



A Guide to Understanding the Trillium Drug Program

This program may make you eligible
for Ontario drug benefits

TRILLIUM DRUG PROGRAM

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1. What is the Trillium Drug Program (TDP)

The Trillium Drug Program (TDP) is an annual provincial government program for residents of Ontario who have a valid Ontario health card and spend a large part of their income on prescription medications. The TDP provides benefits for certain prescription drugs when drug costs for a household are higher than approximately 4% of the total household net income.

The program is not meant to replace private insurance plans or other drug benefits provided by the province of Ontario, such as: Seniors (people aged 65 or over), Home Care, or those receiving Ontario Works, Workplace Safety and Insurance Benefits (WSIB), or Ontario Disability Support Program (ODSP) benefits. You can apply to the program if you have no private drug insurance coverage or if your drug costs are only partially covered by your private insurer.

Enrolment in the TDP is based on a “household”. A household is a single person or two or more people who are dependent on each other financially. See page 2 of the Trillium application form for a complete definition of “household”.

2. How to Apply

- Complete the application form, pages 1-4, included with this Guide.
- Be sure to read and sign Sections 1 and 2 on pages 4-5.
- In the envelope provided, mail the completed application to: Trillium Drug Program, P.O. Box 337, Station D, Etobicoke ON M9A 4X3. You will receive a registration letter in the mail when the online registration process is completed.

3. How it Works - The Trillium Deductible

Before you can receive TDP drug benefits, you must purchase a set amount of prescription drugs. This “set amount” is called the deductible. The deductible is approximately 4% of the total household net income and is calculated annually, based on the number of people in your household and their combined net incomes.

You pay your deductible by purchasing prescription drugs at your pharmacy and the amount you spend is recorded on the Health Network System (HNS). The deductible is spread out over the program year which begins August 1 of one year to July 31 of the following year, and becomes due at the start of each quarter: August, September, October (first quarter); November, December, January (second quarter); February, March, April (third quarter); and May, June, July (fourth quarter). When your prescription purchases equal the amount of your deductible for that quarter, your TDP coverage begins, and you may pay up to \$2 for every prescription until the next quarter.

Show your Ontario Health Card each time you purchase prescription drug products and make sure that your pharmacist and doctor know that you are registered with the Trillium Drug Program.

New applicants to the program may choose to commence their TDP coverage part way into the program year, but only for the first year.

Calculation of Annual Deductible

Your deductible is based on the number of household members and the total household net income. The purple pages in the middle of this Guide show the deductibles for all households with annual net incomes under \$100,000.

Households with annual net incomes over \$100,000 can use the following formula to calculate their annual deductible:

- 1) Add all household member's net incomes to calculate the total household net income.
- 2) Subtract \$20,000 from this amount.
- 3) Multiply the result by 0.045.
- 4) Add \$500 to the result.
- 5) Subtract the following for your annual household deductible:
 - a) Single person.....subtract \$0
 - b) Household of two.....subtract \$100
 - c) Household of three.....subtract \$150
 - d) Household of four or more...subtract \$200
- 6) The remaining amount is your annual deductible for the Program Year.

4. Prescription Coverage

You can send us your official prescription receipts for the period between your enrolment start date and the date you receive your confirmation letter from the TDP. **If these receipts are eligible for reimbursement and are more than your deductible for the quarter, we will reimburse you.**

Once you are registered and the pharmacist begins to add your prescription drug purchases to the HNS, you do not need to send us your prescription receipts anymore. You are only required to keep sending us your prescription receipts if you have private drug insurance coverage. You must continue to provide TDP with your official prescription receipts showing the amount paid by the private insurer, or the original private drug

insurance statement together with a copy of the accompanying prescription receipts.

You do not need to send receipts for purchases made by household members under the other ODB plans listed on page 3. These purchases are recorded in the HNS and are automatically counted towards your deductible.

Official prescription receipts that are altered **in any way** will not be accepted. "Patient Profiles" produced by the pharmacy and submitted by the household, will be accepted by the TDP provided they have the same information as the official prescription receipt and bear the pharmacy stamp and pharmacist's signature.

