.50 – 26,917.99	63,253.50 – 63,289.99	62.70
26,918.00 – 26,954.49	63,290.00 – 63,326.49	62.80
26,954.50 – 26,990.99	63,326.50 – 63,362.99	62.90
26,991.00 – 27,027.49	63,363.00 – 63,399.49	63.00
27,027.50 – 27,063.99	63,399.50 – 63,435.99	63.10
27,064.00 – 27,100.49	63,436.00 – 63,472.49	63.20
27,100.50 – 27,136.99	63,472.50 – 63,508.99	63.30
27,137.00 – 27,173.49	63,509.00 – 63,545.49	63.40
27,173.50 – 27,209.99	63,545.50 – 63,581.99	63.50
27,210.00 – 27,246.49	63,582.00 – 63,618.49	63.60
27,246.50 – 27,282.99	63,618.50 – 63,654.99	63.70
27,283.00 – 27,319.49	63,655.00 – 63,691.49	63.80
27,319.50 – 27,355.99	63,691.50 – 63,727.99	63.90
27,356.00 – 27,392.49	63,728.00 – 63,764.49	64.00
27,392.50 – 27,428.99	63,764.50 – 63,800.99	64.10
27,429.00 – 27,465.49	63,801.00 – 63,837.49	64.20
27,465.50 – 27,501.99	63,837.50 – 63,873.99	64.30
27,502.00 – 27,538.49	63,874.00 – 63,910.49	64.40
27,538.50 – 27,574.99	63,910.50 – 63,946.99	64.50
27,575.00 – 27,611.49	63,947.00 – 63,983.49	64.60
27,611.50 – 27,647.99	63,983.50 – 64,019.99	64.70
27,648.00 – 27,684.49	64,020.00 – 64,056.49	64.80
27,684.50 – 27,720.99	64,056.50 – 64,092.99	64.90
27,721.00 – 27,757.49	64,093.00 – 64,129.49	65.00
27,757.50 – 27,793.99	64,129.50 – 64,165.99	65.10
27,794.00 – 27,830.49	64,166.00 – 64,202.49	65.20
27,830.50 – 27,866.99	64,202.50 – 64,238.99	65.30
27,867.00 – 27,903.49	64,239.00 – 64,275.49	65.40
27,903.50 – 27,939.99	64,275.50 – 64,311.99	65.50
27,940.00 – 27,976.49	64,312.00 – 64,348.49	65.60
27,976.50 – 28,012.99	64,348.50 – 64,384.99	65.70
28,013.00 – 28,049.49	64,385.00 – 64,421.49	65.80
28,049.50 – 28,085.99	64,421.50 – 64,457.99	65.90
28,086.00 – 28,122.49	64,458.00 – 64,494.49	66.00
28,122.50 – 28,158.99	64,494.50 – 64,530.99	66.10
28,159.00 – 28,195.49	64,531.00 – 64,567.49	66.20
28,195.50 – 28,231.99	64,567.50 – 64,603.99	66.30
28,232.00 – 28,268.49	64,604.00 – 64,640.49	66.40
28,268.50 – 28,304.99	64,640.50 – 64,676.99	66.50
28,305.00 – 28,341.49	64,677.00 – 64,713.49	66.60
28,341.50 – 28,377.99	64,713.50 – 64,749.99	66.70
28,378.00 – 28,414.49	64,750.00 – 64,786.49	66.80
28,414.50 – 28,450.99	64,786.50 – 64,822.99	66.90
28,451.00 – 28,487.49	64,823.00 – 64,859.49	67.00
28,487.50 – 28,523.99	64,859.50 – 64,895.99	67.10

COLUMN 1 COLONNE 1	COLUMN 2 COLONNE 2	COLUMN 3 COLONNE 3
28,524.00 – 28,560.49	64,896.00 – 64,932.49	67.20
28,560.50 – 28,596.99	64,932.50 – 64,968.99	67.30
28,597.00 – 28,633.49	64,969.00 – 65,005.49	67.40
28,633.50 – 28,669.99	65,005.50 – 65,041.99	67.50
28,670.00 – 28,706.49	65,042.00 – 65,078.49	67.60
28,706.50 – 28,742.99	65,078.50 – 65,114.99	67.70
28,743.00 – 28,779.49	65,115.00 – 65,151.49	67.80
28,779.50 – 28,815.99	65,151.50 – 65,187.99	67.90
28,816.00 – 28,852.49	65,188.00 – 65,224.49	68.00
28,852.50 – 28,888.99	65,224.50 – 65,260.99	68.10
28,889.00 – 28,925.49	65,261.00 – 65,297.49	68.20
