# Personal Care Services

**Residential Charges in Manitoba** 

## INFORMATION MANUAL

For the Rate Year
August 1, 2022 - July 31, 2023
www.gov.mb.ca/health/pcs/index.html



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### New for 2022 - 2023

### Effective August 1st, 2022...

- The minimum rate will increase to \$39.90 per day.
- The maximum rate will increase to \$96.40 per day.
- Client's disposable income will increase to \$380.00 per month.
- The allowance for a spouse or partner in the community will increase to \$41,520 per year for clients paying between \$39.90 and \$96.40 per day.



### **Residential Charge Definitions**

Charge - the residential/authorized charge

**Client** – includes a resident of a personal care home, a patient in hospital who has been panelled for admission to a personal care home, a patient in hospital panelled for chronic care, and a chronic care patient in a long-term care facility

**Common-law partner** – a person to whom a client cohabited with in a conjugal relationship for at least one year immediately before the client's admission to a health care facility

**Date admitted** – date that the client is admitted to a personal care home or a long-term care facility

**Date panelled** – date the client is panelled in hospital for personal care home placement or chronic care or date the client is panelled in the community

**Dependant** – a child who is under 18 years of age; over 18 years of age and mentally or physically incapacitated; or over 18 years of age and attending a university, post-secondary school, or other educational institution

**Effective date** – the day the charge starts, which is either the date admitted, date panelled, or August 1<sup>st</sup>

**Facility** – a personal care home, a long-term care facility, or hospital

**Married** – a client who is legally married, or who has a common-law partner

**Rate** – the residential/authorized charge

Rate or charge year – the period from August 1 of one year to July 31 of the next year

**Residential charge** – the authorized charge

**Separated** – a client living separate and apart from their 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 legally married, and includes a person to whom a client cohabited with in a conjugal relationship for at least one year immediately before the client's admission to a health facility

COLUMN 1	COLUMN 2	COLUMN 3
SINGLE/WIDOWED/SEPARATED/	MARRIED / COMMON-LAW WITH SPOUSE	DAILY
DIVORCED	OR COMMON-LAW PARTNER RESIDING	RATE
	IN COMMUNITY	
NET INCOME LESS TOTAL	COMBINED NET INCOME LESS TOTAL LESS	
TAX PAYABLE	COMBINED TOTAL TAX PAYABLE	
0.00 - 19,160.00		39.90
19,160.01 - 19,196.50		
19,196.51 - 19,233.00		
19,233.01 - 19,269.50		
19,269.51 - 19,306.00 19,306.01 - 19,342.50		
19,342.51 - 19,379.00	I	
19,379.01 - 19,415.50		
19,415.51 - 19,452.00	I	
19,452.01 - 19,488.50	60,972.01 - 61,008.50	40.80
19,488.51 - 19,525.00		
19,525.01 - 19,561.50		
19,561.51 - 19,598.00	· · · · · · · · · · · · · · · · · · ·	
19,598.01 - 19,634.50 19,634.51 - 19,671.00	l ·	
19,671.01 - 19,707.50		
19,707.51 - 19,744.00		
19,744.01 - 19,780.50	· · · · · · · · · · · · · · · · · · ·	
19,780.51 - 19,817.00		
19,817.01 - 19,853.50	61,337.01 - 61,373.50	41.80
19,853.51 - 19,890.00		
19,890.01 - 19,926.50	l ·	
19,926.51 - 19,963.00		
19,963.01 - 19,999.50 19,999.51 - 20,036.00	I	
20,036.01 - 20,072.50		
20,072.51 - 20,109.00		
20,109.01 - 20,145.50		
20,145.51 - 20,182.00	61,665.51 - 61,702.00	42.70
20,182.01 - 20,218.50		
20,218.51 - 20,255.00		
20,255.01 - 20,291.50		
20,291.51 - 20,328.00 20,328.01 - 20,364.50		
20,364.51 - 20,401.00		
20,401.01 - 20,437.50		
20,437.51 - 20,474.00		
20,474.01 - 20,510.50		
20,510.51 - 20,547.00		
20,547.01 - 20,583.50		
20,583.51 - 20,620.00		
20,620.01 - 20,656.50 20,656.51 - 20,693.00		
20,693.01 - 20,729.50		
20,729.51 - 20,766.00		
20,766.01 - 20,802.50		
20,802.51 - 20,839.00		
20,839.01 - 20,875.50		
20,875.51 - 20,912.00		
20,912.01 - 20,948.50		
20,948.51 - 20,985.00		
20,985.01 - 21,021.50 21,021.51 - 21,058.00		
21,058.01 - 21,094.50		
21,094.51 - 21,131.00		
21,131.01 - 21,167.50		
21,167.51 - 21,204.00		
21,204.01 - 21,240.50		
21,240.51 - 21,277.00		
21,277.01 - 21,313.50 21,313.51 - 21,350.00		
21,313.51 - 21,350.00 21,350.01 - 21,386.50		
21,386.51 - 21,423.00		
21,423.01 - 21,459.50		
21,459.51 - 21,496.00		46.30
21,496.01 - 21,532.50	63,016.01 - 63,052.50	46.40
21,532.51 - 21,569.00		
21,569.01 - 21,605.50		
21,605.51 - 21,642.00		
21,642.01 - 21,678.50 21,678.51 - 21,715.00		
21,715.00		
21,751.51 - 21,788.00		
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COLUMN 1 SINGLE/WIDOWED/SEPARATED/ DIVORCED	COLUMN 2 MARRIED / COMMON-LAW WITH SPOUSE OR COMMON-LAW PARTNER RESIDING IN COMMUNITY	COLUMN 3 DAILY RATE
NET INCOME LESS TOTAL TAX PAYABLE	COMBINED NET INCOME LESS TOTAL LESS COMBINED TOTAL TAX PAYABLE	
21,788.01 - 21,824.50	63,308.01 - 63,344.50	47.20
21,824.51 - 21,861.00	63,344.51 - 63,381.00	47.30
21,861.01 - 21,897.50	63,381.01 - 63,417.50	47.40
21,897.51 - 21,934.00	63,417.51 - 63,454.00	47.50
21,934.01 - 21,970.50	63,454.01 - 63,490.50	47.60
21,970.51 - 22,007.00	63,490.51 - 63,527.00	47.70
22,007.01 - 22,043.50	63,527.01 - 63,563.50	47.80
22,043.51 - 22,080.00	63,563.51 - 63,600.00	47.90
22,080.01 - 22,116.50	63,636.50	48.00
22,116.51 - 22,153.00	63,636.51 - 63,673.00	48.10
22,153.01 - 22,189.50	63,673.01 - 63,709.50	48.20
22,189.51 - 22,226.00	63,709.51 - 63,746.00	48.30
22,226.01 - 22,262.50	63,746.01 - 63,782.50	48.40
22,262.51 - 22,299.00	63,782.51 - 63,819.00	48.50
22,299.01 - 22,335.50	63,819.01 - 63,855.50	48.60
22,335.51 - 22,372.00	63,855.51 - 63,892.00	48.70
22,372.01 - 22,408.50	63,892.01 - 63,928.50	48.80
22,408.51 - 22,445.00	63,928.51 - 63,965.00	48.90
22,445.01 - 22,481.50	63,965.01 - 64,001.50	49.00
22,481.51 - 22,518.00	64,001.51 - 64,038.00	49.10
22,518.01 - 22,554.50	64,038.01 - 64,074.50	49.20
22,554.51 - 22,591.00	64,074.51 - 64,111.00	49.30
22,591.01 - 22,627.50	64,111.01 - 64,147.50	49.40
22,627.51 - 22,664.00	64,147.51 - 64,184.00	49.50
22,664.01 - 22,700.50	64,184.01 - 64,220.50	49.60
22,700.51 - 22,737.00	64,220.51 - 64,257.00	49.70
22,737.01 - 22,773.50	64,257.01 - 64,293.50	49.80
22,773.51 - 22,810.00	64,293.51 - 64,330.00	49.90
22,810.01 - 22,846.50 22,846.51 - 22,883.00	64,330.01 - 64,366.50 64,366.51 - 64,403.00	50.00 50.10
22,883.01 - 22,919.50	64,403.01 - 64,439.50	50.20
22,919.51 - 22,956.00	64,439.51 - 64,476.00	50.30
22,956.01 - 22,992.50	64,476.01 - 64,512.50	50.40
22,992.51 - 23,029.00	64,512.51 - 64,549.00	50.50
23,029.01 - 23,065.50	64,549.01 - 64,585.50	50.60
23,065.51 - 23,102.00	64,585.51 - 64,622.00	50.70
23,102.01 - 23,138.50	64,622.01 - 64,658.50	50.80
23,138.51 - 23,175.00	64,658.51 - 64,695.00	50.90
23,175.01 - 23,211.50	64,695.01 - 64,731.50	51.00
23,211.51 - 23,248.00	64,731.51 - 64,768.00	51.10
23,248.01 - 23,284.50	64,768.01 - 64,804.50	51.20
23,284.51 - 23,321.00	64,804.51 - 64,841.00	51.30
23,321.01 - 23,357.50	64,841.01 - 64,877.50	51.40
23,357.51 - 23,394.00	64,877.51 - 64,914.00	51.50
23,394.01 - 23,430.50	64,914.01 - 64,950.50	51.60
23,430.51 - 23,467.00	64,950.51 - 64,987.00	51.70
23,467.01 - 23,503.50 23,503.51 - 23,540.00	64,987.01 - 65,023.50 65,023.51 - 65,060.00	51.80 51.90
I I	65,023.51 - 65,060.00 65,060.01 - 65,096.50	52.00
23,540.01 - 23,576.50 23,576.51 - 23,613.00	65,096.51 - 65,133.00	52.10
23,613.01 - 23,649.50	65,133.01 - 65,169.50	52.20
23,649.51 - 23,686.00	65,169.51 - 65,206.00	52.30
23,686.01 - 23,722.50	65,206.01 - 65,242.50	52.40
23,722.51 - 23,759.00	65,242.51 - 65,279.00	52.50
23,759.01 - 23,795.50	65,279.01 - 65,315.50	52.60
23,795.51 - 23,832.00	65,315.51 - 65,352.00	52.70
23,832.01 - 23,868.50	65,352.01 - 65,388.50	52.80
23,868.51 - 23,905.00	65,388.51 - 65,425.00	52.90
23,905.01 - 23,941.50	65,425.01 - 65,461.50	53.00
23,941.51 - 23,978.00	65,461.51 - 65,498.00	53.10
23,978.01 - 24,014.50	65,498.01 - 65,534.50	53.20
24,014.51 - 24,051.00	65,534.51 - 65,571.00	53.30
24,051.01 - 24,087.50	65,571.01 - 65,607.50	53.40
24,087.51 - 24,124.00	65,607.51 - 65,644.00	53.50
24,124.01 - 24,160.50	65,644.01 - 65,680.50	53.60
24,160.51 - 24,197.00	65,680.51 - 65,717.00	53.70
24,197.01 - 24,233.50	65,717.01 - 65,753.50	53.80
24,233.51 - 24,270.00 24,270.01 - 24,306.50	65,753.51 - 65,790.00	53.90
24,270.01 - 24,306.50 24,306.51 - 24,343.00	65,790.01 - 65,826.50 65,826.51 - 65,863.00	54.00 54.10
24,343.01 - 24,379.50	65,863.01 - 65,899.50	54.20
24,379.51 - 24,416.00	65,899.51 - 65,936.00	54.30
24,416.01 - 24,452.50		54.40
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COLUMN 1	COLUMN 2	COLUMN 3
SINGLE/WIDOWED/SEPARATED/	MARRIED / COMMON-LAW WITH SPOUSE	DAILY
DIVORCED	OR COMMON-LAW PARTNER RESIDING	RATE
	IN COMMUNITY	
NET INCOME LEGG TOTAL	00451455 457 440045 4500 7074 4500	
NET INCOME LESS TOTAL  TAX PAYABLE	COMBINED NET INCOME LESS TOTAL LESS COMBINED TOTAL TAX PAYABLE	
24,452.51 - 24,489.00	65,972.51 - 66,009.00	54.50
24,489.01 - 24,525.50	66,009.01 - 66,045.50	
24,525.51 - 24,562.00	66,045.51 - 66,082.00	
24,562.01 - 24,598.50	66,082.01 - 66,118.50	
24,598.51 - 24,635.00	66,118.51 - 66,155.00	54.90
24,635.01 - 24,671.50	66,155.01 - 66,191.50	
24,671.51 - 24,708.00	66,191.51 - 66,228.00	
24,708.01 - 24,744.50	66,228.01 - 66,264.50	
24,744.51 - 24,781.00	66,264.51 - 66,301.00	
24,781.01 - 24,817.50 24,817.51 - 24,854.00	66,301.01 - 66,337.50 66,337.51 - 66,374.00	
24,854.01 - 24,890.50	66,374.01 - 66,410.50	
24,890.51 - 24,927.00	66,410.51 - 66,447.00	
24,927.01 - 24,963.50	66,447.01 - 66,483.50	
24,963.51 - 25,000.00	66,483.51 - 66,520.00	
25,000.01 - 25,036.50	66,520.01 - 66,556.50	56.00
25,036.51 - 25,073.00	66,556.51 - 66,593.00	56.10
25,073.01 - 25,109.50	66,593.01 - 66,629.50	
25,109.51 - 25,146.00	66,629.51 - 66,666.00	
25,146.01 - 25,182.50	66,666.01 - 66,702.50	
25,182.51 - 25,219.00 25,219.01 - 25,255.50	66,739.00 66,739.01 - 66,775.50	
25,255.51 - 25,292.00	66,775.51 - 66,812.00	
25,292.01 - 25,328.50	66,812.01 - 66,848.50	
25,328.51 - 25,365.00	66,848.51 - 66,885.00	
25,365.01 - 25,401.50	66,885.01 - 66,921.50	
25,401.51 - 25,438.00	66,921.51 - 66,958.00	
25,438.01 - 25,474.50	66,958.01 - 66,994.50	
25,474.51 - 25,511.00	66,994.51 - 67,031.00	
25,511.01 - 25,547.50	67,031.01 - 67,067.50	
25,547.51 - 25,584.00 25,584.01 - 25,620.50	67,067.51 - 67,104.00 67,104.01 - 67,140.50	
25,620.51 - 25,657.00	67,140.51 - 67,177.00	
25,657.01 - 25,693.50	67,177.01 - 67,213.50	
25,693.51 - 25,730.00	67,213.51 - 67,250.00	
25,730.01 - 25,766.50	67,250.01 - 67,286.50	
25,766.51 - 25,803.00	67,286.51 - 67,323.00	
25,803.01 - 25,839.50	67,323.01 - 67,359.50	
25,839.51 - 25,876.00	67,359.51 - 67,396.00	
25,876.01 - 25,912.50	67,396.01 - 67,432.50	
25,912.51 - 25,949.00 25,949.01 - 25,985.50	67,432.51 - 67,469.00 67,469.01 - 67,505.50	
25,985.51 - 26,022.00	67,505.51 - 67,542.00	
26,022.01 - 26,058.50	67,542.01 - 67,578.50	
26,058.51 - 26,095.00	67,578.51 - 67,615.00	
26,095.01 - 26,131.50	67,615.01 - 67,651.50	
26,131.51 - 26,168.00	67,651.51 - 67,688.00	
26,168.01 - 26,204.50	67,688.01 - 67,724.50	
26,204.51 - 26,241.00	67,724.51 - 67,761.00	
26,241.01 - 26,277.50	67,761.01 - 67,797.50	
26,277.51 - 26,314.00 26,314.01 26,350.50	67,797.51 - 67,834.00 67,834.01 67,870.50	
26,314.01 - 26,350.50 26,350.51 - 26,387.00	67,834.01 - 67,870.50 67,870.51 - 67,907.00	
26,387.01 - 26,423.50	67,907.01 - 67,943.50	
26,423.51 - 26,460.00	67,943.51 - 67,980.00	
26,460.01 - 26,496.50	67,980.01 - 68,016.50	
26,496.51 - 26,533.00	68,016.51 - 68,053.00	60.10
26,533.01 - 26,569.50	68,053.01 - 68,089.50	
26,569.51 - 26,606.00	68,089.51 - 68,126.00	
26,606.01 - 26,642.50	68,126.01 - 68,162.50	
26,642.51 - 26,679.00 26,670.01 26,715.50	68,162.51 - 68,199.00	
26,679.01 - 26,715.50 26,715.51 - 26,752.00	68,199.01 - 68,235.50 68,235.51 - 68,272.00	
26,752.00	68,272.01 - 68,308.50	
26,788.51 - 26,825.00	68,308.51 - 68,345.00	
26,825.01 - 26,861.50	68,345.01 - 68,381.50	
26,861.51 - 26,898.00	68,381.51 - 68,418.00	61.10
26,898.01 - 26,934.50	68,418.01 - 68,454.50	
26,934.51 - 26,971.00	68,454.51 - 68,491.00	
26,971.01 - 27,007.50	68,491.01 - 68,527.50	
27,007.51 - 27,044.00 27,044.01 - 27,080.50	68,527.51 - 68,564.00 68,564.01 68,600.50	
27,044.01 - 27,080.50 27,080.51 - 27,117.00	68,564.01 - 68,600.50 68,600.51 - 68,637.00	
27,117.00	00,007.00	1 01.70