Official prescription receipts and Patient Profiles must contain the following information to be accepted by the TDP:

- Recipient name
- Dispensing date
- Prescription (Rx) number
- Drug or Product Identification Number (DIN/PIN)
- Drug name
- Drug cost
- Dispensing fee
- Total amount paid
- Quantity
- Name of prescribing doctor
- Pharmacy name and address

Benefits Information

The TDP provides coverage for prescription drug products listed on the Ontario Drug Benefit Formulary/Comparative Drug Index (Formulary) as follows:

- over 3,200 quality-assured prescription drug products;
- over 510 limited-use drug products;
- some nutritional and diabetic testing agents.

For the purposes of the TDP, the term “prescription drugs” normally refers to drug products that are:

- covered by the Ontario Drug Benefit program; and
- prescribed by a doctor who is licensed to practice within the province of Ontario; and
- dispensed by a pharmacist who is authorized by the Ministry of Health and Long-Term Care to dispense prescription drug products within the province of Ontario.

We strongly recommend that you consult your doctor or pharmacist to confirm that your prescription drugs are eligible for coverage. All Ontario doctors and pharmacists should have copies of the Formulary and should be able to access the Formulary online.

Limited use

Some drugs covered in the Formulary are classified as Limited use and are only eligible for TDP benefits under certain conditions. For these drugs, your prescribing doctor must include a Limited Use Code on the prescription form confirming that you meet specific criteria. If you are unsure whether the drugs you are taking are Limited Use benefits, **please consult with your doctor or pharmacist.**

Conditional Listing

Conditional listing is a new Formulary listing category, intended to provide access to new and existing drug products under specific conditions and based on the recommendations of the ministry's expert advisory committee, the Committee to Evaluate Drugs (CED). Conditional listings are set up through partnership agreements between manufacturers and the Executive Officer.

Exceptional Access Program (EAP)

In some circumstances, coverage may be provided for a prescription drug not listed in the Formulary. This process is known as the Exceptional Access Program (EAP), previously known as the Individual Clinical Review (ICR) or Section 8. Drug products not listed in the Formulary are not covered unless prior approval is obtained through the EAP. Your doctor must make a written request for coverage on your behalf. Requests for coverage of unlisted drug products through the EAP are reviewed on a case by case basis and not all requests are approved. It is best for your doctor to submit a request to the EAP without delay. If possible, we suggest that you avoid filling your prescription until the approval has been confirmed.

If approved under the EAP, coverage begins from a specific date for a set time period which has an expiry date that is independent of the TDP deadline dates. For EAP renewals, we recommend that your doctor submit a request for renewal at least six (6) weeks prior to any previous expiry date. For more information, please check with your doctor or pharmacist who can refer to part VIII of the Formulary for more details.

Over-the-Counter Purchases

Over-the-counter drug products, purchased without a prescription, are **not** eligible for TDP benefits.

5. Annual TDP Renewal

Each program year, your enrolment in the TDP will be automatically renewed, unless:

- household members have declined to give Canada Revenue Agency (CRA) consent, do not file income tax annually or consent is missing;
- any household member is turning 16 years of age prior to August 1;
- you are paying private insurance premiums.
- there is **no** activity on your account during the previous program year.

If your household cannot be automatically renewed for any of the reasons listed above, you will receive a pre-renewal notification letter at the beginning of March each year, requesting documentation.

When you are renewed, we will mail you a registration letter in June or July each year confirming your TDP details for the program year starting August 1. If any household or household member's information changes, complete a Notification of Change form (4423-87) which can be found on the TDP website. Complete the changes on this form and send it back to us.

When a household's enrolment is terminated, the TDP will no longer verify household member's income through the CRA. If the household wishes to receive TDP benefits in the future, the members will need to complete a new application form.

6. Deadline Dates

Applications must be received within two months following the end of the TDP program year (July 31). For example, since the program year ends July 31, you must submit your application by September 30 in order to be registered for that program year.

All prescription receipts and insurance statements must be sent within three months following the end of the program year (July 31). For example, since the program year ends July 31, you must submit your receipts and insurance statements before October 31 each year.

Please note that all documents or information sent to the TDP must be received or postmarked before the deadline or they will not be accepted.

7. Choosing an Enrolment Start Date

As a new applicant you may choose to enroll in the TDP part way through the program year. This means that your deductible is calculated for the portion of the year in which you are enrolled, for first-time applicants only. For example, if the deductible based on your household's net income is \$1000 for the whole program year, and you enroll for half of the program year, then your deductible will be reduced to \$500. Make sure you choose an enrolment start date that is the date before **or** the same date you fill the prescriptions you want Trillium to consider for eligibility.

