

**DEPARTMENT OF ALCOHOL AND DRUG PROGRAMS**

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June 25, 1997

ADP # 97-38

To: County Alcohol and Drug Program Administrators  
Narcotics Treatment Program Providers

Subject: Private Charge Structure Information for NTP Providers - Audit Bulletin

With the passing of AB 2071, the following language was added to the Health and Safety Code as Section 11758.42(f):

“Reimbursement to narcotic treatment program providers shall be limited to the lower of either the uniform statewide monthly reimbursement rate, pursuant to subdivision (c), or the provider’s usual and customary charge to the general public for the same or similar service.”

This is not a new concept or a new restriction. The usual and customary charge has always been a limit to Drug/Medi-Cal (D/MC) reimbursement per unit of service. This longstanding requirement is based on the federal reimbursement principle commonly referred to as the “Lower of Cost or Charges.” The main difference under AB 2071 is that D/MC is no longer a cost reimbursement system in regard to narcotic treatment programs (NTP). Thus, the comparison to the usual and customary charge (or private charge) is one of rate to rate, not cost to rate.

The purpose of the enclosed technical document is to provide some general guidance for NTP providers in establishing a private charge structure which complies with the above statute. Understanding the concepts contained in this document should give a provider the necessary framework to ensure compliance.

We hope the information is helpful to you in establishing private charge structures which will not result in audit findings or discriminatory rate practices. If you have additional questions, please contact Gary Bellamy at (916) 322-4834 or Andy Dill at (916) 324-6406.

Sincerely,

Desirée Wilson, Deputy Director  
Division of Administration

Enclosures 1) Private Charge Structure Information on NTP Providers  
2) HCFA-15 excerpts  
3) Sample Sliding Scales

cc: Wagerman Associates, Inc.  
Director’s Advisory Council

## PRIVATE CHARGE STRUCTURE INFORMATION FOR NTP PROVIDERS

### Guidance in Establishing a Private Charge

The D/MC rate structure being proposed for NTPs contains four service components, core, lab, dosing, and counseling. The core, lab, and dosing components are based on Title 9 requirements and apply to all patients, regardless of funding source and automatically meet the same or similar service requirement. Only the counseling component requires special attention.

While counseling services are the same or similar in nature, the proposed rate structure recognizes differences in the quantity of counseling, which ranges from a minimum of 50 minutes to a maximum of 200 minutes and are billed in 10-minute increments. A physician waiver is required if a patient receives less than 50 minutes of counseling per calendar month.

For a provider to receive the full uniform monthly D/MC reimbursement, the charge to private pay patients must be at least the same or higher as for D/MC patients. In other words, the charge for a private pay patient must be established at the minimum \$155.73 for the core, lab, and dosing components, and at least \$3.61 per 10-minute increment of group counseling and \$10.53 per 10-minute increment of individual counseling. Therefore, if a private patient was provided no counseling (under physician waiver), the minimum charge would be \$155.73.

**If a provider strictly follows the D/MC rate structure in charging private patients, there should be no compliance problem.** In other words, if each private patient is charged at least \$155.73 for the core, lab, and dosing components, and at least \$3.61 for a 10-minute increment of group counseling and \$10.53 per 10-minute increment of individual counseling, the provider would be in compliance. However, any write-off of uncollective amounts would have to be accompanied by documentation of a reasonable collection effort. An excerpt from HCFA-15 which discusses this topic is enclosed.

Compliance problems arise when providers make the decision to charge all private patients a fixed amount per month. The fixed amount would have to be sufficiently high to meet the above test in aggregate. The following table illustrates the minimum levels for such a fixed charge based on the average number of 10-minute increments of counseling provided to private patients.

Scenario	Core, Lab & Dosing (Excl. Co. Admin.)	Individual Average Number	Individual Counseling Amount	Group Average Number	Group Counseling Amount	Minimum Charge
1	\$155.73	0	0	0	0	\$155.73
2	\$155.73	5	\$52.65	0	0	\$208.38
3	\$155.73	0	0	5	\$18.05	\$173.78
4	\$155.73	4	\$42.12	1	\$3.61	\$201.46
5	\$155.73	8	\$84.24	0	0	\$239.97
6	\$155.73	16	\$168.48	0	0	\$324.21
7	\$155.73	20	\$210.60	0	0	\$366.33

Based on the above table, a provider's **minimum** charge could range from \$155.73 to \$366.33, depending on the average type (group or individual) and level (number of 10-minute increments) of counseling provided to private patients.

