

Personal Care Services

Residential Charges in Manitoba

INFORMATION MANUAL

For the Rate Year

August 1, 2026 - July 31, 2027

www.gov.mb.ca/health/pcs/index.html

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New for 2026 – 2027

Effective August 1st, 2026...

- The minimum rate will increase to \$44.40 per day.
- The maximum rate will increase to \$107.40 per day.
- Client's disposable income will increase to \$425.50 per month.
- The allowance for a spouse or partner in the community will increase to \$46,284 per year for clients paying between \$44.40 and \$107.40 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 1st

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

MANITOBA HEALTH
TABLE OF RESIDENTIAL/AUTHORIZED CHARGES
FOR AUGUST 1, 2026 TO JULY 31, 2027

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			
0.00	-	21,348.49	0.00	-	67,632.49	44.40
21,348.50	-	21,384.99	67,632.50	-	67,668.99	44.50
21,385.00	-	21,421.49	67,669.00	-	67,705.49	44.60
21,421.50	-	21,457.99	67,705.50	-	67,741.99	44.70
21,458.00	-	21,494.49	67,742.00	-	67,778.49	44.80
21,494.50	-	21,530.99	67,778.50	-	67,814.99	44.90
21,531.00	-	21,567.49	67,815.00	-	67,851.49	45.00
21,567.50	-	21,603.99	67,851.50	-	67,887.99	45.10
21,604.00	-	21,640.49	67,888.00	-	67,924.49	45.20
21,640.50	-	21,676.99	67,924.50	-	67,960.99	45.30
21,677.00	-	21,713.49	67,961.00	-	67,997.49	45.40
21,713.50	-	21,749.99	67,997.50	-	68,033.99	45.50
21,750.00	-	21,786.49	68,034.00	-	68,070.49	45.60
21,786.50	-	21,822.99	68,070.50	-	68,106.99	45.70
21,823.00	-	21,859.49	68,107.00	-	68,143.49	45.80
21,859.50	-	21,895.99	68,143.50	-	68,179.99	45.90
21,896.00	-	21,932.49	68,180.00	-	68,216.49	46.00
21,932.50	-	21,968.99	68,216.50	-	68,252.99	46.10
21,969.00	-	22,005.49	68,253.00	-	68,289.49	46.20
22,005.50	-	22,041.99	68,289.50	-	68,325.99	46.30
22,042.00	-	22,078.49	68,326.00	-	68,362.49	46.40
22,078.50	-	22,114.99	68,362.50	-	68,398.99	46.50
22,115.00	-	22,151.49	68,399.00	-	68,435.49	46.60
22,151.50	-	22,187.99	68,435.50	-	68,471.99	46.70
22,188.00	-	22,224.49	68,472.00	-	68,508.49	46.80
22,224.50	-	22,260.99	68,508.50	-	68,544.99	46.90
22,261.00	-	22,297.49	68,545.00	-	68,581.49	47.00
22,297.50	-	22,333.99	68,581.50	-	68,617.99	47.10
22,334.00	-	22,370.49	68,618.00	-	68,654.49	47.20
22,370.50	-	22,406.99	68,654.50	-	68,690.99	47.30
22,407.00	-	22,443.49	68,691.00	-	68,727.49	47.40
22,443.50	-	22,479.99	68,727.50	-	68,763.99	47.50
22,480.00	-	22,516.49	68,764.00	-	68,800.49	47.60
22,516.50	-	22,552.99	68,800.50	-	68,836.99	47.70
22,553.00	-	22,589.49	68,837.00	-	68,873.49	47.80
22,589.50	-	22,625.99	68,873.50	-	68,909.99	47.90
22,626.00	-	22,662.49	68,910.00	-	68,946.49	48.00
22,662.50	-	22,698.99	68,946.50	-	68,982.99	48.10
22,699.00	-	22,735.49	68,983.00	-	69,019.49	48.20
22,735.50	-	22,771.99	69,019.50	-	69,055.99	48.30
22,772.00	-	22,808.49	69,056.00	-	69,092.49	48.40
22,808.50	-	22,844.99	69,092.50	-	69,128.99	48.50
22,845.00	-	22,881.49	69,129.00	-	69,165.49	48.60

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			
22,881.50	-	22,917.99	69,165.50	-	69,201.99	48.70
22,918.00	-	22,954.49	69,202.00	-	69,238.49	48.80
22,954.50	-	22,990.99	69,238.50	-	69,274.99	48.90
22,991.00	-	23,027.49	69,275.00	-	69,311.49	49.00
23,027.50	-	23,063.99	69,311.50	-	69,347.99	49.10
23,064.00	-	23,100.49	69,348.00	-	69,384.49	49.20
23,100.50	-	23,136.99	69,384.50	-	69,420.99	49.30
23,137.00	-	23,173.49	69,421.00	-	69,457.49	49.40
23,173.50	-	23,209.99	69,457.50	-	69,493.99	49.50
23,210.00	-	23,246.49	69,494.00	-	69,530.49	49.60
23,246.50	-	23,282.99	69,530.50	-	69,566.99	49.70
23,283.00	-	23,319.49	69,567.00	-	69,603.49	49.80
23,319.50	-	23,355.99	69,603.50	-	69,639.99	49.90
23,356.00	-	23,392.49	69,640.00	-	69,676.49	50.00
23,392.50	-	23,428.99	69,676.50	-	69,712.99	50.10
23,429.00	-	23,465.49	69,713.00	-	69,749.49	50.20
23,465.50	-	23,501.99	69,749.50	-	69,785.99	50.30
23,502.00	-	23,538.49	69,786.00	-	69,822.49	50.40
23,538.50	-	23,574.99	69,822.50	-	69,858.99	50.50
23,575.00	-	23,611.49	69,859.00	-	69,895.49	50.60
23,611.50	-	23,647.99	69,895.50	-	69,931.99	50.70
23,648.00	-	23,684.49	69,932.00	-	69,968.49	50.80
23,684.50	-	23,720.99	69,968.50	-	70,004.99	50.90
23,721.00	-	23,757.49	70,005.00	-	70,041.49	51.00
23,757.50	-	23,793.99	70,041.50	-	70,077.99	51.10
23,794.00	-	23,830.49	70,078.00	-	70,114.49	51.20
23,830.50	-	23,866.99	70,114.50	-	70,150.99	51.30
23,867.00	-	23,903.49	70,151.00	-	70,187.49	51.40
23,903.50	-	23,939.99	70,187.50	-	70,223.99	51.50
23,940.00	-	23,976.49	70,224.00	-	70,260.49	51.60
23,976.50	-	24,012.99	70,260.50	-	70,296.99	51.70
24,013.00	-	24,049.49	70,297.00	-	70,333.49	51.80
24,049.50	-	24,085.99	70,333.50	-	70,369.99	51.90
24,086.00	-	24,122.49	70,370.00	-	70,406.49	52.00
24,122.50	-	24,158.99	70,406.50	-	70,442.99	52.10
24,159.00	-	24,195.49	70,443.00	-	70,479.49	52.20
24,195.50	-	24,231.99	70,479.50	-	70,515.99	52.30
24,232.00	-	24,268.49	70,516.00	-	70,552.49	52.40
24,268.50	-	24,304.99	70,552.50	-	70,588.99	52.50
24,305.00	-	24,341.49	70,589.00	-	70,625.49	52.60
24,341.50	-	24,377.99	70,625.50	-	70,661.99	52.70
24,378.00	-	24,414.49	70,662.00	-	70,698.49	52.80
24,414.50	-	24,450.99	70,698.50	-	70,734.99	52.90
24,451.00	-	24,487.49	70,735.00	-	70,771.49	53.00
24,487.50	-	24,523.99	70,771.50	-	70,807.99	53.10
24,524.00	-	24,560.49	70,808.00	-	70,844.49	53.20
24,560.50	-	24,596.99	70,844.50	-	70,880.99	53.30
24,597.00	-	24,633.49	70,881.00	-	70,917.49	53.40
24,633.50	-	24,669.99	70,917.50	-	70,953.99	53.50