You might want to consider the following when making a decision about which date to use as your enrolment start date:

Consider

You have already purchased prescriptions

The date on which you are scheduled to begin drug therapy ..

You are being discharged from hospital

Your Home Care (ODB) drug card is ending

Your private drug coverage is ending

Choose an enrolment start date no later than:

the date of your earliest receipt (from August 1st of the program year for which you are applying)

the date your prescription is filled.

the date your prescription is filled.

the day after your drug card ends.

the day after your private coverage ends.

If you do not indicate an enrolment start date we will use August 1 as the start date and the deductible calculated will be for the full program year.

8. Private Insurance Information

You must provide details about any private drug insurance or employer-sponsored plans that include drug benefits for any household member during the program year. This includes drug benefits through a plan at work, at school, or a private insurance policy that you or a member of your household pays for. You do not have to provide information about drug benefits provided by the province of Ontario, such as: Seniors (people aged 65 or over), Home Care, or those receiving Ontario Works, Workplace Safety and Insurance Benefits (WSIB), or Ontario Disability Support Program (ODSP) benefits. Be sure to include all the insurance details requested in the private insurance section of the application. If you are uncertain about any details, contact your private insurer directly or speak to your employer or school administrator.

Annual Private Insurance Premiums:

If you or any member of your household pays for all or part of the private insurance premium directly, either monthly or through payroll deduction, that household is eligible for a credit to reduce the deductible amount. The credit is the annual cost of your insurance premiums to a maximum of \$100 for a single person or \$200 for a household of two or more people. The credit is applied in equal quarterly amounts. To receive this credit, you must send proof of the premium amount you pay. You can send copies of cancelled cheques, pay stubs, bank statements, a tuition statement or a letter from the insurance company to verify the amount of the premium payment you made for the program year for which you are applying.

- If no one in the household pays insurance premiums write \$0 in the 'Annual Premium Paid' box.
- If your insurance coverage starts or ends during the program year, you must send a letter from the private insurer confirming the coverage period.

- If a household member has met the lifetime or annual maximum coverage amount, you must provide TDP with written proof from the private insurer confirming the type of maximum and the date reached. The letter should also state the date the coverage reinstates.
- If your drug plan does not cover a particular drug(s), you must provide a letter from the private insurer stating which drug(s) is/are not covered.

Benefits Reimbursed by an Employer or a Third Party Acting on Behalf of an Employer:

By Regulation, the TDP cannot reimburse you for drug costs reimbursed to your household or paid by an employer or by a third party acting on behalf of an employer. Report this kind of coverage to the TDP in addition to any private insurance coverage but do not claim from, or submit a claim to, the TDP for these drug cost reimbursements or payments.

9. Declaration

All household members 16 years of age and over must sign both Declaration Section 1 and 2 of the application form. If any signatures are missing we will return your application for the household member(s) to complete this section.

If your household has more than four members 16 years of age and over, copy Section 1 and Section 2 on a separate sheet of paper and have them sign and date in each section.

By signing **Section 1:** you confirm that you are applying for TDP benefits; that the information provided is true, correct and complete; and that you will notify the TDP in writing of any changes to household members or private insurance coverage. By signing this section you also give permission for the collection of information by the Ministry of Health and Long-Term Care or its agents, and you confirm the address to be used for all household members listed on the application.

By signing **Section 2:** you give authorization for the Canada Revenue Agency to give the Ministry of Health and Long-Term Care information from your income tax return to verify the net

income reported on your TDP application and for subsequent program enrolment renewals. The income data will be used for the sole purpose of determining the annual deductible for your household. The income information is confidential and will not be given to anyone outside the Ministry of Health and Long-Term Care, unless required or permitted by law. Your pharmacist and other health care providers will not see or be able to access your income information.

If you do not wish to give consent or you do not file an income tax return annually, sign Section 2 and check the 'Decline' box. Please note that if you do not give consent or do not file an income tax return, you will be required to provide income documentation on an annual basis which may delay timely processing of your benefits.

Any member who is unable to sign for him/herself because of incapacity must give legal authority for another person to act on his/her behalf. The person exercising legal authority must sign the Declaration Sections 1 and 2, and attach a copy of the appropriate legal documentation granting them power of attorney for personal care, property or authority as the person's guardian.