If a provider establishes its private charge in consideration of the above, **a noncompliance issue could arise if it were determined through an audit that the actual quantities of counseling for private patients were higher than the amounts upon which the charge was based.** For example, if a provider determined that the normal (or average) counseling for private patients was **five** 10-minute increments of individual counseling and computed its charge at \$208.38, as in the above table, there would be a problem if an audit were to disclose that private patients averaged **ten** 10-minute individual sessions. This would result in a computation of the customary charge for counseling, as follows:

Actual Charge	\$208.38
Less Core, Lab, Dosing	<u>155.73</u>
Actual Counseling Charge	\$52.65
Actual 10-minute Increments	<u>÷ 10</u>
Customary Charge	<u>\$5.27</u>

The result would be that \$5.27, as the actual and customary charge, would then become the maximum reimbursement rate for D/MC individual counseling, probably resulting in a substantial audit adjustment to reduce D/MC reimbursement. Therefore, providers must be cautious in establishing a fixed charge to ensure that it is high enough to cover the base rate of \$155.73 plus the average quantity of counseling provided patients, using D/MC rates. In the above example, the actual charge was only sufficient to cover 50 minutes of individual counseling at the D/MC rate of \$10.53 per 10-minute increment.

#### Indigency Allowances (Sliding Scale Structures)

If a provider determines that the average counseling level for private patient dictates a charge that is higher than many patients can afford, HCFA-15 (Provider Reimbursement Manual), Section 2606.2.D, **allows for** the use of a sliding scale charge structure. Under such a structure, the highest assessed fee on the scale for a private patient would be considered the charge. Lesser fees are assessed for various patient income and expense levels, with the difference between the charge and the assessed rates representing indigency allowances. Such indigency allowances must be based on each patient's ability to pay. Ability to pay is typically determined by income level and expense level. For expediency, the number of dependents is typically used in lieu of expense information.

If a provider opts to use a sliding scale charge structure, the above section requires that the following conditions be met:

1. The provider must have a published schedule of its full (non-discounted) charges.
2. The provider's revenues for patient care must be based on application of the published charge schedule.
3. The provider must maintain written policies for its process of making patient indigency

determinations.

4. The provider must maintain sufficient documentation to support the amount of indigency allowances written off in accordance with the above procedures.

Requirement No. 4 would typically be met by maintenance of proof of income information for patients (i.e., payroll stubs) and family status information obtained initially during the intake process.

The advantage of the sliding scale is that it allows the provider to **assess** a fee to the private patient that is less than the full charge, without affecting the acceptance of the established charge schedule as customary. This eliminates unnecessary collections efforts for patients who are clearly unable to pay the full customary charge. Without a sliding scale, each private patient must be billed the full customary charge, and the provider must document a reasonable collection effort, as described in HCFA-15, '310, in order to justify writing off the uncollectible portion. However, when an indigency allowance is already established for such a patient, via the sliding scale, that amount of write-off is automatic. As long as no amounts in excess of the indigency allowances are written off, a provider would only need to periodically update ability to pay determinations and reassess rates for patients whose financial status has changed.

Sample sliding scale structures are enclosed for illustration. Please note, however, none of these examples are prescribed or endorsed by the Department of Alcohol and Drug Programs (ADP). The percentages of full customary charge to be assessed for various abilities to pay are at the discretion of the provider. The provider may establish its minimum assessment at some amount other than zero, as determined to be financially prudent. The sliding scale should be reasonable in providing adequate distinctions between various abilities to pay, as the samples illustrate. For example, a person with 4 dependents clearly has more expenses than a person with no dependents, and assuming equal income, should not be assessed the same rate.

° 2606.2 Treatment of Providers with Special Charge Structures., Provider Reimbursement Manual, Part 1 (HCFA-Pub. 15-1)

-The methods for determining customary charges for providers which have special charge structures are as follows:

A. No-Charge Structure.--Generally, if a provider other than a public provider does not charge for services rendered in the delivery of health care services, there are no customary charges related to such services, and the Medicare program will not reimburse for such services. Public providers, which furnish services free of charge, are reimbursed the reasonable cost of services.

**B. All-Inclusive Charge Structure.**--If an 'all-inclusive rate' structure is uniformly applied to all patients, those charges may be used for determining customary charges under the lower of cost or charges provisions. An 'all-inclusive rate' is generally:

1. A single rate for all services based on:
  - a. A per diem rate, or
  - b. Patient's illness, injury or type of treatment, or
  - c. The type of accommodation.
2. **A single rate for most services with separate charges for a very small number of separate specialized services.**

Some providers using an 'all-inclusive rate' may be public providers and will be reimbursed reasonable cost if their charges are less than 60 percent of the cost of delivering health care services.