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			
24,670.00	-	24,706.49	70,954.00	-	70,990.49	53.60
24,706.50	-	24,742.99	70,990.50	-	71,026.99	53.70
24,743.00	-	24,779.49	71,027.00	-	71,063.49	53.80
24,779.50	-	24,815.99	71,063.50	-	71,099.99	53.90
24,816.00	-	24,852.49	71,100.00	-	71,136.49	54.00
24,852.50	-	24,888.99	71,136.50	-	71,172.99	54.10
24,889.00	-	24,925.49	71,173.00	-	71,209.49	54.20
24,925.50	-	24,961.99	71,209.50	-	71,245.99	54.30
24,962.00	-	24,998.49	71,246.00	-	71,282.49	54.40
24,998.50	-	25,034.99	71,282.50	-	71,318.99	54.50
25,035.00	-	25,071.49	71,319.00	-	71,355.49	54.60
25,071.50	-	25,107.99	71,355.50	-	71,391.99	54.70
25,108.00	-	25,144.49	71,392.00	-	71,428.49	54.80
25,144.50	-	25,180.99	71,428.50	-	71,464.99	54.90
25,181.00	-	25,217.49	71,465.00	-	71,501.49	55.00
25,217.50	-	25,253.99	71,501.50	-	71,537.99	55.10
25,254.00	-	25,290.49	71,538.00	-	71,574.49	55.20
25,290.50	-	25,326.99	71,574.50	-	71,610.99	55.30
25,327.00	-	25,363.49	71,611.00	-	71,647.49	55.40
25,363.50	-	25,399.99	71,647.50	-	71,683.99	55.50
25,400.00	-	25,436.49	71,684.00	-	71,720.49	55.60
25,436.50	-	25,472.99	71,720.50	-	71,756.99	55.70
25,473.00	-	25,509.49	71,757.00	-	71,793.49	55.80
25,509.50	-	25,545.99	71,793.50	-	71,829.99	55.90
25,546.00	-	25,582.49	71,830.00	-	71,866.49	56.00
25,582.50	-	25,618.99	71,866.50	-	71,902.99	56.10
25,619.00	-	25,655.49	71,903.00	-	71,939.49	56.20
25,655.50	-	25,691.99	71,939.50	-	71,975.99	56.30
25,692.00	-	25,728.49	71,976.00	-	72,012.49	56.40
25,728.50	-	25,764.99	72,012.50	-	72,048.99	56.50
25,765.00	-	25,801.49	72,049.00	-	72,085.49	56.60
25,801.50	-	25,837.99	72,085.50	-	72,121.99	56.70
25,838.00	-	25,874.49	72,122.00	-	72,158.49	56.80
25,874.50	-	25,910.99	72,158.50	-	72,194.99	56.90
25,911.00	-	25,947.49	72,195.00	-	72,231.49	57.00
25,947.50	-	25,983.99	72,231.50	-	72,267.99	57.10
25,984.00	-	26,020.49	72,268.00	-	72,304.49	57.20
26,020.50	-	26,056.99	72,304.50	-	72,340.99	57.30
26,057.00	-	26,093.49	72,341.00	-	72,377.49	57.40
26,093.50	-	26,129.99	72,377.50	-	72,413.99	57.50
26,130.00	-	26,166.49	72,414.00	-	72,450.49	57.60
26,166.50	-	26,202.99	72,450.50	-	72,486.99	57.70
26,203.00	-	26,239.49	72,487.00	-	72,523.49	57.80
26,239.50	-	26,275.99	72,523.50	-	72,559.99	57.90
26,276.00	-	26,312.49	72,560.00	-	72,596.49	58.00
26,312.50	-	26,348.99	72,596.50	-	72,632.99	58.10
26,349.00	-	26,385.49	72,633.00	-	72,669.49	58.20
26,385.50	-	26,421.99	72,669.50	-	72,705.99	58.30
26,422.00	-	26,458.49	72,706.00	-	72,742.49	58.40

COLUMN 1 SINGLE/WIDOWED/SEPARATED/ DIVORCED			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			
26,458.50	-	26,494.99	72,742.50	-	72,778.99	58.50
26,495.00	-	26,531.49	72,779.00	-	72,815.49	58.60
26,531.50	-	26,567.99	72,815.50	-	72,851.99	58.70
26,568.00	-	26,604.49	72,852.00	-	72,888.49	58.80
26,604.50	-	26,640.99	72,888.50	-	72,924.99	58.90
26,641.00	-	26,677.49	72,925.00	-	72,961.49	59.00
26,677.50	-	26,713.99	72,961.50	-	72,997.99	59.10
26,714.00	-	26,750.49	72,998.00	-	73,034.49	59.20
26,750.50	-	26,786.99	73,034.50	-	73,070.99	59.30
26,787.00	-	26,823.49	73,071.00	-	73,107.49	59.40
26,823.50	-	26,859.99	73,107.50	-	73,143.99	59.50
26,860.00	-	26,896.49	73,144.00	-	73,180.49	59.60
26,896.50	-	26,932.99	73,180.50	-	73,216.99	59.70
26,933.00	-	26,969.49	73,217.00	-	73,253.49	59.80
26,969.50	-	27,005.99	73,253.50	-	73,289.99	59.90
27,006.00	-	27,042.49	73,290.00	-	73,326.49	60.00
27,042.50	-	27,078.99	73,326.50	-	73,362.99	60.10
27,079.00	-	27,115.49	73,363.00	-	73,399.49	60.20
27,115.50	-	27,151.99	73,399.50	-	73,435.99	60.30
27,152.00	-	27,188.49	73,436.00	-	73,472.49	60.40
27,188.50	-	27,224.99	73,472.50	-	73,508.99	60.50
27,225.00	-	27,261.49	73,509.00	-	73,545.49	60.60
27,261.50	-	27,297.99	73,545.50	-	73,581.99	60.70
27,298.00	-	27,334.49	73,582.00	-	73,618.49	60.80
27,334.50	-	27,370.99	73,618.50	-	73,654.99	60.90
27,371.00	-	27,407.49	73,655.00	-	73,691.49	61.00
27,407.50	-	27,443.99	73,691.50	-	73,727.99	61.10
27,444.00	-	27,480.49	73,728.00	-	73,764.49	61.20
27,480.50	-	27,516.99	73,764.50	-	73,800.99	61.30
27,517.00	-	27,553.49	73,801.00	-	73,837.49	61.40
27,553.50	-	27,589.99	73,837.50	-	73,873.99	61.50
27,590.00	-	27,626.49	73,874.00	-	73,910.49	61.60
27,626.50	-	27,662.99	73,910.50	-	73,946.99	61.70
27,663.00	-	27,699.49	73,947.00	-	73,983.49	61.80
27,699.50	-	27,735.99	73,983.50	-	74,019.99	61.90
27,736.00	-	27,772.49	74,020.00	-	74,056.49	62.00
27,772.50	-	27,808.99	74,056.50	-	74,092.99	62.10
27,809.00	-	27,845.49	74,093.00	-	74,129.49	62.20
27,845.50	-	27,881.99	74,129.50	-	74,165.99	62.30
27,882.00	-	27,918.49	74,166.00	-	74,202.49	62.40
27,918.50	-	27,954.99	74,202.50	-	74,238.99	62.50
27,955.00	-	27,991.49	74,239.00	-	74,275.49	62.60
27,991.50	-	28,027.99	74,275.50	-	74,311.99	62.70
28,028.00	-	28,064.49	74,312.00	-	74,348.49	62.80
28,064.50	-	28,100.99	74,348.50	-	74,384.99	62.90
28,101.00	-	28,137.49	74,385.00	-	74,421.49	63.00
28,137.50	-	28,173.99	74,421.50	-	74,457.99	63.10
28,174.00	-	28,210.49	74,458.00	-	74,494.49	63.20
28,210.50	-	28,246.99	74,494.50	-	74,530.99	63.30

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			
28,247.00	-	28,283.49	74,531.00	-	74,567.49	63.40
28,283.50	-	28,319.99	74,567.50	-	74,603.99	63.50
28,320.00	-	28,356.49	74,604.00	-	74,640.49	63.60
28,356.50	-	28,392.99	74,640.50	-	74,676.99	63.70
28,393.00	-	28,429.49	74,677.00	-	74,713.49	63.80
28,429.50	-	28,465.99	74,713.50	-	74,749.99	63.90
28,466.00	-	28,502.49	74,750.00	-	74,786.49	64.00
28,502.50	-	28,538.99	74,786.50	-	74,822.99	64.10
28,539.00	-	28,575.49	74,823.00	-	74,859.49	64.20
28,575.50	-	28,611.99	74,859.50	-	74,895.99	64.30
28,612.00	-	28,648.49	74,896.00	-	74,932.49	64.40
28,648.50	-	28,684.99	74,932.50	-	74,968.99	64.50
28,685.00	-	28,721.49	74,969.00	-	75,005.49	64.60
28,721.50	-	28,757.99	75,005.50	-	75,041.99	64.70
28,758.00	-	28,794.49	75,042.00	-	75,078.49	64.80
28,794.50	-	28,830.99	75,078.50	-	75,114.99	64.90
28,831.00	-	28,867.49	75,115.00	-	75,151.49	65.00
28,867.50	-	28,903.99	75,151.50	-	75,187.99	65.10
28,904.00	-	28,940.49	75,188.00	-	75,224.49	65.20
28,940.50	-	28,976.99	75,224.50	-	75,260.99	65.30
28,977.00	-	29,013.49	75,261.00	-	75,297.49	65.40
29,013.50	-	29,049.99	75,297.50	-	75,333.99	65.50
29,050.00	-	29,086.49	75,334.00	-	75,370.49	65.60
29,086.50	-	29,122.99	75,370.50	-	75,406.99	65.70
29,123.00	-	29,159.49	75,407.00	-	75,443.49	65.80
29,159.50	-	29,195.99	75,443.50	-	75,479.99	65.90
29,196.00	-	29,232.49	75,480.00	-	75,516.49	66.00
29,232.50	-	29,268.99	75,516.50	-	75,552.99	66.10
29,269.00	-	29,305.49	75,553.00	-	75,589.49	66.20
29,305.50	-	29,341.99	75,589.50	-	75,625.99	66.30
29,342.00	-	29,378.49	75,626.00	-	75,662.49	66.40
29,378.50	-	29,414.99	75,662.50	-	75,698.99	66.50
29,415.00	-	29,451.49	75,699.00	-	75,735.49	66.60
29,451.50	-	29,487.99	75,735.50	-	75,771.99	66.70
29,488.00	-	29,524.49	75,772.00	-	75,808.49	66.80
29,524.50	-	29,560.99	75,808.50	-	75,844.99	66.90
29,561.00	-	29,597.49	75,845.00	-	75,881.49	67.00
29,597.50	-	29,633.99	75,881.50	-	75,917.99	67.10
29,634.00	-	29,670.49	75,918.00	-	75,954.49	67.20
29,670.50	-	29,706.99	75,954.50	-	75,990.99	67.30
29,707.00	-	29,743.49	75,991.00	-	76,027.49	67.40
29,743.50	-	29,779.99	76,027.50	-	76,063.99	67.50
29,780.00	-	29,816.49	76,064.00	-	76,100.49	67.60
29,816.50	-	29,852.99	76,100.50	-	76,136.99	67.70
29,853.00	-	29,889.49	76,137.00	-	76,173.49	67.80
29,889.50	-	29,925.99	76,173.50	-	76,209.99	67.90
29,926.00	-	29,962.49	76,210.00	-	76,246.49	68.00
29,962.50	-	29,998.99	76,246.50	-	76,282.99	68.10
29,999.00	-	30,035.49	76,283.00	-	76,319.49	68.20