NET INCOME LESS TOTAL   COMMINENT MEDICAL (ANN WITH SPOUSE IN COMMUNITY   NET INCOME LESS TOTAL   COMMUNITY   CO	COLUMNIA	COLLINALO	COLLIMALO
NET INCOME LESS TOTAL   COMBINED NET INCOME LESS TOTAL LESS	COLUMN 1	COLUMN 2	COLUMN 3
NET INCOME LESS TOTAL  TAX PAYABLE  27,117.01 - 27,135.00 - 68,837.01 - 68,773.00 - 61,800 27,130.01 - 27,226.50 - 68,873.01 - 68,773.00 - 61,900 27,130.01 - 27,226.50 - 68,873.01 - 68,770.00 - 61,900 27,130.01 - 27,226.50 - 68,770.01 - 68,746.50 - 62,000 27,236.51 - 27,330.00 - 68,870.01 - 68,746.50 - 62,100 27,330.01 - 27,226.50 - 68,870.01 - 68,746.50 - 62,100 27,330.01 - 27,225.50 - 68,870.01 - 68,870.00 - 62,100 27,330.01 - 27,225.50 - 68,870.01 - 68,882.50 - 62,40 27,330.01 - 27,275.50 - 68,870.51 - 68,826.50 - 62,800 27,430.01 - 27,445.50 - 68,922.51 - 68,825.50 - 62,800 27,446.51 - 27,445.50 - 68,922.51 - 68,825.50 - 62,800 27,446.51 - 27,425.00 - 68,806.51 - 68,002.00 - 62,700 27,436.51 - 27,955.00 - 68,002.51 - 68,002.00 - 62,700 27,436.51 - 27,955.00 - 68,002.51 - 68,002.00 - 62,700 27,436.51 - 27,955.00 - 68,002.51 - 68,002.00 - 62,700 27,436.51 - 27,955.00 - 68,002.51 - 68,002.00 - 62,800 27,555.01 - 27,991.50 - 69,075.01 - 69,111.51 - 69,140.00 - 63,100 27,535.01 - 27,991.50 - 69,111.51 - 69,140.00 - 63,100 27,349.51 - 27,771.00 - 68,146.51 - 60,122.10 - 63,300 27,777.71 - 27,771.00 - 68,146.51 - 69,221.00 - 63,300 27,777.71 - 27,771.00 - 69,244.01 - 69,330.50 - 63,300 27,793.01 - 27,881.50 - 69,307.01 - 69,308.50 - 63,300 27,793.01 - 27,881.50 - 69,307.01 - 69,308.50 - 63,300 27,793.01 - 27,881.50 - 69,307.01 - 69,409.00 - 63,300 27,793.01 - 27,881.50 - 69,307.01 - 69,409.00 - 63,300 27,793.01 - 27,881.50 - 69,307.01 - 69,409.00 - 63,300 27,793.01 - 27,881.50 - 69,307.01 - 69,409.00 - 63,300 27,793.01 - 27,881.50 - 69,307.01 - 69,409.00 - 63,300 27,793.01 - 27,881.50 - 69,307.01 - 69,409.00 - 63,300 27,793.01 - 27,885.50 - 69,400.01 - 69,475.51 - 69,400.00 - 63,300 27,900.01 - 28,400.00 - 69,307.01 - 69,400.00 - 63,300 27,900.01 - 28,400.00 - 69,307.01 - 69,400.00 - 63,300 27,900.01 - 28,400.00 - 69,400.01 - 69,400.00 - 63,300 28,400.01 - 28,400.00 - 69,400.01 - 69,400.00 - 63,300 28,400.01 - 28,400.00 - 69,400.01 - 69,400.00 - 63,300 28,400.01 - 28,400.00 - 69,400.01 - 69,400.00 - 69,400.00 - 69	1		
NET INCOME LESS TOTAL  TAX PAYABLE  27,11701 - 27,163.50	DIVORCED		IVATE
TAX PAYABLE 27,1140.10 - 27,145.05		IIV GOWINGIVITI	
TAX PAYABLE 27,1140.10 - 27,145.05	NET INCOME LESS TOTAL	COMBINED NET INCOME LESS TOTAL LESS	
27,117.01   27,153.50   68,673.51   68,773.50   61,80     27,159.51   27,726.50   68,774.51   68,773.50   68,710.00     27,126.51   27,226.50   68,746.51   68,746.50   62,00     27,226.51   27,226.50   68,746.51   68,746.50   62,00     27,226.51   27,226.50   68,746.51   68,746.50   62,20     27,236.51   27,236.00   68,819.51   68,819.50   62,20     27,236.51   27,236.00   68,819.51   68,865.00   62,20     27,236.51   27,240.00   68,802.51   68,802.50   62,20     27,336.01   27,445.50   68,802.61   68,802.50   62,20     27,446.51   27,445.50   68,802.61   68,002.50   62,20     27,446.51   27,420.00   68,802.61   68,005.50   62,000     27,446.51   27,240.00   68,802.61   68,005.50   62,000     27,446.51   27,216.50   68,902.61   68,005.50   62,000     27,446.51   27,216.50   68,902.61   69,005.50   62,000     27,446.51   27,220.00   68,902.61   69,005.50   62,000     27,446.51   27,220.00   68,902.61   69,005.50   62,000     27,446.51   27,220.00   69,005.51   69,007.50   69,007.50     27,591.51   27,620.00   69,005.51   69,007.50   69,007.50     27,691.51   27,620.00   69,005.51   69,007.50   69,007.50     27,691.51   27,720.00   69,146.10   69,227.50   63,00     27,694.51   27,710.00   69,146.10   69,227.50   63,40     27,737.51   27,740.00   69,237.51   69,240.00   63,30     27,447.01   27,410.50   69,240.01   69,330.50   63,80     27,447.01   27,485.50   69,305.51   69,307.00   63,70     27,447.01   27,485.50   69,400.00   69,305.00   63,80     27,838.51   27,920.00   69,400.51   69,400.00   63,30     27,838.51   27,920.00   69,400.51   69,400.00   63,30     27,838.51   27,920.00   69,400.51   69,400.00   63,30     27,838.51   27,920.00   69,400.51   69,400.00   63,30     27,838.51   27,920.00   69,400.51   69,400.00   63,30     27,838.51   28,806.60   69,806.61   69,806.60   69,800.00     27,866.61   28,606.00   69,806.61   69,806.60   69,800.00     28,806.61   28,806.60   69,806.61   69,806.60   69,800.00     28,806.61   28,806.60   69,806.61   69,806.60   69,800.00     28,806.61   28,806.60   69,806.60			
27,153.51			61.80
27,226.51   27,235.00   63,746.51   68,195.00   62.10   27,238.01   27,239.50   68,819.51   68,856.00   62.30   62,3		68,673.51 - 68,710.00	61.90
27,283.01   27,289.51   27,375.60   68,783.01   68,865.00   62.20   27,372.51   27,409.00   68,865.01   68,892.50   62.40   62,20   27,372.51   27,409.00   68,892.50   68,892.50   62.20   27,435.51   27,445.50   68,922.01   68,925.50   62.20   62,20   27,445.51   27,445.50   68,925.51   69,002.00   62.70   27,445.51   27,445.50   68,925.51   69,002.00   69,038.50   62.80   62,20   62,20   69,038.50   62.80   62,20   69,038.50   62.80   62,20   69,038.50   62.80   62,20   69,038.51   69,075.00   62.90   62,755.50   69,075.01   69,075.01   69,111.51   69,146.50   63.00   62,799.51   27,268.00   69,111.51   69,146.50   63.20   62,799.51   27,268.00   69,111.51   69,146.50   63.20   62,779.50   69,075.00   62.20   63.00   62,779.50   69,075.0	27,190.01 - 27,226.50	68,710.01 - 68,746.50	62.00
27,289.51 - 27,336.00   68,819.51 - 68,856.00   62.30   27,372.51   27,449.00   68,892.51 - 68,929.00   62.50   27,445.51   27,445.50   68,925.51 - 68,929.00   62.50   27,445.51   27,445.50   68,929.51 - 69,905.50   62.20   27,445.51   27,445.50   68,929.51 - 69,903.50   62.20   27,445.51   27,518.50   69,002.01   69,003.50   62.20   27,518.51   27,518.50   69,002.01   69,003.51   69,075.00   62.20   27,518.51   27,528.00   69,003.51   69,075.00   62.20   27,555.01   27,528.00   69,075.01   69,111.50   69,114.50   63,00   27,7591.51   27,7591.50   69,145.51   69,146.00   63,10   27,7591.51   27,7591.50   69,146.51   69,246.00   63,30   27,7591.51   27,774.00   69,146.51   69,221.00   63,30   27,737.51   27,774.00   69,227.51   69,227.50   69,246.00   63,50   27,737.51   27,747.00   69,227.51   69,225.50   69,303.51   69,303.50   27,347.00   27,347.00   69,305.51   69,303.50   63,60   27,747.01   27,847.00   69,305.51   69,303.50   63,80   27,805.00   27,920.00   69,403.51   69,403.50   63,80   27,920.00   27,920.00   69,403.51   69,403.50   63,80   27,920.00   27,920.00   69,403.51   69,400.00   63,90   27,920.01   27,930.00   69,403.51   69,400.00   63,90   27,930.01   28,000.00   27,930.00   69,400.01   69,476.51   69,513.00   64,10   27,930.01   28,000.00   27,930.00   69,513.01   69,549.51   69,569.00   64,30   28,000.00   2	27,226.51 - 27,263.00	68,746.51 - 68,783.00	62.10
27, 338.01   27, 372.50   68,865.01   68,892.50   62.40   27,445.51   27,445.50   68,929.01   68,965.50   62.60   27,445.51   27,445.50   68,926.50   69,002.00   69,003.50   62.20   27,445.51   27,482.01   68,965.51   69,002.00   67,70   27,482.01   27,518.50   69,002.01   69,038.50   62.20   27,555.01   27,555.00   69,002.01   69,038.50   62.20   27,555.01   27,568.00   69,111.51   69,148.00   63.10   27,591.51   27,568.00   69,111.51   69,148.00   63.10   27,591.51   27,568.00   69,148.01   69,148.51   69,221.00   63.30   27,701.01   27,737.50   69,221.01   69,257.55   69,224.00   63.30   27,701.01   27,737.50   69,227.01   69,257.55   69,224.00   63.30   27,701.01   27,737.50   69,227.01   69,257.55   69,224.00   63.50   27,747.01   27,803.50   69,367.01   69,330.50   63.80   27,747.01   27,803.50   69,367.01   69,367.00   63.30   27,803.51   27,737.50   69,247.01   69,367.01   69,403.55   63.80   27,803.51   27,739.50   69,400   69,403.55   69,367.01   69,403.55   63.80   27,803.51   27,969.55   69,400   69,403.55   69,400   69,403.55   69,400   69,403.55   69,400   69,403.55   69,400   69,403.55   69,400   69,403.55   69,400   69,403.55   69,400   69,403.55   69,400   69,403.55   69,400   69,403.55   69,400   69	27,263.01 - 27,299.50	68,783.01 - 68,819.50	62.20
27, 372.5 f			<b>I</b>
27,405.01   27,445.50   68,929.01   68,965.50   62,260			<b>I</b>
27,445.51			<b>I</b>
27,482.01   27,515.50   69,002.01   69,038.50   62.80   27,555.01   27,555.00   69,038.51   69,075.00   62.90   27,555.01   27,555.00   69,038.51   69,075.00   63.10   27,591.51   27,628.00   69,111.51   69,114.50   63.00   63.10   27,694.51   27,628.00   69,111.51   69,148.00   63.10   27,648.61   27,648.50   69,148.01   69,148.00   63.20   27,648.61   27,774.00   63.20   69,145.51   69,227.50   63.20   27,774.01   27,737.50   69,221.01   69,227.50   63.40   27,774.01   27,737.50   69,221.01   69,225.50   63.40   27,774.01   27,810.50   69,240.01   69,330.50   63.80   27,740.01   27,447.00   69,305.51   69,367.00   63.70   27,447.01   27,883.50   69,367.01   69,405.50   63.80   27,680.51   27,220.00   69,405.51   69,400.01   63.50   27,460.51   27,495.00   69,405.51   69,400.01   69,476.50   64.00   63.50   27,460.51   27,495.00   69,405.51   69,400.01   69,476.50   64.00   63.50   27,460.51   27,495.00   69,405.51   69,405.50   69,405.50   63.80   27,460.51   28,260.00   69,405.51   69,515.00   64.10   69,476.50   64.00   69,515.00   64.10   69,476.50   64.00   69,515.00   64.10   69,476.50   64.00   69,515.00   64.10   69,476.50   69,405.50   69,4			<b>I</b>
27.516.51	1		
27,555.01   27,591.50   69,075.01   69,1145.00   63.00   27,628.01   27,628.01   27,628.00   69,148.01   69,148.60   63.20   63.20   27,664.51   27,701.00   69,145.51   69,221.00   63.30   27,701.01   27,737.50   69,221.01   69,257.50   63.40   63.50   27,737.51   27,774.00   69,257.51   69,224.00   63.50   27,737.51   27,774.00   69,257.51   69,224.01   69,330.05   63.80   27,737.51   27,774.00   69,305.51   69,337.00   63.70   27,447.01   27,816.50   69,340.01   69,337.00   63.70   27,447.01   27,885.50   69,330.51   69,337.00   63.70   27,447.01   27,885.50   69,440.01   69,476.50			l l
77,591.51 - 27,664.50 69,141.51 - 69,148.00 63.10 77,664.51 - 27,664.50 69,148.01 - 69,148.50 63.20 77,664.51 - 27,771.00 69,184.51 - 69,124.50 63.20 77,771.01 - 27,774.00 69,267.51 - 69,227.00 63.30 77,777.51 - 27,774.00 69,267.51 - 69,227.50 63.40 63.50 77,777.51 - 27,774.00 69,267.51 - 69,330.50 63.60 77,777.51 - 27,781.50 69,287.51 - 69,330.50 63.60 77,777.51 - 27,810.50 69,307.01 - 69,330.50 63.60 77,777.51 - 27,883.50 69,307.01 - 69,330.50 63.70 63.70 77,740 1 - 27,883.50 69,307.01 - 69,403.50 63.50 77,885.51 - 27,893.50 69,403.51 - 69,403.50 63.50 77,885.51 - 27,930.00 63.70 1 - 69,403.50 63.50 77,993.01 - 27,985.50 69,403.51 - 69,403.50 63.50 77,993.01 - 28,605.00 69,405.51 - 69,513.00 64.10 77,993.01 - 28,605.00 69,549.51 - 69,569.50 64.00 62,261 - 28,102.50 69,549.51 - 69,569.50 64.00 64.50 69,549.51 - 69,569.51 69,549.50 64.20 69,549.51 - 28,102.50 69,549.51 - 69,659.00 64.50 69,22.51 - 69,659.00 64.50 69,22.51 - 69,659.00 64.50 69,22.51 - 69,659.00 64.50 69,22.51 - 69,659.00 64.50 69,22.51 - 69,659.00 64.50 69,22.51 - 69,659.00 64.50 69,22.51 - 69,659.00 64.50 69,22.51 - 69,659.00 64.50 69,22.51 - 69,659.00 64.50 69,22.51 - 69,659.00 64.50 69,62.51 - 69,722.00 64.70 69,655.01 64.60 69,655.01 64.60 69,655.01 64.60 69,655.01 64.60 69,655.01 64.60 69,655.01 64.60 69,655.01 64.60 69,655.01 69,655.01 64.60 69,655.01 69,655.01 64.60 69,655.01 69,65	1 '	· · · · · · · · · · · · · · · · · · ·	<b>I</b>
27,628.01   27,664.50   69,148.01   69,127.70   63,20     27,701.01   27,737.50   69,221.01   69,227.50   63,40     27,737.51   27,774.00   69,305.51   69,224.00   63,50     27,737.51   27,747.00   69,305.51   69,305.00   63,80     27,810.51   27,947.00   69,305.51   69,307.00   63,70     27,947.01   27,883.50   69,307.01   69,307.00   63,70     27,947.01   27,883.50   69,307.01   69,405.50   63,80     27,805.51   27,920.00   69,405.51   69,440.00   63,90     27,950.01   27,956.50   69,400.01   69,476.50   64,00     27,956.51   27,993.00   69,476.51   69,513.00   64,10     27,956.51   28,022.50   69,495.51   69,513.00   64,10     27,956.51   28,022.50   69,495.51   69,513.00   64,10     28,066.01   28,102.50   69,596.01   69,569.00   64,30     28,066.01   28,102.51   69,569.00   64,30     28,102.51   28,139.00   69,525.51   69,659.00   64,50     28,139.01   28,475.51   69,659.00   64,50     28,139.01   28,245.50   69,659.51   69,659.00   64,50     28,139.01   28,245.50   69,659.51   69,732.00   64,70     28,212.01   28,245.50   69,732.01   69,786.50   68,80     28,248.51   28,245.50   69,732.01   69,786.50   68,80     28,248.51   28,245.50   69,732.01   69,786.50   68,90     28,258.51   28,315.50   69,815.11   69,815.50   69,90     28,258.51   28,315.50   69,815.11   69,815.50   69,90     28,358.01   28,375.50   69,815.11   69,815.50   69,90     28,459.51   28,455.50   69,975.51   70,000.50   69,90     28,450.51   28,455.50   69,975.51   70,000.50   69,90     28,450.51   28,457.00   70,000.51   70,000.50     28,457.51   28,457.00   70,000.51   70,000.50   65,60     28,457.51   28,457.00   70,000.51   70,000.50   65,60     28,459.51   28,457.00   70,000.51   70,000.50   65,60     28,459.51   28,457.00   70,000.51   70,000.50   65,60     28,459.51   28,450.00   70,000.51   70,000.50   65,60     28,450.51   28,457.00   70,000.51   70,000.50   65,60     28,450.51   28,457.00   70,000.51   70,000.50   65,60     28,450.51   29,450.00   70,455.51   70,450.00   67,70     29,450.51   29,450.00   70,455.51   70,450.00			<b>I</b>
27,684.51 - 27,701.00		· · · · · · · · · · · · · · · · · · ·	<b>I</b>
27,731.51 - 27,737.50   89,221.01 - 89,227.50   83.40   63.50   27,737.51 - 27,737.50   89,224.01 - 89,230.50   63.50   27,737.51 - 27,737.50   89,234.01 - 89,347.00   63.50   27,847.01 - 27,845.50   69,387.01 - 89,403.50   63.80   27,847.01 - 27,835.51 - 27,920.00   69,403.51 - 89,403.50   63.80   27,820.01 - 27,935.50   69,403.51 - 89,403.50   63.80   27,820.01 - 27,936.50   69,403.51 - 89,403.50   63.80   27,930.01 - 27,936.50   69,403.51 - 89,476.51   69,476.50   64.00   27,936.51 - 29,930.00   89,476.51 - 89,549.50   64.20   27,936.51 - 28,029.50   69,531.01 - 89,549.50   64.20   28,029.51 - 28,029.50   69,549.51 - 89,588.00   64.20   28,029.51 - 28,029.50   69,599.51 - 89,589.50   64.20   28,102.51 - 28,139.00   69,525.51 - 89,622.50   64.40   28,102.51 - 28,139.00   69,622.51 - 89,692.50   64.40   28,102.51 - 28,139.00   69,622.51 - 89,695.50   64.60   28,175.51 - 28,212.00   69,695.51 - 89,695.50   64.60   28,175.51 - 28,212.00   69,695.51 - 89,732.00   64.70   28,212.01 - 28,248.50   69,732.01 - 89,695.50   64.80   28,248.51 - 28,285.00   89,788.51 - 89,805.00   64.80   28,248.51 - 28,285.00   89,788.51 - 89,805.00   64.80   28,248.51 - 28,324.50   69,895.01 - 89,895.50   64.80   28,248.51 - 28,324.50   69,895.51 - 89,805.00   64.80   28,248.51 - 28,324.50   69,895.51 - 89,805.00   64.80   28,321.51 - 28,338.00   69,895.51 - 89,805.00   68,841.51   68,878.00   65,00   65,00   28,331.51 - 28,345.00   69,895.51 - 70,000.00   65,00	1 ' 1		<b>I</b>
27,737.51 - 27,740.00	1 ' 1		<b>I</b>
27,774.01 - 27,847.00 69,240.01 - 69,330.50 63,80.00 27,847.01 - 27,848.50 69,387.01 - 68,400.50 63.70 27,847.01 - 27,848.50 69,403.51 - 69,403.50 63.80 27,883.51 - 27,920.00 69,403.51 - 69,403.50 63.80 27,883.51 - 27,920.00 69,403.51 - 69,400.00 63.90 27,970.01 - 27,956.50 69,400.01 - 69,476.50 64.00 27,993.01 - 28,029.50 69,476.51 - 69,513.00 64.10 27,993.01 - 28,029.50 69,573.01 - 69,549.50 64.20 28,029.51 - 28,066.00 69,549.51 - 69,568.00 64.30 28,006.01 - 28,102.51 - 28,102.50 69,586.01 - 69,522.50 64.40 28,102.51 - 28,139.00 69,622.51 - 69,599.00 64.50 28,139.01 - 28,175.50 69,599.01 - 69,695.50 64.60 28,175.51 - 28,175.51 - 28,172.00 69,585.51 - 69,782.01 - 69,782.01 - 69,782.01 - 69,782.01 - 69,782.01 - 69,782.01 - 69,782.01 - 69,782.01 - 69,782.01 - 69,782.01 - 69,782.01 - 69,782.01 - 69,782.01 - 69,782.01 - 69,782.01 - 69,782.01 - 69,782.01 - 69,878.00 65.10 - 69,878.01 - 69,878.00 65.10 - 69,878.01 - 69,878.00 65.10 - 69,878.01 - 69,878.00 65.10 - 69,878.01 - 69,878.00 65.10 - 69,878.01 - 69,878.00 65.10 - 69,878.01 - 69,878.00 65.10 - 69,878.01 - 69,878.00 65.10 - 69,878.01 - 69,978.01 - 69,978.00 65.30 28,334.51 - 28,431.00 - 28,431.00 - 69,991.51 - 69,987.00 65.30 28,431.01 - 28,467.50 69,981.01 - 69,987.50 65.00 68,801.51 - 69,987.50 65.00 68,801.51 - 69,987.50 65.00 68,801.51 - 69,987.50 65.00 68,801.51 - 69,987.50 65.50 68,80 62,801.51 - 28,809.00 69,991.01 - 69,987.50 65.50 68,80 28,401.51 - 28,809.00 69,991.01 - 69,987.50 66.50 68,80 28,401.51 - 28,809.00 69,991.01 - 69,987.50 66.60 28,401.51 - 28,809.00 69,991.01 - 70,097.00 65.70 65.50 68,80 28,401.51 - 28,809.00 69,809.51 - 70,097.00 65.50 66.00 28,809.51 - 28,809.00 70,809.51 - 70,097.00 65.50 66.00 28,809.51 - 28,809.00 70,809.51 - 70,097.00 65.50 66.00 28,809.51 - 28,809.00 70,809.51 - 70,097.00 65.50 66.00 28,809.51 - 28,809.00 70,809.51 - 70,097.00 65.50 66.00 69,909.51 - 70,097.00 65.50 66.00 69,909.51 - 70,097.00 65.50 66.00 69,909.51 - 70,097.00 65.50 66.00 69,909.51 - 70,097.00 65.50 66.00 69,909.51 - 70,097.00 65.50 66.00 69,909.			l l
27,810.51   27,947.00   89,330.51   69,367.00   63,70     27,833.51   27,920.00   69,403.51   69,400.00   63,80     27,936.51   27,930.00   69,403.51   69,440.00   63,90     27,936.51   27,930.00   69,476.51   69,513.00   64,10     27,936.51   28,066.00   69,549.51   69,513.00   64,10     27,930.01   28,029.50   69,513.01   69,549.50   64,20     28,006.01   28,102.50   69,586.01   69,586.00   64,30     28,006.01   28,102.50   69,586.01   69,586.00   64,30     28,102.51   28,139.00   69,686.01   68,685.50   64,60     28,175.51   28,212.00   69,685.51   69,685.50   64,60     28,175.51   28,212.00   69,685.51   69,685.50   64,40     28,120.51   28,248.50   69,782.01   69,782.01   69,782.00   64,70     28,212.01   28,248.50   69,782.01   69,841.50   66,805.50   64,80     28,282.51   28,325.00   69,788.51   69,805.50   64,80     28,282.51   28,385.00   69,841.51   69,815.00   65,00     28,321.51   28,384.50   69,873.01   69,914.50   66,914.50   65,00     28,334.51   28,344.50   69,873.01   69,914.50   66,50     28,345.51   28,344.50   69,873.51   69,915.00   65,20     28,345.51   28,431.00   69,914.51   69,915.00   65,20     28,345.51   28,577.00   69,987.51   70,024.00   65,50     28,577.01   28,613.50   70,000.51   70,005.50   66,60     28,577.01   28,613.50   70,000.51   70,005.50   66,60     28,579.51   28,613.50   70,000.51   70,005.50   66,60     28,660.51   28,640.50   70,133.51   70,170.00   65,90     28,660.51   28,660.50   70,133.51   70,170.00   65,90     28,660.51   28,860.00   70,332.51   70,370.00   66,70     28,679.51   28,680.00   70,332.51   70,370.00   66,70     28,679.51   28,680.00   70,332.51   70,370.00   66,70     28,679.51   28,680.00   70,332.51   70,370.00   66,70     28,680.01   28,686.50   70,170.01   70,066.50   66,60     28,690.51   28,965.50   70,381.01   70,095.50   66,60     28,905.51   29,905.50   70,482.51   70,488.50   66,80     29,975.51   29,905.50   70,585.51   70,585.50   66,80     29,975.51   29,975.50   70,585.51   70,585.50   66,80     29,975.51   29,975.50   70,985.51	1		
27,847.01 - 27,833.50			l l
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28,095.01 - 28,095.00 69,549.51 - 69,586.00 64.30 28,066.01 - 28,102.50 69,586.01 - 69,586.00 64.30 28,102.51 - 28,139.00 69,522.51 - 69,695.00 64.30 28,139.01 - 28,175.50 69,589.01 - 69,695.50 64.60 28,139.01 - 28,245.50 69,599.01 - 69,695.50 64.60 28,139.01 - 28,245.50 69,732.01 - 69,732.00 64.70 28,120.01 - 28,245.50 69,732.01 - 69,732.00 64.70 28,212.01 - 28,245.50 69,732.01 - 69,788.50 64.80 28,248.51 - 28,285.00 69,788.51 - 69,805.00 64.90 28,285.01 - 28,358.00 69,788.51 - 69,805.00 64.90 28,221.51 - 28,358.00 69,788.51 - 69,878.00 65.10 28,358.01 - 28,394.50 69,878.01 - 69,941.50 65.00 28,341.51 - 69,941.51 - 69,951.00 65.10 28,345.01 - 28,431.00 69,941.51 - 69,951.00 65.30 28,431.01 - 28,467.50 69,951.01 - 69,967.50 66.40 28,467.51 - 28,500.00 69,987.51 - 70,024.00 65.50 28,504.01 - 28,540.50 70,024.01 - 70,060.50 65.60 28,504.01 - 28,570.00 70,060.51 - 70,097.00 65.70 28,577.01 - 28,615.50 70,097.01 - 70,133.50 65.80 28,613.51 - 28,650.00 70,133.51 - 70,170.00 66.70 28,677.01 - 28,615.50 70,070.11 - 70,240.00 65.70 28,675.51 - 28,723.00 70,240.11 - 70,245.00 65.00 28,686.51 - 28,723.00 70,240.11 - 70,245.00 65.00 28,686.51 - 28,723.00 70,240.11 - 70,245.00 66.70 28,775.01 - 28,686.00 70,170.01 - 70,245.00 66.70 28,775.01 - 28,686.00 70,170.01 - 70,245.00 66.70 28,676.01 - 28,686.50 70,170.01 - 70,245.50 66.80 28,686.51 - 28,723.00 70,266.51 - 70,243.00 66.10 28,866.51 - 28,723.00 70,265.51 - 70,380.00 66.50 28,723.01 - 28,868.00 70,575.51 - 70,380.00 66.50 28,775.51 - 28,796.00 70,279.51 - 70,316.00 66.30 28,775.51 - 28,976.00 70,279.51 - 70,3716.00 66.30 28,976.01 - 28,986.50 70,770.01 - 70,255.50 66.80 28,976.51 - 29,976.50 70,986.01 - 70,975.50 66.80 28,976.51 - 29,976.50 70,976.51 - 70,485.50 66.80 29,976.51 - 29,976.50 70,986.01 - 70,975.50 66.80 29,976.51 - 29,976.50 70,986.01 - 70,987.50 66.80 29,976.51 - 29,976.50 70,986.51 - 70,987.00 67.70 29,937.01 - 29,345.50 70,986.51 - 70,987.00 67.70 29,937.01 - 29,345.50 70,986.51 - 70,986.50 68.00 29,976.51 - 29,976.50 71,186.51 - 71,185.50 68.80 29,97	27,920.01 - 27,956.50	69,440.01 - 69,476.50	64.00
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28,212.01 - 28,248.50			<b>I</b>
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28,467.51         -         28,504.01         -         28,504.05         70,024.01         -         70,066.50         65.50           28,540.51         -         28,577.00         70,066.51         -         70,097.00         65.70           28,577.01         -         28,613.50         70,097.01         -         70,133.50         65.80           28,650.01         -         28,665.00         70,133.51         -         70,170.00         65.90           28,650.01         -         28,665.00         70,170.01         -         70,266.50         66.00           28,686.51         -         28,723.00         70,206.51         -         70,243.00         66.10           28,723.01         -         28,799.50         70,243.01         -         70,279.50         66.20           28,796.01         -         28,896.00         70,279.51         -         70,316.00         66.30           28,892.51         -         28,869.00         70,352.51         -         70,389.00         66.50           28,869.01         -         28,965.50         70,389.01         -         70,425.50         66.60           28,905.51         -         28,965.50         70,389.01         <			
28,540.51 - 28,540.50			
28,540,51         -         28,577.00         70,060,51         -         70,097.00         65.70           28,613,51         -         28,650.00         70,193,51         -         70,170.00         65.80           28,650,01         -         28,686.50         70,170.01         -         70,206,50         66.00           28,686,51         -         28,723.00         70,206,51         -         70,243.00         66.10           28,723,01         -         28,796.00         70,279,51         -         70,243.00         66.20           28,796,01         -         28,896.00         70,279,51         -         70,316.00         66.30           28,796.01         -         28,892.50         70,316.01         -         70,352.50         66.40           28,832.51         -         28,895.50         70,316.01         -         70,352.50         66.60           28,905.51         -         28,905.50         70,389.01         -         70,425.50         66.60           28,905.51         -         28,942.00         70,425.51         -         70,462.00         66.70           28,942.01         -         28,978.50         70,462.01         -         70,482.00         <			<b>I</b>
28,577.01         -         28,613.50         70,097.01         -         70,133.50         65.80           28,613.51         -         28,650.00         70,133.51         -         70,170.00         65.90           28,650.01         -         28,686.51         -         28,759.50         70,206.51         -         70,243.00         66.10           28,723.01         -         28,759.50         70,243.01         -         70,279.50         66.20           28,796.01         -         28,796.00         70,279.51         -         70,316.00         66.30           28,796.01         -         28,832.50         70,316.01         -         70,382.50         66.40           28,832.51         -         28,869.00         70,352.51         -         70,389.00         66.50           28,969.01         -         28,905.50         70,389.01         -         70,425.50         66.60           28,969.51         -         28,942.00         70,425.51         -         70,498.50         66.80           28,978.51         -         29,015.00         70,498.51         -         70,535.00         66.90           29,051.51         -         29,015.00         70,498.51         <			<b>I</b>
28,613.51         -         28,650.00         70,133.51         -         70,170.00         65.90           28,650.01         -         28,686.50         70,170.01         -         70,206.50         66.00           28,650.01         -         28,723.00         70,206.51         -         70,243.00         66.10           28,723.01         -         28,759.50         70,243.01         -         70,279.50         66.20           28,759.51         -         28,786.00         70,279.51         -         70,316.00         66.30           28,796.01         -         28,832.50         70,316.01         -         70,355.50         66.40           28,825.51         -         28,869.00         70,352.51         -         70,389.00         66.50           28,869.01         -         28,905.50         70,389.01         -         70,425.50         66.60           28,905.51         -         28,942.00         70,425.51         -         70,425.50         66.60           28,978.51         -         28,978.50         70,462.01         -         70,482.50         66.70           28,978.51         -         29,015.00         70,482.01         -         70,535.00         <			
28,650.01         -         28,686.50         70,170.01         -         70,206.50         66.00           28,866.51         -         28,723.00         70,206.51         -         70,243.00         66.10           28,759.51         -         28,759.50         70,243.01         -         70,279.50         66.20           28,796.01         -         28,832.50         70,316.01         -         70,352.50         66.40           28,832.51         -         28,869.00         70,352.51         -         70,389.00         66.50           28,869.01         -         28,905.50         70,389.01         -         70,425.50         66.60           28,905.51         -         28,942.00         70,425.51         -         70,462.00         66.70           28,942.01         -         28,978.50         70,462.01         -         70,498.50         66.80           28,978.51         -         29,015.00         70,498.51         -         70,535.00         66.90           29,015.01         -         29,051.50         70,535.01         -         70,571.50         67.00           29,051.51         -         29,088.00         70,571.51         -         70,608.00         <			
28,723.01         -         28,759.50         70,243.01         -         70,279.50         66.20           28,759.51         -         28,760.00         70,279.51         -         70,316.00         66.30           28,799.51         -         28,832.50         70,316.01         -         70,352.50         66.40           28,832.51         -         28,869.00         70,352.51         -         70,389.00         66.50           28,965.51         -         28,942.00         70,425.51         -         70,492.50         66.60           28,978.51         -         28,978.50         70,482.01         -         70,498.50         66.80           28,978.51         -         29,015.00         70,498.51         -         70,535.00         66.80           28,978.51         -         29,015.00         70,498.51         -         70,535.00         66.80           29,015.01         -         29,051.50         70,535.01         -         70,571.50         67.00           29,015.01         -         29,051.50         70,535.01         -         70,644.50         67.20           29,051.51         -         29,088.00         70,571.51         -         70,608.00         <			
28,759.51       -       28,796.00       70,279.51       -       70,316.00       66.30         28,796.01       -       28,832.50       70,316.01       -       70,352.50       66.40         28,869.01       -       28,869.00       70,352.51       -       70,389.00       66.50         28,869.01       -       28,905.50       70,389.01       -       70,452.50       66.60         28,905.51       -       28,942.00       70,425.51       -       70,462.00       66.70         28,942.01       -       28,978.50       70,462.01       -       70,485.50       66.80         28,978.51       -       29,051.50       70,535.01       -       70,571.50       67.00         29,051.51       -       29,051.50       70,535.01       -       70,571.50       67.00         29,051.51       -       29,088.00       70,571.51       -       70,608.00       67.10         29,088.01       -       29,124.50       70,608.01       -       70,644.50       67.20         29,124.51       -       29,197.50       70,608.01       -       70,771.50       67.40         29,197.51       -       29,197.50       70,681.01       -			<b>I</b>
28,796.01       -       28,832.50       70,316.01       -       70,352.50       66.40         28,832.51       -       28,869.00       70,352.51       -       70,389.00       66.50         28,869.01       -       28,905.50       70,389.01       -       70,425.50       66.60         28,905.51       -       28,942.00       70,425.51       -       70,462.00       66.70         28,942.01       -       28,978.50       70,462.01       -       70,498.50       66.80         28,978.51       -       29,015.00       70,498.51       -       70,535.00       66.90         29,015.01       -       29,051.50       70,535.01       -       70,571.50       67.00         29,051.51       -       29,088.00       70,571.51       -       70,681.00       67.20         29,154.51       -       29,164.00       70,644.51       -       70,681.00       67.30         29,161.01       -       29,197.50       70,681.01       -       70,771.50       67.40         29,197.51       -       29,270.50       70,754.01       -       70,754.00       67.50         29,270.51       -       29,307.00       70,7754.01       -			66.20
28,832.51       -       28,869.00       70,352.51       -       70,389.00       66.50         28,869.01       -       28,905.50       70,389.01       -       70,425.50       66.60         28,905.51       -       28,942.00       70,425.51       -       70,498.50       66.70         28,978.51       -       29,015.00       70,498.51       -       70,535.00       66.90         29,015.01       -       29,051.50       70,535.01       -       70,571.50       67.00         29,051.51       -       29,088.00       70,571.51       -       70,608.00       67.10         29,088.01       -       29,124.50       70,608.01       -       70,644.50       67.20         29,124.51       -       29,161.00       70,644.51       -       70,681.00       67.30         29,197.51       -       29,197.50       70,681.01       -       70,774.00       67.30         29,197.51       -       29,234.00       70,717.51       -       70,754.00       67.50         29,234.01       -       29,270.50       70,754.01       -       70,827.00       67.70         29,307.01       -       29,334.50       70,827.01       -	28,759.51 - 28,796.00	70,279.51 - 70,316.00	<b>I</b>
28,869.01       -       28,905.50       70,389.01       -       70,425.50       66.60         28,905.51       -       28,942.00       70,425.51       -       70,462.00       66.70         28,942.01       -       28,978.50       70,462.01       -       70,498.50       66.80         28,978.51       -       29,015.00       70,498.51       -       70,535.00       66.90         29,015.01       -       29,051.50       70,535.01       -       70,571.50       67.00         29,051.51       -       29,088.00       70,571.51       -       70,608.00       67.10         29,088.01       -       29,124.50       70,608.01       -       70,644.50       67.20         29,124.51       -       29,161.00       70,644.51       -       70,681.00       67.30         29,161.01       -       29,124.50       70,681.01       -       70,775.50       67.40         29,197.51       -       29,234.00       70,717.51       -       70,754.00       67.50         29,270.51       -       29,270.50       70,754.01       -       70,790.50       67.60         29,270.51       -       29,343.50       70,827.01       -			
28,905.51       -       28,942.00       70,425.51       -       70,462.00       66.70         28,942.01       -       28,978.50       70,462.01       -       70,498.50       66.80         28,978.51       -       29,015.00       70,498.51       -       70,535.00       66.90         29,015.01       -       29,051.50       70,535.01       -       70,571.50       67.00         29,088.01       -       29,124.50       70,608.01       -       70,644.50       67.20         29,124.51       -       29,161.00       70,684.51       -       70,681.00       67.30         29,161.01       -       29,197.50       70,681.01       -       70,717.50       67.40         29,197.51       -       29,234.00       70,717.51       -       70,754.00       67.50         29,234.01       -       29,270.50       70,754.01       -       70,790.50       67.60         29,270.51       -       29,343.50       70,827.01       -       70,827.00       67.70         29,343.51       -       29,348.50       70,863.51       -       70,900.00       67.90         29,380.01       -       29,416.50       70,900.01       -			
28,942.01       -       28,978.50       70,462.01       -       70,498.50       66.80         28,978.51       -       29,015.00       70,498.51       -       70,535.00       66.90         29,015.01       -       29,051.50       70,535.01       -       70,571.50       67.00         29,081.51       -       29,088.00       70,571.51       -       70,608.00       67.10         29,088.01       -       29,124.50       70,608.01       -       70,644.50       67.20         29,124.51       -       29,161.00       70,644.51       -       70,681.00       67.30         29,161.01       -       29,197.50       70,681.01       -       70,7754.00       67.40         29,197.51       -       29,234.00       70,717.51       -       70,754.00       67.50         29,270.51       -       29,307.00       70,790.51       -       70,867.00       67.60         29,270.51       -       29,345.50       70,827.01       -       70,863.50       67.80         29,343.51       -       29,380.00       70,863.51       -       70,900.00       67.90         29,380.01       -       29,453.00       70,936.51       -			
28,978.51       -       29,015.00       70,498.51       -       70,535.00       66.90         29,015.01       -       29,051.50       70,535.01       -       70,571.50       67.00         29,051.51       -       29,088.00       70,571.51       -       70,608.00       67.10         29,088.01       -       29,124.50       70,608.01       -       70,644.50       67.20         29,124.51       -       29,161.00       70,644.51       -       70,681.00       67.30         29,161.01       -       29,197.50       70,681.01       -       70,717.50       67.40         29,197.51       -       29,234.00       70,717.51       -       70,754.00       67.50         29,240.11       -       29,270.50       70,754.01       -       70,790.50       67.60         29,270.51       -       29,307.00       70,790.51       -       70,827.00       67.70         29,307.01       -       29,343.50       70,827.01       -       70,863.50       67.80         29,343.51       -       29,380.00       70,863.51       -       70,900.00       67.90         29,380.01       -       29,453.00       70,936.51       -			
29,015.01       -       29,051.50       70,535.01       -       70,571.50       67.00         29,051.51       -       29,088.00       70,571.51       -       70,608.00       67.10         29,088.01       -       29,124.50       70,608.01       -       70,644.50       67.20         29,124.51       -       29,161.00       70,644.51       -       70,681.00       67.30         29,161.01       -       29,197.50       70,681.01       -       70,717.50       67.40         29,197.51       -       29,234.00       70,717.51       -       70,754.00       67.50         29,234.01       -       29,270.50       70,754.01       -       70,790.50       67.60         29,307.01       -       29,307.00       70,790.51       -       70,827.00       67.70         29,307.01       -       29,343.50       70,827.01       -       70,863.50       67.80         29,380.01       -       29,346.50       70,900.01       -       70,900.00       67.90         29,485.01       -       29,465.00       70,900.01       -       70,936.50       68.00         29,489.51       -       29,526.00       71,009.51       -			
29,051.51       -       29,088.00       70,571.51       -       70,608.00       67.10         29,088.01       -       29,124.50       70,608.01       -       70,644.50       67.20         29,124.51       -       29,161.00       70,644.51       -       70,681.00       67.30         29,161.01       -       29,197.50       70,681.01       -       70,717.50       67.40         29,197.51       -       29,234.00       70,717.51       -       70,754.00       67.50         29,270.51       -       29,307.00       70,790.51       -       70,827.00       67.70         29,307.01       -       29,343.50       70,827.01       -       70,863.50       67.80         29,343.51       -       29,380.00       70,863.51       -       70,900.00       67.90         29,380.01       -       29,416.50       70,900.01       -       70,936.50       68.00         29,453.01       -       29,489.50       70,973.01       -       71,009.50       68.20         29,489.51       -       29,526.00       71,009.51       -       71,046.00       68.30         29,562.51       -       29,599.00       71,082.51       -			
29,088.01       -       29,124.50       70,608.01       -       70,644.50       67.20         29,124.51       -       29,161.00       70,644.51       -       70,681.00       67.30         29,161.01       -       29,197.50       70,681.01       -       70,717.50       67.40         29,197.51       -       29,234.00       70,717.51       -       70,754.00       67.50         29,234.01       -       29,270.50       70,754.01       -       70,790.50       67.60         29,270.51       -       29,307.00       70,790.51       -       70,827.00       67.70         29,307.01       -       29,343.50       70,827.01       -       70,863.50       67.80         29,343.51       -       29,380.00       70,863.51       -       70,900.00       67.90         29,380.01       -       29,416.50       70,900.01       -       70,936.50       68.00         29,416.51       -       29,489.50       70,936.51       -       70,973.00       68.10         29,489.51       -       29,526.00       71,009.51       -       71,046.00       68.30         29,526.01       -       29,599.00       71,082.51       -			
29,124.51       -       29,161.00       70,644.51       -       70,681.00       67.30         29,161.01       -       29,197.50       70,681.01       -       70,717.50       67.40         29,197.51       -       29,234.00       70,717.51       -       70,754.00       67.50         29,234.01       -       29,270.50       70,754.01       -       70,790.50       67.60         29,270.51       -       29,307.00       70,790.51       -       70,827.00       67.70         29,307.01       -       29,343.50       70,827.01       -       70,863.50       67.80         29,343.51       -       29,380.00       70,863.51       -       70,900.00       67.90         29,380.01       -       29,416.50       70,900.01       -       70,936.50       68.00         29,416.51       -       29,453.00       70,936.51       -       70,973.00       68.10         29,453.01       -       29,489.50       70,973.01       -       71,009.50       68.20         29,489.51       -       29,526.00       71,009.51       -       71,046.00       68.30         29,526.01       -       29,599.00       71,082.51       -			
29,161.01       -       29,197.50       70,681.01       -       70,717.50       67.40         29,197.51       -       29,234.00       70,717.51       -       70,754.00       67.50         29,234.01       -       29,270.50       70,754.01       -       70,790.50       67.60         29,270.51       -       29,307.00       70,790.51       -       70,827.00       67.70         29,307.01       -       29,343.50       70,827.01       -       70,863.50       67.80         29,343.51       -       29,380.00       70,863.51       -       70,900.00       67.90         29,380.01       -       29,416.50       70,900.01       -       70,936.50       68.00         29,453.01       -       29,453.00       70,936.51       -       70,973.00       68.10         29,453.01       -       29,489.50       70,973.01       -       71,009.50       68.20         29,489.51       -       29,526.00       71,095.51       -       71,046.00       68.30         29,526.01       -       29,599.00       71,082.51       -       71,119.00       68.50         29,599.01       -       29,635.50       71,119.01       -			
29,197.51       -       29,234.00       70,717.51       -       70,754.00       67.50         29,234.01       -       29,270.50       70,754.01       -       70,790.50       67.60         29,270.51       -       29,307.00       70,790.51       -       70,827.00       67.70         29,307.01       -       29,343.50       70,827.01       -       70,863.50       67.80         29,343.51       -       29,380.00       70,863.51       -       70,900.00       67.90         29,380.01       -       29,416.50       70,900.01       -       70,936.50       68.00         29,416.51       -       29,453.00       70,936.51       -       70,973.00       68.10         29,453.01       -       29,489.50       70,973.01       -       71,009.50       68.20         29,489.51       -       29,526.00       71,009.51       -       71,046.00       68.30         29,526.01       -       29,562.50       71,046.01       -       71,192.50       68.40         29,599.01       -       29,635.50       71,119.01       -       71,155.50       68.60         29,672.01       -       29,708.50       71,192.01       -			
29,234.01       -       29,270.50       70,754.01       -       70,790.50       67.60         29,270.51       -       29,307.00       70,790.51       -       70,827.00       67.70         29,307.01       -       29,343.50       70,827.01       -       70,863.50       67.80         29,343.51       -       29,380.00       70,863.51       -       70,900.00       67.90         29,380.01       -       29,416.50       70,900.01       -       70,936.50       68.00         29,416.51       -       29,453.00       70,936.51       -       70,973.00       68.10         29,453.01       -       29,489.50       70,973.01       -       71,009.50       68.20         29,489.51       -       29,526.00       71,009.51       -       71,046.00       68.30         29,526.01       -       29,562.50       71,046.01       -       71,192.50       68.40         29,599.01       -       29,635.50       71,119.01       -       71,155.50       68.60         29,635.51       -       29,672.00       71,155.51       -       71,192.00       68.70         29,672.01       -       29,745.00       71,228.51       -			
29,270.51       -       29,307.00       70,790.51       -       70,827.00       67.70         29,307.01       -       29,343.50       70,827.01       -       70,863.50       67.80         29,343.51       -       29,380.00       70,863.51       -       70,900.00       67.90         29,380.01       -       29,416.50       70,900.01       -       70,936.50       68.00         29,416.51       -       29,453.00       70,936.51       -       70,973.00       68.10         29,453.01       -       29,489.50       70,973.01       -       71,009.50       68.20         29,489.51       -       29,526.00       71,009.51       -       71,046.00       68.30         29,526.01       -       29,562.50       71,046.01       -       71,082.50       68.40         29,562.51       -       29,599.00       71,082.51       -       71,119.00       68.50         29,599.01       -       29,635.50       71,119.01       -       71,192.00       68.70         29,672.01       -       29,708.50       71,192.01       -       71,228.50       68.80         29,708.51       -       29,745.00       71,228.51       -			
29,307.01       -       29,343.50       70,827.01       -       70,863.50       67.80         29,343.51       -       29,380.00       70,863.51       -       70,900.00       67.90         29,380.01       -       29,416.50       70,900.01       -       70,936.50       68.00         29,416.51       -       29,453.00       70,936.51       -       70,973.00       68.10         29,453.01       -       29,489.50       70,973.01       -       71,009.50       68.20         29,489.51       -       29,526.00       71,099.51       -       71,046.00       68.30         29,526.01       -       29,562.50       71,046.01       -       71,082.50       68.40         29,562.51       -       29,599.00       71,082.51       -       71,119.00       68.50         29,599.01       -       29,635.50       71,119.01       -       71,155.50       68.60         29,672.01       -       29,708.50       71,192.01       -       71,228.50       68.80         29,708.51       -       29,745.00       71,228.51       -       71,265.00       68.90			
29,343.51       -       29,380.00       70,863.51       -       70,900.00       67.90         29,380.01       -       29,416.50       70,900.01       -       70,936.50       68.00         29,416.51       -       29,453.00       70,936.51       -       70,973.00       68.10         29,453.01       -       29,489.50       70,973.01       -       71,009.50       68.20         29,489.51       -       29,526.00       71,009.51       -       71,046.00       68.30         29,526.01       -       29,562.50       71,046.01       -       71,082.50       68.40         29,562.51       -       29,599.00       71,082.51       -       71,119.00       68.50         29,599.01       -       29,635.50       71,119.01       -       71,155.50       68.60         29,635.51       -       29,672.00       71,155.51       -       71,192.00       68.70         29,672.01       -       29,708.50       71,192.01       -       71,228.50       68.80         29,708.51       -       29,745.00       71,228.51       -       71,265.00       68.90	1		
29,380.01       -       29,416.50       70,900.01       -       70,936.50       68.00         29,416.51       -       29,453.00       70,936.51       -       70,973.00       68.10         29,453.01       -       29,489.50       70,973.01       -       71,009.50       68.20         29,489.51       -       29,526.00       71,009.51       -       71,046.00       68.30         29,526.01       -       29,562.50       71,046.01       -       71,082.50       68.40         29,562.51       -       29,599.00       71,082.51       -       71,119.00       68.50         29,599.01       -       29,635.50       71,119.01       -       71,155.50       68.60         29,635.51       -       29,672.00       71,155.51       -       71,192.00       68.70         29,672.01       -       29,708.50       71,192.01       -       71,228.50       68.80         29,708.51       -       29,745.00       71,228.51       -       71,265.00       68.90	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	
29,416.51       -       29,453.00       70,936.51       -       70,973.00       68.10         29,453.01       -       29,489.50       70,973.01       -       71,009.50       68.20         29,489.51       -       29,526.00       71,009.51       -       71,046.00       68.30         29,526.01       -       29,562.50       71,046.01       -       71,082.50       68.40         29,562.51       -       29,599.00       71,082.51       -       71,119.00       68.50         29,599.01       -       29,635.50       71,119.01       -       71,155.50       68.60         29,635.51       -       29,672.00       71,155.51       -       71,192.00       68.70         29,672.01       -       29,708.50       71,192.01       -       71,228.50       68.80         29,708.51       -       29,745.00       71,228.51       -       71,265.00       68.90			
29,453.01     -     29,489.50     70,973.01     -     71,009.50     68.20       29,489.51     -     29,526.00     71,009.51     -     71,046.00     68.30       29,526.01     -     29,562.50     71,046.01     -     71,082.50     68.40       29,562.51     -     29,599.00     71,082.51     -     71,119.00     68.50       29,599.01     -     29,635.50     71,119.01     -     71,155.50     68.60       29,635.51     -     29,672.00     71,155.51     -     71,192.00     68.70       29,672.01     -     29,708.50     71,192.01     -     71,228.50     68.80       29,708.51     -     29,745.00     71,228.51     -     71,265.00     68.90			
29,526.01     -     29,562.50     71,046.01     -     71,082.50     68.40       29,562.51     -     29,599.00     71,082.51     -     71,119.00     68.50       29,599.01     -     29,635.50     71,119.01     -     71,155.50     68.60       29,635.51     -     29,672.00     71,155.51     -     71,192.00     68.70       29,672.01     -     29,708.50     71,192.01     -     71,228.50     68.80       29,708.51     -     29,745.00     71,228.51     -     71,265.00     68.90	29,453.01 - 29,489.50		<b>I</b>
29,562.51     -     29,599.00     71,082.51     -     71,119.00     68.50       29,599.01     -     29,635.50     71,119.01     -     71,155.50     68.60       29,635.51     -     29,672.00     71,155.51     -     71,192.00     68.70       29,672.01     -     29,708.50     71,192.01     -     71,228.50     68.80       29,708.51     -     29,745.00     71,228.51     -     71,265.00     68.90			
29,599.01     -     29,635.50     71,119.01     -     71,155.50     68.60       29,635.51     -     29,672.00     71,155.51     -     71,192.00     68.70       29,672.01     -     29,708.50     71,192.01     -     71,228.50     68.80       29,708.51     -     29,745.00     71,228.51     -     71,265.00     68.90			
29,635.51     -     29,672.00     71,155.51     -     71,192.00     68.70       29,672.01     -     29,708.50     71,192.01     -     71,228.50     68.80       29,708.51     -     29,745.00     71,228.51     -     71,265.00     68.90			
29,672.01     -     29,708.50     71,192.01     -     71,228.50     68.80       29,708.51     -     29,745.00     71,228.51     -     71,265.00     68.90	1		
29,708.51 - 29,745.00 71,228.51 - 71,265.00 68.90			
	1		<b>I</b>
[ 29,745.01 - 29,781.50]			
	29,745.01 - 29,781.50	71,265.01 - 71,301.50	69.00