C. Descending-Rate Charge Structure.--The descending-rate is predicated upon the length of patient stay; that is, the longer the patient stays, the lower the charge per day (regardless of the type of service rendered). If the descending-rate charge structure is uniformly and consistently applied to all patients, these charges will be considered the customary charges for purposes of this section.

D. Sliding-Scale Charge Structure.--Some providers offer free care or care at a reduced charge to patients who are determined to be financially indigent. This

practice may reflect the provider's written policies or the requirement of a Hill-Burton agreement to provide free care. In such cases, the charge assessed the

**310. REASONABLE COLLECTION EFFORT,  
Provider Reimbursement Manual, Part 1 (HCFA-Pub. 15-1)**

To be considered a reasonable collection effort, a provider's effort to collect Medicare deductible and coinsurance amounts must be similar to the effort the provider puts forth to collect comparable amounts from non-Medicare patients. It must involve the issuance of a bill on or shortly after discharge or death of the beneficiary to the party responsible for the patient's personal financial obligations. It also includes other actions such as subsequent billings, collection letters and telephone calls or personal contacts with this party which constitute a genuine, rather than a token, collection effort. The provider's collection effort may include using or threatening to use court action to obtain payment. (See 310 for indigent or medically indigent patients.)

A. Collection Agencies.—A provider's collection effort may include the use of a collection agency in addition to or in lieu of subsequent billings, follow-up letters, telephone and personal contacts. Where a collection agency is used, Medicare expects the provider to refer all uncollected patient charges of like amount to the agency without regard to class of patient. The 'like amount' requirement may include uncollected charges above a specified minimum amount. Therefore, if a provider refers to a collection agency its uncollected non-Medicare patient charges which in amount are comparable to the individual Medicare deductible and coinsurance amounts due the provider from its Medicare patient, Medicare requires the provider to also refer its uncollected Medicare deductible and coinsurance amounts to the collection agency. Where a collection agency is used, the agency's practices may include using or threatening to use court action to obtain payment.

B. Documentation Required.—The provider's collection effort should be documented in the patient's file by copies of the bill(s), follow-up letters, reports of telephone and personal contact, etc.

# SAMPLE ONLY

## SLIDING SCALE FEE SCHEDULE 1983 ADP UMDAP SCHEDULE

MONTHLY INCOME	NUMBER OF PERSONS DEPENDENT ON INCOME										ANNUAL INCOME	
	1	2	3	4	5	6	7	8	9	10 OR MORE		
0 - 510											0	6,120
511 - 675	3	2									6,132	8,100
676 - 825	4	4	3								8,112	9,900
826 - 925	6	5	4	1							9,912	11,100
926 - 1025	8	5	4	4	3						11,112	12,300
1026 - 1125	15	10	6	6	4	4					12,312	13,500
1126 - 1225	23	16	12	10	8	5	4				13,512	14,700
1226 - 1305	30	22	18	15	13	9	7	5			14,712	15,660
1306 - 1375	34	27	20	18	14	11	8	6	5		15,672	16,500
1376 - 1455	41	31	27	23	18	14	13	8	7	4	16,512	17,460
1456 - 1494	44	37	30	24	21	18	14	11	8	6	17,472	17,928
1495 - 1519	52	40	34	28	23	19	16	13	9	6	17,940	18,228
1520 - 1544	56	43	39	32	28	21	18	14	11	9	18,240	18,528
1545 - 1569	60	48	42	35	31	24	22	18	14	11	18,540	18,828
1570 - 1594	69	51	44	39	33	28	24	19	15	13	18,840	19,128
1595 - 1619	74	58	52	44	36	31	26	21	18	14	19,140	19,428
1620 - 1644	79	63	55	49	42	36	31	24	21	18	19,440	19,728
1645 - 1669	85	67	59	53	45	40	33	29	24	19	19,740	20,028
1670 - 1694	95	73	65	56	49	44	36	31	26	21	20,040	20,328
1695 - 1719	102	78	69	61	53	49	43	36	31	24	20,340	20,628
1720 - 1744	110	89	79	69	61	53	45	40	33	28	20,640	20,928
1745 - 1769	121	94	84	74	66	57	50	43	36	31	20,940	21,228
1770 - 1794	128	100	89	79	70	61	53	45	42	35	21,240	21,528
1795 - 1819	136	105	94	84	74	66	62	53	45	39	21,540	21,828
1820 - 1844	144	119	107	94	85	74	66	57	49	42	21,840	22,128
1845 - 1869	159	125	112	100	90	79	69	62	53	49	22,140	22,428
1870 - 1895	168	132	120	107	95	85	74	65	61	53	22,440	22,740
1896 - 1937	176	139	127	114	100	89	85	74	66	57	22,752	23,244
1938 - 1979	186	148	135	128	113	100	89	79	69	58	23,256	23,748
1980 - 2020	196	162	148	135	121	108	94	85	73	69	23,760	24,240
2021 - 2062	215	172	157	142	135	121	109	94	85	74	24,252	24,744
2063 - 2104	227	180	173	157	141	128	114	100	89	85	24,756	25,248
2105 - 2145	238	190	183	166	149	135	121	108	93	89	25,260	25,740
2146 - 2187	256	208	192	175	157	140	127	121	107	94	25,752	26,244
2188 - 2229	272	219	202	183	176	158	143	127	113	100	26,256	26,748
2230 - 2270	286	230	219	201	184	166	149	135	120	113	26,760	27,240
2271 - 2312	299	248	232	211	192	175	157	140	135	120	27,252	27,744
2313 - 2354	309	263	242	220	202	183	166	157	141	126	27,756	28,248
2355 - 2395	321	276	253	231	211	202	183	166	148	133	28,260	28,740
2396 - 2437	337	288	264	242	230	211	192	174	157	139	28,752	29,244
2438 - 2480	356	300	283	260	243	222	202	183	165	157	29,256	29,760
2481 - 2520	374	314	301	278	253	232	211	202	183	164	29,772	30,240