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			
30,035.50	-	30,071.99	76,319.50	-	76,355.99	68.30
30,072.00	-	30,108.49	76,356.00	-	76,392.49	68.40
30,108.50	-	30,144.99	76,392.50	-	76,428.99	68.50
30,145.00	-	30,181.49	76,429.00	-	76,465.49	68.60
30,181.50	-	30,217.99	76,465.50	-	76,501.99	68.70
30,218.00	-	30,254.49	76,502.00	-	76,538.49	68.80
30,254.50	-	30,290.99	76,538.50	-	76,574.99	68.90
30,291.00	-	30,327.49	76,575.00	-	76,611.49	69.00
30,327.50	-	30,363.99	76,611.50	-	76,647.99	69.10
30,364.00	-	30,400.49	76,648.00	-	76,684.49	69.20
30,400.50	-	30,436.99	76,684.50	-	76,720.99	69.30
30,437.00	-	30,473.49	76,721.00	-	76,757.49	69.40
30,473.50	-	30,509.99	76,757.50	-	76,793.99	69.50
30,510.00	-	30,546.49	76,794.00	-	76,830.49	69.60
30,546.50	-	30,582.99	76,830.50	-	76,866.99	69.70
30,583.00	-	30,619.49	76,867.00	-	76,903.49	69.80
30,619.50	-	30,655.99	76,903.50	-	76,939.99	69.90
30,656.00	-	30,692.49	76,940.00	-	76,976.49	70.00
30,692.50	-	30,728.99	76,976.50	-	77,012.99	70.10
30,729.00	-	30,765.49	77,013.00	-	77,049.49	70.20
30,765.50	-	30,801.99	77,049.50	-	77,085.99	70.30
30,802.00	-	30,838.49	77,086.00	-	77,122.49	70.40
30,838.50	-	30,874.99	77,122.50	-	77,158.99	70.50
30,875.00	-	30,911.49	77,159.00	-	77,195.49	70.60
30,911.50	-	30,947.99	77,195.50	-	77,231.99	70.70
30,948.00	-	30,984.49	77,232.00	-	77,268.49	70.80
30,984.50	-	31,020.99	77,268.50	-	77,304.99	70.90
31,021.00	-	31,057.49	77,305.00	-	77,341.49	71.00
31,057.50	-	31,093.99	77,341.50	-	77,377.99	71.10
31,094.00	-	31,130.49	77,378.00	-	77,414.49	71.20
31,130.50	-	31,166.99	77,414.50	-	77,450.99	71.30
31,167.00	-	31,203.49	77,451.00	-	77,487.49	71.40
31,203.50	-	31,239.99	77,487.50	-	77,523.99	71.50
31,240.00	-	31,276.49	77,524.00	-	77,560.49	71.60
31,276.50	-	31,312.99	77,560.50	-	77,596.99	71.70
31,313.00	-	31,349.49	77,597.00	-	77,633.49	71.80
31,349.50	-	31,385.99	77,633.50	-	77,669.99	71.90
31,386.00	-	31,422.49	77,670.00	-	77,706.49	72.00
31,422.50	-	31,458.99	77,706.50	-	77,742.99	72.10
31,459.00	-	31,495.49	77,743.00	-	77,779.49	72.20
31,495.50	-	31,531.99	77,779.50	-	77,815.99	72.30
31,532.00	-	31,568.49	77,816.00	-	77,852.49	72.40
31,568.50	-	31,604.99	77,852.50	-	77,888.99	72.50
31,605.00	-	31,641.49	77,889.00	-	77,925.49	72.60
31,641.50	-	31,677.99	77,925.50	-	77,961.99	72.70
31,678.00	-	31,714.49	77,962.00	-	77,998.49	72.80
31,714.50	-	31,750.99	77,998.50	-	78,034.99	72.90
31,751.00	-	31,787.49	78,035.00	-	78,071.49	73.00
31,787.50	-	31,823.99	78,071.50	-	78,107.99	73.10

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			
31,824.00	-	31,860.49	78,108.00	-	78,144.49	73.20
31,860.50	-	31,896.99	78,144.50	-	78,180.99	73.30
31,897.00	-	31,933.49	78,181.00	-	78,217.49	73.40
31,933.50	-	31,969.99	78,217.50	-	78,253.99	73.50
31,970.00	-	32,006.49	78,254.00	-	78,290.49	73.60
32,006.50	-	32,042.99	78,290.50	-	78,326.99	73.70
32,043.00	-	32,079.49	78,327.00	-	78,363.49	73.80
32,079.50	-	32,115.99	78,363.50	-	78,399.99	73.90
32,116.00	-	32,152.49	78,400.00	-	78,436.49	74.00
32,152.50	-	32,188.99	78,436.50	-	78,472.99	74.10
32,189.00	-	32,225.49	78,473.00	-	78,509.49	74.20
32,225.50	-	32,261.99	78,509.50	-	78,545.99	74.30
32,262.00	-	32,298.49	78,546.00	-	78,582.49	74.40
32,298.50	-	32,334.99	78,582.50	-	78,618.99	74.50
32,335.00	-	32,371.49	78,619.00	-	78,655.49	74.60
32,371.50	-	32,407.99	78,655.50	-	78,691.99	74.70
32,408.00	-	32,444.49	78,692.00	-	78,728.49	74.80
32,444.50	-	32,480.99	78,728.50	-	78,764.99	74.90
32,481.00	-	32,517.49	78,765.00	-	78,801.49	75.00
32,517.50	-	32,553.99	78,801.50	-	78,837.99	75.10
32,554.00	-	32,590.49	78,838.00	-	78,874.49	75.20
32,590.50	-	32,626.99	78,874.50	-	78,910.99	75.30
32,627.00	-	32,663.49	78,911.00	-	78,947.49	75.40
32,663.50	-	32,699.99	78,947.50	-	78,983.99	75.50
32,700.00	-	32,736.49	78,984.00	-	79,020.49	75.60
32,736.50	-	32,772.99	79,020.50	-	79,056.99	75.70
32,773.00	-	32,809.49	79,057.00	-	79,093.49	75.80
32,809.50	-	32,845.99	79,093.50	-	79,129.99	75.90
32,846.00	-	32,882.49	79,130.00	-	79,166.49	76.00
32,882.50	-	32,918.99	79,166.50	-	79,202.99	76.10
32,919.00	-	32,955.49	79,203.00	-	79,239.49	76.20
32,955.50	-	32,991.99	79,239.50	-	79,275.99	76.30
32,992.00	-	33,028.49	79,276.00	-	79,312.49	76.40
33,028.50	-	33,064.99	79,312.50	-	79,348.99	76.50
33,065.00	-	33,101.49	79,349.00	-	79,385.49	76.60
33,101.50	-	33,137.99	79,385.50	-	79,421.99	76.70
33,138.00	-	33,174.49	79,422.00	-	79,458.49	76.80
33,174.50	-	33,210.99	79,458.50	-	79,494.99	76.90
33,211.00	-	33,247.49	79,495.00	-	79,531.49	77.00
33,247.50	-	33,283.99	79,531.50	-	79,567.99	77.10
33,284.00	-	33,320.49	79,568.00	-	79,604.49	77.20
33,320.50	-	33,356.99	79,604.50	-	79,640.99	77.30
33,357.00	-	33,393.49	79,641.00	-	79,677.49	77.40
33,393.50	-	33,429.99	79,677.50	-	79,713.99	77.50
33,430.00	-	33,466.49	79,714.00	-	79,750.49	77.60
33,466.50	-	33,502.99	79,750.50	-	79,786.99	77.70
33,503.00	-	33,539.49	79,787.00	-	79,823.49	77.80
33,539.50	-	33,575.99	79,823.50	-	79,859.99	77.90
33,576.00	-	33,612.49	79,860.00	-	79,896.49	78.00

