



# **A Guide to Understanding the Trillium Drug Program**

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# 1. Program Benefits

## 1.1 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 four per cent of the household income or total net household income.

## 1.2 What Prescription Drugs are Covered?

The TDP provides coverage for prescription drug products listed on the [Ontario Drug Benefit Formulary/Comparative Drug Index \(Formulary\)](#) including:

- Over 3,800 quality-assured prescription drug products;
- Over 450 limited-use drug products;
- Some nutritional products and diabetic testing agents;
- Approximately 850 drug products not listed on the [Ontario Drug Benefit Formulary/Comparative Drug Index \(Formulary\)](#) which must receive prior authorization through the Exceptional Access Program. See section 3.7 of this Guide for additional information on the Exceptional Access Program.

To look up any prescription medications, you can view the Formulary online here or search via most search engines:

<https://www.healthinfo.moh.gov.on.ca/formulary/index.jsp>

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 licensed health care professional (i.e. doctor); and
- Dispensed in Ontario by a pharmacist who is authorized by the Ministry of Health and Long-Term Care to dispense prescription drug products.

For more information on prescription drug benefits including Limited Use benefits, Exceptional Access Program (EAP) and Over-the-Counter (OTC) Purchases, see section 3.7 of this Guide.

## 2. Getting your Household Enrolled

### 2.1 Who can Apply?

You should apply to the TDP if:

- Your household spends a large portion of its income on prescription drugs, and
- You have a valid Ontario Health Card, and
- Your household does not have a private insurance plan that covers prescription drugs, or your private insurance plan does not cover all the costs of your household's prescription drugs.

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.

### 2.2 What is a “Household” for the Purposes of the TDP?

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. A household does not include adult family members who are financially independent\* (see next page for more information).

For the purposes of the TDP, the following people are included in the definition of a household:

- A single person living alone;
- A spouse, common-law spouse or same-sex partner;
- Children, parents or grandparents who live with you and rely on you or you on them for financial support; and
- Children who are students, who may not live with you but rely on you for financial support, such as students who are away for school or children living abroad.

Per the *Ontario Drug Benefit Act* (ODBA), anyone who meets the definition of a member of a household must become part of a household's application to the TDP regardless if they require drug benefits or not, have an existing private insurance plan, or reside outside of the province of Ontario. In addition, all household members, including seniors and family members without an Ontario Health Card, must be included on the TDP application.

Financial Independence\*: The only exception to including a household member as part of an application is if a household member is financially independent of the household. Financial independence means that the household member is self supporting, pays market-value rent, and their own living expenses. They cannot rely on family members for financial support. Likewise, family members cannot rely on this person for financial support. If a household member is financially independent, that family member does not need to be included on the household's application for the TDP and will not receive ODB benefits as part of that household.

If a registered household member becomes financially independent from the family and the family from them, the household must submit a letter **signed by all household members over 18 years of age which confirms this financial independence**. If this change occurs during the benefit year, the TDP will apply an end date to the financially independent household member and that member will no longer be eligible for TDP benefits as part of the household. The household's annual deductible **will not** be recalculated until the beginning of the subsequent TDP benefit year.

## 2.3 How to Apply

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### Step 1. Complete the Application Form before the Deadline

**TDP Benefit Year: August 1 to July 31**

**Applications** must be mailed within two months following the end of the TDP benefit year. Since the benefit year ends July 31, you must mail your application so it is postmarked by Canada Post on or before September 30 to be registered for that benefit year. For example, the benefit year August 1, 2012 to July 31, 2013 has a deadline of September 30, 2013. No exemptions will be made to this policy.

**All prescription receipts, insurance statements** and other documentation must be sent within three months following the end of the benefit year. Since the benefit year ends July 31, you must mail your receipts and other documentation so they are postmarked by October 31 each year.

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## Step 2. Provide Two Signatures for each Person 16 and over

**For your application to be accepted, all household members 16 years of age and over must sign both parts of section 4 of the TDP application form.**

**Signature 1** – This declaration confirms 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. 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.

Signature 1 – Declaration (Mandatory)	
Person 1 - Signature	Date (yyyy/mm/dd)
X	

**Signature 2** – This provides consent for Canada Revenue Agency (CRA) to give information from your income tax return to confirm your net income for the purpose of your TDP enrolment and for subsequent program renewals. 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 you are still required to sign in this section, but you can check off the box that declines consent.*** If you do not give consent then you will be required to provide income documentation with the application as well as each and every year for renewal purposes. See section 2.4 of the Guide for more information.