# SAMPLE ONLY

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MONTHLY INCOME	NUMBER OF PERSONS DEPENDENT ON INCOME										ANNUAL INCOME	
	1	2	3	4	5	6	7	8	9	10 OR MORE		
0 - 510											0	6,120
511 - 675	1%	1%									6,132	8,100
676 - 825	1%	1%	1%								8,112	9,900
826 - 925	2%	1%	1%	1%							9,912	11,100
926 - 1025	2%	1%	1%	1%	1%						11,112	12,300
1026 - 1125	4%	3%	2%	2%	1%	1%					12,312	13,500
1126 - 1225	6%	4%	3%	3%	2%	1%	1%				13,512	14,700
1226 - 1305	8%	6%	5%	4%	3%	2%	2%	1%			14,712	15,660
1306 - 1375	9%	7%	5%	5%	4%	3%	2%	2%	1%		15,672	16,500
1376 - 1455	11%	8%	7%	6%	5%	4%	3%	2%	2%	1%	16,512	17,460
1456 - 1494	12%	10%	8%	6%	6%	5%	4%	3%	2%	2%	17,472	17,928
1495 - 1519	14%	11%	9%	7%	6%	5%	4%	3%	2%	2%	17,940	18,228
1520 - 1544	15%	11%	10%	9%	7%	6%	5%	4%	3%	2%	18,240	18,528
1545 - 1569	16%	13%	11%	9%	8%	6%	6%	5%	4%	3%	18,540	18,828
1570 - 1594	18%	14%	12%	10%	9%	7%	6%	5%	4%	3%	18,840	19,128
1595 - 1619	20%	16%	14%	12%	10%	8%	7%	6%	5%	4%	19,140	19,428
1620 - 1644	21%	17%	15%	13%	11%	10%	8%	6%	6%	5%	19,440	19,728
1645 - 1669	23%	18%	16%	14%	12%	11%	9%	8%	6%	5%	19,740	20,028
1670 - 1694	25%	20%	17%	15%	13%	12%	10%	8%	7%	6%	20,040	20,328
1695 - 1719	27%	21%	18%	16%	14%	13%	11%	10%	8%	6%	20,340	20,628
1720 - 1744	29%	24%	21%	18%	16%	14%	12%	11%	9%	7%	20,640	20,928
1745 - 1769	32%	25%	22%	20%	18%	15%	13%	11%	10%	8%	20,940	21,228
1770 - 1794	34%	27%	24%	21%	19%	16%	14%	12%	11%	9%	21,240	21,528
1795 - 1819	36%	28%	25%	22%	20%	18%	17%	14%	12%	10%	21,540	21,828
1820 - 1844	39%	32%	29%	25%	23%	20%	18%	15%	13%	11%	21,840	22,128
1845 - 1869	43%	33%	30%	27%	24%	21%	18%	17%	14%	13%	22,140	22,428
1870 - 1895	45%	35%	32%	29%	25%	23%	20%	17%	16%	14%	22,440	22,740
1896 - 1937	47%	37%	34%	30%	27%	24%	23%	20%	18%	15%	22,752	23,244
1938 - 1979	50%	40%	36%	34%	30%	27%	24%	21%	18%	16%	23,256	23,748
1980 - 2020	52%	43%	40%	36%	32%	29%	25%	23%	20%	18%	23,760	24,240
2021 - 2062	57%	46%	42%	38%	36%	32%	29%	25%	23%	20%	24,252	24,744
2063 - 2104	61%	48%	46%	42%	38%	34%	30%	27%	24%	23%	24,756	25,248
2105 - 2145	64%	51%	49%	44%	40%	36%	32%	29%	25%	24%	25,260	25,740
2146 - 2187	68%	56%	51%	47%	42%	37%	34%	32%	29%	25%	25,752	26,244
2188 - 2229	73%	59%	54%	49%	47%	42%	38%	34%	30%	27%	26,256	26,748
2230 - 2270	76%	61%	59%	54%	49%	44%	40%	36%	32%	30%	26,760	27,240
2271 - 2312	80%	66%	62%	56%	51%	47%	42%	37%	36%	32%	27,252	27,744
2313 - 2354	83%	70%	65%	59%	54%	49%	44%	42%	38%	34%	27,756	28,248
2355 - 2395	86%	74%	68%	62%	56%	54%	49%	44%	40%	36%	28,260	28,740
2396 - 2437	90%	77%	71%	65%	61%	56%	51%	47%	42%	37%	28,752	29,244
2438 - 2480	95%	80%	76%	70%	65%	59%	54%	49%	44%	42%	29,256	29,760
2481 - 2520	100%	84%	80%	74%	68%	62%	56%	54%	49%	44%	29,772	30,240