NGLE/WIDOWED/SEPA	ARATED/	COLUMN MARRIED / COMMON-L		COLUMN 3 DAILY
DIVORCED		OR COMMON-LAW PAI IN COMMUNITY		RATE
NET INCOME LESS TOTAL TAX PAYABLE		COMBINED NET INCOME I	X PAYABLE	
29,781.51 -	29,818.00	71,301.51 -	71,338.00	69.10
29,818.01 -	29,854.50	71,338.01 -	71,374.50	69.20
29,854.51 -	29,891.00	71,374.51 -	71,411.00	69.30
29,891.01 -	29,927.50	71,411.01 -	71,447.50	69.40
29,927.51 -	29,964.00	71,447.51 -	71,484.00	69.50
29,964.01 -	30,000.50	71,484.01 -	71,520.50	69.60
30,000.51 -	30,037.00	71,520.51 -	71,557.00	69.70
30,037.01 -	30,073.50	71,557.01 -	71,593.50	69.80
30,073.51 -	30,110.00	71,593.51 -	71,630.00	69.90
30,110.01 -	30,146.50	71,630.01 -	71,666.50	70.00
30,146.51 -	30,183.00	71,666.51 -	71,703.00	70.10
30,183.01 -	30,219.50	71,703.01 -	71,739.50	70.20
30,219.51 -	30,256.00	71,739.51 -	71,776.00	70.30
30,256.01 -	30,292.50	71,776.01 -	71,812.50	70.40
30,292.51 -	30,329.00	71,812.51 -	71,849.00	70.50
30,329.01 -	30,365.50	71,849.01 -	71,885.50	70.60
30,365.51 -	30,402.00	71,885.51 -	71,922.00	70.70
30,402.01 -	30,438.50	71,922.01 -	71,958.50	70.80
30,438.51 -	30,475.00	71,958.51 -	71,995.00	70.90
30,475.01 -	30,511.50	71,995.01 -	72,031.50	71.00
30,511.51 -	30,548.00	72,031.51 -	72,068.00	71.10
30,548.01 -	30,584.50	72,068.01 -	72,104.50	71.20
30,584.51 -	30,621.00	72,104.51 -	72,141.00	71.30
30,621.01 -	30,657.50	72,141.01 -	72,177.50	71.40
30,657.51 -	30,694.00	72,177.51 -	72,214.00	71.50
30,694.01 -	30,730.50	72,214.01 -	72,250.50	71.60
30,730.51 -	30,767.00	72,250.51 -	72,287.00	71.70
30,767.01 -	30,803.50	72,287.01 -	72,323.50	71.80
30,803.51 -	30,840.00	72,323.51 -	72,360.00	71.90
30,840.01 -	30,876.50	72,360.01 -	72,396.50	72.00
30,876.51 -	30,913.00	72,396.51 -	72,433.00	72.10
30,913.01 -	30,949.50	72,433.01 -	72,469.50	72.20
30,949.51 -	30,986.00	72,469.51 -	72,506.00	72.30
30,986.01 -	31,022.50	72,506.01 -	72,542.50	72.40
31,022.51 -	31,059.00	72,542.51 -	72,579.00	72.50
31,059.01 -	31,095.50	72,579.01 -	72,615.50	72.60
31,095.51 -	31,132.00	72,615.51 -	72,652.00	72.70
31,132.01 -	31,168.50	72,652.01 -	72,688.50	72.80
31,168.51 - 31,205.01 -	31,205.00 31,241.50	72,688.51 -	72,725.00 72,761.50	72.90 73.00
31,241.51 -	31,241.30	72,725.01 - 72,761.51 -	72,798.00	73.10
31,278.01 -	31,314.50	72,798.01 -	72,834.50	73.20
31,314.51 -	31,351.00	72,834.51 -	72,871.00	73.30
31,351.01 -	31,387.50	72,871.01 -	72,907.50	73.40
31,387.51 -	31,424.00	72,907.51 -	72,944.00	73.50
31,424.01 -	31,460.50	72,944.01 -	72,980.50	73.60
31,460.51 -	31,400.30	72,980.51 -	73,017.00	73.70
31,497.01 -	31,533.50	73,017.01 -	73,053.50	73.80
31,533.51 -	31,570.00	73,053.51 -	73,090.00	73.90
31,570.01 -	31,606.50	73,090.01 -	73,126.50	74.00
31,606.51 -	31,643.00	73,126.51 -	73,163.00	74.10
31,643.01 -	31,679.50	73,163.01 -	73,199.50	74.20
31,679.51 -	31,716.00	73,199.51 -	73,236.00	74.30
31,716.01 -	31,752.50	73,236.01 -	73,272.50	74.40
31,752.51 -	31,789.00	73,272.51 -	73,309.00	74.50
31,789.01 -	31,825.50	73,309.01 -	73,345.50	74.60
31,825.51 -	31,862.00	73,345.51 -	73,382.00	74.70
31,862.01 -	31,898.50	73,382.01 -	73,418.50	74.80
31,898.51 -	31,935.00	73,418.51 -	73,455.00	74.90
31,935.01 -	31,971.50	73,455.01 -	73,491.50	75.00
31,971.51 -	32,008.00	73,491.51 -	73,528.00	75.10
32,008.01 -	32,044.50	73,528.01 -	73,564.50	75.20
32,044.51 -	32,081.00	73,564.51 -	73,601.00	75.30
32,081.01 -	32,117.50	73,601.01 -	73,637.50	75.40
32,117.51 -	32,154.00	73,637.51 -	73,674.00	75.50
32,154.01 -	32,190.50	73,674.01 -	73,710.50	75.60
32,190.51 -	32,227.00	73,710.51 -	73,747.00	75.70
32,227.01 -	32,263.50	73,747.01 -	73,783.50	75.80
32,263.51 -	32,300.00	73,783.51 -	73,820.00	75.90
32,300.01 -	32,336.50	73,820.01 -	73,856.50	76.00
32,336.51 -	32,373.00	73,856.51 -	73,893.00	76.10
	32,409.50	73,893.01 -	73,929.50	76.20