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			
33,612.50	-	33,648.99	79,896.50	-	79,932.99	78.10
33,649.00	-	33,685.49	79,933.00	-	79,969.49	78.20
33,685.50	-	33,721.99	79,969.50	-	80,005.99	78.30
33,722.00	-	33,758.49	80,006.00	-	80,042.49	78.40
33,758.50	-	33,794.99	80,042.50	-	80,078.99	78.50
33,795.00	-	33,831.49	80,079.00	-	80,115.49	78.60
33,831.50	-	33,867.99	80,115.50	-	80,151.99	78.70
33,868.00	-	33,904.49	80,152.00	-	80,188.49	78.80
33,904.50	-	33,940.99	80,188.50	-	80,224.99	78.90
33,941.00	-	33,977.49	80,225.00	-	80,261.49	79.00
33,977.50	-	34,013.99	80,261.50	-	80,297.99	79.10
34,014.00	-	34,050.49	80,298.00	-	80,334.49	79.20
34,050.50	-	34,086.99	80,334.50	-	80,370.99	79.30
34,087.00	-	34,123.49	80,371.00	-	80,407.49	79.40
34,123.50	-	34,159.99	80,407.50	-	80,443.99	79.50
34,160.00	-	34,196.49	80,444.00	-	80,480.49	79.60
34,196.50	-	34,232.99	80,480.50	-	80,516.99	79.70
34,233.00	-	34,269.49	80,517.00	-	80,553.49	79.80
34,269.50	-	34,305.99	80,553.50	-	80,589.99	79.90
34,306.00	-	34,342.49	80,590.00	-	80,626.49	80.00
34,342.50	-	34,378.99	80,626.50	-	80,662.99	80.10
34,379.00	-	34,415.49	80,663.00	-	80,699.49	80.20
34,415.50	-	34,451.99	80,699.50	-	80,735.99	80.30
34,452.00	-	34,488.49	80,736.00	-	80,772.49	80.40
34,488.50	-	34,524.99	80,772.50	-	80,808.99	80.50
34,525.00	-	34,561.49	80,809.00	-	80,845.49	80.60
34,561.50	-	34,597.99	80,845.50	-	80,881.99	80.70
34,598.00	-	34,634.49	80,882.00	-	80,918.49	80.80
34,634.50	-	34,670.99	80,918.50	-	80,954.99	80.90
34,671.00	-	34,707.49	80,955.00	-	80,991.49	81.00
34,707.50	-	34,743.99	80,991.50	-	81,027.99	81.10
34,744.00	-	34,780.49	81,028.00	-	81,064.49	81.20
34,780.50	-	34,816.99	81,064.50	-	81,100.99	81.30
34,817.00	-	34,853.49	81,101.00	-	81,137.49	81.40
34,853.50	-	34,889.99	81,137.50	-	81,173.99	81.50
34,890.00	-	34,926.49	81,174.00	-	81,210.49	81.60
34,926.50	-	34,962.99	81,210.50	-	81,246.99	81.70
34,963.00	-	34,999.49	81,247.00	-	81,283.49	81.80
34,999.50	-	35,035.99	81,283.50	-	81,319.99	81.90
35,036.00	-	35,072.49	81,320.00	-	81,356.49	82.00
35,072.50	-	35,108.99	81,356.50	-	81,392.99	82.10
35,109.00	-	35,145.49	81,393.00	-	81,429.49	82.20
35,145.50	-	35,181.99	81,429.50	-	81,465.99	82.30
35,182.00	-	35,218.49	81,466.00	-	81,502.49	82.40
35,218.50	-	35,254.99	81,502.50	-	81,538.99	82.50
35,255.00	-	35,291.49	81,539.00	-	81,575.49	82.60
35,291.50	-	35,327.99	81,575.50	-	81,611.99	82.70
35,328.00	-	35,364.49	81,612.00	-	81,648.49	82.80
35,364.50	-	35,400.99	81,648.50	-	81,684.99	82.90

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			
35,401.00	-	35,437.49	81,685.00	-	81,721.49	83.00
35,437.50	-	35,473.99	81,721.50	-	81,757.99	83.10
35,474.00	-	35,510.49	81,758.00	-	81,794.49	83.20
35,510.50	-	35,546.99	81,794.50	-	81,830.99	83.30
35,547.00	-	35,583.49	81,831.00	-	81,867.49	83.40
35,583.50	-	35,619.99	81,867.50	-	81,903.99	83.50
35,620.00	-	35,656.49	81,904.00	-	81,940.49	83.60
35,656.50	-	35,692.99	81,940.50	-	81,976.99	83.70
35,693.00	-	35,729.49	81,977.00	-	82,013.49	83.80
35,729.50	-	35,765.99	82,013.50	-	82,049.99	83.90
35,766.00	-	35,802.49	82,050.00	-	82,086.49	84.00
35,802.50	-	35,838.99	82,086.50	-	82,122.99	84.10
35,839.00	-	35,875.49	82,123.00	-	82,159.49	84.20
35,875.50	-	35,911.99	82,159.50	-	82,195.99	84.30
35,912.00	-	35,948.49	82,196.00	-	82,232.49	84.40
35,948.50	-	35,984.99	82,232.50	-	82,268.99	84.50
35,985.00	-	36,021.49	82,269.00	-	82,305.49	84.60
36,021.50	-	36,057.99	82,305.50	-	82,341.99	84.70
36,058.00	-	36,094.49	82,342.00	-	82,378.49	84.80
36,094.50	-	36,130.99	82,378.50	-	82,414.99	84.90
36,131.00	-	36,167.49	82,415.00	-	82,451.49	85.00
36,167.50	-	36,203.99	82,451.50	-	82,487.99	85.10
36,204.00	-	36,240.49	82,488.00	-	82,524.49	85.20
36,240.50	-	36,276.99	82,524.50	-	82,560.99	85.30
36,277.00	-	36,313.49	82,561.00	-	82,597.49	85.40
36,313.50	-	36,349.99	82,597.50	-	82,633.99	85.50
36,350.00	-	36,386.49	82,634.00	-	82,670.49	85.60
36,386.50	-	36,422.99	82,670.50	-	82,706.99	85.70
36,423.00	-	36,459.49	82,707.00	-	82,743.49	85.80
36,459.50	-	36,495.99	82,743.50	-	82,779.99	85.90
36,496.00	-	36,532.49	82,780.00	-	82,816.49	86.00
36,532.50	-	36,568.99	82,816.50	-	82,852.99	86.10
36,569.00	-	36,605.49	82,853.00	-	82,889.49	86.20
36,605.50	-	36,641.99	82,889.50	-	82,925.99	86.30
36,642.00	-	36,678.49	82,926.00	-	82,962.49	86.40
36,678.50	-	36,714.99	82,962.50	-	82,998.99	86.50
36,715.00	-	36,751.49	82,999.00	-	83,035.49	86.60
36,751.50	-	36,787.99	83,035.50	-	83,071.99	86.70
36,788.00	-	36,824.49	83,072.00	-	83,108.49	86.80
36,824.50	-	36,860.99	83,108.50	-	83,144.99	86.90
36,861.00	-	36,897.49	83,145.00	-	83,181.49	87.00
36,897.50	-	36,933.99	83,181.50	-	83,217.99	87.10
36,934.00	-	36,970.49	83,218.00	-	83,254.49	87.20
36,970.50	-	37,006.99	83,254.50	-	83,290.99	87.30
37,007.00	-	37,043.49	83,291.00	-	83,327.49	87.40
37,043.50	-	37,079.99	83,327.50	-	83,363.99	87.50
37,080.00	-	37,116.49	83,364.00	-	83,400.49	87.60
37,116.50	-	37,152.99	83,400.50	-	83,436.99	87.70
37,153.00	-	37,189.49	83,437.00	-	83,473.49	87.80

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			
37,189.50	-	37,225.99	83,473.50	-	83,509.99	87.90
37,226.00	-	37,262.49	83,510.00	-	83,546.49	88.00
37,262.50	-	37,298.99	83,546.50	-	83,582.99	88.10
37,299.00	-	37,335.49	83,583.00	-	83,619.49	88.20
37,335.50	-	37,371.99	83,619.50	-	83,655.99	88.30
37,372.00	-	37,408.49	83,656.00	-	83,692.49	88.40
37,408.50	-	37,444.99	83,692.50	-	83,728.99	88.50
37,445.00	-	37,481.49	83,729.00	-	83,765.49	88.60
37,481.50	-	37,517.99	83,765.50	-	83,801.99	88.70
37,518.00	-	37,554.49	83,802.00	-	83,838.49	88.80
37,554.50	-	37,590.99	83,838.50	-	83,874.99	88.90
37,591.00	-	37,627.49	83,875.00	-	83,911.49	89.00
37,627.50	-	37,663.99	83,911.50	-	83,947.99	89.10
37,664.00	-	37,700.49	83,948.00	-	83,984.49	89.20
37,700.50	-	37,736.99	83,984.50	-	84,020.99	89.30
37,737.00	-	37,773.49	84,021.00	-	84,057.49	89.40
37,773.50	-	37,809.99	84,057.50	-	84,093.99	89.50
37,810.00	-	37,846.49	84,094.00	-	84,130.49	89.60
37,846.50	-	37,882.99	84,130.50	-	84,166.99	89.70
37,883.00	-	37,919.49	84,167.00	-	84,203.49	89.80
37,919.50	-	37,955.99	84,203.50	-	84,239.99	89.90
37,956.00	-	37,992.49	84,240.00	-	84,276.49	90.00
37,992.50	-	38,028.99	84,276.50	-	84,312.99	90.10
38,029.00	-	38,065.49	84,313.00	-	84,349.49	90.20
38,065.50	-	38,101.99	84,349.50	-	84,385.99	90.30
38,102.00	-	38,138.49	84,386.00	-	84,422.49	90.40
38,138.50	-	38,174.99	84,422.50	-	84,458.99	90.50
38,175.00	-	38,211.49	84,459.00	-	84,495.49	90.60
38,211.50	-	38,247.99	84,495.50	-	84,531.99	90.70
38,248.00	-	38,284.49	84,532.00	-	84,568.49	90.80
38,284.50	-	38,320.99	84,568.50	-	84,604.99	90.90
38,321.00	-	38,357.49	84,605.00	-	84,641.49	91.00
38,357.50	-	38,393.99	84,641.50	-	84,677.99	91.10
38,394.00	-	38,430.49	84,678.00	-	84,714.49	91.20
38,430.50	-	38,466.99	84,714.50	-	84,750.99	91.30
38,467.00	-	38,503.49	84,751.00	-	84,787.49	91.40
38,503.50	-	38,539.99	84,787.50	-	84,823.99	91.50
38,540.00	-	38,576.49	84,824.00	-	84,860.49	91.60
38,576.50	-	38,612.99	84,860.50	-	84,896.99	91.70
38,613.00	-	38,649.49	84,897.00	-	84,933.49	91.80
38,649.50	-	38,685.99	84,933.50	-	84,969.99	91.90
38,686.00	-	38,722.49	84,970.00	-	85,006.49	92.00
38,722.50	-	38,758.99	85,006.50	-	85,042.99	92.10
38,759.00	-	38,795.49	85,043.00	-	85,079.49	92.20
38,795.50	-	38,831.99	85,079.50	-	85,115.99	92.30
38,832.00	-	38,868.49	85,116.00	-	85,152.49	92.40
38,868.50	-	38,904.99	85,152.50	-	85,188.99	92.50
38,905.00	-	38,941.49	85,189.00	-	85,225.49	92.60
38,941.50	-	38,977.99	85,225.50	-	85,261.99	92.70