# SAMPLE ONLY

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MONTHLY INCOME	NUMBER OF PERSONS DEPENDENT ON INCOME										ANNUAL INCOME	
	1	2	3	4	5	6	7	8	9	10 OR MORE		
0 - 510											0	6,120
511 - 675	2	2									6,132	8,100
676 - 825	2	2	2								8,112	9,900
826 - 925	4	2	2	2							9,912	11,100
926 - 1025	4	2	2	2	2						11,112	12,300
1026 - 1125	8	6	4	4	2	2					12,312	13,500
1126 - 1225	12	8	6	6	4	2	2				13,512	14,700
1226 - 1305	16	12	10	8	6	4	4	2			14,712	15,660
1306 - 1375	18	14	10	10	8	6	4	4	2		15,672	16,500
1376 - 1455	22	16	14	12	10	8	6	4	4	2	16,512	17,460
1456 - 1494	24	20	16	12	12	10	8	6	4	4	17,472	17,928
1495 - 1519	28	22	18	14	12	10	8	6	4	4	17,940	18,228
1520 - 1544	30	22	20	18	14	12	10	8	6	4	18,240	18,528
1545 - 1569	32	26	22	18	16	12	12	10	8	6	18,540	18,828
1570 - 1594	36	28	24	20	18	14	12	10	8	6	18,840	19,128
1595 - 1619	40	32	28	24	20	16	14	12	10	8	19,140	19,428
1620 - 1644	42	34	30	26	22	20	16	12	12	10	19,440	19,728
1645 - 1669	46	36	32	28	24	22	18	16	12	10	19,740	20,028
1670 - 1694	50	40	34	30	26	24	20	16	14	12	20,040	20,328
1695 - 1719	54	42	36	32	28	26	22	20	16	12	20,340	20,628
1720 - 1744	58	48	42	36	32	28	24	22	18	14	20,640	20,928
1745 - 1769	64	50	44	40	36	30	26	22	20	16	20,940	21,228
1770 - 1794	68	54	48	42	38	32	28	24	22	18	21,240	21,528
1795 - 1819	72	56	50	44	40	36	34	28	24	20	21,540	21,828
1820 - 1844	78	64	58	50	46	40	36	30	26	22	21,840	22,128
1845 - 1869	86	66	60	54	48	42	36	34	28	26	22,140	22,428
1870 - 1895	90	70	64	58	50	46	40	34	32	28	22,440	22,740
1896 - 1937	94	74	68	60	54	48	46	40	36	30	22,752	23,244
1938 - 1979	100	80	72	68	60	54	48	42	36	32	23,256	23,748
1980 - 2020	104	86	80	72	64	58	50	46	40	36	23,760	24,240
2021 - 2062	114	92	84	76	72	64	58	50	46	40	24,252	24,744
2063 - 2104	122	96	92	84	76	68	60	54	48	46	24,756	25,248
2105 - 2145	128	102	98	88	80	72	64	58	50	48	25,260	25,740
2146 - 2187	136	112	102	94	84	74	68	64	58	50	25,752	26,244
2188 - 2229	146	118	108	98	94	84	76	68	60	54	26,256	26,748
2230 - 2270	152	122	118	108	98	88	80	72	64	60	26,760	27,240
2271 - 2312	160	132	124	112	102	94	84	74	72	64	27,252	27,744
2313 - 2354	166	140	130	118	108	98	88	84	76	68	27,756	28,248
2355 - 2395	172	148	136	124	112	108	98	88	80	72	28,260	28,740
2396 - 2437	180	154	142	130	122	112	102	94	84	74	28,752	29,244
2438 - 2480	190	160	152	140	130	118	108	98	88	84	29,256	29,760
2481 - 2520	200	168	160	148	136	124	112	108	98	88	29,772	30,240