10. Income Information

To facilitate automatic processing of your application, all household members 18 years and over can choose to sign the consent section on page 4 and 5 of the application form to allow CRA to release income information to the Ministry of Health and Long-Term Care provided they file income tax returns annually. If you have submitted your income tax return to the CRA, sign the 'Consent' section, but do not send your income documentation to us. With your written consent, we will be able to electronically obtain your income data from CRA. The TDP will only use the income data for the taxation year immediately prior to the start of the program year for which you are applying. The income data will be used for the sole purpose of determining the annual deductible for your household. In order to obtain income information we will need the Social Insurance Number (SIN).

Universal Child Care Benefit (UCCB):

The Universal Child Care Benefit (UCCB) is a federal initiative designed to assist Canadian families by supporting their child care choices through direct financial support. Starting July 1, 2006, the UCCB payment is paid on behalf of children under the age of 6 years in instalments of \$100 per month (up to \$1,200 annually) per child. The UCCB will be considered as taxable income and reportable as income when filing an income tax return. However, the Ontario Government has directed ministries that the federal UCCB be excluded from the determination of eligibility and calculation of benefits. This means that any UCCB income will not be included in the household's total net income and will not be taken into account in the calculation of the annual deductible amount.

If you have not filed an income tax return:

If you have not submitted an income tax return to CRA, you should check the decline box for the CRA consent under Declaration Section 2 on the application form. You will have to send us your income documentation for the appropriate tax year such as copies of your T4 and T5 slips for each employer. If not available, you will have to provide a letter from your employer(s) verifying your gross annual income(s), or, if you are self-employed, a letter from your Accountant or Lawyer verifying your gross annual income before expenses.

If you have no income:

If you do not have any income for the required tax year, you should check the decline box for the CRA consent under Declaration Section 2 on the application form and send us a letter, signed and dated, declaring that you do not have any income from any source for the specific taxation year, from January 1 to December 31.

Foreign income:

For the purposes of determining the net annual household income, applicants are required to submit proof of foreign income if they earned income from their country of origin for the required taxation year. Failure to report foreign income may result in reassessment of eligibility for TDP benefits.

If the net household income is much lower for the year following the tax year required by the TDP:

If there is a 10% or greater decrease in net household income for the following tax year, you will have to provide income verification for all household members 18 years and over, for both tax years for our assessment. For example, if you have filed income tax returns and provided Consent for the required previous tax year, we will obtain the applicable income information directly from CRA. You must then send a letter of request to use the lower income year, together with copies of the supporting documentation of the actual income for the taxation year for which no Notice of Assessment, T1 General or T4 slips are available, such as:

- A letter from your employer(s) verifying your gross annual income
- Record of Employment (ROE) form
- Canada Pension Plan (CPP) Entitlement documents
- Old Age Security (OAS) documents
- Employment Insurance (EI) documents - indicating the start and/or end dates and the weekly/monthly benefit amount
- Disability payment documents - indicating the start and/or end dates and the weekly/monthly benefit amount
- Other income sources as may apply.

When all documentation has been received and reviewed, the TDP will determine your household deductible and you will be notified accordingly.

11. Contact Us

If you have questions about the TDP or changes that may affect your household call the Program at:

- 416 642-3038 (in the Toronto calling area)
- 1 800 575-5386 (toll-free)
- 1 800 387-5559 (TTY)

Visit us on the Internet at: <http://www.health.gov.on.ca>

Write to us at: Trillium Drug Program
P.O. Box 337, Station D
Etobicoke ON M9A 4X3

Contact us via e-mail at : trillium@resolve.com



12. Glossary of Terms

Annual TDP Renewal

Each program year, your enrolment in the TDP will be automatically renewed, unless:

- household members have declined to give Canada Revenue Agency (CRA) consent, do not file income tax annually or consent is missing;
- any household member is turning 16 years of age prior to August 1;
- you are paying private insurance premiums.
- there is **no** activity on your account during the previous program year.

If your household cannot be automatically renewed for any of the reasons listed above, you will receive a pre-renewal notification letter at the beginning of March each year, requesting documentation.



Annual Premium (Private Insurance)

The total payment that you or a member of your household pays for private insurance coverage in a year.

Annual Deductible

This is the amount a household must spend on prescription drugs in each quarter of the benefit year before they receive coverage under the Trillium Drug Program.

Any unpaid deductible amount in a quarter is automatically added to the next quarter's deductible.

Any unpaid annual deductible amount is not carried forward to the next program year.

Benefit Year or Program Year

The benefit year for all ODB recipients starts on August 1 and ends on July 31 of the following year.