Signature 2 – Consent for Canada Revenue Agency (CRA) to release my Income Information to the Ministry (Mandatory)	
Person 1 - Signature*	Date (yyyy/mm/dd)
X	

If the signature is not that of the household member on the application because they have given legal authority for another person to act on his/her behalf, the person exercising legal authority must attach the appropriate supporting legal documents granting them power of attorney for personal care, property or authority as the person's guardian. See section 2.4 for more information.

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### **Step 3. Include documents if applicable:**

- **Proof of income when consent to go to CRA is not provided**
- **Private insurance company letter**
- **Legal authority for power of attorney**

Your application will not be accepted if it does not include the applicable documentation.

If you did not provide consent for CRA to confirm your income information or you did not file taxes with CRA, you must provide income documents with your application.

For a list of valid income documents, please refer to section 2.4 of this Guide.

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### **Step 4. Mail completed application before the deadline to:**

**Trillium Drug Program  
PO Box 337 Station D  
Etobicoke ON M9A 4X3**

Your application must be postmarked by Canada Post on or before the September 30 deadline or it will not be accepted.

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#### ***What are the most common reasons for applications being rejected?***

- Missing 2 signatures for each person 16 years of age and over in section 4 of the Application;
- Missing proof of income if declining to give CRA consent;
- Missing deadlines;
- Missing legal documents if signed by someone other than the household member on the application.

### **What could delay processing of my benefits annually?**

- Not providing CRA consent to verify income which will require you to submit income documents on an annual basis. If the documentation is not provided on a timely basis, your benefit coverage may be held until the documents are provided;
- Providing consent to go to CRA but not filing your taxes by the deadline of April 30 each year. Not filing your taxes will require you to provide proof of income each year.

## **2.4 Other Important Information to Complete Your Application Form**

### **A. Choose Your Enrolment Start Date Carefully**

First-time TDP applicants can select the date their TDP coverage will start. If the start date selected is after August 1, your deductible will be pro-rated based on the number of days remaining in the benefit year. For example, if your annual deductible is \$1,000 for the whole benefit year, and you choose an enrolment start date of February 1 (6 months into the TDP benefit year), then your deductible will be reduced to \$500.

**If no date is indicated, August 1 will be used as your start date, and your deductible calculated will be for the full benefit year. You cannot change your enrolment start date once you have been enrolled in the Trillium Drug Program.**

*Tip: Choose an enrolment start date that is before or the same date you fill the prescriptions you want TDP to consider for eligibility.*

Consider if...	Choose your enrolment start date no later than:
You have already purchased prescriptions .....	the date of your earliest receipt (from August 1 of the benefit year for which you are applying).
The date which you are scheduled to begin drug therapy.....	the date your prescription is filled.
You are being discharged from hospital.....	the day after you are released.
Your Home Care (ODB) eligibility is ending .....	the day after your eligibility ends.
Your private drug coverage is ending .....	the day after your private drug coverage ends.



## **B. Provide Your Private Insurance Information**

You must provide details about any private or employee sponsored drug insurance plans that include drug benefit coverage for any household member during the benefit year. This includes drug benefits through a plan at work or school, or through a private insurance policy that you or a member of your household pays for.

**Your application will not be processed if you have not checked one of the boxes in section 3 of the TDP Application, as shown below.**

- No household members have private insurance (If you start a new insurance plan that includes drug benefits during the benefit year, you must inform TDP immediately and provide the same information as required on this application form)
- Yes, household members do have private insurance (complete below)

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.

You do not need 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.

If your private employee sponsored insurance plan details change during the TDP benefit year, see section 3.6 of this Guide for information on what you need to do.

### ***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 a payroll deduction, then the household is eligible for a credit to reduce the annual deductible. 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 amount of the premiums paid. You should send a letter from the insurance

company to verify the amount of the premium payment. If a letter is not available, then copies of cancelled cheques, pay stubs, bank statements, or a tuition statement is acceptable.

### ***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. You must report this kind of coverage to the TDP in addition to any private insurance coverage. Do not submit a claim to the TDP for these drug cost reimbursements or payments.

## **C. Provide Your Income Information**

**All household members over 16 years old must sign the section "Signature 2 - Consent for Canada Revenue Agency (CRA) to release my Income Information to the Ministry".**

If you do not wish to grant consent or you do not file an income tax return annually, you will still need to sign this section but you must check off the box on the application that declines consent as shown below:

I decline to give CRA consent and have attached my proof of income and acknowledge I will need to provide my proof of income each year to renew with TDP.

If you choose to decline consent then TDP will require income documentation every year from all members of the household 18 years of age and older. This can cause delay with this application and all subsequent annual renewals if the documentation is not received by TDP in a timely manner.