PRIVATE CHARGE: 200

# SAMPLE ONLY

# SAMPLE ONLY

## SLIDING SCALE FEE SCHEDULE LOS ANGELES COUNTY

MONTHLY INCOME	NUMBER OF PERSONS DEPENDENT ON INCOME										ANNUAL INCOME	
	1	2	3	4	5	6	7	8	9	10 OR MORE		
0 - 100												0 - 1,200
101 - 150	9	7	6	5								1,212 - 1,800
151 - 250	17	8	7	6	5	4						1,812 - 3,000
251 - 350	26	9	8	7	6	5	4	3				3,012 - 4,200
351 - 450	35	17	9	8	7	6	5	4	3	2		4,212 - 5,400
451 - 550	43	26	17	9	8	7	6	5	4	3		5,412 - 6,600
551 - 650	52	35	26	17	9	8	7	6	5	4		6,612 - 7,800
651 - 750	61	43	35	26	17	9	8	7	6	5		7,812 - 9,000
751 - 850	69	52	43	35	26	17	9	8	7	6		9,012 - 10,200
851 - 950	78	61	52	43	35	26	17	9	8	7		10,212 - 11,400
951 - 1050	87	69	61	52	43	35	26	17	9	8		11,412 - 12,600
1051 - 1150	95	78	69	61	52	43	35	26	17	9		12,612 - 13,800
1151 - 1250	104	87	78	69	61	52	43	35	26	17		13,812 - 15,000
1251 - 1350	113	95	87	78	69	61	52	43	35	26		15,012 - 16,200
1351 - 1450	121	104	95	87	78	69	61	52	43	35		16,212 - 17,400
1451 - 1550	130	113	104	95	87	78	69	61	52	43		17,412 - 18,600
1551 - 1650	139	121	113	104	95	87	78	69	61	52		18,612 - 19,800
1651 - 1750	147	130	121	113	104	95	87	78	69	61		19,812 - 21,000
1751 - 1850	156	139	130	121	113	104	95	87	78	69		21,012 - 22,200
1851 - 1950	165	147	139	130	121	113	104	95	87	78		22,212 - 23,400
1951 - 2050	173	156	147	139	130	121	113	104	95	87		23,412 - 24,600
2051 - 2150	182	165	156	147	139	130	121	113	104	95		24,612 - 25,800
2151 - 2250	191	173	165	156	147	139	130	121	113	104		25,812 - 27,000
2251 - 2350	199	182	173	165	156	147	139	130	121	113		27,012 - 28,200
2351 - 2450	208	191	182	173	165	156	147	139	130	121		28,212 - 29,400
2451 - 2550	217	199	191	182	173	165	156	147	139	130		29,412 - 30,600
OVER - 2550	226	208	200	191	182	174	165	156	148	139		OVER - 30,600