28,925.50 – 28,961.99	65,297.50 – 65,333.99	68.30
28,962.00 – 28,998.49	65,334.00 – 65,370.49	68.40
28,998.50 – 29,034.99	65,370.50 – 65,406.99	68.50
29,035.00 – 29,071.49	65,407.00 – 65,443.49	68.60
29,071.50 – 29,107.99	65,443.50 – 65,479.99	68.70
29,108.00 – 29,144.49	65,480.00 – 65,516.49	68.80
29,144.50 – 29,180.99	65,516.50 – 65,552.99	68.90
29,181.00 – 29,217.49	65,553.00 – 65,589.49	69.00
29,217.50 – 29,253.99	65,589.50 – 65,625.99	69.10
29,254.00 – 29,290.49	65,626.00 – 65,662.49	69.20
29,290.50 – 29,326.99	65,662.50 – 65,698.99	69.30
29,327.00 – 29,363.49	65,699.00 – 65,735.49	69.40
29,363.50 – 29,399.99	65,735.50 – 65,771.99	69.50
29,400.00 – 29,436.49	65,772.00 – 65,808.49	69.60
29,436.50 – 29,472.99	65,808.50 – 65,844.99	69.70
29,473.00 – 29,509.49	65,845.00 – 65,881.49	69.80
29,509.50 – 29,545.99	65,881.50 – 65,917.99	69.90
29,546.00 – 29,582.49	65,918.00 – 65,954.49	70.00
29,582.50 – 29,618.99	65,954.50 – 65,990.99	70.10
29,619.00 – 29,655.49	65,991.00 – 66,027.49	70.20
29,655.50 – 29,691.99	66,027.50 – 66,063.99	70.30
29,692.00 – 29,728.49	66,064.00 – 66,100.49	70.40
29,728.50 – 29,764.99	66,100.50 – 66,136.99	70.50
29,765.00 – 29,801.49	66,137.00 – 66,173.49	70.60
29,801.50 – 29,837.99	66,173.50 – 66,209.99	70.70
29,838.00 – 29,874.49	66,210.00 – 66,246.49	70.80
29,874.50 – 29,910.99	66,246.50 – 66,282.99	70.90
29,911.00 – 29,947.49	66,283.00 – 66,319.49	71.00
29,947.50 – 29,983.99	66,319.50 – 66,355.99	71.10
29,984.00 – 30,020.49	66,356.00 – 66,392.49	71.20
30,020.50 – 30,056.99	66,392.50 – 66,428.99	71.30
30,057.00 – 30,093.49	66,429.00 – 66,465.49	71.40
30,093.50 – 30,129.99	66,465.50 – 66,501.99	71.50
30,130.00 – 30,166.49	66,502.00 – 66,538.49	71.60
30,166.50 – 30,202.99	66,538.50 – 66,574.99	71.70
30,203.00 – 30,239.49	66,575.00 – 66,611.49	71.80

COLUMN 1 COLONNE 1	COLUMN 2 COLONNE 2	COLUMN 3 COLONNE 3
30,239.50 – 30,275.99	66,611.50 – 66,647.99	71.90
30,276.00 – 30,312.49	66,648.00 – 66,684.49	72.00
30,312.50 – 30,348.99	66,684.50 – 66,720.99	72.10
30,349.00 – 30,385.49	66,721.00 – 66,757.49	72.20
30,385.50 – 30,421.99	66,757.50 – 66,793.99	72.30
30,422.00 – 30,458.49	66,794.00 – 66,830.49	72.40
30,458.50 – 30,494.99	66,830.50 – 66,866.99	72.50
30,495.00 – 30,531.49	66,867.00 – 66,903.49	72.60
30,531.50 – 30,567.99	66,903.50 – 66,939.99	72.70
30,568.00 – 30,604.49	66,940.00 – 66,976.49	72.80
30,604.50 – 30,640.99	66,976.50 – 67,012.99	72.90
30,641.00 – 30,677.49	67,013.00 – 67,049.49	73.00
30,677.50 – 30,713.99	67,049.50 – 67,085.99	73.10
30,714.00 – 30,750.49	67,086.00 – 67,122.49	73.20
30,750.50 – 30,786.99	67,122.50 – 67,158.99	73.30
30,787.00 – 30,823.49	67,159.00 – 67,195.49	73.40
30,823.50 – 30,859.99	67,195.50 – 67,231.99	73.50
30,860.00 – 30,896.49	67,232.00 – 67,268.49	73.60
30,896.50 – 30,932.99	67,268.50 – 67,304.99	73.70
30,933.00 – 30,969.49	67,305.00 – 67,341.49	73.80