COLUMN 1 SINGLE/WIDOWED/SEPARATED/ DIVORCED	COLUMN 2 MARRIED / COMMON-LAW WITH SPOUSE OR COMMON-LAW PARTNER RESIDING IN COMMUNITY	COLUMN 3 DAILY RATE
NET INCOME LESS TOTAL	COMBINED NET INCOME LESS TOTAL LESS	
TAX PAYABLE 32,409.51 - 32,446.00	COMBINED TOTAL TAX PAYABLE 73,929.51 - 73,966.00	76.30
32,446.01 - 32,482.50	73,966.01 - 74,002.50	76.40
32,482.51 - 32,519.00	74,002.51 - 74,039.00	76.50
32,519.01 - 32,555.50	74,002.51 - 74,039.00	76.60
32,555.51 - 32,592.00	74,075.50	76.70
32,592.01 - 32,628.50	74,073.51 - 74,112.00	76.80
32,628.51 - 32,665.00	74,148.51 - 74,148.50	76.90
32,665.01 - 32,701.50	74,140.51 - 74,165.66	77.00
32,701.51 - 32,738.00	74,103.01 - 74,221.30	77.10
32,738.01 - 32,774.50	74,258.01 - 74,294.50	77.20
32,774.51 - 32,811.00	74,294.51 - 74,331.00	77.30
32,811.01 - 32,847.50	74,331.01 - 74,367.50	77.40
32,847.51 - 32,884.00	74,367.51 - 74,404.00	77.50
32,884.01 - 32,920.50	74,404.01 - 74,440.50	77.60
32,920.51 - 32,957.00	74,440.51 - 74,477.00	77.70
32,957.01 - 32,993.50	74,477.01 - 74,513.50	77.80
32,993.51 - 33,030.00	74,513.51 - 74,550.00	77.90
33,030.01 - 33,066.50	74,550.01 - 74,586.50	78.00
33,066.51 - 33,103.00	74,586.51 - 74,623.00	78.10
33,103.01 - 33,139.50	74,623.01 - 74,659.50	78.20
33,139.51 - 33,176.00	74,659.51 - 74,696.00	78.30
33,176.01 - 33,212.50	74,696.01 - 74,732.50	78.40
33,212.51 - 33,249.00	74,732.51 - 74,769.00	78.50
33,249.01 - 33,285.50	74,769.01 - 74,805.50	78.60
33,285.51 - 33,322.00	74,805.51 - 74,842.00	78.70
33,322.01 - 33,358.50	74,842.01 - 74,878.50	78.80
33,358.51 - 33,395.00	74,878.51 - 74,915.00	78.90
33,395.01 - 33,431.50 33,431.51 - 33,468.00	74,915.01 - 74,951.50	79.00
· · · · · · · · · · · · · · · · · · ·	74,951.51 - 74,988.00	79.10 79.20
33,468.01 - 33,504.50 33,504.51 - 33,541.00	74,988.01 - 75,024.50 75,024.51 - 75,061.00	79.20
33,541.01 - 33,577.50	75,061.01 - 75,097.50	79.40
33,577.51 - 33,614.00	75,097.51 - 75,134.00	79.50
33,614.01 - 33,650.50	75,134.01 - 75,170.50	79.60
33,650.51 - 33,687.00	75,170.51 - 75,207.00	79.70
33,687.01 - 33,723.50	75,207.01 - 75,243.50	79.80
33,723.51 - 33,760.00	75,243.51 - 75,280.00	79.90
33,760.01 - 33,796.50	75,280.01 - 75,316.50	80.00
33,796.51 - 33,833.00	75,316.51 - 75,353.00	80.10
33,833.01 - 33,869.50	75,353.01 - 75,389.50	80.20
33,869.51 - 33,906.00	75,389.51 - 75,426.00	80.30
33,906.01 - 33,942.50	75,426.01 - 75,462.50	80.40
33,942.51 - 33,979.00	75,462.51 - 75,499.00	80.50
33,979.01 - 34,015.50	75,499.01 - 75,535.50	80.60
34,015.51 - 34,052.00	75,535.51 - 75,572.00	80.70
34,052.01 - 34,088.50	75,572.01 - 75,608.50	80.80 80.90
34,088.51 - 34,125.00 34,125.01 - 34,161.50	75,608.51 - 75,645.00 75,645.01 - 75,681.50	81.00
34,161.51 - 34,198.00		81.10
34,198.01 - 34,234.50	75,681.51 - 75,718.00 75,718.01 - 75,754.50	81.20
34,234.51 - 34,271.00	75,754.51 - 75,791.00	81.30
34,271.01 - 34,307.50	75,791.01 - 75,827.50	81.40
34,307.51 - 34,344.00	75,827.51 - 75,864.00	81.50
34,344.01 - 34,380.50	75,864.01 - 75,900.50	81.60
34,380.51 - 34,417.00	75,900.51 - 75,937.00	81.70
34,417.01 - 34,453.50	75,937.01 - 75,973.50	81.80
34,453.51 - 34,490.00	75,973.51 - 76,010.00	81.90
34,490.01 - 34,526.50	76,010.01 - 76,046.50	82.00
34,526.51 - 34,563.00	76,046.51 - 76,083.00	82.10
34,563.01 - 34,599.50	76,083.01 - 76,119.50	82.20
34,599.51 - 34,636.00	76,119.51 - 76,156.00	82.30
34,636.01 - 34,672.50 34,672.51 34,700.00	76,156.01 - 76,192.50	82.40
34,672.51 - 34,709.00 34,709.01 - 34,745.50	76,192.51 - 76,229.00 76,229.01 - 76,265.50	82.50 82.60
34,745.51 - 34,782.00	76,265.50 - 76,302.00 - 76,302.00	82.70
34,782.01 - 34,818.50	76,302.01 - 76,338.50	82.80
34,818.51 - 34,855.00	76,338.51 - 76,375.00	82.90
34,855.01 - 34,891.50	76,375.01 - 76,411.50	83.00
34,891.51 - 34,928.00	76,411.51 - 76,448.00	83.10
34,928.01 - 34,964.50	76,448.01 - 76,484.50	83.20
34,964.51 - 35,001.00	76,484.51 - 76,521.00	83.30
35,001.01 - 35,037.50	76,521.01 - 76,557.50	83.40
35,037.51 - 35,074.00	76,557.51 - 76,594.00	83.50