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			
38,978.00	-	39,014.49	85,262.00	-	85,298.49	92.80
39,014.50	-	39,050.99	85,298.50	-	85,334.99	92.90
39,051.00	-	39,087.49	85,335.00	-	85,371.49	93.00
39,087.50	-	39,123.99	85,371.50	-	85,407.99	93.10
39,124.00	-	39,160.49	85,408.00	-	85,444.49	93.20
39,160.50	-	39,196.99	85,444.50	-	85,480.99	93.30
39,197.00	-	39,233.49	85,481.00	-	85,517.49	93.40
39,233.50	-	39,269.99	85,517.50	-	85,553.99	93.50
39,270.00	-	39,306.49	85,554.00	-	85,590.49	93.60
39,306.50	-	39,342.99	85,590.50	-	85,626.99	93.70
39,343.00	-	39,379.49	85,627.00	-	85,663.49	93.80
39,379.50	-	39,415.99	85,663.50	-	85,699.99	93.90
39,416.00	-	39,452.49	85,700.00	-	85,736.49	94.00
39,452.50	-	39,488.99	85,736.50	-	85,772.99	94.10
39,489.00	-	39,525.49	85,773.00	-	85,809.49	94.20
39,525.50	-	39,561.99	85,809.50	-	85,845.99	94.30
39,562.00	-	39,598.49	85,846.00	-	85,882.49	94.40
39,598.50	-	39,634.99	85,882.50	-	85,918.99	94.50
39,635.00	-	39,671.49	85,919.00	-	85,955.49	94.60
39,671.50	-	39,707.99	85,955.50	-	85,991.99	94.70
39,708.00	-	39,744.49	85,992.00	-	86,028.49	94.80
39,744.50	-	39,780.99	86,028.50	-	86,064.99	94.90
39,781.00	-	39,817.49	86,065.00	-	86,101.49	95.00
39,817.50	-	39,853.99	86,101.50	-	86,137.99	95.10
39,854.00	-	39,890.49	86,138.00	-	86,174.49	95.20
39,890.50	-	39,926.99	86,174.50	-	86,210.99	95.30
39,927.00	-	39,963.49	86,211.00	-	86,247.49	95.40
39,963.50	-	39,999.99	86,247.50	-	86,283.99	95.50
40,000.00	-	40,036.49	86,284.00	-	86,320.49	95.60
40,036.50	-	40,072.99	86,320.50	-	86,356.99	95.70
40,073.00	-	40,109.49	86,357.00	-	86,393.49	95.80
40,109.50	-	40,145.99	86,393.50	-	86,429.99	95.90
40,146.00	-	40,182.49	86,430.00	-	86,466.49	96.00
40,182.50	-	40,218.99	86,466.50	-	86,502.99	96.10
40,219.00	-	40,255.49	86,503.00	-	86,539.49	96.20
40,255.50	-	40,291.99	86,539.50	-	86,575.99	96.30
40,292.00	-	40,328.49	86,576.00	-	86,612.49	96.40
40,328.50	-	40,364.99	86,612.50	-	86,648.99	96.50
40,365.00	-	40,401.49	86,649.00	-	86,685.49	96.60
40,401.50	-	40,437.99	86,685.50	-	86,721.99	96.70
40,438.00	-	40,474.49	86,722.00	-	86,758.49	96.80
40,474.50	-	40,510.99	86,758.50	-	86,794.99	96.90
40,511.00	-	40,547.49	86,795.00	-	86,831.49	97.00
40,547.50	-	40,583.99	86,831.50	-	86,867.99	97.10
40,584.00	-	40,620.49	86,868.00	-	86,904.49	97.20
40,620.50	-	40,656.99	86,904.50	-	86,940.99	97.30
40,657.00	-	40,693.49	86,941.00	-	86,977.49	97.40
40,693.50	-	40,729.99	86,977.50	-	87,013.99	97.50
40,730.00	-	40,766.49	87,014.00	-	87,050.49	97.60

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			
40,766.50	-	40,802.99	87,050.50	-	87,086.99	97.70
40,803.00	-	40,839.49	87,087.00	-	87,123.49	97.80
40,839.50	-	40,875.99	87,123.50	-	87,159.99	97.90
40,876.00	-	40,912.49	87,160.00	-	87,196.49	98.00
40,912.50	-	40,948.99	87,196.50	-	87,232.99	98.10
40,949.00	-	40,985.49	87,233.00	-	87,269.49	98.20
40,985.50	-	41,021.99	87,269.50	-	87,305.99	98.30
41,022.00	-	41,058.49	87,306.00	-	87,342.49	98.40
41,058.50	-	41,094.99	87,342.50	-	87,378.99	98.50
41,095.00	-	41,131.49	87,379.00	-	87,415.49	98.60
41,131.50	-	41,167.99	87,415.50	-	87,451.99	98.70
41,168.00	-	41,204.49	87,452.00	-	87,488.49	98.80
41,204.50	-	41,240.99	87,488.50	-	87,524.99	98.90
41,241.00	-	41,277.49	87,525.00	-	87,561.49	99.00
41,277.50	-	41,313.99	87,561.50	-	87,597.99	99.10
41,314.00	-	41,350.49	87,598.00	-	87,634.49	99.20
41,350.50	-	41,386.99	87,634.50	-	87,670.99	99.30
41,387.00	-	41,423.49	87,671.00	-	87,707.49	99.40
41,423.50	-	41,459.99	87,707.50	-	87,743.99	99.50
41,460.00	-	41,496.49	87,744.00	-	87,780.49	99.60
41,496.50	-	41,532.99	87,780.50	-	87,816.99	99.70
41,533.00	-	41,569.49	87,817.00	-	87,853.49	99.80
41,569.50	-	41,605.99	87,853.50	-	87,889.99	99.90
41,606.00	-	41,642.49	87,890.00	-	87,926.49	100.00
41,642.50	-	41,678.99	87,926.50	-	87,962.99	100.10
41,679.00	-	41,715.49	87,963.00	-	87,999.49	100.20
41,715.50	-	41,751.99	87,999.50	-	88,035.99	100.30
41,752.00	-	41,788.49	88,036.00	-	88,072.49	100.40
41,788.50	-	41,824.99	88,072.50	-	88,108.99	100.50
41,825.00	-	41,861.49	88,109.00	-	88,145.49	100.60
41,861.50	-	41,897.99	88,145.50	-	88,181.99	100.70
41,898.00	-	41,934.49	88,182.00	-	88,218.49	100.80
41,934.50	-	41,970.99	88,218.50	-	88,254.99	100.90
41,971.00	-	42,007.49	88,255.00	-	88,291.49	101.00
42,007.50	-	42,043.99	88,291.50	-	88,327.99	101.10
42,044.00	-	42,080.49	88,328.00	-	88,364.49	101.20
42,080.50	-	42,116.99	88,364.50	-	88,400.99	101.30
42,117.00	-	42,153.49	88,401.00	-	88,437.49	101.40
42,153.50	-	42,189.99	88,437.50	-	88,473.99	101.50
42,190.00	-	42,226.49	88,474.00	-	88,510.49	101.60
42,226.50	-	42,262.99	88,510.50	-	88,546.99	101.70
42,263.00	-	42,299.49	88,547.00	-	88,583.49	101.80
42,299.50	-	42,335.99	88,583.50	-	88,619.99	101.90
42,336.00	-	42,372.49	88,620.00	-	88,656.49	102.00
42,372.50	-	42,408.99	88,656.50	-	88,692.99	102.10
42,409.00	-	42,445.49	88,693.00	-	88,729.49	102.20
42,445.50	-	42,481.99	88,729.50	-	88,765.99	102.30
42,482.00	-	42,518.49	88,766.00	-	88,802.49	102.40
42,518.50	-	42,554.99	88,802.50	-	88,838.99	102.50

