assessment rates explained ana

Continued from page 3 GROSS EARNINGS

Less Room and board (Maximum \$44.00 per week.)

If student required to live away from home.

Incidental expenses (Maximum \$200.00.) TOTAL

Less 60 per cent of total EXPECTED SUMMER SAVINGS

The assessment of parental contribution is based on either the estimated parental gross income for the current taxation year or upon the actual income for the last taxation year, whichever is

A review of parental contribution will be considered if the initial assessment was based on the 1975 taxation year although the estimated 1976 income is lower or if the figures quoted on the application form have changed and affect the income or income tax of the head of the household or his/her spouse, uninsurable medical, dental or prescription expenses over \$100.00, other dependent relatives, babysitting costs, exceptional expenses or child allowances.

If a review is made of parental contribution, figures used may be based on the period January 1, 1976 to December 30, 1976, or the comparable period in a trimester situation.

The youth department document lists five major reasons for a drop in parents' contribution which would be considered for review by the department. These are: unemployment or strike, illness, lack of overtime, retirement or death or parent.

In case of unemployment or strike, a review will be considered if the dates of the period of unemployement are provided, along with verification of the salary before and after the period. The amount of any strike or unemployment benefits received must be provided and if there were none, the reasons must be explained.

The document states that, if possible, this review should be provided after the period of unemployment is over. If not, only the actual loss of income to date could be allowed in the review.

A subsequent review could be initiated at a later date if it could be verified that there was a further loss of parental income.

Verification by a physician of the period of illness and a statement of salary earned during and after the period of sickness, and statement of sickness benefits received during this time are needed before a review will be considered due to illness or



If this submitted before the illness is considered. over, the doctor should estimate the date of the return of the parent to work. Only the loss of

included in the review. A review will be considered in cases where parental income was less than expected because anticipated earnings from overtime labor did not materialize. A letter from the employer verifying the employers basic salary and the lack or reduction of overtime is desirable, but if: this is not possible, a statement from the parents providing this information

income to that date should be

may be accepted. If a parent retires, a statement of income earned from January,

1976, to the date of retirement is required before a review will be

Cases where a family faces an unexpected increase in uninsurable medical, dental, or prescription expenses will be considered for review, although only receipted bills would be allowed and payment must be made in the assessment year.

Statement of estimated costs wouldn't be considered acceptable documentation unless it can be proved the expense is of a recurring nature.

Unexpected exceptional expenses could be the basis of a review if they include such things as essential household repairs, alimony or separation repairs, etc. The appeal must be accompanied

by receipted bills.

If a parent lives and works in a different community from his family, additional expenses incurred may be considered on review. A breakdown of the additional

expenses, such as board and lodging and transportation should accompany the appeal.

Exceptional . would be referred to the Review Board for consideration.

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