### ***What proof of income documents are required?***

If we are unable to confirm household income from CRA then you will be required to provide income documentation on an annual basis.

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

- Notice of Assessment (NOA) issued by the CRA. This is the form that the CRA sends to all taxpayers after processing their tax returns showing your net income;

- **Signed** dated copy of the T1 General/Special Tax Form (page 1, 2, 3 and 4 only);
- Foreign government documentation equivalent to the Canadian NOA;
- For self-employed people, a letter on company letterhead from your accountant or lawyer verifying your gross annual income before expenses;
- For household members who are employed and have not filed an income tax return, send copies of your T4 and T5 slips for each employer, or a letter from your employer(s) verifying your **gross** annual income(s);
- For household members without any income, a letter declaring no income earned from any source for the applicable taxation year, from January 1 to December 31, signed and dated by the individual making the declaration.

#### **D. Provide Legal Supporting Documents for Power of Attorney(s)**

If the signatures are not that of the household member on the application because they have given legal authority for another person to act on his/her behalf, the person exercising legal authority must attach the appropriate legal supporting documents granting them power of attorney for personal care, property or authority as the person's guardian.

## 3. After you are Enrolled

### 3.1 What Costs will you Pay? What is a Deductible?

Before you can receive TDP drug benefits, you must pay yourself for 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 the combined net incomes.

**Tip: 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. This will ensure your pharmacist knows when you have paid your deductible.**

#### Dates for your Deductible

You pay your deductible by purchasing prescription drugs at the pharmacy. The amount you spend is recorded on the Health Network System (HNS). The deductible is spread out over the benefit year which begins August 1 and ends July 31 of the following year. The deductible becomes due at the start of each quarter:

- First quarter – August, September, October
- Second quarter – November, December, January
- Third quarter – February, March, April
- Fourth quarter – May, June, July

When your eligible prescription purchases equal the amount of your deductible for that quarter, your TDP benefits begin, and you will only pay up to \$2 for every ODB eligible prescription until the next quarter.

For example: Your annual deductible is \$600 and you chose an August 1 start date. From August 1 to October 31, your deductible is \$150. This means the first \$150 of eligible prescription costs will be paid by you. After the \$150, then you will only need to pay up to \$2 for each ODB eligible prescription until November 1.

## Calculating your Annual Deductible

Your deductible is based on the number of household members and the total household net income. The 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.

## 3.2 What Prescription Receipts do I Need to Submit?

You can send us your official **original** 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 at the ODB drug benefit price (see the [Formulary online](#)).**

Once you are registered and the pharmacist submits your prescription drug purchases to the Health Network System (HNS), **you will 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.**

If you have private insurance, you must continue to provide the 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. If your private insurance claims are submitted electronically by the pharmacy, you must send your **original** prescription receipts with confirmation from the insurance company on their coverage.

Do not send receipts for purchases made by household members under the other ODB plans listed in section 2.4 of this Guide. These purchases are recorded in the HNS and are automatically counted towards your deductible.

Official **original** prescription receipts that are altered **in any way** will not be accepted. If original prescription receipts cannot be provided then “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 **original** prescription receipts and “Patient Profiles” must contain the following to be accepted.

- |  |   |
|--|---|
| <input type="checkbox"/> Recipient name and address                      | <input type="checkbox"/> Name of prescribing doctor |
| <input type="checkbox"/> Dispensing date                                 | <input type="checkbox"/> Total amount paid*         |
| <input type="checkbox"/> Prescription (Rx number)                        | <input type="checkbox"/> Drug cost*                 |
| <input type="checkbox"/> Pharmacy name/address                           | <input type="checkbox"/> Dispensing fee*            |
| <input type="checkbox"/> Drug or Product Identification Number (DIN/PIN) | <input type="checkbox"/> Quantity                   |
| <input type="checkbox"/> Drug name                                       |   |

\*If the cost and dispensing fee information is not detailed out then you receipts cannot be processed.

### 3.3 Your Annual Renewal

Each benefit year, your household’s enrolment in the TDP will be **automatically** renewed, unless:

- household members have declined to give Canada Revenue Agency (CRA) consent or did not file annual income tax;
- any household member is turning 16 years of age prior to August 1;
- there is **no** activity on your account during the previous benefit year;
- all household members are 65 years of age or over.

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

When we are able to renew your file, we will mail you a letter in June or July each year confirming your TDP details for the benefit year starting August 1.

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

### **3.4 What if the Household's Income is Lower this Year?**

If there has been a significant decrease in your household income this year compared to the previous tax year, then you may request for the household's annual deductible to be re-assessed. To qualify, you household must meet the following three criteria:

- The total household income must have reduced by at least 10% year over year;
- The household must already be committed for this year's program benefit year;
- This year's annual deductible must not already have been met.