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			
42,555.00	-	42,591.49	88,839.00	-	88,875.49	102.60
42,591.50	-	42,627.99	88,875.50	-	88,911.99	102.70
42,628.00	-	42,664.49	88,912.00	-	88,948.49	102.80
42,664.50	-	42,700.99	88,948.50	-	88,984.99	102.90
42,701.00	-	42,737.49	88,985.00	-	89,021.49	103.00
42,737.50	-	42,773.99	89,021.50	-	89,057.99	103.10
42,774.00	-	42,810.49	89,058.00	-	89,094.49	103.20
42,810.50	-	42,846.99	89,094.50	-	89,130.99	103.30
42,847.00	-	42,883.49	89,131.00	-	89,167.49	103.40
42,883.50	-	42,919.99	89,167.50	-	89,203.99	103.50
42,920.00	-	42,956.49	89,204.00	-	89,240.49	103.60
42,956.50	-	42,992.99	89,240.50	-	89,276.99	103.70
42,993.00		43,029.49	89,277.00		89,313.49	103.80
43,029.50		43,065.99	89,313.50		89,349.99	103.90
43,066.00		43,102.49	89,350.00		89,386.49	104.00
43,102.50		43,138.99	89,386.50		89,422.99	104.10
43,139.00		43,175.49	89,423.00		89,459.49	104.20
43,175.50		43,211.99	89,459.50		89,495.99	104.30
43,212.00		43,248.49	89,496.00		89,532.49	104.40
43,248.50		43,284.99	89,532.50		89,568.99	104.50
43,285.00		43,321.49	89,569.00		89,605.49	104.60
43,321.50		43,357.99	89,605.50		89,641.99	104.70
43,358.00		43,394.49	89,642.00		89,678.49	104.80
43,394.50		43,430.99	89,678.50		89,714.99	104.90
43,431.00		43,467.49	89,715.00		89,751.49	105.00
43,467.50		43,503.99	89,751.50		89,787.99	105.10
43,504.00		43,540.49	89,788.00		89,824.49	105.20
43,540.50		43,576.99	89,824.50		89,860.99	105.30
43,577.00		43,613.49	89,861.00		89,897.49	105.40
43,613.50		43,649.99	89,897.50		89,933.99	105.50
43,650.00		43,686.49	89,934.00		89,970.49	105.60
43,686.50		43,722.99	89,970.50		90,006.99	105.70
43,723.00		43,759.49	90,007.00		90,043.49	105.80
43,759.50		43,795.99	90,043.50		90,079.99	105.90
43,796.00		43,832.49	90,080.00		90,116.49	106.00
43,832.50		43,868.99	90,116.50		90,152.99	106.10
43,869.00		43,905.49	90,153.00		90,189.49	106.20
43,905.50		43,941.99	90,189.50		90,225.99	106.30
43,942.00		43,978.49	90,226.00		90,262.49	106.40
43,978.50		44,014.99	90,262.50		90,298.99	106.50
44,015.00		44,051.49	90,299.00		90,335.49	106.60
44,051.50		44,087.99	90,335.50		90,371.99	106.70
44,088.00		44,124.49	90,372.00		90,408.49	106.80
44,124.50		44,160.99	90,408.50		90,444.99	106.90
44,161.00		44,197.49	90,445.00		90,481.49	107.00
44,197.50		44,233.99	90,481.50		90,517.99	107.10
44,234.00		44,270.49	90,518.00		90,554.49	107.20
44,270.50		44,306.99	90,554.50		90,590.99	107.30
44,307.00	and greater		90,591.00	and greater		107.40

In this section, you will find...

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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 / or an *Application for Reduced Residential Charge* for the August 1, 2026 to July 31, 2027 rate year:

Client	Tax Information Release Form	Application for Reduced Residential Charge
Admitted/panelled before July 31, 2026 and completed a Tax Information Release form that was sent to Manitoba Health by July 31, 2026	No	No
Admitted/panelled after July 31, 2026	Yes, but will not be used to determine rate until August 1, 2027	Yes
Transfers to another facility	No Receiving facility gets a copy of Notification of Residential Charge	No 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, 2026. It authorizes Canada Revenue Agency to release income tax information to Manitoba Health for assessing a reduced charge.

The form should not 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, 2026, however, it will not be used as the basis for determining the rate until the August 1, 2027 to July 31, 2028 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.

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 Manitoba

Facility / *Établissement* : _____

Assessment Results / *Résultats de l'évaluation*

Surname / *Nom de famille* : _____ Given Name / *Prénom* : _____

Rate / *Tarif* : _____

Effective Date / *Date d'entrée en vigueur du tarif* : August 1, 2026/ 1^{er} août 2026.

Signature of Facility Representative / *Signature du représentant de l'établissement* _____ Date _____

Please provide client with a completed copy of this form.

Veillez remettre un exemplaire de ce formulaire au client.

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, 2026.

SECTION A To be completed for all clients.

SECTION B To be completed by clients applying for a reduction to the maximum rate of \$107.40.

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 \$44.40.

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 2025 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 2025 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 2025 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 2025 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 \$107.40.

Facility representative will complete **Section E** by entering rate of \$107.40.

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 \$44.40. 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 \$44.40. 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 \$44.40.
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 \$107.40.
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 \$107.40.

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 Health Identification Number (from Health Registration Certificate)

Marital Status: Single/Widowed/Divorced ☐

Married/Common-law Relationship ☐

Separated ☐

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 Manager. 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 me or on my behalf.

Signature of Client or his/her Legal Representative

Date

SECTION C Spouse/Common-law Partner Information (if applicable)

Surname

Given Name

Social Insurance Number

Personal Health Identification Number (from Health Registration Certificate)

Do you reside in a facility? No ☐ Yes ☐ If yes, please name the 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 Manager. 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 Representative

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

When complete, this form (and if applicable a copy of Power of Attorney or Order of Committeeship), is to be returned to the facility.

MH/SM#229, 2026

(français au verso)

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 Manitoba, au 300, rue Carlton, Winnipeg (Manitoba) R3B 3M9; téléphone 204-786-7150.

(Écrire en caractères d'imprimerie)

SECTION A Renseignements sur l'établissement

Nom de l'établissement

Numéro de l'établissement

SECTION B Renseignements sur le client

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) ☐

J'autorise par la présente l'Agence du revenu du Canada à fournir au Santé Manitoba 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 directeur 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 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 Client ou ayant droit

Date

SECTION C Renseignements sur le conjoint/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 Santé Manitoba 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 directeur 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

Adresse

Code postal

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.

Application For Reduced Residential Charge Demande de frais réduits de résidence

Facility/Établissement : _____

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 CLIENTS/ DOIT ÊTRE REMPLIE PAR TOUS LES CLIENTS

Surname / Nom		Given Name / Prénom		Initials / Initiales		Sex / Sexe M F	
Date of Birth / Date de naissance Day/ Month/ Year/ Jour Mois Année		Social Insurance No. (SIN) / N° d'assurance sociale (NAS)		Current Marital Status / État civil actuel			
				Single/Widowed/Divorced / Célibataire/Veuf(veuve)/Divorcé(e) ☐			
Manitoba Health Registration No. / Numéro d'inscription auprès de Santé et Soins aux personnes âgées		Personal Health Identification No. / N° d'identification personnelle		Married/Common-Law Relationship / Marié(e) / Conjoint de fait ☐			
				Separated / Séparé(e) ☐			
If client is transferred from another facility, state name of facility. / Si le client vient d'un autre établissement, indiquez le nom:							
Dependents other than spouse/common-law partner / Personnes à charge autres que le conjoint/conjoint de fait : Yes/Oui ☐ No/Non ☐							
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, annexe une feuille à la présente.)							

Surname / Nom		Given Name / Prénom		Initials / Initiales		Sex / Sexe M F		Date of Birth / Date de naissance Day/Jour Month/Mois Year/Année	
Relationship to Client / Lien de parenté avec le client :									
Reason for Dependency / La raison qui fait qu'elles 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 1 / 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.

SECTION B: TO BE COMPLETED IF CLIENT IS APPLYING FOR REDUCED RATE. / DOIT ÊTRE REMPLIE PAR LA PERSONNE QUI DEMANDE LE TARIF RÉDUIT.**PART II / PARTIE 2**

To be completed if client is single, divorced, widowed or separated. Information to be based on the 2025 Canada Revenue Agency Notice of Assessment. Please provide copy. / Cette partie doit être remplie si le client est célibataire, divorcé, veuf ou séparé. Les renseignements doivent être tirés de l'Avis de cotisation de 2025 de l'Agence des douanes et du revenu du Canada. Veuillez annexer une copie de cet avis.

Net Income (Line 236) / Revenu net (ligne 236) \$ _____

Total Tax Payable (Line 435) / Impôt total à payer (ligne 435) _____

Total (Line 236 less Line 435) / Total (ligne 236 moins ligne 435) \$ _____

PART III / PARTIE 3

To be completed if client is married or in a common-law relationship. / Cette partie doit être remplie si le client est marié ou en relation conjugale.

Spouse's/Common-law Partner's Surname /
Nom du conjoint /conjoint de faitGiven Name /
PrénomInitials /
InitialesSpouse's/Common-law Partner's SIN /
NAS du conjoint/conjoint de fait

Is spouse/common-law partner a client of a facility? / Le conjoint est-il résident d'un établissement?

Yes/Oui ☐ No/Non ☐

If yes, specify name of facility. / Dans l'affirmative, indiquez le nom de l'établissement :

The following information is to be based on the 2025 Canada Revenue Agency Notice of Assessment. Please provide copies. / Les renseignements doivent être tirés de l'Avis de cotisation de 2025 de l'Agence des douanes et du revenu du Canada. Veuillez annexer une copie de cet avis.