0011111114	001111110	001111410
COLUMN 1 SINGLE/WIDOWED/SEPARATED/	COLUMN 2 MARRIED / COMMON-LAW WITH SPOUSE	COLUMN 3 DAILY
DIVORCED	OR COMMON-LAW PARTNER RESIDING	RATE
DIVORGED	IN COMMUNITY	NATE
	IIN COMMONITT	
NET INCOME LESS TOTAL	COMBINED NET INCOME LESS TOTAL LESS	
TAX PAYABLE	COMBINED TOTAL TAX PAYABLE	
35,074.01 - 35,110.50	76,594.01 - 76,630.50	83.60
35,110.51 - 35,147.00	76,630.51 - 76,667.00	83.70
35,147.01 - 35,183.50	76,667.01 - 76,703.50	83.80
35,183.51 - 35,220.00	76,703.51 - 76,740.00	83.90
35,220.01 - 35,256.50	76,740.01 - 76,776.50	84.00
35,256.51 - 35,293.00	76,776.51 - 76,813.00	84.10
35,3293.01 - 35,329.50 35,329.51 - 35,366.00	76,813.01 - 76,849.50 76,849.51 - 76,886.00	84.20 84.30
35,366.01 - 35,402.50	76,886.01 - 76,922.50	84.40
35,402.51 - 35,439.00	76,922.51 - 76,952.00	84.50
35,439.01 - 35,475.50	76,959.01 - 76,995.50	84.60
35,475.51 - 35,512.00	76,995.51 - 77,032.00	84.70
35,512.01 - 35,548.50	77,032.01 - 77,068.50	84.80
35,548.51 - 35,585.00	77,068.51 - 77,105.00	84.90
35,585.01 - 35,621.50	77,105.01 - 77,141.50	85.00
35,621.51 - 35,658.00	77,141.51 - 77,178.00	85.10
35,658.01 - 35,694.50	77,178.01 - 77,214.50	85.20
35,694.51 - 35,731.00	77,214.51 - 77,251.00	85.30
35,731.01 - 35,767.50	77,251.01 - 77,287.50	85.40 85.50
35,804.00 35,804.01 - 35,840.50	77,287.51 - 77,324.00 77,324.01 - 77,360.50	85.60
35,840.51 - 35,877.00	77,360.51 - 77,397.00	85.70
35,877.01 - 35,913.50	77,397.01 - 77,433.50	85.80
35,913.51 - 35,950.00	77,433.51 - 77,470.00	85.90
35,950.01 - 35,986.50	77,470.01 - 77,506.50	86.00
35,986.51 - 36,023.00	77,506.51 - 77,543.00	86.10
36,023.01 - 36,059.50	77,543.01 - 77,579.50	86.20
36,059.51 - 36,096.00	77,579.51 - 77,616.00	86.30
36,096.01 - 36,132.50	77,616.01 - 77,652.50	86.40
36,132.51 - 36,169.00	77,652.51 - 77,689.00	86.50
36,169.01 - 36,205.50	77,689.01 - 77,725.50	86.60
36,205.51 - 36,242.00	77,725.51 - 77,762.00	86.70
36,242.01 - 36,278.50	77,762.01 - 77,798.50	86.80
36,278.51 - 36,315.00	77,798.51 - 77,835.00	86.90
36,315.01 - 36,351.50 36,351.51 - 36,388.00	77,835.01 - 77,871.50 77,871.51 - 77,908.00	87.00 87.10
36,388.01 - 36,424.50	77,908.01 - 77,908.00	87.10 87.20
36,424.51 - 36,461.00	77,944.51 - 77,981.00	87.30
36,461.01 - 36,497.50	77,981.01 - 78,017.50	87.40
36,497.51 - 36,534.00	78,017.51 - 78,054.00	87.50
36,534.01 - 36,570.50	78,054.01 - 78,090.50	87.60
36,570.51 - 36,607.00	78,090.51 - 78,127.00	87.70
36,607.01 - 36,643.50	78,127.01 - 78,163.50	87.80
36,643.51 - 36,680.00	78,163.51 - 78,200.00	87.90
36,680.01 - 36,716.50	78,200.01 - 78,236.50	88.00
36,716.51 - 36,753.00	78,236.51 - 78,273.00	88.10
36,753.01 - 36,789.50	78,273.01 - 78,309.50	88.20
36,789.51 - 36,826.00	78,309.51 - 78,346.00	88.30
36,826.01 - 36,862.50 36,862.51 - 36,899.00	78,346.01 - 78,382.50 78,382.51 - 78,419.00	88.40 88.50
36,892.51 - 36,899.00 36,899.01 - 36,935.50	78,382.51 - 78,419.00 78,419.01 - 78,455.50	88.60
36,935.51 - 36,972.00	78,455.51 - 78,492.00	88.70
36,972.01 - 37,008.50	78,492.01 - 78,528.50	88.80
37,008.51 - 37,045.00	78,528.51 - 78,565.00	88.90
37,045.01 - 37,081.50	78,565.01 - 78,601.50	89.00
37,081.51 - 37,118.00	78,601.51 - 78,638.00	89.10
37,118.01 - 37,154.50	78,638.01 - 78,674.50	89.20
37,154.51 - 37,191.00	78,674.51 - 78,711.00	89.30
37,191.01 - 37,227.50	78,711.01 - 78,747.50	89.40
37,227.51 - 37,264.00	78,747.51 - 78,784.00	89.50
37,264.01 - 37,300.50	78,784.01 - 78,820.50	89.60
37,300.51 - 37,337.00 37,337.01 - 37,373.50	78,820.51 - 78,857.00 78,857.01 - 78,893.50	89.70 80.80
37,337.01 - 37,373.50 37,373.51 - 37,410.00	78,857.01 - 78,893.50 78,893.51 - 78,930.00	89.80 89.90
37,410.00 37,410.01 - 37,446.50	78,930.01 - 78,966.50	90.00
37,446.51 - 37,440.30	78,966.51 - 79,003.00	90.10
37,483.01 - 37,519.50	79,003.01 - 79,039.50	90.20
37,519.51 - 37,556.00	79,039.51 - 79,076.00	90.30
37,556.01 - 37,592.50	79,076.01 - 79,112.50	90.40
37,592.51 - 37,629.00	79,112.51 - 79,149.00	90.50
37,629.01 - 37,665.50		90.60
37,665.51 - 37,702.00	79,185.51 - 79,222.00	90.70
37,702.01 - 37,738.50	79,222.01 - 79,258.50	90.80

СО	LUMN 1	Co	DLUN	MN 2	COLUMN 3
1	SINGLE/WIDOWED/SEPARATED/			N-LAW WITH SPOUSE	DAILY
1	ORCED			PARTNER RESIDING	RATE
	5.76.1625		IN COMMUNITY		
NET INCOM	E LESS TOTAL	COMBINED NET IN	COM	IE LESS TOTAL LESS	
1	AYABLE	COMBINED TO	TAL	TAX PAYABLE	
37,738.51	- 37,775.00		-	79,295.00	90.90
37,775.01	- 37,811.50	79,295.01	-	79,331.50	91.00
37,811.51	- 37,848.00	79,331.51	-	79,368.00	91.10
37,848.01	- 37,884.50	79,368.01	-	79,404.50	91.20
37,884.51	- 37,921.00	79,404.51	-	79,441.00	91.30
37,921.01	- 37,957.50	79,441.01	-	79,477.50	91.40
37,957.51	- 37,994.00	79,477.51	-	79,514.00	91.50
37,994.01	- 38,030.50	79,514.01	-	79,550.50	91.60
38,030.51	- 38,067.00	79,550.51	-	79,587.00	91.70
38,067.01	- 38,103.50	79,587.01	-	79,623.50	91.80
38,103.51	- 38,140.00	79,623.51	-	79,660.00	91.90
38,140.01	- 38,176.50		-	79,696.50	92.00
38,176.51	- 38,213.00		_	79,733.00	92.10
38,213.01	- 38,249.50		_	79,769.50	92.20
38,249.51	- 38,286.00		_	79,806.00	92.30
38,286.01	- 38,322.50		_	79,842.50	92.40
38,322.51	- 38,359.00		_	79,879.00	92.50
38,359.01	- 38,395.50	· ·	_	79,915.50	92.60
38,395.51	- 38,432.00		_	79,952.00	92.70
38,432.01	- 38,468.50		_	79,988.50	
38,468.51	- 38,505.00		_	80,025.00	92.90
38,505.01	- 38,541.50		_	80,061.50	93.00
38,541.51	- 38,578.00		_	80,098.00	93.10
38,578.01	- 38,614.50	1	_	80,134.50	
38,614.51	- 38,651.00		_	80,171.00	93.30
38,651.01	- 38,687.50		_	80,207.50	93.40
38,687.51	- 38,724.00		_	80,244.00	93.50
38,724.01	- 38,760.50		_	80,280.50	93.60
38,760.51	- 38,797.00	1	_	80,317.00	93.70
38,797.01	- 38,833.50		_	80,353.50	93.80
38,833.51	- 38,870.00		_	80,390.00	
38,870.01	- 38,906.50	1	_	80,426.50	94.00
38,906.51	- 38,943.00		_	80,463.00	94.10
38,943.01	- 38,979.50	•	_	80,499.50	94.20
38,979.51	- 39,016.00		_	80,536.00	94.30
39,016.01	- 39,052.50		_	80,572.50	94.40
39,052.51	- 39,089.00		_	80,609.00	94.50
39,089.01	- 39,125.50		_	80,645.50	94.60
39,125.51	- 39,162.00		_	80,682.00	94.70
39,162.01	- 39,198.50		_	80,718.50	94.80
39,198.51	- 39,235.00		_	80,755.00	94.90
39,235.01	- 39,271.50	1	_	80,791.50	95.00
39,271.51	- 39,308.00		_	80,828.00	95.10
39,308.01	- 39,344.50	· ·	_	80,864.50	95.20
39,344.51	- 39,381.00		_	80,901.00	95.30
39,381.01	- 39,417.50		_	80,937.50	95.40
39,417.51	- 39,454.00		_	80,974.00	95.50
39,454.01	- 39,490.50		_	81,010.50	95.60
39,490.51	- 39,527.00		_	81,047.00	95.70
39,527.01	- 39,563.50		_	81,083.50	95.80
39,563.51	- 39,600.00		_	81,120.00	95.90
39,600.01	- 39,636.50		_	81,156.50	96.00
39,636.51	- 39,673.00		_	81,193.00	96.10
39,673.01	- 39,709.50		_	81,229.50	96.20
39,709.51	- 39,746.00		_	81,266.00	96.30
39,746.01	- and greater	81,266.01	_	and greater	96.40
30,7 70.01	a groutor	1 01,200.01			30.40



## In this section, you will find...

Residential Charge Reduction: Overview	2
Determining <i>Tax Information Release Form</i> (TIRF) or <i>Application for Reduced R</i> Charge	
Instructions for Completion of Tax Information Release Form	4
Tax Information Release Form MH/SM #229	5 - 6
Notification of Residential Charge MH/SM #223	7
Instructions for Completing Application for Reduced Residential Charge	8 - 10
Application for Reduced Residential Charge MH/SM #227	11 - 12



## **Residential Charge Reduction: Overview**

Unless proper documentation is supplied to the facility, the client will be assessed at the maximum daily rate. Manitoba Health approves a reduced residential charge by two methods. To apply, one or both of the following forms must be submitted to the facility:

- A *Tax Information Release Form* that is sent to Manitoba Health who determines the client's rate from Canada Revenue Agency income tax information (Notice of Assessment) and then notifies the facility of the client's rate.
- An Application for Reduced Residential Charge, on which the facility determines the client's rate.

To determine which forms are applicable to your client, please refer to the chart on page 3 of this section



## Determining Tax Information Release Form (TIRF) or Application for Reduced Residential Charge

Use this chart to determine whether a client is to complete a *Tax Information Release* Form and I or an Application for Reduced Residential Charge for the August 1, 2022 to July 31, 2023 rate year:

Client	Tax Information Release Form	Application for Reduced Residential Charge
Admitted/panelled before July 31, 2022 and completed a Tax Information Release form that was sent to Manitoba Health by July 31, 2022	No	No
Admitted/panelled after July 31, 2022	Yes, but will not be used to determine rate until August 1, 2023	Yes
	No	No
Transfers to another facility	Receiving facility gets a copy of Notification of Residential Charge	Receiving facility gets a copy of Application for Reduced Residential Charge
Receives financial assistance from Employment and Income Assistance	No	Yes
Who accepts maximum rate	No	Yes
Has a dependant other than a spouse/partner	No	Yes
Both spouses/partners file on one income tax return	No	Yes
Non insured for whom total cost of care is paid	Yes	Yes
Admitted for respite care (minimum rate applies)	No	No
Under Public Guardian and Trustee's Jurisdiction	No	No



#### INSTRUCTIONS FOR COMPLETION OF TAX INFORMATION

### **RELEASE FORM**

The Tax Information Release Form may be completed by all clients who have not completed a form previously and who are in a facility as of July 31, 2022. It authorizes Canada Revenue Agency to release income tax information to Manitoba Health for assessing a reduced charge.

The form should <u>not</u> be completed for clients who receive financial assistance from Employment and Income Assistance, or those who have dependants other than a spouse/common-law partner, or by a married couple or a couple in a common-law relationship where both file on one income tax return, or those who have accepted responsibility for the maximum rate. The Application for Reduced Residential Charge should be completed for this group.

The Tax Information Release Form may also be completed for individuals who become a client after July 31, 2022, however, it will not be used as the basis for determining the rate until the August 1, 2023 to July 31, 2024 assessment year.

**SECTION A** To be completed by the facility representative.

**SECTION B** To be completed by the client or their legal representative who is applying for a reduction to the maximum rate.

If the client is single, widowed, divorced or separated, proceed to **Section D**.

If the client is married or in a common-law relationship, proceed to **Section C** and **Section D**.

**SECTION C**To be completed by the spouse/common-law partner of the client or their legal representative, if the client is requesting a reduction to the maximum rate.

maximum rate.

**SECTION D**To be completed by the legal representative of the client or the spouse's/common law partner's legal representative, if applicable.

The facility representative is to forward the completed original form, and if applicable, a copy of an enduring Power of Attorney or Order of Committeeship, to Manitoba Health who will determine the rate and advise the facility. The facility representative will provide each client with a Notification of Residential Charge.



## NOTIFICATION OF RESIDENTIAL CHARGE AVIS DE FRAIS DE RÉSIDENCE

To be completed by the facility representative for clients who completed a Tax Information Release Form and for whom notification of the assessed rate has been received from Manitoba Health.

Ce formulaire doit être rempli par le représentant de l'établissement pour les clients qui ont rempli une autorisation de divulguer des renseignements fiscaux et pour lesquels un avis de tarif autorisé a été reçu de Santé.

Facility / Établissement :					
Assessment Results / Résultats de l'évaluation					
Surname / Nom de famille	e : Given Name / <i>Prénom</i> : _				
Rate / Tarif :					
Effective Date / Date d'entrée en vigueur du tarif : August 1, 2022/ 1er août 2023					
Signature of Facility Represe	entative / Signature du représentant de l'établissement	Date			

Please provide client with a completed copy of this form.

Veuillez remettre un exemplaire de ce formulaire au client.

MH/SM 223



### **Instructions for Completing Application for**

### **Reduced Residential Charge**

The Application for Reduced Residential Charge is to be completed for those individuals who do not complete the Tax Information Release Form and for all clients who are admitted or panelled after July 31, 2022.

**SECTION A** To be completed for all clients.

**SECTION B** To be completed by clients applying for a reduction to the maximum rate of \$96.40.

Part I If response is **yes** to receiving financial assistance from Employment and Income Assistance, complete **Section D** and return to facility.

The facility representative will complete **Section E** by entering the rate of \$39.90.

If response is no, proceed to Part II or Part III.

**Part II** To be completed if the client is single, divorced, widowed or separated.

The 2021 Canada Revenue Agency - Notice of Assessment (**NOT INCOME TAX AND BENEFIT RETURN**) must be used to calculate the client's net income less total tax payable (line 236 less line 435). Enter the amount in the space provided. Complete **Section D** and return the Application Form to the facility representative along with a photocopy of the 2021 Notice of Assessment.

The facility representative will confirm the amounts from lines 236 and 435, check the calculation, and complete the Rate using the Table of Residential Charges.

**Part III** To be completed if the client is married or in a common-law relationship.

The 2021 Canada Revenue Agency - Notice of Assessment (**NOT INCOME TAX AND BENEFIT RETURN**) must be used to calculate the client's and their spouse's/common-law partner's net incomes less total taxes payable (line 236 less line 435). Enter the amount calculated in the space provided. Complete **Section D** and return the Application Form to the facility representative along with photocopies of the 2021 Notices of Assessment.