30,969.50 – 31,005.99	67,341.50 – 67,377.99	73.90
31,006.00 – 31,042.49	67,378.00 – 67,414.49	74.00
31,042.50 – 31,078.99	67,414.50 – 67,450.99	74.10
31,079.00 – 31,115.49	67,451.00 – 67,487.49	74.20
31,115.50 – 31,151.99	67,487.50 – 67,523.99	74.30
31,152.00 – 31,188.49	67,524.00 – 67,560.49	74.40
31,188.50 – 31,224.99	67,560.50 – 67,596.99	74.50
31,225.00 – 31,261.49	67,597.00 – 67,633.49	74.60
31,261.50 – 31,297.99	67,633.50 – 67,669.99	74.70
31,298.00 – 31,334.49	67,670.00 – 67,706.49	74.80
31,334.50 – 31,370.99	67,706.50 – 67,742.99	74.90
31,371.00 – 31,407.49	67,743.00 – 67,779.49	75.00
31,407.50 – 31,443.99	67,779.50 – 67,815.99	75.10
31,444.00 – 31,480.49	67,816.00 – 67,852.49	75.20
31,480.50 – 31,516.99	67,852.50 – 67,888.99	75.30
31,517.00 – 31,553.49	67,889.00 – 67,925.49	75.40
31,553.50 – 31,589.99	67,925.50 – 67,961.99	75.50
31,590.00 – 31,626.49	67,962.00 – 67,998.49	75.60
31,626.50 – 31,662.99	67,998.50 – 68,034.99	75.70
31,663.00 – 31,699.49	68,035.00 – 68,071.49	75.80
31,699.50 – 31,735.99	68,071.50 – 68,107.99	75.90
31,736.00 – 31,772.49	68,108.00 – 68,144.49	76.00
31,772.50 – 31,808.99	68,144.50 – 68,180.99	76.10
31,809.00 – 31,845.49	68,181.00 – 68,217.49	76.20
31,845.50 – 31,881.99	68,217.50 – 68,253.99	76.30
31,882.00 – 31,918.49	68,254.00 – 68,290.49	76.40
31,918.50 – 31,954.99	68,290.50 – 68,326.99	76.50

COLUMN 1 COLONNE 1	COLUMN 2 COLONNE 2	COLUMN 3 COLONNE 3
31,955.00 – 31,991.49	68,327.00 – 68,363.49	76.60
31,991.50 – 32,027.99	68,363.50 – 68,399.99	76.70
32,028.00 – 32,064.49	68,400.00 – 68,436.49	76.80
32,064.50 – 32,100.99	68,436.50 – 68,472.99	76.90
32,101.00 – 32,137.49	68,473.00 – 68,509.49	77.00
32,137.50 – 32,173.99	68,509.50 – 68,545.99	77.10
32,174.00 – 32,210.49	68,546.00 – 68,582.49	77.20
32,210.50 – 32,246.99	68,582.50 – 68,618.99	77.30
32,247.00 – 32,283.49	68,619.00 – 68,655.49	77.40
32,283.50 – 32,319.99	68,655.50 – 68,691.99	77.50
32,320.00 – 32,356.49	68,692.00 – 68,728.49	77.60
32,356.50 – 32,392.99	68,728.50 – 68,764.99	77.70
32,393.00 – 32,429.49	68,765.00 – 68,801.49	77.80
32,429.50 – 32,465.99	68,801.50 – 68,837.99	77.90
32,466.00 – 32,502.49	68,838.00 – 68,874.49	78.00
32,502.50 – 32,538.99	68,874.50 – 68,910.99	78.10
32,539.00 – 32,575.49	68,911.00 – 68,947.49	78.20
32,575.50 – 32,611.99	68,947.50 – 68,983.99	78.30
32,612.00 – 32,648.49	68,984.00 – 69,020.49	78.40
32,648.50 – 32,684.99	69,020.50 – 69,056.99	78.50
32,685.00 – 32,721.49	69,057.00 – 69,093.49	78.60
32,721.50 – 32,757.99	69,093.50 – 69,129.99	78.70
32,758.00 – 32,794.49	69,130.00 – 69,166.49	78.80
32,794.50 – 32,830.99	69,166.50 – 69,202.99	78.90
32,831.00 – 32,867.49	69,203.00 – 69,239.49	79.00
32,867.50 – 32,903.99	69,239.50 – 69,275.99	79.10
32,904.00 – 32,940.49	69,276.00 – 69,312.49	79.20
32,940.50 – 32,976.99	69,312.50 – 69,348.99	79.30
32,977.00 – 33,013.49	69,349.00 – 69,385.49	79.40