Client /
ClientSpouse/Common-law Partner /
Conjoint/Conjoint de fait

Net Income (Line 236) / Revenu net (ligne 236) \$ _____ \$ _____

Total Tax Payable (Line 435) / Impôt total à payer (ligne 435) _____

Total (Line 236 Less Line 435) / Total (ligne 236 moins ligne 435) (a) _____ (b) _____

TOTAL (a & b)

\$ _____

SECTION C

If client does not wish to apply for reduced rate, read and sign here. / Si le client ne désire pas demander le tarif réduit, lisez ce qui suit et signez la présente section.

I hereby declare that I will accept financial responsibility for the full daily rate of \$107.40. / Je m'engage par les présentes à assumer l'entière responsabilité de payer la totalité du tarif quotidien de 107,40 \$.

Signature of Client/Representative / Signature du client ou de son ayant droit

Date

SECTION D

I hereby declare that to the best of my knowledge the information given in this application is true and complete. I realize that Manitoba Health may verify the information I have provided with other government departments. I authorize the sharing of this information with Manitoba Health and facility representatives involved in determining the reduced charge. / Je déclare que les renseignements donnés dans la présente demande sont, pour autant que je sache, vrais et complets. Je reconnais savoir que Santé Manitoba se réserve le droit de vérifier auprès d'autres ministères les renseignements que j'ai fournis. J'autorise la divulgation de ces renseignements aux personnes de Santé Manitoba personnes âgées chargées de déterminer le tarif réduit.

Signature of Client/Representative / Signature du client ou de son ayant droit

Date

Signature of Spouse/Common-law Partner or Representative (if applicable)
Signature du conjoint / conjoint de fait ou de son ayant droit (le cas échéant)

Date

SECTION E

To be completed by the facility for all clients. / L'établissement doit remplir cette section à l'égard de tous les clients.

ASSESSMENT RESULTS / RÉSULTATS DE L'ÉVALUATIONRate / Tarif : _____ Effective Date / Date d'entrée en vigueur : _____
Day/Jour Month/Mois Year/Année

Signature of Facility Representative / Signature du représentant de l'établissement

Date

Please provide client/representative with a copy of this form.
Veuillez remettre une copie du présent formulaire au client ou à son ayant droit.

In this section, you will find...

Residential Charge Review Process	29
Procedure for Review	30 - 31
Additional Information on the Review Process	32
<i>Request for Review</i> (MH /SM #228).....	33 - 34

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, Seniors and Long-Term Care.

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

Procedure for Review

I. 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 \$44.40, if assessed the minimum rate last year, or if admitted after July 31, 2026. However, if a rate has been assessed effective August 1, 2026 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 <i>Request for Review</i> distributed in Procedure I, rather than 30 days from the effective date as specified in Procedure II.
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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 \$44.40, if assessed the minimum rate last year, or if admitted after August 1, 2026. However, if the previous year's rate is less than \$44.40, a rate not less than the current minimum of \$44.40 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, 2026 to July 31, 2027

Demande d'évaluation – pour l'année tarifaire du 1^{er} août 2026 au 31 juillet 2027

SECTION A: To Be Completed By Facility Representative / Doit être remplie par le représentant de l'établissement									
Facility Name / Nom de l'établissement					Facility Number / Numéro de l'établissement				
Name of Facility Representative / Nom du représentant de l'établissement					Facility Representative Telephone Number / N° tél. du représentant de l'établissement				
Client's Surname / Nom du client			Given Name / Prénom			Initial / Initiales		Sex/Sexe M ☐ F ☐	
Current Marital Status / État civil actuel Single/Widowed/Divorced / Célibataire/Veuf(veuve)/Divorcé(e) ☐ Married/Common-Law Relationship / Marié(e)/conjoint de fait ☐ Separated / Séparé(e) ☐									
Manitoba Health Registration No. / Numéro d'inscription auprès de Santé Manitoba			Personal Health Identification No. / N° d'identification personnelle			Date of Birth/Date de naissance Day/ Jour Month/ Mois Year/ Année			
Date admitted, if client of a Personal Care Home/Long Term Care Facility / Date d'admission du client placé dans un foyer de soins personnels ou dans un établissement de soins prolongés						D / D		M / M Y / A	
Date panelled, if client was panelled in hospital / Date de la demande du client hospitalisé mis en attente de placement						D / D		M / M Y / A	
If client has been transferred from another facility, state name of facility / Inscrivez le nom de l'établissement d'où le client a été transféré, s'il y a lieu									
If married, or in a common-law relationship, is spouse/common-law partner a client of a facility? / Est-ce que le conjoint du client marié ou en relation conjugale vit dans un établissement?						Yes/Oui ☐		No/Non ☐	
If yes, specify name of facility / Dans l'affirmative, inscrivez le nom de l'établissement.									
Client's Representative / Ayant droit du client		Surname / Nom		Given Name / Prénom		Relationship / Lien de parenté		Telephone No. / N° de téléphone Residence / Résidence Business / Travail	
Address / Adresse									
City/Town / Ville				Province / Province		Postal Code / Code postal			
Reason For Review. Check One Box. / Raison de l'évaluation. Ne cochez qu'une seule case. ☐ Client has spouse/common-law partner residing in another facility. (If this is the basis of request, client is not required to complete Section B.) / Le client a un conjoint/conjoint de fait qui réside dans un autre établissement. (Si telle est la raison de la demande, le client n'a pas à remplir la section B.) ☐ Client/Representative advises that they are unable to pay the charge because of extenuating circumstances and has requested a review. (Refer to Manitoba Health Policies for Documentation Required to Support Request for Review.) / Le client ou son ayant droit déclare qu'ils sont incapables de payer le tarif, dû à des circonstances atténuantes, et a présenté une demande d'évaluation. (Reportez-vous aux politiques de Santé Manitoba pour savoir quels documents d'appui vous devez joindre à la demande.) Client has been assessed a RATE of / : _____ Effective Date / : _____ / _____ / _____ Le TARIF du client a été fixé à Date d'entrée en vigueur Day / Jour Month / Mois Year / Année (Insert rate and effective date from Notification of Residential Charge or Application for Reduced Residential Charge. / Inscrivez le tarif et la date d'entrée en vigueur selon l'Avis de frais de résidence ou la Demande de frais réduits de résidence.) Client's previous year's assessed rate was / Le tarif du client de l'année précédente était de : _____ Signature of Facility Representative / Signature du représentant de l'établissement _____ Date _____ Facility to attach documentation required to support request and forward to: Residential Charges, Room 1015 – 300 Carlton Street, Winnipeg MB R3B 3M9 L'établissement doit attacher les documents d'appui à la demande et les faire parvenir aux services financiers, Bureau 1015, 300, rue Carlton, Winnipeg MB R3B 3M9									

Section B: To Be Completed By Client Or Their Representative / Doit être remplie par le client ou son ayant droit

I understand that the information requested on this form is necessary to conduct a review and determine whether I am eligible for a reduction to 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 residential/authorized charges. / *Je comprends que les renseignements demandés dans la présente formule sont nécessaires pour effectuer une évaluation pour déterminer si je suis susceptible de recevoir une réduction 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 have requested a review of the assessed rate of _____ and am forwarding documentation to support the request. While awaiting a response to the review, I choose to be charged the rate below: (One Box must be checked, and rate entered, if applicable.) / *J'ai présenté une demande d'évaluation du tarif fixé à _____ et je vous envoie les documents d'appui à la demande. En attendant la réponse, je choisis de payer le tarif mentionné ci-après : (Ne cochez qu'une seule case et inscrivez-y le tarif au besoin.)*

- ☐ the assessed rate from Section A of / _____
le tarif de la section A fixé à
- ☐ the previous year's assessed rate from Section A of / _____
le tarif de l'année précédente de la section A de
- ☐ the minimum rate of \$44.40. This option can be chosen only if the minimum rate was assessed last year, or if admitted after July 31, 2026. / *le tarif minimal de 44,40 \$. Ne choisissez cette option que si l'on vous a chargé le tarif minimal l'année précédente ou si vous avez été placé(e) après le 31 juillet 2026.*

I understand that any difference between the amount charged and the rate determined by **Manitoba Health** will be collected or refunded by the facility retroactive to the effective date of the charge. /
Je comprends que toute différence entre le montant chargé et le tarif déterminé par Santé Manitoba sera recueillie ou remboursée par l'établissement rétroactivement à la date d'entrée en vigueur du tarif.

Signature of Client/Representative / *Signature du client ou de son ayant droit*

Date

Section C: To Be Completed By Manitoba Health Staff / Doit être remplie par le personnel de Santé Manitoba

DISPOSITION OF REVIEW – MANITOBA HEALTH DECISION
RÉSULTAT DE L'ÉVALUATION – DÉCISION
DE SANTÉ ET SOINS AUX PERSONNES ÂGÉES

Review Number /
Numéro d'évaluation _____

COMMENTS / COMMENTAIRES :

Rate / Tarif : _____ Effective Date / Date d'entrée en vigueur : _____

Signature of Manitoba Health Representative
Signature du représentant de Santé Manitoba

Date

In this section, you will find...

Procedure for Appeal	36
<i>Notice of Appeal Form</i>	37 - 38
<i>Disposition of Appeal Form</i>	39
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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, Seniors and Long Term-Care'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 \$44.40 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.