The facility representative will confirm the amounts from lines 236 and 435 and check the calculation. If the spouse/common-law partner resides in the community or in the same facility, the facility representative will complete the Rate using the Table of Residential Charges. If the spouse/common-law partner resides in a different facility, the rate will be reassessed by Manitoba Health.



**SECTION C** 

To be completed by clients who accept responsibility for the full daily rate of \$96.40.

Facility representative will complete **Section E** by entering rate of \$96.40.

**SECTION D** 

To be completed by the applicant who completed both **Sections A** and **B**.

**SECTION E** 

To be completed by the facility representative. Rates are to be determined as follows:

- 1. Client has a spouse/common-law partner residing in another facility: Rate temporarily set at previous year's assessed rate or, if new client, rate \$39.90. Applications for clients are to be forwarded to Manitoba Health for reassessment. Refer to Residential Charges Review Process for the procedure.
- 2. Client has a dependant(s) other than spouse/common-law partner: Rate temporarily set at previous year's assessed rate or, if new client, rate \$39.90. Applications for clients are to be forwarded to Manitoba Health for reassessment. Refer to Dependant Policy and Residential Charges Review Process for the procedure.
- **3.** Client receives financial assistance from Employment and Income Assistance: Rate \$39.90.
- **4.** Client is single, widowed, divorced or separated with no dependant(s): Refer to Column 1 on the Table of Residential Charges to determine rate.
- 5. Client is married or in a common-law relationship with the spouse/common-law partner in the community and has no dependant(s) other than spouse/common-law partner: Refer to Column 2 on the Table of Residential Charges to determine rate.
- 6. Client is married or in a common-law relationship with the spouse/common-law partner in the same facility and has no dependant(s) other than spouse/common-law partner: An Application Form must be completed for each spouse/common-law partner. Divide amount entered in **Section B**, **Part III** by 2 and refer to Column 1 on the Table of Residential Charges to determine the rate for each spouse/common-law partner.
- 7. Client has accepted responsibility and completed **Section C**: Rate \$96.40.
- 8. Client has not returned the Application Form to the facility, or has returned the Application Form without the required Notice(s) of Assessment: Rate \$96.40.

The facility provides the client or representative with a copy of the Application Form once **Section E** has been completed and a rate assessed.

## Residential Charges TAX INFORMATION RELEASE FORM



### Why We Require Your Information

The information requested on this form is necessary for the Residential Charges office to determine and verify your, your spouse's, or your common-law partner's annual entitlement to a reduced residential/authorized charge as provided for under *The Health Services Insurance Act, The Mental Health Act* and regulations made thereunder. Any information you provide will be protected in accordance with *The Freedom of Information and Protection of Privacy Act* and *The Personal Health Information Act*. For additional information, please contact the Residential Charges office, at Manitoba Health, 300 Carlton Street, Winnipeg MB, R3B 3M9 or phone 204-786-7150.

Please Print				
Section A Facility Information				
Facility Name	Facility Number			
Section B Client Information				
Surname	Given Name			
Social Insurance Number Personal Healt	h Identification Number (from Health Registration Certificate)			
Marital Status: Single/Widowed/Divorced ☐ Married/Comm	on-law Relationship 🗌 Separated 🔲			
I hereby authorize the Canada Revenue Agency to release information for Health. I understand that the information is necessary for and will be use person without my approval. I understand that, if I wish to withdraw this Coordinator. This authorization is valid for the two taxation years prior to year and each subsequent consecutive taxation year for which a reduced	ed solely for the purposes outlined above and will not be disclosed to any so consent, I may do so at any time by writing to the Residential Charge the year of signature of this consent, as well as for the current taxation			
Signature of Client or his/her Legal Representative	 Date			
SECTION C. Spanish (Common law Borton Informati	an (if applicable)			
SECTION C Spouse/Common-law Partner Information	on (ii applicable)			
Surname	 Given Name			
Social Insurance Number Personal Healt	h Identification Number (from Health Registration Certificate)			
Do you reside in a facility? No ☐ Yes ☐ If yes, please name t	he facility:			
I hereby authorize the Canada Revenue Agency to release information from my income tax returns and other required tax information to Manitoba Health. I understand that the information is necessary for and will be used solely for the purposes outlined above, and will not be disclosed to any person without my approval. I understand that, if I wish to withdraw this consent, I may do so at any time by writing to the Residential Charge Coordinator. This authorization is valid for the two taxation years prior to the year of signature of this consent, as well as for the current taxation year and each subsequent consecutive taxation year for which a reduced residential/authorized charge is requested by my spouse/common-law partner or on his/her behalf.				
Signature of Spouse/Common-law Partner or his/her Legal Represent	tative Date			
SECTION D Legal Representative Information (if applicable) If you have signed this form as a legal representative, please print your name and address below and attach a copy of the Power of Attorney or Order of Committeeship.				
Surname	Given Name			
Address	Postal Code			





### Pourquoi nous avons besoin de vos renseignements personnels

Le bureau du Programme de frais de résidence a besoin des renseignements inscrits sur ce formulaire pour déterminer et vérifier si vous, votre conjoint ou votre conjoint de fait êtes admissible à bénéficier d'une réduction annuelle des frais de résidence ou des frais admissibles, en vertu de la *Loi sur l'assurance-maladie*, la *Loi sur la santé mentale* et des règlements y afférents. Tout renseignement fourni sera protégé conformément à la *Loi sur l'accès à l'information et la protection de la vie privée* et à la *Loi sur les renseignements médicaux personnels*. Pour plus d'information, veuillez communiquer avec le bureau du Programme de frais de résidence, Santé, au 300, rue Carlton, Winnipeg (Manitoba) R3B 3M9; téléphone 204-786-7150.

(Écrire en caractères d'imprimerie)				
SECTION A Renseignements sur l'étab	lissement			
Nom de l'établissement	Numéro de l'établissement			
SECTION B Renseignements sur le clie	ent			
Nom de famille	Prénom			
N.A.S.	Numéro d'identification personnelle de la carte d'assurance-maladie			
État civil : Célibataire/veuf(ve)/divorcé(e)	Marié(e)/en relation conjugale ☐ Séparé(e) ☐			
revenus et tout autre renseignement fiscal nécessaire aux fins précitées, et qu'ils ne seront communiqués à de mettre fin à cette autorisation à tout moment en c autorisation est valable pour les deux années d'impos	ada à fournir au ministère de Santé des renseignements sur mes déclarations de le. Je comprends que ces renseignements sont nécessaires et serviront uniquement aucune autre personne sans mon approbation. Je comprends aussi que j'ai le droit communiquant par écrit avec le coordonnateur des frais de résidence. La présente sition qui précèdent l'année de signature de ce formulaire, pour l'année d'imposition laquelle une demande de réduction des frais de résidence ou des frais admissibles			
Signature du Client ou ayant droit	 Date			
	sistematic and all field to any fall from			
SECTION C Renseignements sur le cor	njoint/conjoint de fait, le cas échéant			
Nom de famille	Prénom			
N.A.S.	Numéro d'identification personnelle de la carte d'assurance-maladie			
Êtes-vous client d'un établissement? Oui 🗌 Non 🔲	Si oui, précisez le nom de l'établissement.			
J'autorise par la présente l'Agence du revenu du Canada à fournir au ministère de Santé des renseignements sur mes déclarations de revenus et tout autre renseignement fiscal nécessaire. Je comprends que ces renseignements sont nécessaires et serviront uniquement aux fins précitées, et qu'ils ne seront communiqués à aucune autre personne sans mon approbation. Je comprends aussi que j'ai le droit de mettre fin à cette autorisation à tout moment en communiquant par écrit avec le coordonnateur des frais de résidence. La présente autorisation est valable pour les deux années d'imposition qui précèdent l'année de signature de ce formulaire, pour l'année d'imposition courante et pour chaque année suivante au cours de laquelle une demande de réduction des frais de résidence ou des frais admissibles est déposée par moi-même ou en mon nom.				
Signature du conjoint/conjoint de fait ou ayant droit	 Date			
SECTION D Renseignements sur l'Ayant droit, le cas échéant Si la formule d'autorisation est signée par un ayant droit, écrire ci-dessous en caractères d'imprimerie son nom et son adresse et joindre une copie de la procuration ou de l'ordre de nomination du curateur public.				
Nom de famille	Prénom			

Une fois remplie, cette formule et, le cas échéant, une copie de la procuration ou de l'ordre de nomination du curateur public, doivent être renvoyées au représentant de l'établissement.

Code postal

6

MH/SM#229, 2022 (English on reverse side)

Adresse



### Application For Reduced Residential Charge Demande de frais réduits de résidence

FacilitylÉtablissement:
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Why We Require Your Information / Pourquoi nous avons besoin de vos renseignements personnels. The information requested on this form is necessary for the facility to determine and verify your, your spouse's, or your common-law partner's annual entitlement to a reduced residential/authorized charge as provided for under *The Health Services Insurance Act, The Mental Health Act* and regulations made thereunder. Any information you provide will be protected in accordance with *The Freedom of Information and Protection of Privacy Act* and *The Personal Health Information Act.* If I have any questions, I understand that I may contact the facility representative responsible for handling residential/authorized charges. / *Nous avons besoin des renseignements inscrits sur ce formulaire pour déterminer et vérifier si* vous, votre conjoint ou votre conjoint de fait êtes admissible à bénéficier d'une réduction annuelle des frais de résidence ou des frais admissibles, en vertu de la Loi sur l'assurance-maladie, la Loi sur la santé mentale et des règlements y afférents. Tout renseignement fourni sera protégé conformément à la Loi sur l'accès à l'information et la protection de la vie privée et à la Loi sur les renseignements médicaux personnels. Je comprends aussi que je peux communiquer avec le coordonnateur des frais de résidence si j'ai des questions.

SECTION A: TO BE COMPLETED BY ALL CO	LIENTS/ DOIT ÊTRE REMPLIE PAR TOUS LES	CLIENTS			
		Initials / Initiales	Sex / Sexe		
			M F		
Date of Birth /	Social Insurance No. (SIN) /	Current Marital Sta	tus /		
Date de naissance	Nº d'assurance sociale (NÁS)	État civil actuel	1		
Day/ Month/ Year/					
Jour Mois Année	1 1	Single/Widowed/Divorced /			
		Célibataire/Veuf(veuve)/Divorcé(e)	П		
Manitoba Health Registration No. /	Personal Health Identification No. /		<u> </u>		
Numéro d'inscription auprés de Santé et	Nº d'identification personnelle	Married/Common-Law Relationship / Marié(e) / Conjoint de fait			
Soins aux personnes âgées		wane(e) / Conjoint de lait			
		Separated /			
		Séparé(e)	Ц		
If client is transferred from another facility, state Si le client vient d'un autre établissement, indiqu					
Si le client vient à dit autre établissement, mulqu	uez le nom.				
Dependants other than spouse/common-law partner / Yes/Oui ☐ No/Non					
Personnes à charge autres que le conjoint/conjoint de fait :					
If yes, provide name, date of hirth and reason for	or dependency if over 18 / Dans l'affirmative, indi	quez le nom et la date de naissance des ne	rsonnes à		
If yes, provide name, date of birth and reason for dependency if over 18. / Dans l'affirmative, indiquez le nom et la date de naissance des personnes à charge et, si elles ont plus de 18 ans, la raison qui fait qu'elles sont à charge. (If additional space needed attach details. / Si vous avez besoin de plus					
d'espace, annexez une feuille à la présente.)			,		
Surname / Nom Given Name / Pré	énom Initials / Initiales	Sex / Sexe Date of Birti M F Date de naiss			
		M F Date de naiss Day/Jour Month/Mois			
		Bay/sour Month/Mons			
Relationship to Client / Lien de parenté avec le d	client :		!		
Reason for Dependency / La raison qui fait qu'el	lles sont à charge :				

#### Note / Remarque:

- \* If client is not applying for a reduced rate go to Section C. / Si le client ne demande pas le tarif réduit, passez à la section C.
- \* If client is applying for a reduced rate complete Part 1, 2 or 3 of Section B and sign Section D. / Si le client demande le tarif réduit, remplissez les parties 1, 2 ou 3 de la section B et signez la section D.

SECTION B: To be completed if client is applying for reduced rate. / Doit être remplie par la personne qui demande le tarif réduit.
PART I / PARTIE 1
Is client currently receiving financial assistance from Employment and Income Assistance? / Le client est-il actuellement bénéficiaire du programme d'aide à l'emploi et au revenu?
Yes/Oui ☐ No/Non ☐
If yes, provide copy of Employment and Income Assistance cheque stub. / Dans l'affirmative, veuillez annexer une copie du talon de chèque du programme d'aide à l'emploi et au revenu.

MH/SM #227 (See other side/suite au verso)

SECTION B: TO BE COMPLETED IF CLIENT IS APPLYING FO	OR REDUCED RATE. / DOIT ÊTI	RE REMPLIE PAR LA PE	RSONNE QUI DEN	MANDE LE TARIF RÉ	DUIT.
PART II / PARTIE 2			·		
To be completed if client is single, divorced, widowed Assessment. Please provide copy. / Cette partie doit tirés de l'Avis de cotisation de 2021 de l'Agence des d	t être remplie si le client est d	célibataire, divorcé, v	veuf ou séparé. I	Les renseigneme	
Net Income (Line 236) / Revenu net (ligne 236)			\$		
Total Tax Payable (Line 435) / Impôt total à payer (lig	gne 435)				
Total (Line 236 less Line 435) / Total (ligne 236 moins					
PART III / PARTIE 3			·		
To be completed if client is married or in a common-law				ou en relation cor	njugale.
Spouse's/Common-law Partner's Surname / Nom du conjoint /conjoint de fait	Given Name / Prénom	Initials / Initiales		mon-law Partner's Sl nt/conjoint de fait	N /
land of a facility O / I a	attaint and it of aid out divin	(I-bill-samant)	Yan/Oui F	7 11-111	
Is spouse/common-law partner a client of a facility? / Le	-		Yes/Oui∟	□ No/ <i>Non</i> □	
If yes, specify name of facility. / Dans l'affirmative, indique					
The following information is to be based on the 2021 Ca doivent être tirés de l'Avis de cotisation de 2021 de l'Agr	anada Revenue Agency Noti Jence des douanes et du rev	ce of Assessment. Frenu du Canada. Ver	Please provide co uillez annexer ur	opies. / Les rense ne copie de cet av	ignements /is.
		Client / Client		e/Common-law Pa int/Conjoint de fait	
Net Income (Line 236) / Revenu net (ligne 236)	\$		\$		_
Total Tax Payable (Line 435) / Impôt total à payer (ligne	<i>÷</i> 435)				<u>—</u>
Total (Line 236 Less Line 435) / Total (ligne 236 moins l	ligne 435) (a)		(b)		<u>—</u>
		TOTAL (a &	, b)		
			\$		
SECTION C					
If client does not wish to apply for reduced rate, read and sign here	e. / Si le client ne désire pas den	nander le tarif réduit, lise	ez ce qui suit et sig	nez la présente sec	tion.
I hereby declare that I will accept financial responsibility for de payer la totalité du tarif quotidien de 96,40 \$.	r the full daily rate of \$96.40	. / Je m'engage par l	es présentes à a	assumer l'entière l	responsabilité
Signature of Client/Representative / Signature du client ou de son a	ayant droit	<del></del>	Dat	ite	
SECTION D					
I hereby declare that to the best of my knowledge the information I have provided with other government department involved in determining the reduced charge. I Je déclare que complets. Je reconnais savoir que Santé se réserve le drodivulgation de ces renseignements aux personnes de Sante	ments. I authorize the sharir que les renseignements donr oit de vérifier auprès d'autres	ng of this information nés dans la présente s ministères les rense	with Manitoba H demande sont, p	Health and facility pour autant que je	representatives le sache, vrais et
Signature of Client/Representative / Signature du client ou de son a	ayant droit		Dat	ite	
Signature of Spouse/Common-law Partner or Representative (if ap Signature du conjoint / conjoint de fait ou de son ayant droit (le cas			Dat	te	
SECTION E					
To be completed by the facility for all clients. / L'établissem	nent doit remplir cette sectio	n à l'égard de tous le	es clients.		
ASSESSMENT RESULTS / RÉSULTATS DE L'ÉVALUAT	TON				
Rate / Tarif : Effective Date	e / Date d'entrée en vigueur		//Jour Month/Mo	ois Year/Année	
Signature of Facility Representative / Signature du représentant de	 e l'établissement	- <del></del>	Dat		



## In this section, you will find...

Residential Charge Review Process	2
Procedure for Review	3 - 4
Additional Information on the Review Process	5
Request for Review (MH /SM #228)	6 - 7



## **Residential Charge Review Process**

A Request for Review (MH/SM #228) should be forwarded to Manitoba Health when:

- I. The client has completed the Application for Reduced Residential Charge; and has a spouse/common-law partner residing in another facility and, therefore, a rate must be established for each person.
- II. The client/representative advises that they are unable to pay the assessed charge because of extenuating circumstances.

Manitoba Health has the authority to review the residential charge, and either reduce or confirm the rate to an amount that is not less than the minimum rate, in accordance with policies approved by the Minister of Health.

Note: A Request for Review (MH/SM 228) is at the end of this section



### **Procedure for Review**

#### The client has a spouse or partner living in another health facility:

- 1. Each facility completes Section A on the Request for Review form.
- 2. Each facility submits the Request for Review, Application for Reduced Residential Charge, and Notice of Assessment, to the Manager, Residential Charge Program, Residential Charges, Room 1015 – 300 Carlton Street, Winnipeg, Manitoba, R3B 3M9.
- 3. While awaiting a response, the client will be charged the previous year's rate, or \$39.90, if assessed the minimum rate last year, or if admitted after July 31, 2022. However, if a rate has been assessed effective August 1, 2022 based on a spouse or partner in the community, and it is less than the previous year's assessed rate, the lower rate will be charged while awaiting a response.
- 4. Manitoba Health reviews the material and establishes the rate for each spouse or partner.
- 5. Manitoba Health completes Section C, Disposition of Review Manitoba Health Decision, on each Request for Review.
- 6. Manitoba Health distributes copies of the completed *Request for Review* and letter.
  - ✓ Manitoba Health retains one copy
  - ✓ One copy to each facility, and if transferred, an additional copy to any receiving facility
  - ✓ One copy to the client or their representative
  - ✓ One copy to the PCH Clerk, Residential Charges

Note: If the client is unable to pay the rate assessed by Manitoba Health in Procedure I, they may request a review in accordance with Procedure II. The new request for review must be initiated within 30 days of the date in Section C of the Request for Review distributed in Procedure I, rather than 30 days from the effective date as specified in Procedure II.



- II. The client / representative advises that they are unable to pay the assessed charge due to extenuating circumstances, and wishes to request a review.
  - 1. The client / representative must inform the facility in writing of their request for a review within 30 days of the effective date. Reasons and evidence to support the request must accompany the client's notification.
  - 2. The facility completes Section A on the Request for Review.
  - 3. The client or their representative completes Section B on the Request for Review.
  - 4. The facility submits the Request for Review to the Manager, Residential Charge Program, Residential Charges, Room 1015 – 300 Carlton Street, Winnipeg, Manitoba, R3B 3M9, along with:
    - a) A copy of the Application for Reduced Residential Charge, Notice of Assessment(s), and all required or pertinent documentation;
    - b) Or a copy of the Notification of Residential Charge, and all required or pertinent documentation.