Enrolment Start Date

A date selected by a new applicant for the commencement of TDP coverage. The start date can be on or after August 1, the start date of the program year. If it is after August 1, the household deductible will be pro-rated based on the number of days remaining in the program year.

Exceptional Access Program (EAP)

The current ICR mechanism is being transitioned to a new Exceptional Access mechanism that will consider requests for reimbursements for drug products not funded as conditional listings, on a case by case basis.

Formulary (see Ontario Drug Benefit Formulary)

General Benefits

Refers to a listed category in the Formulary. General Benefit drug products are reimbursed to eligible recipients without specific restrictions.

Health Network System (HNS)

The Health Network System (HNS) is a province-wide computer network that connects retail pharmacies to the ministry. Its primary function is to allow pharmacists to verify claims for eligible Ontario Drug Benefit program recipients.

Household Unit

The members that make up a household. A single person may be a “household unit” for TDP purposes.

Income Documentation or Proof of Income

For the purposes of the TDP, acceptable proof of income includes any of the following:

- Notice of Assessment (NOA) issued by the Canada Revenue Agency, or
- signed dated copy of the T1 General / Special Tax Form, page 1, 2, 3, and 4 only, or
- copies of all T4 and T5 slips with dates of earnings, or
- foreign government documentation equivalent to the Canadian NOA, or
- in the case of applicants / members without any income, a letter declaring no income earned from any source for the applicable taxation year signed and dated by the individual making the declaration.
- If you are self-employed, a letter from your accountant or lawyer verifying your Gross Annual Income before expenses

Limited Use

Some drug products covered in the Formulary are classified as Limited Use. This means that they are only eligible for TDP benefits if they have been prescribed in accordance with the particular conditions or criteria applicable to the drug product.

Notice of Assessment (NOA)

A Notice of Assessment is the form that the Canada Revenue Agency sends to all taxpayers after processing their tax returns. It tells you your net income, how much tax you owe, or the amount of your refund, and other information such as any adjustments made to your return and your RRSP deduction limit for next year.

Ontario Drug Benefit Formulary/Comparative Index

The Ontario Drug Benefit Formulary/Comparative Drug Index, commonly known as “the Formulary”, is the Ministry of Health and Long-Term Care publication available in print or electronically which defines the benefits provided for eligible recipients of the ODB program. The Formulary includes eligible drug products as well as some eligible nutritional products and diabetic testing agents.

Ontario Drug Benefit Program (ODB Program)

The program that provides reimbursement for eligible persons who receive insured prescription drug products, diabetic test strips or nutritional products that are listed in the Ontario Drug Benefit (ODB) Formulary.

Over-the-Counter Purchases

Drugs and drug products that can be purchased without a doctor’s prescription. They are not eligible for consideration as benefits under the Trillium Drug Program.

Patient Profiles

A patient profile is a report, compiled and maintained by the pharmacist of the prescription medication dispensed to a patient. The patient profile should include the date, the patient name, the Drug Identification Number (DIN), the name, strength and quantity of the drug dispensed, as well as the cost, dispensing fee, total cost and the breakdown of the payment (i.e. patient paid and/or amount billed to ODB). Original patient profiles, signed by the pharmacist, may be submitted by the household and processed by the TDP in cases where original prescription receipts cannot be duplicated.

Prescription Drug Product Maximum Days Supply

Eligible recipients can receive up to a maximum of 100 days supply provided the supply does not extend more than 30 days into a new Trillium year. A third quarter cut-off has been put in place to ensure that Trillium households who have not met their annual deductible do not receive benefits in the fourth quarter.

Prescription Drugs

A drug that is available only with written instructions from an authorized Ontario doctor, to a pharmacist. A list of ODB eligible prescription drugs is listed in the Formulary (see Ontario Drug Benefit Formulary).

Prescription Receipts

Official pharmacy prescription receipts for drugs dispensed on the authority of a prescription from an authorized Ontario doctor, which are eligible for consideration as benefits under the TDP.



Private Insurance

A health or drug insurance plan offered by your employer or school, or any other plan purchased through a private insurer for which you or someone else pays a premium. Under the TDP, allowable costs do not include drugs reimbursed by an employer or third party acting for an employer. Therefore, you must inform the TDP about these kinds of coverage in addition to private insurance coverage.