33,013.50 – 33,049.99	69,385.50 – 69,421.99	79.50
33,050.00 – 33,086.49	69,422.00 – 69,458.49	79.60
33,086.50 – 33,122.99	69,458.50 – 69,494.99	79.70
33,123.00 – 33,159.49	69,495.00 – 69,531.49	79.80
33,159.50 – 33,195.99	69,531.50 – 69,567.99	79.90
33,196.00 – 33,232.49	69,568.00 – 69,604.49	80.00
33,232.50 – 33,268.99	69,604.50 – 69,640.99	80.10
33,269.00 – 33,305.49	69,641.00 – 69,677.49	80.20
33,305.50 – 33,341.99	69,677.50 – 69,713.99	80.30
33,342.00 – 33,378.49	69,714.00 – 69,750.49	80.40
33,378.50 – 33,414.99	69,750.50 – 69,786.99	80.50
33,415.00 – 33,451.49	69,787.00 – 69,823.49	80.60
33,451.50 – 33,487.99	69,823.50 – 69,859.99	80.70
33,488.00 – 33,524.49	69,860.00 – 69,896.49	80.80
33,524.50 – 33,560.99	69,896.50 – 69,932.99	80.90
33,561.00 – 33,597.49	69,933.00 – 69,969.49	81.00
33,597.50 – 33,633.99	69,969.50 – 70,005.99	81.10
33,634.00 – 33,670.49	70,006.00 – 70,042.49	81.20

COLUMN 1 COLONNE 1	COLUMN 2 COLONNE 2	COLUMN 3 COLONNE 3
33,670.50 – 33,706.99	70,042.50 – 70,078.99	81.30
33,707.00 – 33,743.49	70,079.00 – 70,115.49	81.40
33,743.50 – 33,779.99	70,115.50 – 70,151.99	81.50
33,780.00 – 33,816.49	70,152.00 – 70,188.49	81.60
33,816.50 – 33,852.99	70,188.50 – 70,224.99	81.70
33,853.00 – 33,889.49	70,225.00 – 70,261.49	81.80
33,889.50 – 33,925.99	70,261.50 – 70,297.99	81.90
33,926.00 – 33,962.49	70,298.00 – 70,334.49	82.00
33,962.50 – 33,998.99	70,334.50 – 70,370.99	82.10
33,999.00 – 34,035.49	70,371.00 – 70,407.49	82.20
34,035.50 – 34,071.99	70,407.50 – 70,443.99	82.30
34,072.00 – 34,108.49	70,444.00 – 70,480.49	82.40
34,108.50 – 34,144.99	70,480.50 – 70,516.99	82.50
34,145.00 – 34,181.49	70,517.00 – 70,553.49	82.60
34,181.50 – 34,217.99	70,553.50 – 70,589.99	82.70
34,218.00 – 34,254.49	70,590.00 – 70,626.49	82.80
34,254.50 – 34,290.99	70,626.50 – 70,662.99	82.90
34,291.00 – 34,327.49	70,663.00 – 70,699.49	83.00
34,327.50 – 34,363.99	70,699.50 – 70,735.99	83.10
34,364.00 – 34,400.49	70,736.00 – 70,772.49	83.20
34,400.50 – 34,436.99	70,772.50 – 70,808.99	83.30
34,437.00 – 34,473.49	70,809.00 – 70,845.49	83.40
34,473.50 – 34,509.99	70,845.50 – 70,881.99	83.50
34,510.00 – 34,546.49	70,882.00 – 70,918.49	83.60
34,546.50 – 34,582.99	70,918.50 – 70,954.99	83.70
34,583.00 – 34,619.49	70,955.00 – 70,991.49	83.80
34,619.50 – 34,655.99	70,991.50 – 71,027.99	83.90
34,656.00 – 34,692.49	71,028.00 – 71,064.49	84.00
34,692.50 – 34,728.99	71,064.50 – 71,100.99	84.10
34,729.00 – 34,765.49	71,101.00 – 71,137.49	84.20
34,765.50 – 34,801.99	71,137.50 – 71,173.99	84.30
34,802.00 – 34,838.49	71,174.00 – 71,210.49	84.40
34,838.50 – 34,874.99	71,210.50 – 71,246.99	84.50
34,875.00 – 34,911.49	71,247.00 – 71,283.49	84.60
34,911.50 – 34,947.99	71,283.50 – 71,319.99	84.70
34,948.00 – 34,984.49	71,320.00 – 71,356.49	84.80
34,984.50 – 35,020.99	71,356.50 – 71,392.99	84.90
35,021.00 – and over/ et plus	71,393.00 – and over/ et plus	85.00