Manitoba Health policies specify the documentation required to support a Request for Review. This information must accompany the request. (Policies are included in Section 8 of this manual)

- 5. While awaiting a response, the client has the option of being charged the assessed rate, or the previous year's rate, or \$39.90, if assessed the minimum rate last year, or if admitted after July 31, 2022. However, if the previous year's rate is less than \$39.90, a rate not less than the current minimum of \$39.90 is to be charged.
- 6. Manitoba Health reviews the material and either confirms or reduces the rate in accordance with approved policies.
- 7. Manitoba Health completes Section C, Disposition of Review Manitoba Health's Decision, on the Request for Review.
- 8. Manitoba Health distributes copies of the completed *Request for Review* and letter:
  - ✓ Retains one copy
  - ✓ One copy to the facility. If transferred, a copy is sent to the receiving facility
  - ✓ One copy to the client or their representative
  - ✓ One copy to the PCH Clerk Residential Charges



### **Additional Information on the Review Process**

- 1. If a client is transferred to another facility while a review or appeal is in process, the transferring facility must contact Manitoba Health. When the review or appeal is completed, Manitoba Health will notify the transferring facility and receiving facility of the assessed rate.
- 2. If valid circumstances prevent the client from providing the facility with a written intent to request a review, the facility may transcribe the applicant's request and submit it with a Request for Review.
- 3. If a client passes away while a review or appeal is in process, and if notification from the facility is given to Manitoba Health, the rate will be adjusted to the previous year's assessed rate if lower than the current year's assessed rate, or the current minimum rate, if assessed the minimum rate last year, or if a new applicant.
- 4. Requests for Review received after the 30 day deadline will be accepted by Manitoba Health only if justification is provided to satisfy Manitoba Health that the client or their representative were unable to submit the request within the 30 day deadline. Manitoba Health will not consider Requests for Review received after one year of the effective date of the charge.
- 5. Requests for Review received after one year of the effective date of the charge, and those rejected by Manitoba Health, will be referred to the Manitoba Health Appeal Board. The Board will consider the request and advise Manitoba Health and the client or their representative as to whether or not the Board approves the request to proceed to Manitoba Health for a review.
- 6. Requests for Review will be accepted by Manitoba Health throughout a rate year in situations where the assessed rate has been based on the combined income of a resident and their spouse/common-law partner and one spouse/common-law partner passes away and the client or their representative requests a review to have the charge based solely on the income of the client.
- 7. If the rate changes as the result of a review or appeal, the final rate is to be charged/reimbursed retroactive to the effective date of charge.



### Request For Review - For the Rate Year August 1, 2022 to July 31, 2023

Demande d'évaluation – pour l'année tarifaire du 1er août 2022 au 31 juillet 2023

SECTION A: To Be Completed By Facili	ty Representative	/ Doit être rem	plie par le i	représentant d	le l'établis	sement	
Facility Name / Nom de l'établissement				Facility Numb	er / <i>Numér</i> o	de l'établi	ssement
Name of Facility Representative / Nom du repré	sentant de l'établisse	ment		Facility Repre Nº tél. du rep			
Client's Surname / Nom du client	Given Name / F	Prénom	L	Initial / <i>Initia</i>	les		Sex/Sexe M F
	Current Marita	ıl Status / <i>État civi</i>	l actuel			L	
Single/Widowed/Divorced / Célibataire/Veuf(veuve)/Divorcé(e)	Married/Common-Law Marié(e)/conjoint de fa	/ Relationship /		Separated / Séparé(e)			
Manitoba Health Registration No. / Numéro d'inscription auprés de Santé Manitoba		al Health Identification person		Di		Month/ Yea	ar/
			İ		Jour N	1ois Ann	ee
Bata also its also its also at a fine Barana de Company	// T O F-	- ilita de Data alla da	i i				
Date admitted, if client of a Personal Care Home foyer de soins personnels ou dans un établisses			ission au cile	ent piace dans un	D/D	M / M	Y/A
Date panelled, if client was panelled in hospital placement	l Date de la demande	du client hospital	isé mis en att	tente de	D/D	M / M	Y/A
If client has been transferred from another facilit	ty, state name of facili	ity / Inscrivez le no	om de l'établis	ssement d'où le d	client a été t	transféré, s	s'il y a lieu
If married, or in a common-law relationship, is s Est-ce que le conjoint du client marié ou en rela				Yes/Ou	i 🗆	No/No	on 🗌
If yes, specify name of facility / Dans l'affirmative, inscrivez le nom de l'établisse	ement.			T			
Client's Representative / Surname / Ayant droit du client Nom	Given Name / Prénom	Relationship / Lien de parenté	i	Telep Residence / R	hone No. / <i>I</i> ésidence	№ <i>de télép</i> Business /	
Address / Adresse				<u> </u>			
City/Town / Ville		Province / F	Province	Po	stal Code /	Code posi	tal
	5 · · · · · · · · · · · · · · · · · · ·				-		
Reason For Review. Check One Box. / / Client has spouse/common-law partner resclient a un conjoint/conjoint de fait qui réside.  B.)	iding in another facilit	ty. (If this is the ba	sis of reques	t, client is not rec			
Client/Representative advises that they are Manitoba Health Policies for Documenta Le client ou son ayant droit déclare qu'ils s d'évaluation. (Reportez-vous aux politiq demande.)	ation Required to Su ont incapables de pay	pport Request fo yer le tarif, dû à de	r Review.) / es circonstand	ces atténuantes,	et a présen	nté une der	
Client has been assessed a RATE of / : _ Le TARIF du client a été fixé à	Effe	ective Date / : e d'entrée en vig	ueur	/ Day / Jour Mo	nth / <i>Mois</i>	/ Year / An	née
(Insert rate and effective date from Notification of d'entrée en vigueur selon l'Avis de frais de résid					. / Inscrivez	le tarif et la	a date
Client's previous year's assessed rate was	s / Le tarif du client o	de l'année préce	édente était	de :			
Signature of Facility Representative / Sign	ature du représenta	ant de l'établisse	ment		Date		
Residential L'établissement doit attacher	ttach documentation Charges, Room 1015 les documents d'ap	5 – 300 Carlton S opui à la demand	treet, Winnip de et les faire	peg MB R3B 3N e <i>parvenir aux</i> s	19	anciers,	

MH / SM #228 (See other side / Suite au verso)

Section B: To Be Completed By Client Or Their Representative / D	oit être remplie par le client ou son ayant droit
I understand that the information requested on this form is necessary to reduction to my assessed residential/authorized charge under <i>The Heat</i> regulations made thereunder. I also understand that the information I purpose and Protection of Privacy Act and The Personal Health Information and Protection of Privacy Act and The Personal Health Information the facility representative responsible for residential/authorized dans la présente formule sont nécessaires pour effectuer une évaluation réduction du frais de résidence/admissibles dans le cadre de la Loi sur règlements y afférents. De plus, je comprends que ces renseignements la protection de la vie privée et à la Loi sur les renseignements médicaux pur le coordonnateur des frais de résidence si j'ai des questions.	alth Services Insurance Act, The Mental Health Act and provide will be protected in accordance with The Freedom of primation Act. If I have any questions, I understand that I may charges. I Je comprends que les renseignements demandés on pour déterminer si je suis susceptible de recevoir une l'assurance-maladie, la Loi sur la santé mentale et des seront protégés conformément à la Loi sur l'accès à l'information et
I have requested a review of the assessed rate of While awaiting a response to the review, I choose to be charged the ra applicable.) / J'ai présenté une demande d'évaluation du tarif fixé à la demande. En attendant la réponse, je choisis de payer le tarif mention tarif au besoin.)	and am forwarding documentation to support the request. te below: (One Box must be checked, and rate entered, if et je vous envoie les documents d'appui à onné ci-après : (Ne cochez qu'une seule case et inscrivez-y le
the assessed rate from Section A of /	<u> </u>
the previous year's assessed rate from Section A of /	
the minimum rate of \$39.90. This option can be chosen only if the July 31, 2022. / le tarif minimal de 39,90 \$. Ne choisissez cette op précédente ou si vous avez été placé(e) après le 31 juillet 2022.	
I understand that any difference between the amount charged and refunded by the facility retroactive to the effective date of the charge et le tarif déterminé par Santé sera recueillie ou rembourse vigueur du tarif.	rge. / Je comprends que toute différence entre le montant
Signature of Client/Representative / Signature du client ou de son ayar	nt droit Date
Section C: To Be Completed By Manitoba Health Staff / Doit être raâgées	emplie par le personnel de Santé et Soins aux personnes
DISPOSITION OF REVIEW – MANITOBA HEALTH DECISION RÉSULTAT DE L'ÉVALUATION – DÉCISION DE SANTÉ	Review Number / Numéro d'évaluation
COMMENTS / COMMENTAIRES :	
Rate / Tarif: Effective Date / Date d'ent	rée en vigueur :
Signature of Manitoba Health Representative	

MH / SM #228 7



## In this section, you will find...

Procedure for Appeal	2
Notice of Appeal Form	3 - 4
Disposition of Appeal Form	5
Additional Information on the Appeal Process	6



### **Procedure for Appeal**

- 1. If the client/representative is not satisfied with the outcome of Manitoba Health's review, the charge may be appealed to the Manitoba Health Appeal Board by completing a Notice of Appeal.
- 2. The Notice of Appeal must be submitted by mail or delivery to the Manitoba Health Appeal Board within 30 days after receiving Manitoba Health's Review decision. Notices of Appeal are to be submitted to:

Manitoba Health Appeal Board 102 – 500 Portage Avenue Winnipeg, Manitoba R3C 3X1

- 3. The Manitoba Health Appeal Board will contact the appellant/representative and confirm the date, time, and location of the Manitoba Health Appeal Board hearing.
- 4. The Manitoba Health Appeal Board considers the appeal and either confirms the original charge or reduces it to an amount not less than \$39.90 a day.
- 5. The Manitoba Health Appeal Board will notify the appellant/representative and Manitoba Health of the Board's decision.
- 6. Manitoba Health completes a Disposition of Appeal Manitoba Health Appeal Board Decision, and distributes copies as follows:
  - ✓ Retains one copy
  - ✓ Two copies to the facility along with the original review/appeal package. If transferred, an additional copy to the receiving facility
  - ✓ One copy to the PCH Clerk Residential Charges
- 7. Each facility provides the appellant/representative with one copy, and retains the other.





102 – 500 Portage Avenue, Winnipeg MB R3C 3X1 **T** (204) 945-5408 **Toll Free** 1-866-744-3257 **F** (204) 948-2024 manitoba.ca/health/appealboard

## NOTICE OF APPEAL (FOR AUTHORIZED CHARGE APPEALS)

APPELLANT'S IDENTIFYING INF	ORMATION:		
Name: Surname Given Name		Date of Birth:	
		Marital Status:	
Name of Facility:		<u></u>	
		le:	
Address of Facility:			
Postal Code:	Telephone:	Fax:	
Name and Address of Appellant's F	Representative:		
Effective		an authorized charge/daily rate of	
Review Number:			
On (date	), I received notice th	nat after conducting a review, Manitoba	
Health has assessed my authorized	d charge/daily rate at	\$ per day.	



regulations, I hereby provide notice of my appe	is of <i>The Health Services Insurance</i> Act and its eal to the Manitoba Health Appeal Board against a Health on the following grounds (reasons for
(Use back of page or attach new page if more v	writing space is required)
REQUEST FOR EXTENSION OF TIME TO FIL	_E APPEAL
by mailing or delivering a notice of appeal to the days after the date the client and/or his/her repethe Review that was conducted by Manitoba permits. If this 30-day notice requirement was determine whether it will permit an extension of	es Insurance Act, an appeal must be commenced e Manitoba Health Appeal Board not more than 30 presentative received notice of the Disposition of Health, or within such further time as the Board of not met on this appeal, in order for the Board to the filing time, you must provide a detailed written lise the following space or attach a separate page
Date	Appellant*

### \*PLEASE TAKE NOTICE:

If this form is not signed by the Appellant (the person who the appeal is about), the person signing on behalf of the appellant must provide a copy of their authority to do so (for example, an order of committeeship, a grant of power-of-attorney that sets out sufficient authority for the person to act in these circumstances or an agent authorization form).



## Disposition of Appeal For the Rate Year August 1, 2022 to July 31, 2023

□ Manitoba Health Appeal	Board Decision	
☐ Client deceased while ap	peal was in process	
Facility Name(s):		
Client's Name:		Review Number:
Rate:	Effective Date:	
Comment:		
Signature of Manitoba Health Represe	ntative Date	



# **Additional Information on the Appeal Process**

- 1. If a client is transferred to another facility while a review or appeal is in process, the transferring facility must contact Manitoba Health. When the review or appeal is completed, Manitoba Health will notify the transferring facility and receiving facility of the assessed rate.
- 2. If a client passes away while a review or appeal is in process, and if notification from the facility is given to Manitoba Health, the rate will be adjusted to the previous year's assessed rate if lower than the current year's assessed rate, or the current minimum rate, if assessed the minimum rate last year, or if a new applicant.
- 3. If the rate changes as the result of a review or appeal, the final rate is to be charged/reimbursed retroactive to the effective date.



# In this section, you will find...

Conditions for Waiver of Residential Charge	2
•	
Residential Charge Waiver Process	3
Request for Waiver (MH/SM #230)	4



# **Conditions for Waiver of Residential Charge**

A full or partial waiver of the authorized charge may be considered if:

- The client has a spouse or partner residing in the community;
   and
- The client or their spouse/partner are not eligible for Old Age Security, Guaranteed Income Supplement, or financial assistance from Employment and Income Assistance;

and

• The combined 2021 income of the client and their spouse / common-law partner is less than \$38,030; or the combined income of the client and their spouse / common-law partner is less than \$38,030, plus an amount of \$8,500 for each dependant child.

Clients requesting a waiver must do so within thirty days of the effective date of the charge.



# **Residential Charge Waiver Process**

The client or their representative has advised that the above conditions have been met, and has requested a full or partial waiver of the rate:

- 1. The facility representative photocopies the *Request for Waiver* (MH/SM #230) from the Information Manual and completes Section A of the *Request for Waiver*.
- 2. The client or their representative completes Section B on the Request for Waiver.
- 3. The facility submits the *Request for Waiver* to the Manager, Residential Charge Program, Residential Charges, Room 1015 300 Carlton Street, Winnipeg, Manitoba, R3B 3M9, along with:
  - a copy of the Application for Reduced Residential Charge <u>and</u> copies of the 2021 Notices of Assessment for the client and their spouse / common-law partner.

or

- a copy of the *Notification of Residential Charge*.
- 4. While awaiting a response to a *Request for Waiver* the client will have the option of being charged:
  - the assessed rate;

or

- the previous year's rate, or \$0.00, if assessed \$0.00 last year, or if admitted after July 31, 2022.
- 5. Manitoba Health reviews the request and either confirms or reduces the rate.
- 6. Manitoba Health completes Section C, Disposition of Request for Waiver Manitoba Health on the *Request for Waiver*.
- 7. Manitoba Health distributes copies of the completed Request for Waiver as follows:
  - ✓ Retains one copy
  - ✓ One copy to the facility, and if transferred, an additional copy to any receiving facility
  - ✓ One copy to the client or their representative
  - ✓ One copy to the PCH Clerk Residential Charges



#### Request for Waiver – For the Rate Year August 1, 2022 to July 31, 2023

Demande d'abolition du tarif - pour l'année tarifaire du 1er août 2022 au 31 juillet 2023

Section A: To Be Completed By Facility Representative For Clients Requesting A Waiver  Doit être remplie par le représentant de l'établissement pour les clients qui demandent l'abolition du tarif									
Facility Name / Nom de l'établissement	etablissement pot	ui ies ciie	nts qui demand			r / Numéi	ro de l'	'établiss	ement
Name of Facility Representative / Nom du représentant de l'établissement				Facility Representative Telephone Number / Nº tél. du représentant de l'établissement					
Client's Surname / Nom du client Given Na			om	Initial / Initiales					
Manitoba Health Registration No. /			ealth Identification					Sex/Se	
Numéro d'inscription aupré de Santé Manitoba		N° d′ider 	tification personne	lle			i I	M	F
							i I		
Client's Representative / Ayant droit du client		Relations	hip /		Telepho	ne No. / I	V° de t	éléphor	пе
Surname / Nom Given N	Name / <i>Prénom</i>	Lien de p	arenté	Resid	dence / F	Résidence	e Bus	siness /	Travail
							i		
Address / Adresse				_					
City/Town / Ville			Province / Provin	се	Po	stal Cod	e / Cod	de posta	a/
							-		
Section B: To Be Completed By Client C	r Their Represent	ative							
Doit être remplie par le client ou son aya	nt droit								

I understand that the information requested on this form is necessary to determine whether I am eligible for a full or partial waiver of my assessed residential/authorized charge, under *The Health Services Insurance Act, The Mental Health Act* and regulations made thereunder. I also understand that the information I provide will be protected in accordance with *The Freedom of Information and Protection of Privacy Act* and *The Personal Health Information Act.* If I have any questions, I understand that I may contact the facility representative responsible for handling residential/authorized charges. / *Je comprends que les renseignements demandés dans la présente formule sont nécessaires pour déterminer si je suis admissible à une abolition totale ou partielle du frais de résidence/admissibles dans le cadre de la Loi sur l'assurance-maladie, la Loi sur la santé mentale et des règlements y afférents. De plus, je comprends que ces renseignements seront protégés conformément à la Loi sur l'accès à l'information et la protection de la vie privée et à la Loi sur les renseignements médicaux personnels. Je comprends aussi que je peux communiquer avec le coordonnateur des frais de résidence si j'ai des questions.* 

I declare that: / Je déclare que :

• the client has a spouse/common-law partner residing in the community / le client a un conjoint/conjoint de fait vivant dans la collectivité:

and / et

 the client or their spouse/common-law partner are not eligible for Old Age Security, Guaranteed Income Supplement, or financial assistance from Employment and Income Assistance / le client ou le conjoint/conjoint de fait n'est pas admissible à recevoir la Pension de la sécurité de vieillesse ou le Supplément de revenu garanti et n'est pas bénéficiaire du Programme d'aide à l'emploi et du revenu;

and / et

• the 2021 combined income of the client and their spouse/common-law partner is less than \$38,030; or the 2021 combined income of the client and their spouse/common-law partner is less than \$38,030, plus an amount of \$8,500 for each dependant child / en 2021, le revenu combiné du client et du conjoint/conjoint de fait est inférieur à 38 030 \$; ou, en 2021, le revenu combiné du client et du conjoint est inférieur à 38 030 \$, plus un montant de 8 500 \$ pour chacun des enfants à charge;

Section B (Continued) / (suite)	
I am requesting a full or partial waiver of the assessed rate of While awaiting a recharged the rate below: (One Box must be checked, and rate entered, if applicable.) / Je demand ou la totalité du tarif fixé à En attentant la réponse, je choisis de payer le tarif met seule case et inscrivez-y le tarif au besoin.)	le à être dispensé de paver une partie
the assessed rate as shown above of /  le tarif susmentionné fixé à	
the previous year's assessed rate of /  le tarif de l'année précédente de	
a rate of \$00.00. This option can be chosen only if last year's assessed rate was reduced July 31, 2022. / le tarif de 00,00 \$. Ne choisissez cette option que si l'on a réduit le tarif de ou si vous avez été placé(e) après le 31 juillet 2022.	
I understand that any difference between the amount charged, and the final rate as determi collected or refunded by the facility retroactive to the effective date of the charge. / Je comple montant chargé et le tarif définitif, telle qu'appliquée par Santé, sera recueillie ou rembourétroactivement à la date d'entrée en vigueur du tarif.	prends que toute différence entre
Signature of Client/Representative / Signature du client ou de son ayant droit	Date
Facility to attach a copy of Application for Reduced Residential and copies of the 2021 Notices of Assessment for client and spouse/common-l Notification of Residential Charge L'établissement doit attacher des copies de la demande de frais réduit ainsi que des avis de cotisation de 2021 du client et du conjoint/cor ou une copie de l'avis de frais de résidence	aw partner or a copy of ts de résidence,
Section C: To Be Completed By Manitoba Health Staff / Doit être remplie par le personnel de Santé	
Disposition of Request for Waiver – Manitoba Health / Resultat de la demande d'abolition du tarif – Santé Numéro d'évaluation	Review Number /
Comments / Commentaires :	
Rate / Tarif : Effective Date / Date d'entrée en vigueur :	
Signature of Manitoba Health Representative Signature du représentant de Santé MH/SM #230	Date



# In this section, you will find...

Other Ad	Iministrative Information2 - 4
•	Clients requiring active treatment
•	New clients admitted from the community
•	Inter-facility transfers
•	Spouse/partner is in juxtaposed facility
•	Spouse/partner's net income
•	Client's spouse/partner admitted to facility
•	Reporting of assessed rates to Manitoba Health by facilities



The following administrative information is provided to assist with assessing, reviewing, appealing, and reporting residential charges:

#### Clients requiring active treatment

- Personal care home residents who are moved to a hospital for active treatment will continue to pay the daily rate while their bed is being held.
- Patients in hospital panelled for personal care home placement, and chronic care patients in a hospital or a long-term care facility, will continue to pay the assessed rate for 5 days from the date that active treatment commences. On the sixth day an Admission/Separation form is completed and the charge will be suspended and will remain suspended until active treatment is no longer required.