If all three of the above criteria have been met, then contact TDP to request a Deductible Re-Assessment Request Form. Complete the form and submit it with proof of income for the relevant tax years.

### **3.5 What Needs to be Done if the Household Member Information Changes?**

If any household or household member's information changes, complete a [Notification of Change of Information form \(4423-87\)](#) available from the TDP website: [http://www.health.gov.on.ca/en/public/programs/drugs/opdp\\_forms.aspx](http://www.health.gov.on.ca/en/public/programs/drugs/opdp_forms.aspx)

Complete the changes on the form and send it back to TDP. Please include your name, address and Reference Number (the 9 digit number that starts with RA) that was provided to you when you were initially enrolled in the program.

## 3.6 What Changes will Require a Letter from your Private Insurance Company?

If there is a change in status of your insurance coverage then a letter from the insurance company needs to be provided to the TDP.

Change in status	Letter from your private insurer must state:
Your insurance coverage starts.....	the date coverage started.
Your insurance coverage ends .....	the date coverage ended.
You reach your annual or lifetime maximum, if any .....	the date the coverage maximum was met, the type of maximum and the reinstatement date.
Your drug plan does not cover a particular drug(s) .....	the name of the drug(s) not covered.
You pay a premium. ....	the \$ amount you will pay annually.

## 3.7 Your Benefits

The TDP provides coverage for prescription drug products listed on the [Ontario Drug Benefit Formulary/Comparative Drug Index \(Formulary\)](#) as outlined in section 1.2 of this Guide.

We strongly recommend that you consult your doctor or pharmacist to confirm that your prescription drugs are eligible for coverage before your prescription is dispensed.

The following classifications may impact your benefits. Please follow the guidelines below for each.

**Limited Use** – Some drugs covered in the [Formulary](#) are classified as Limited Use (LU) and are only eligible for TDP benefits under certain conditions. For these drugs, your prescribing doctor must include a Limited Use Reason For 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.

**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). 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. There is no guarantee that coverage will be approved if an EAP request is submitted. Patients need to speak to their doctor regarding the status of their EAP request. Prescriptions will **not** be reimbursed if EAP approval is not in place.

Do not contact the TDP for information about your EAP request – this information needs to come from your doctor.

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, it is recommend that your doctor submit a request for renewal at least six (6) weeks prior to any 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 and Natural Health products, purchased without a prescription, are not eligible for TDP benefits.

## **Prescription Drug Product Maximum Days Supply**

If a TDP household has not met its annual deductible, the days' supply purchased cannot extend beyond May 30 (i.e. cannot extend more than 30 days beyond the end date of the third quarter). The **Health Network System** will calculate the days' supply for the 3<sup>rd</sup> quarter cut-off from the date of dispensing to May 30 (inclusive). If the number of days is less than 100, this number is used as the days' supply unit.

The 100 days' supply limit applied to TDP recipients will be reduced for each day after February 20 (i.e. the days' supply limit for a February 21 dispense date will be 99 reducing by 1 with each passing day). The last two months of the benefit year are left open to collect outstanding deductible contributions prior to the end of the benefit year.

## 4. Contact Us

For questions about the TDP or changes that may affect your household:

### Go Online:

For program information:

[http://www.health.gov.on.ca/en/public/programs/drugs/programs/odb/opdp\\_trillium.aspx](http://www.health.gov.on.ca/en/public/programs/drugs/programs/odb/opdp_trillium.aspx)

To download an application:

[http://www.health.gov.on.ca/en/public/programs/drugs/opdp\\_forms.aspx](http://www.health.gov.on.ca/en/public/programs/drugs/opdp_forms.aspx)

### By Phone:

Hours: Monday to Friday, 9am to 5pm (excluding holidays):

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

### By Mail:

**Please include your File Reference Number (starts with RA).**

Trillium Drug Program (TDP)  
PO Box 337 Station D  
Etobicoke ON M9A 4X3

### By Email:

**Please include your File Reference Number (starts with RA).**

- [trillium@ontariodrugbenefit.ca](mailto:trillium@ontariodrugbenefit.ca)

### By Fax:

**Please include your File Reference Number (starts with RA).**

- 416 642-3034

If you do not know your File Reference Number then you may include your Health Card Number.

**Ministry of Health  
and Long-Term Care**

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			
<b>Net Income / Revenu net (\$)</b>		<b>Deductible / Franchise (\$)</b>			
		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	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

table

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

table

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

table

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	2,044
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 13 of the guide.

Si le revenu de votre famille dépasse 100 000 \$, consultez la page 15 du présent guide.