Universal Child Care Benefit (UCCB)

The Universal Child Care Benefit (UCCB) is a benefit paid monthly to help eligible families provide child care for their children under six years of age. The UCCB will provide families a \$100 monthly payment (up to \$1,200 annually) for each child under six years of age. It will be paid separately from the Canada Child Tax Benefit (CCTB) and it is taxable. The UCCB is not included in the TDP calculation of household income.



Use this table to find out your deductible.
Calculez votre franchise à l'aide de ce tableau.

Box A / Case A		Box B / Case B			
Net Income / Revenu net (\$)		Deductible / Franchise (\$)			
		Single <i>Personne seule</i>	Family of two <i>Famille de deux</i>	Family of three <i>Famille de trois</i>	Family over three <i>Famille de plus de trois</i>
up to/jusqu'à	6,500	350	250	200	150
6,501	– 7,000	353	253	203	153
7,001	– 7,500	359	259	209	159
7,501	– 8,000	364	264	214	164
8,001	– 8,500	370	270	220	170
8,501	– 9,000	376	276	226	176
9,001	– 9,500	381	281	231	181
9,501	– 10,000	387	287	237	187
10,001	– 10,500	393	293	243	193
10,501	– 11,000	398	298	248	198
11,001	– 11,500	404	304	254	204
11,501	– 12,000	410	310	260	210
12,001	– 12,500	415	315	265	215
12,501	– 13,000	421	321	271	221
13,001	– 13,500	427	327	277	227

Box A / Case A

Box B / Case B

Net Income / Revenu net (\$)			Deductible / Franchise (\$)			
			Single <i>Personne seule</i>	Family of two <i>Famille de deux</i>	Family of three <i>Famille de trois</i>	Family over three <i>Famille de plus de trois</i>
13,501	–	14,000	432	332	282	232
14,001	–	14,500	438	338	288	238
14,501	–	15,000	444	344	294	244
15,001	–	15,500	449	349	299	249
15,501	–	16,000	455	355	305	255
16,001	–	16,500	461	361	311	261
16,501	–	17,000	466	366	316	266
17,001	–	17,500	472	372	322	272
17,501	–	18,000	478	378	328	278
18,001	–	18,500	483	383	333	283
18,501	–	19,000	489	389	339	289
19,001	–	19,500	495	395	345	295
19,501	–	20,000	500	400	350	300
20,001	–	20,500	511	411	361	311
20,501	–	21,000	534	434	384	334
21,001	–	21,500	556	456	406	356
21,501	–	22,000	579	479	429	379
22,001	–	22,500	601	501	451	401
22,501	–	23,000	624	524	474	424
23,001	–	23,500	646	546	496	446
23,501	–	24,000	669	569	519	469
24,001	–	24,500	691	591	541	491
24,501	–	25,000	714	614	564	514
25,001	–	25,500	736	636	586	536
25,501	–	26,000	759	659	609	559
26,001	–	26,500	781	681	631	581
26,501	–	27,000	804	704	654	604
27,001	–	27,500	826	726	676	626
27,501	–	28,000	849	749	699	649
28,001	–	28,500	871	771	721	671
28,501	–	29,000	894	794	744	694
29,001	–	29,500	916	816	766	716
29,501	–	30,000	939	839	789	739
30,001	–	30,500	961	861	811	761
30,501	–	31,000	984	884	834	784
31,001	–	31,500	1,006	906	856	806
31,501	–	32,000	1,029	929	879	829
32,001	–	32,500	1,051	951	901	851
32,501	–	33,000	1,074	974	924	874
33,001	–	33,500	1,096	996	946	896
33,501	–	34,000	1,119	1,019	969	919
34,001	–	34,500	1,141	1,041	991	941
34,501	–	35,000	1,164	1,064	1,014	964
35,001	–	35,500	1,186	1,086	1,036	986