# SAMPLE ONLY

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MONTHLY INCOME	NUMBER OF PERSONS DEPENDENT ON INCOME										ANNUAL INCOME	
	1	2	3	4	5	6	7	8	9	10 OR MORE		
0 - 100												0 - 1,200
101 - 150	4%	3%	3%	2%								1,212 - 1,800
151 - 250	8%	4%	3%	3%	2%	2%						1,812 - 3,000
251 - 350	12%	4%	4%	3%	3%	2%	2%	1%				3,012 - 4,200
351 - 450	15%	8%	4%	4%	3%	3%	2%	2%	1%	1%		4,212 - 5,400
451 - 550	19%	12%	8%	4%	4%	3%	3%	2%	2%	1%		5,412 - 6,600
551 - 650	23%	15%	12%	8%	4%	4%	3%	3%	2%	2%		6,612 - 7,800
651 - 750	27%	19%	15%	12%	8%	4%	4%	3%	3%	2%		7,812 - 9,000
751 - 850	31%	23%	19%	15%	12%	8%	4%	4%	3%	3%		9,012 - 10,200
851 - 950	35%	27%	23%	19%	15%	12%	8%	4%	4%	3%		10,212 - 11,400
951 - 1050	38%	31%	27%	23%	19%	15%	12%	8%	4%	4%		11,412 - 12,600
1051 - 1150	42%	35%	31%	27%	23%	19%	15%	12%	8%	4%		12,612 - 13,800
1151 - 1250	46%	38%	35%	31%	27%	23%	19%	15%	12%	8%		13,812 - 15,000
1251 - 1350	50%	42%	38%	35%	31%	27%	23%	19%	15%	12%		15,012 - 16,200
1351 - 1450	54%	46%	42%	38%	35%	31%	27%	23%	19%	15%		16,212 - 17,400
1451 - 1550	58%	50%	46%	42%	38%	35%	31%	27%	23%	19%		17,412 - 18,600
1551 - 1650	62%	54%	50%	46%	42%	38%	35%	31%	27%	23%		18,612 - 19,800
1651 - 1750	65%	58%	54%	50%	46%	42%	38%	35%	31%	27%		19,812 - 21,000
1751 - 1850	69%	62%	58%	54%	50%	46%	42%	38%	35%	31%		21,012 - 22,200
1851 - 1950	73%	65%	62%	58%	54%	50%	46%	42%	38%	35%		22,212 - 23,400
1951 - 2050	77%	69%	65%	62%	58%	54%	50%	46%	42%	38%		23,412 - 24,600
2051 - 2150	81%	73%	69%	65%	62%	58%	54%	50%	46%	42%		24,612 - 25,800
2151 - 2250	85%	77%	73%	69%	65%	62%	58%	54%	50%	46%		25,812 - 27,000
2251 - 2350	88%	81%	77%	73%	69%	65%	62%	58%	54%	50%		27,012 - 28,200
2351 - 2450	92%	85%	81%	77%	73%	69%	65%	62%	58%	54%		28,212 - 29,400
2451 - 2550	96%	88%	85%	81%	77%	73%	69%	65%	62%	58%		29,412 - 30,600
OVER - 2550	100%	92%	88%	85%	81%	77%	73%	69%	65%	62%		OVER - 30,600

# SAMPLE ONLY

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MONTHLY INCOME	NUMBER OF PERSONS DEPENDENT ON INCOME										ANNUAL INCOME	
	1	2	3	4	5	6	7	8	9	10 OR MORE		
0 - 100												0 - 1,200
101 - 150	8	6	6	4								1,212 - 1,800
151 - 250	16	8	6	6	4	4						1,812 - 3,000
251 - 350	24	8	8	6	6	4	4	2				3,012 - 4,200
351 - 450	30	16	8	8	6	6	4	4	2	2		4,212 - 5,400
451 - 550	38	24	16	8	8	6	6	4	4	2		5,412 - 6,600
551 - 650	46	30	24	16	8	8	6	6	4	4		6,612 - 7,800
651 - 750	54	38	30	24	16	8	8	6	6	4		7,812 - 9,000
751 - 850	62	46	38	30	24	16	8	8	6	6		9,012 - 10,200
851 - 950	70	54	46	38	30	24	16	8	8	6		10,212 - 11,400
951 - 1050	76	62	54	46	38	30	24	16	8	8		11,412 - 12,600
1051 - 1150	84	70	62	54	46	38	30	24	16	8		12,612 - 13,800
1151 - 1250	92	76	70	62	54	46	38	30	24	16		13,812 - 15,000
1251 - 1350	100	84	76	70	62	54	46	38	30	24		15,012 - 16,200
1351 - 1450	108	92	84	76	70	62	54	46	38	30		16,212 - 17,400
1451 - 1550	116	100	92	84	76	70	62	54	46	38		17,412 - 18,600
1551 - 1650	124	108	100	92	84	76	70	62	54	46		18,612 - 19,800
1651 - 1750	130	116	108	100	92	84	76	70	62	54		19,812 - 21,000
1751 - 1850	138	124	116	108	100	92	84	76	70	62		21,012 - 22,200
1851 - 1950	146	130	124	116	108	100	92	84	76	70		22,212 - 23,400
1951 - 2050	154	138	130	124	116	108	100	92	84	76		23,412 - 24,600
2051 - 2150	162	146	138	130	124	116	108	100	92	84		24,612 - 25,800
2151 - 2250	170	154	146	138	130	124	116	108	100	92		25,812 - 27,000
2251 - 2350	176	162	154	146	138	130	124	116	108	100		27,012 - 28,200
2351 - 2450	184	170	162	154	146	138	130	124	116	108		28,212 - 29,400
2451 - 2550	192	176	170	162	154	146	138	130	124	116		29,412 - 30,600
OVER - 2550	200	184	176	170	162	154	146	138	130	124		OVER - 30,600