#### New clients admitted from the community

- Regional Health Authority staff will explain the process of assessing income to persons
  anticipating admission to a personal care home. A copy of the "Guide to Services and
  Charges" may be provided to the client or their representative.
- The facility will provide a copy of the "Guide to Services and Charges" to prospective clients on their waiting list when the time for admission approaches.
- Additional copies of the "Guide to Services and Charges" may be obtained from the PCH Clerk, Residential Charges, 300 Carlton Street (phone: 204-786-7150; fax: 204-949-0128).

#### **Inter-facility transfers**

- When a client is admitted or transferred to another facility, Manitoba Health tracks their location through the Admission/Separation Form, therefore a copy of the completed Application for Reduced Residential Charge or the Notification of Residential Charge needs to be sent only to the receiving facility and the assessed rate will continue to apply. Receipt of the Notification of Residential Charge indicates to the receiving facility that a Tax Information Release Form has been completed for the client, and that a new form is not required.
- When a personal care home resident is separated to hospital (i.e. the personal care home bed is cancelled) and is subsequently panelled for re-admission to a personal care home, the previously completed application or notification and the assessed rate may be used if current.



#### Spouse/partner is in juxtaposed facility

- If one spouse/partner is a resident in a personal care home and the other spouse/partner is in the juxtaposed hospital and if a *Tax Information Release Form* has not been completed, it is not necessary to submit the *Request for Review* to Manitoba Health for a decision on the rate.
- The rate for each spouse/partner can be determined by the facility in accordance with the Instructions for Completion of Application for Reduced Residential Charge, Section E, #6.

#### Spouse's/partner's Net Income

- An Application for Reduced Residential Charge is to be completed in situations where both spouses/partners file on one Income Tax and Benefit Return. The filing spouse/partner is required to provide the facility with a copy of pages 1 to 4 of the T1-General, or pages 1 and 2 of the T1S-A Income Tax and Benefit Return. The information on the Income Tax and Benefit Return must agree with the Notice of Assessment. When assessing the residential charge, the net income that is added for the dependent spouse/partner is the amount that would have been entered on line 236 of the Income Tax and Benefit Return had he or she completed a return.
  - ✓ This information is found on Page 1 of the T1S-A or T1 General, in Information about your spouse or common-law partner;

#### Client's spouse/partner admitted to facility

If a client's spouse/partner is admitted to a long-term care facility, or panelled in hospital, a
new Application for Reduced Residential Charge is to be completed for each spouse/partner,
in accordance with the Instructions for Completion of Application for Reduced Residential
Charge.

#### Reporting of assessed rates to Manitoba Health by facilities

• The annual Rate Report will be sent to facilities immediately upon receipt of information from Canada Revenue Agency. The report will include the rates of those clients who were in the facility as of June 1, 2022, and who completed a Tax Information Release Form by that date. Facilities are to complete the assessed rate for the balance of the clients from Section E of the Application for Reduced Residential Charge. The report is then to be returned to Manitoba Health by August 31, 2022. Complete reporting instructions will be included with the report.

## Section 7: Administrative Information



- For all clients admitted/panelled after the initial reporting, the assessed rate from Section E of the *Application for Reduced Residential Charge* will be completed on the Admission/Separation for Long-Term Care Facility Form (Manitoba Health Form #240) that is submitted to 300 Carlton Street.
- The Personal Care Home Monthly Statement will include the assessed rate as reported by the facility.



# **Overview: Residential Charge Policies**

The following policies have been approved by Manitoba's Minister of Health for use by Manitoba Health when assessing a client's Request for Review of the residential charge. These policies will guide facility staff helping clients:

- to determine if they have a basis for requesting a review and
- to ensure that adequate documentation is provided to support their request

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Schedule of Personal Expenditures	6
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# Acceptable Documentary Evidence to Support Determination of "Net Income"

The following documentary evidence is acceptable to Manitoba Health in setting the residential charge. These are in order of priority.

- 1. Notice of Assessment.
- 2. Income Tax Return Information from Canada Revenue Agency initialed and dated by Canada Revenue Agency representative.
- 3. Affidavit in a form prescribed by Manitoba Health (copies attached). These must be signed by the client or their representative and accompanied by copies of supporting information slips. An affidavit will be accepted only from individuals who do not as a rule file an annual Income Tax and Benefit Return.

**NOTE**: Facility may normally accept information and assess a rate based on either #1 or #2 above. However, if a *Request for Review* has been initiated, Manitoba Health must complete the assessment. In situations where #3 applies, Manitoba Health assesses the rate through the *Request for Review process*.

#### **Documentation Required To Support Request**

In order of priority (as noted above):

- Notice of Assessment
- Income Tax Return Information from Canada Revenue Agency
- Completed affidavit

CANADA PROVINCE OF MANITOBA		) ) IN TH	E MATTER OF THE SETTING OF
		) RESII	DENTIAL/AUTHORIZED CHARGES ER THE HEALTH SERVICES INSURANCE
	TO WIT:		AND REGULATIONS
l,		Power of /	Attorney for
(hereir	nafter called the client)		
of the	of		
in the	Province of Manitoba,		
MAKE	OATH AND SAY:		
1.	THAT the client did not have	e sufficient inco	me in 2021 to file an Income Tax and Benefit Return.
2.	THAT the client's income from	om all sources f	or the year ended December 31, 2021
	was made up of:		
	Old Age Security		\$
	Guaranteed Income Su	pplement	\$
	Interest and other incom	пе	\$
	For total income for the	year of	\$
3.	THAT I understand this info	rmation is beinç	provided in order that Manitoba Health may set
	an appropriate Residentia	I/Authorized cha	arge for the client's accommodation at
			in accordance with the Health Services Insurance
	Act and Regulations.		
SWOF	RN BEFORE ME at the	)	
of		)	
in the	Province of Manitoba,	)	
this d	ay of , .	)	
		) )	Power of Attorney
	Α		
	in and for th	e Province of M	anitoba



CANADA ) PROVINCE OF MANITOBA ) TO WIT: )	IN THE MATTER OF THE SETTING OF RESIDENTIAL/AUTHORIZED CHARGES UNDER THE HEALTH SERVICES INSURANCE ACT AND REGULATIONS
, of the of	
n the Province of Manitoba,	
MAKE OATH AND SAY:	
1. THAT I did not have sufficient in	ncome in 2021 to file an Income Tax and Benefit Return.
2. THAT my income from all source	ces for the year ended December 31, 2021
was made up of:	
Old Age Security	\$
Guaranteed Income Supp	plement \$
Interest and other income	e \$
For total income for the year	vear of \$
3. THAT I understand this informa	ation is being provided in order that Manitoba Health may set
an appropriate Residential/Auth	horized charge for my accommodation at
	in accordance with the Health Services Insurance Act
and Regulations.	
SWORN BEFORE ME at the	)
of	
n the Province of Manitoba,	
his day of , .	) ) Client )
Ain and for the Dro	ovince of Manitoba
in and for the Pro	DVIIICE OF IVIALIILODA



# Allowance for Spouse/Common-Law Partner Residing in the Community

Where a client has a spouse or common-law partner residing in the community, and the allowance for the spouse or common-law partner, as incorporated in Regulations under the Health Services Insurance Act, is identified as not being sufficient to meet their needs, Manitoba Health may consider financial relief. Manitoba Health will only consider granting relief upon receipt of acceptable documentation. Any such relief will not reduce the residential charge below the daily minimum rate.

#### **Documentation Required To Support Request:**

 A completed Schedule of Personal Expenditures for the spouse or common-law partner residing in the community.

for review.



# Schedule of Personal Expenditures – August 1, 2021 to July 31, 2022 (To be completed for spouse or common-law partner residing in community)

NAME:	
Food (specialized diet)	
Mortgage Payments (provide 2021/22 mortgage statement)	
Vehicle Payments (provide loan or lease document)	
Shelter Costs:	
Rent (provide rental agreement)	
Property Taxes (provide 2021/22 property tax bill)	
Home Insurance (provide 2021/22 insurance bill)	
Utilities (provide 1 hydro/natural gas and 1 water/sewer invoice)	
Security Monitoring (provide 1 invoice)	
Home Repairs & Maintenance (provide copies of invoices)	
Other Household Operation (estimated)	
Health Care: (provide copies of receipts)	
Health Care Premiums (Blue Cross)	
Ambulatory Aids (including walkers and wheel-chairs)	
Dental Care (including dentures)	
Hearing Care (including hearing aids) Vision Care (including eye glasses)	
Foot-Care (including podiatry, orthotics and compression stockings)	
Medical Transportation Costs	
Other (excluding prescription drugs)	
If any of the health care expenses are covered through health insurance, please	e provide a cop
of the health insurance statement showing the amount of reimbursement.	
Transportation (estimated)	
Other (estimated)	
Other (estimated)	
TOTAL	

July 2022 6

Please attach all supporting documentation to the completed form, and include with the request



## **Canada Pension Plan Death Benefits**

In determining the residential charge, Manitoba Health will exclude the Canada Pension Plan one-time death benefit from "Net Income" as defined in The Health Services Insurance Act and Regulations. A copy of the Canada Revenue Agency Statement of Canada Pension Plan Benefits, T4A (P) Supplementary tax information slip must be provided to Manitoba Health as documentary evidence. Any such relief will not reduce the residential charge below the daily minimum rate.

**NOTE:** The "death benefit" is the amount specified in Box 18.

#### **Documentation Required To Support Request**

 Copy of prior year's Income Tax and Benefit Return and a copy of the Canada Revenue Agency Statement of Canada Pension Plan Benefits, T4A (P) Supplementary tax information slip.



# **Capital Gains**

In determining the residential charge, "Net Income" as defined in the Health Services Insurance Act and Regulations will be adjusted by Manitoba Health by deducting the allowable deduction for net capital losses of other years (line 253) and the capital gains deduction (line 254) provided by Canada Revenue Agency. Manitoba Health will consider reducing the taxable capital gains (line 127) for any portion of the gain arising from the disposition of assets prior to the client's date of panel/charge. Acceptable documentary evidence to support the deduction(s) or the capital gain must be provided to Manitoba Health. Any such relief will not reduce the residential charge below the daily minimum rate.

#### **Documentation Required To Support Request**

- Copy of prior year's Income Tax and Benefit Return that identifies the amount entered at Line 253 and/or Line 254.
- Copy of prior year's Income Tax and Benefit Return that identifies the amount at Line 127 and a copy of Schedule 3 – Capital Gain (or Losses) and documentary evidence that indicates that the disposition of the asset(s) occurred prior to the date of panel/charge.



# Cash Flow Problems Resulting From Compound Interest Income of a Client

When income for determining the residential charge includes accrued interest income, the client is expected to pay an amount which is supported by cash income. The accumulated unpaid difference between the amount paid and the amount of the residential charge billed, will be due immediately upon the maturity of the investment(s), or client separation, whichever occurs first. Relief for cash flow problems arising from compound interest accrued in the prior year's income will be provided only if the investment was placed before the client's date of panel. Documentary evidence must be provided to Manitoba Health. Any such relief will not reduce the residential charge below the daily minimum rate.

#### **Documentation Required To Support Request**

- Copy of prior year's Income Tax and Benefit Return
- Documentation that specifies the maturity dates of the investment(s) and the amount of compound interest or accrued interest included in income.



# **Contractual Obligations of a Client**

- 1. Prepaid Funeral Service Arrangements
- 2. Life Insurance Premiums
- 3. Rent

Upon providing satisfactory documentary evidence to Manitoba Health, financial relief will be considered that is equal to the annual cost of prepaid funeral service arrangement contracts, life insurance premiums, or rent payable to fulfill obligations under the Residential Tenancies Act while concurrently paying the residential charge. This relief will be provided only if the arrangement was entered into before the client's date of panel/charge. Any such relief will not reduce the residential charge below the daily minimum rate.

#### **Documentation Required To Support Request**

- Copy of the funeral service arrangement or life insurance contract that specifies the date of the contract and the amount and frequency of the payments.
- Copy of the rent receipt that indicates the period of time and the amount of duplicate rent paid.



# Costs to Support Lifestyle Choices (Tobacco and Alcohol)

Manitoba Health will not recognize the cost of supporting a lifestyle choice, such as tobacco or alcohol, when setting the residential charge.



# **Declining Income (Investment Income)**

In determining the residential charge, the prior years' "Net Income", as defined in the Health Services Insurance Act and Regulations, will be adjusted to reflect reduced income in the current year resulting from lower interest and dividend rates, and from a reduced level of investment that occurred prior to the date of panel/charge, but not for a reduced level of investment that occurred after the date of panel/charge. Any such relief will not reduce the residential charge below the daily minimum rate. Acceptable documentary evidence must be provided to Manitoba Health.

#### **Documentation Required To Support Request**

- Copy of prior year's Income Tax and Benefit Return that specifies amount of investment income in the prior year and;
- Completed copy of the Changes in Investment Income Schedule and;
- Documentary evidence as specified in the Schedule and;
- Documentary evidence that indicates that the reduced level of the investment occurred prior to date of panel/charge.

Client's Name:



# **Changes in Investment Income Schedule for Establishing August 1, 2022 Residential Charge**

Olient 3 Maine	·					
BANK OR FINANCIAL INSTITUTION	INVESTMENT AMOUNT (PRINCIPAL)	ANNUAL INTEREST RATE	DATE ISSUED (DD-MM-YY)	MATURITY DATE (DD-MM-YY)	2021 INVESTMENT INCOME	A OR C
				2021 TOTAL		
2022					ESTIMATED INVESTMENT INCOME'2022	

**Instructions**; 2021 Investment Income should include Taxable Amount of Dividends from Taxable Canadian Corporations at line 120 and Interest and Other Investment Income from line 121 of the Income Tax and Benefit Return.

**2022 TOTAL** 

Provide documentary evidence from bank or financial institution to support all entries above including divestitures. Copies of investment certificate contracts, and re-investment notices will be acceptable, provided they show investor's name, principal amount, investment amount, issued date and term.

Use last column to indicate frequency of income receipts.

A = Annual C = Compound Interest Paid at Maturity



# **Declining Income (Other Than Investment Income)**

In determining the residential charge, prior year's "Net Income", as defined in the Health Services Insurance Act and Regulations, will be adjusted to reflect reduced pension, rental or farming income and employment income due to health limitations, job loss, retirement in the current year, foreign exchange fluctuations in pensions or elected split-pension if spouse/common-law partner deceased. Acceptable documentary evidence must be provided to Manitoba Health. Any such relief will not reduce the residential charge below the daily minimum rate.

#### **Documentation Required To Support Request**

 Copy of prior year's Income Tax and Benefit Return that specifies the amount of pension, rental, or employment income in the prior year and documentary evidence which supports this source of income in the current year.



# Dependant(s)

In determining the residential charge for a client who has a dependant child(ren) up to the age of majority (age 18) and beyond age 18, if infirm or attends at a post-secondary educational institution full-time, an amount of \$8,500 annually per dependant will be deducted from the Client's "Net Income" as defined in the Health Services Insurance Act and Regulation. Acceptable supporting documentary evidence must be provided to Manitoba Health. Any such relief will not reduce the residential charge below the daily minimum rate.

#### **Documentation Required To Support Request**

- Specify name(s), age, place of residence and reasons for dependency or;
- Provide copy of prior year's Income Tax and Benefit Return in which dependant is claimed.



# **Duplicate Housing Expense**

Where a client has incurred housing expenses as a result of not being able to sell a home upon admission to a personal care home or upon being paneled in hospital, Manitoba Health will consider financial relief. Manitoba Health will grant relief upon receipt of acceptable documentation for property taxes, utilities, household insurance, and security monitoring expenses, and such consideration will be given for a period of up to four months from the original effective date of their charge. Any such relief will not reduce the residential charge below the daily minimum rate.

#### **Documentation Required To Support Request:**

• Copies of invoices or receipts of housing expenses for property taxes, utilities, household insurance, and security monitoring.



# **Extraordinary Medical Expense**

Where a client and/or their spouse or common-law partner residing in the community has incurred extraordinary medical expense(s) that cannot be absorbed from the allowance for disposable income and/or the allowance for the spouse or common-law partner in the community, as incorporated in Regulations under the Health Services Insurance Act, Manitoba Health will consider financial relief. Manitoba Health will only consider granting relief upon receipt of acceptable documentation for the period of one year prior to the effective date of the charge. Any such relief will not reduce the residential charge below the daily minimum rate.

#### **Documentation Required To Support Request:**

Copies of invoices or receipts of medical expenses incurred one year preceding
the effective date of the charge. If any of the medical expenses being claimed
are covered by a health insurance plan (i.e. Blue Cross), a copy of the health
insurance benefit statement showing the amounts that have been paid must
also be provided.



# Income from Registered Retirement Income Funds (RRIF) and Registered Retirement Savings Plans (RRSP)

In determining the residential charge, all receipts from Registered Retirement Income Funds (RRIF's) and Registered Retirement Savings Plans (RRSP's) whether a series of payments or a lump sum, will be considered income in the year of receipt as reported to Canada Revenue Agency and as included in Net Income on a taxpayer's Notice of Assessment.

"Net Income" as defined in the Health Services Insurance Act and Regulations will be adjusted by Manitoba Health by reducing RRSP income (line 129) by the amount withdrawn prior to the client's date of panel/charge, and by reducing RRIF income (line 115) for excess withdrawals as shown on the T4 RIF slip that were withdrawn prior to the client's date of panel/charge. Acceptable documentary evidence must be provided to Manitoba Health. Any such relief will not reduce the residential charge below the daily minimum rate.

#### **Documentation Required To Support Request**

- Copy of prior year's Income Tax and Benefit Return that identifies RSP income at Line
   129 and/or RRIF income at Line
   115.
- Copy of T4RSP tax information slip that identifies the amount withdrawn.
- Copy of T4RIF tax information slip that identifies the amount of excess withdrawals.
- Documentary evidence that indicates that the amount of RRSP withdrawal, or the amount of the RRIF excess withdrawal, occurred prior to the date of panel/charge.



# **Incomplete Reviews**

In situations where the *Request for Review* submitted is incomplete and a decision cannot be made, the request will be returned for additional information and a two month (60 day) grace period will be allowed. During this time, the client will have the option of paying the assessed rate, or the prior year's assessed rate, or in the case of a new client, the daily minimum rate, pending receipt by Manitoba Health of all documentation required to support the request.

If the required information has not been received by Manitoba Health within the two month (60 day) grace period, the assessed daily rate will apply retroactively.



# **Private Attendant for Client**

Charges for a private attendant, whether paid by the client or others, will not be considered in establishing the daily residential charge.



## **Retroactive Income Received**

In determining the residential charge, "Net Income" as defined in the Health Services Insurance Act and Regulations will be adjusted by deducting retroactive income applicable to the previous taxation year(s). Acceptable documentary evidence to support the retroactive payment must be provided to Manitoba Health. Any such relief will not reduce the residential charge below the daily minimum rate.

#### **Documentation Required To Support Request**

• A copy of the prior year's Income Tax and Benefit Return that indicates the amount of retroactive income plus documentary evidence that indicates the period to which the income is applicable.



# **Vow of Perpetual Poverty (Religious order)**

A client who has taken for religious reasons, a vow of perpetual poverty, will be required to pay the residential rate determined in accordance with the Act and Regulations and policies established.