Box A / Case A

Box B / Case B

Net Income / Revenu net (\$)			Deductible / Franchise (\$)			
			Single <i>Personne seule</i>	Family of two <i>Famille de deux</i>	Family of three <i>Famille de trois</i>	Family over three <i>Famille de plus de trois</i>
35,501	–	36,000	1,209	1,109	1,059	1,009
36,001	–	36,500	1,231	1,131	1,081	1,031
36,501	–	37,000	1,254	1,154	1,104	1,054
37,001	–	37,500	1,276	1,176	1,126	1,076
37,501	–	38,000	1,299	1,199	1,149	1,099
38,001	–	38,500	1,321	1,221	1,171	1,121
38,501	–	39,000	1,344	1,244	1,194	1,144
39,001	–	39,500	1,366	1,266	1,216	1,166
39,501	–	40,000	1,389	1,289	1,239	1,189
40,001	–	40,500	1,411	1,311	1,261	1,211
40,501	–	41,000	1,434	1,334	1,284	1,234
41,001	–	41,500	1,456	1,356	1,306	1,256
41,501	–	42,000	1,479	1,379	1,329	1,279
42,001	–	42,500	1,501	1,401	1,351	1,301
42,501	–	43,000	1,524	1,424	1,374	1,324
43,001	–	43,500	1,546	1,446	1,396	1,346
43,501	–	44,000	1,569	1,469	1,419	1,369
44,001	–	44,500	1,591	1,491	1,441	1,391
44,501	–	45,000	1,614	1,514	1,464	1,414
45,001	–	45,500	1,636	1,536	1,486	1,436
45,501	–	46,000	1,659	1,559	1,509	1,459
46,001	–	46,500	1,681	1,581	1,531	1,481
46,501	–	47,000	1,704	1,604	1,554	1,504
47,001	–	47,500	1,726	1,626	1,576	1,526
47,501	–	48,000	1,749	1,649	1,599	1,549
48,001	–	48,500	1,771	1,671	1,621	1,571
48,501	–	49,000	1,794	1,694	1,644	1,594
49,001	–	49,500	1,816	1,716	1,666	1,616
49,501	–	50,000	1,839	1,739	1,689	1,639
50,001	–	50,500	1,861	1,761	1,711	1,661
50,501	–	51,000	1,884	1,784	1,734	1,684
51,001	–	51,500	1,906	1,806	1,756	1,706
51,501	–	52,000	1,929	1,829	1,779	1,729
52,001	–	52,500	1,951	1,851	1,801	1,751
52,501	–	53,000	1,974	1,874	1,824	1,774
53,001	–	53,500	1,996	1,896	1,846	1,796
53,501	–	54,000	2,019	1,919	1,869	1,819
54,001	–	54,500	2,041	1,941	1,891	1,841
54,501	–	55,000	2,064	1,964	1,914	1,864
55,001	–	55,500	2,086	1,986	1,936	1,886
55,501	–	56,000	2,109	2,009	1,959	1,909
56,001	–	56,500	2,131	2,031	1,981	1,931
56,501	–	57,000	2,154	2,054	2,004	1,954
57,001	–	57,500	2,176	2,076	2,026	1,976

Box A / Case A

Box B / Case B

Net Income / Revenu net (\$)			Deductible / Franchise (\$)			
			Single <i>Personne seule</i>	Family of two <i>Famille de deux</i>	Family of three <i>Famille de trois</i>	Family over three <i>Famille de plus de trois</i>
57,501	—	58,000	2,199	2,099	2,049	1,999
58,001	—	58,500	2,221	2,121	2,071	2,021
58,501	—	59,000	2,244	2,144	2,094	2,044
59,001	—	59,500	2,266	2,166	2,116	2,066
59,501	—	60,000	2,289	2,189	2,139	2,089
60,001	—	60,500	2,311	2,211	2,161	2,111
60,501	—	61,000	2,334	2,234	2,184	2,134
61,001	—	61,500	2,356	2,256	2,206	2,156
61,501	—	62,000	2,379	2,279	2,229	2,179
62,001	—	62,500	2,401	2,301	2,251	2,201
62,501	—	63,000	2,424	2,324	2,274	2,224
63,001	—	63,500	2,446	2,346	2,296	2,246
63,501	—	64,000	2,469	2,369	2,319	2,269
64,001	—	64,500	2,491	2,391	2,341	2,291
64,501	—	65,000	2,514	2,414	2,364	2,314
65,001	—	65,500	2,536	2,436	2,386	2,336
65,501	—	66,000	2,559	2,459	2,409	2,359
66,001	—	66,500	2,581	2,481	2,431	2,381
66,501	—	67,000	2,604	2,504	2,454	2,404
67,001	—	67,500	2,626	2,526	2,476	2,426
67,501	—	68,000	2,649	2,549	2,499	2,449
68,001	—	68,500	2,671	2,571	2,521	2,471
68,501	—	69,000	2,694	2,594	2,544	2,494
69,001	—	69,500	2,716	2,616	2,566	2,516
69,501	—	70,000	2,739	2,639	2,589	2,539
70,001	—	70,500	2,761	2,661	2,611	2,561
70,501	—	71,000	2,784	2,684	2,634	2,584
71,001	—	71,500	2,806	2,706	2,656	2,606
71,501	—	72,000	2,829	2,729	2,679	2,629
72,001	—	72,500	2,851	2,751	2,701	2,651
72,501	—	73,000	2,874	2,774	2,724	2,674
73,001	—	73,500	2,896	2,796	2,746	2,696
73,501	—	74,000	2,919	2,819	2,769	2,719
74,001	—	74,500	2,941	2,841	2,791	2,741
74,501	—	75,000	2,964	2,864	2,814	2,764
75,001	—	75,500	2,986	2,886	2,836	2,786
75,501	—	76,000	3,009	2,909	2,859	2,809
76,001	—	76,500	3,031	2,931	2,881	2,831
76,501	—	77,000	3,054	2,954	2,904	2,854
77,001	—	77,500	3,076	2,976	2,926	2,876
77,501	—	78,000	3,099	2,999	2,949	2,899
78,001	—	78,500	3,121	3,021	2,971	2,921
78,501	—	79,000	3,144	3,044	2,994	2,944
79,001	—	79,500	3,166	3,066	3,016	2,966