PRIVATE CHARGE: 200

# SAMPLE ONLY





# SAMPLE ONLY

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## NUMBER OF PERSONS DEPENDENT ON INCOME

MONTHLY ADJUSTED GROSS INCOME	NUMBER OF PERSONS DEPENDENT ON INCOME					MONTHLY ADJUSTED GROSS INCOME	NUMBER OF PERSONS DEPENDENT ON INCOME					ANNUAL INCOME			
	1	2	3	4	5 OR MORE		1	2	3	4	5 OR MORE	FROM	TO	FROM	TO
0-569						1950-1999	24	22	20	18	16	0	6,828	23,400	23,988
570-599						2000-2049	28	24	22	20	18	6,840	7,188	24,000	24,588
600-649						2050-2099	30	28	24	22	20	7,200	7,788	24,600	25,188
650-699	2					2100-2149	34	30	28	24	22	7,800	4,788	25,200	25,788
700-749	2					2150-2199	38	34	30	28	24	4,800	8,988	25,800	26,388
750-799	2					2200-2249	42	38	34	30	28	9,000	9,588	26,400	26,988
800-849	2	2				2250-2299	46	42	38	34	30	9,600	10,188	27,000	27,588
850-899	2	2				2300-2349	52	46	42	38	34	10,200	10,788	27,600	28,188
900-949	2	2				2350-2399	58	52	46	42	38	10,800	11,388	28,200	28,788
950-999	2	2	2			2400-2449	64	56	52	46	42	11,400	11,988	28,800	29,388
100-1049	2	2	2			2450-2499	70	64	56	52	46	12,000	12,588	29,400	29,988
1050-1099	2	2	2			2500-2599	78	70	64	58	52	12,600	13,188	30,000	31,188
1100-1149	4	4	2			2600-2699	84	76	68	56	54	13,200	13,788	31,200	32,388
1150-1199	4	4	4	2		2700-2799	88	80	72	64	58	13,800	14,388	32,400	33,588
1200-1249	4	4	4	4		2800-2899	94	84	76	68	62	14,400	14,988	33,600	34,788
1250-1299	4	4	4	4		2900-2999	100	90	80	72	66	15,000	15,588	34,800	35,988
1300-1349	6	4	4	4	4	3000-3099	106	94	86	76	68	15,600	16,188	36,000	37,188
1350-1399	6	6	4	4	4	3100-3199	110	100	90	80	72	16,200	16,788	37,200	38,388
1400-1449	6	6	6	6	4	3200-3299	116	106	94	86	76	16,800	17,388	38,400	39,588
1450-1499	8	6	6	6	6	3300-3399	122	110	100	90	80	17,400	17,988	39,600	40,788
1500-1549	8	8	8	6	6	3400-3499	132	118	106	96	86	18,000	18,588	40,800	41,988
1550-1599	10	8	8	8	6	3500-3599	140	126	114	102	92	18,600	19,188	42,000	43,188
1600-1649	12	10	10	8	8	3600-3699	150	134	122	110	98	19,200	19,788	43,200	44,388
1650-1699	12	12	10	10	8	3700-3799	160	144	128	116	104	19,800	20,388	44,400	45,588
1700-1749	14	12	12	10	10	3800-3899	168	152	136	124	110	20,400	20,988	45,600	46,788
1750-1799	16	14	14	10	10	3900-3999	178	162	144	130	118	21,000	21,588	46,800	47,988
1800-1849	18	16	14	14	12	4000-4099	190	170	154	138	124	21,600	22,188	48,000	49,188
1850-1899	20	18	16	14	14	4100-4199	200	180	162	146	132	22,200	22,788	49,200	50,388
1900-1949	22	20	18	16	14										

PRIVATE CHARGE: 200

# SAMPLE ONLY