Manitoba Health Appeal Board

102 – 500 Portage Avenue, Winnipeg MB R3C 3X1

T 204-945-5408 Toll Free 1-866-744-3257 F 204-948-2024

Website www.manitoba.ca/health/appealboard

**NOTICE OF APPEAL
(FOR AUTHORIZED / RESIDENTIAL CHARGE APPEALS)**

APPELLANT'S IDENTIFYING INFORMATION:

Name: _____ Date of Birth: _____
Surname Given Name

Personal Health Information No (PHIN): _____ Marital Status: _____

Name of Facility: _____

Facility Representative: _____ Title: _____

Address of Facility: _____

Postal Code: _____ Telephone: _____ Fax: _____

Appellant's Representative: _____ Telephone: _____

Address of Representative: _____

Postal Code: _____ Email: _____

RESIDENTIAL / AUTHORIZED CHARGE (DAILY RATE) INFORMATION:

Facility Assessed Rate

Effective _____, I was assessed an authorized charge / daily rate of
Day/Month/Year
\$ _____ per day.

Manitoba Health Review Decision / Disposition:

Review Number: _____

On _____, I received notice that after conducting a review, Manitoba
Day/Month/Year

Health has assessed my authorized charge / daily rate at \$ _____ per day.

PLEASE PROVIDE A COPY OF MANITOBA HEALTH'S REVIEW DECISION.

TAKE NOTICE that pursuant to the provisions of The Health Services Insurance Act and its regulations, I hereby provide notice of my appeal to the Manitoba Health Appeal Board against the above-noted review decision of Manitoba Health on the following grounds (reasons for appeal):

(Use back of page or attach new page if more writing space is required)

Date

Appellant*

***PLEASE TAKE NOTICE:**

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

REQUEST FOR EXTENSION OF TIME TO FILE APPEAL

Pursuant to Section 10(2) of The Health Services Insurance Act, an appeal must be commenced by mailing or delivering a notice of appeal to the Manitoba Health Appeal Board not more than 30 days after the date the client and/or his/her representative received notice of the Disposition of the Review that was conducted by Manitoba Health, or within such further time as the board permits. If this 30-day notice requirement was not met on this appeal, in order for the board to determine whether it will permit an extension of the filing time, you must provide a detailed written explanation for the late-filed appeal request. Use the following space or attach a separate page if required:

**Disposition of Appeal
For the Rate Year August 1, 2026 to July 31, 2027**

- ☐ Manitoba Health Appeal Board Decision
- ☐ Client deceased while appeal was in process

Facility Name(s): _____

Client's Name: _____ Review Number: _____

Rate: _____ **Effective Date:** _____

Comment: _____

Signature of Manitoba Health Representative **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 dies 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...

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Residential Charge Waiver Process.....	43
<i>Request for Waiver</i> (MH/SM #230)	44

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 2025 income of the client and their spouse / common-law partner is less than \$42,373.68; or the combined income of the client and their spouse / common-law partner is less than \$42,373.68, plus an amount of \$8,500 for each dependent 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* **and** copies of 2025 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, 2026.
5. Manitoba Health reviews the material 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, 2026 to July 31, 2027

Demande d'abolition du tarif - pour l'année tarifaire du 1^{er} août 2026 au 31 juillet 2027

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						Facility Number / Numéro de l'établissement			
Name of Facility Representative / Nom du représentant de l'établissement						Facility Representative Telephone Number / N° tél. du représentant de l'établissement			
Client's Surname / Nom du client			Given Name / Prénom			Initial / Initiales			
Manitoba Health Registration No. / Numéro d'inscription auprès de Santé Manitoba			Personal Health Identification No. / N° d'identification personnelle			Sex/Sexe M F			
Client's Representative / Ayant droit du client Surname / Nom			Given Name / Prénom			Relationship / Lien de parenté		Telephone No. / N° de téléphone Residence / Résidence Business / Travail	
Address / Adresse									
City/Town / Ville					Province / Province		Postal Code / Code postal		
Section B: To Be Completed By Client Or Their Representative Doit être remplie par le client ou son ayant 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 <i>The Health Services Insurance Act</i>, <i>The Mental Health Act</i> and regulations made thereunder. I also understand that the information I provide will be protected in accordance with <i>The Freedom of Information and Protection of Privacy Act</i> and <i>The Personal Health Information Act</i>. 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 2025 combined income of the client and their spouse/common-law partner is less than \$42,373.68 ; or the 2025 combined income of the client and their spouse/common-law partner is less than \$42,373.68, plus an amount of \$8,500 for each dependent child / en 2025, le revenu combiné du client et du conjoint/conjoint de fait est inférieur à 42 373.68 \$; ou, en 2025, le revenu combiné du client et du conjoint est inférieur à 42 373.68 \$, 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 response to the request, I choose to be charged the rate below: (One Box must be checked, and rate entered, if applicable.) / *Je demande à être dispensé de payer une partie ou la totalité du tarif fixé à _____ . En attendant la réponse, je choisis de payer le tarif mentionné ci-après : (Ne cochez qu'une seule case et inscrivez-y le tarif au besoin.)*

☐ 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 to \$00.00, or if admitted after July 31, 2026. / *le tarif de 00,00 \$. Ne choisissez cette option que si l'on a réduit le tarif de l'année précédente à 00,00 \$ ou si vous avez été placé(e) après le 31 Juillet 2026.*

I understand that any difference between the amount charged, and the final rate as determined by **Manitoba Health**, will be collected or refunded by the facility retroactive to the effective date of the charge. / *Je comprends que toute différence entre le montant facturé et le tarif final déterminé par **Santé Manitoba** sera perçue ou remboursée par l'établissement rétroactivement à la date d'entrée en vigueur de la facturation.*

Note: Manitoba Health decision on Requests for Waiver cannot be appealed.

Signature of Client/Representative / *Signature du client ou de son ayant droit*

Date

**Facility to attach a copy of Application for Reduced Residential Charge
and copies of 2025 Notices of Assessment for client and spouse/common-law partner or a copy of
Notification of Residential Charge**
*L'établissement doit attacher des copies de la demande de frais réduits de résidence,
ainsi que des avis de cotisation de 2025 du client et du conjoint/conjoint de fait
ou une copie de l'avis de frais de résidence*

**Section C: To Be Completed By Manitoba Health Staff /
Doit être remplie par le personnel de Santé et Soins aux personnes âgées**

**Disposition of Request for Waiver – Manitoba Health /
Disposition de la demande de dérogation - Santé Manitoba**

**Review Number /
Numéro d'évaluation** _____

Comments / Commentaires :

Rate / Tarif : _____ Effective Date / Date d'entrée en vigueur : _____

Signature of Manitoba Health Representative
Signature du représentant de Santé Manitoba

Date

In this section, you will find...

Other Administrative Information	47 - 49
• 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 readmission 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 dependant 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 July 3, 2026, 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 28, 2026. Complete reporting instructions will be included with the report.
- 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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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 THE MATTER OF THE SETTING OF
	)	RESIDENTIAL/AUTHORIZED CHARGES
TO WIT:	)	UNDER THE HEALTH SERVICES INSURANCE
	)	ACT AND REGULATIONS

I, _____ Power of Attorney for _____
 (hereinafter called the client)

of the _____ of _____

in the Province of Manitoba,

MAKE OATH AND SAY:

1. THAT the client did not have sufficient income in 2025 to file an Income Tax and Benefit Return.
2. THAT the client's income from all sources for the year ended December 31, 2025

was made up of:

Old Age Security	\$ _____
------------------	----------

Guaranteed Income Supplement	\$ _____
------------------------------	----------

Interest and other income	\$ _____
---------------------------	----------

For total income for the year of	\$ _____
----------------------------------	----------

3. THAT I understand this information is being provided in order that Manitoba Health may set an appropriate Residential/Authorized charge for the client's accommodation at _____ in accordance with the Health Services Insurance Act and Regulations.

SWORN BEFORE ME at the	)	
	)	
of	)	
	)	
in the Province of Manitoba,	)	
	)	
this day of _____, _____	)	
	)	Power of Attorney
	)	
_____	)	

A _____
 in and for the Province of Manitoba

Manitoba

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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.

Schedule of Personal Expenditures – August 1, 2025 to July 31, 2026
(To be completed for spouse or common-law partner residing in community)

NAME: _____

Food (specialized diet) _____

Mortgage Payments (provide 2025/26 mortgage statement) _____

Vehicle Payments (provide loan or lease document) _____

Shelter Costs:

Rent (provide rental agreement) _____

Property Taxes (provide 2025/26 property tax bill) _____

Home Insurance (provide 2025/25 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) _____

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 provide a copy of the health insurance statement showing the amount of reimbursement.

Transportation (estimated) _____

Other (estimated) _____

Other (estimated) _____

TOTAL _____

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

Canada Pension Plan Death Benefits

In determining the residential charge, Manitoba Health staff 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 Revenue Canada Statement of Canada Pension Plan Benefits, T4A (P) Supplementary 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 Revenue Canada Statement of Canada Pension Plan Benefits T4A (P) Supplementary.

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. 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.

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. 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, but not for a reduced level of investment that occurred after the date of panel. 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.

Changes in Investment Income Schedule for Establishing August 1, 2026 Residential Charge

Client's Name: _____

BANK OR FINANCIAL INSTITUTION	INVESTMENT AMOUNT (PRINCIPAL)	ANNUAL INTEREST RATE	DATE ISSUED (DD-MM-YY)	MATURITY DATE (DD-MM-YY)	2025 INVESTMENT INCOME	A OR C
				2025 TOTAL		
2026					ESTIMATED INVESTMENT INCOME'2026	
				2026 TOTAL		

Instructions; 2025 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.

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 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, and by reducing RRIF income (line 115) for excess withdrawals as shown on the T4 RRIF slip that was withdrawn prior to the client's date of panel. 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 that identifies the amount withdrawn.
- Copy of T4RIF 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.

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 month (30 days) 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 one-month (30 days) 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.