Box A / Case A

Box B / Case B

Net Income / Revenu net (\$)			Deductible / Franchise (\$)			
			Single <i>Personne seule</i>	Family of two <i>Famille de deux</i>	Family of three <i>Famille de trois</i>	Family over three <i>Famille de plus de trois</i>
79,501	—	80,000	3,189	3,089	3,039	2,989
80,001	—	80,500	3,211	3,111	3,061	3,011
80,501	—	81,000	3,234	3,134	3,084	3,034
81,001	—	81,500	3,256	3,156	3,106	3,056
81,501	—	82,000	3,279	3,179	3,129	3,079
82,001	—	82,500	3,301	3,201	3,151	3,101
82,501	—	83,000	3,324	3,224	3,174	3,124
83,001	—	83,500	3,346	3,246	3,196	3,146
83,501	—	84,000	3,369	3,269	3,219	3,169
84,001	—	84,500	3,391	3,291	3,241	3,191
84,501	—	85,000	3,414	3,314	3,264	3,214
85,001	—	85,500	3,436	3,336	3,286	3,236
85,501	—	86,000	3,459	3,359	3,309	3,259
86,001	—	86,500	3,481	3,381	3,331	3,281
86,501	—	87,000	3,504	3,404	3,354	3,304
87,001	—	87,500	3,526	3,426	3,376	3,326
87,501	—	88,000	3,549	3,449	3,399	3,349
88,001	—	88,500	3,571	3,471	3,421	3,371
88,501	—	89,000	3,594	3,494	3,444	3,394
89,001	—	89,500	3,616	3,516	3,466	3,416
89,501	—	90,000	3,639	3,539	3,489	3,439
90,001	—	90,500	3,661	3,561	3,511	3,461
90,501	—	91,000	3,684	3,584	3,534	3,484
91,001	—	91,500	3,706	3,606	3,556	3,506
91,501	—	92,000	3,729	3,629	3,579	3,529
92,001	—	92,500	3,751	3,651	3,601	3,551
92,501	—	93,000	3,774	3,674	3,624	3,574
93,001	—	93,500	3,796	3,696	3,646	3,596
93,501	—	94,000	3,819	3,719	3,669	3,619
94,001	—	94,500	3,841	3,741	3,691	3,641
94,501	—	95,000	3,864	3,764	3,714	3,664
95,001	—	95,500	3,886	3,786	3,736	3,686
95,501	—	96,000	3,909	3,809	3,759	3,709
96,001	—	96,500	3,931	3,831	3,781	3,731
96,501	—	97,000	3,954	3,854	3,804	3,754
97,001	—	97,500	3,976	3,876	3,826	3,776
97,501	—	98,000	3,999	3,899	3,849	3,799
98,001	—	98,500	4,021	3,921	3,871	3,821
98,501	—	99,000	4,044	3,944	3,894	3,844
99,001	—	99,500	4,066	3,966	3,916	3,866
99,501	—	100,000	4,089	3,989	3,939	3,889

If your family's income is more than \$100,000, see page 18 of the guide.

Si le revenu de votre famille dépasse 100 000 \$, consultez la page 21 du présent guide.