

Monthly tax table

! For payments made on or after 1 July 2014

Using this table

You should use this table if you make any of the following payments on a monthly basis:

- salary, wages, allowances and leave loading to employees
- paid parental leave to an eligible worker
- director's fees
- salary and allowances to office holders (including members of parliament, statutory office holders, defence force members and police officers)
- payments to labour hire workers
- payments to religious practitioners
- government education or training payments
- compensation, sickness or accident payments that are calculated at a periodical rate and made because a person is unable to work (unless the payment is made under an insurance policy to the policy owner).

Also use this table for payments made to foreign residents.

Other tax tables may apply if you made payments to shearers, workers in the horticultural industry, performing artists and those engaged on a daily or casual basis.

> For a full list of tax tables, visit our website at ato.gov.au/taxtables

We have a calculator to help work out the correct amount of tax to withhold from payments to most employees. To access the calculator, visit our website at ato.gov.au/taxwithheldcalculator

> You should read this publication together with *Weekly tax table* (NAT 1005).

Working out the withholding amount

- 1 Calculate your employee's total monthly earnings, add any allowances and irregular payments that are to be included in this month's pay to the normal monthly earnings, ignoring any cents.
 - 2 In column 1, find your employee's total monthly earnings. If the exact amount is not shown, use the nearest lower figure.
 - 3 Use the appropriate column to find the correct amount to withhold. If your employee is
 - claiming the tax-free threshold, use column 2
 - not claiming the tax-free threshold, use column 3.
 - 4 If your employee has an end-of-year entitlement to a tax offset, use the 'Ready reckoner for tax offsets' to convert the employee's estimate of their full-year entitlement into a monthly offset value. Then subtract this value from the withholding amount found in step 3.
 - 5 If your employee is entitled to make an adjustment for the Medicare levy, subtract the value of the adjustment, determined from the *Medicare levy adjustment monthly tax table* (NAT 1012) from the amount found in step 4.
 - 6 If your employee has advised you of an accumulated Higher Education Loan Program (HELP) or Finance Supplement (FS) debt, add the amount determined from the *HELP monthly tax table* (NAT 2186) or *SFSS monthly tax table* (NAT 3308) to the amount you calculated in step 5.
- !** Do not allow for any tax offsets or Medicare levy adjustment if any of the following apply:
- you use column 3
 - you use foreign resident tax rates
 - when your employee has not provided you with their TFN.



Using a formula

The withholding amounts shown in this table can be expressed in a mathematical form.

If you have developed your own payroll software package, refer to *Statement of formulas for calculating amounts to be withheld* (NAT 1004) available on our website at ato.gov.au/taxtables

Tax file number (TFN) declarations

The answers your employees provide on their *Tax file number declaration* (NAT 3092) determine the amount you need to withhold from their payments. A *Tax file number declaration* applies to any payments made after you receive the declaration. If you receive an updated declaration from an employee, it will override the previous one.

If an employee does not give you a valid *Tax file number declaration* within **14 days** of starting an employer/employee relationship, you must complete a Tax file number declaration with all available details of the employee and send it to us.

When a TFN has not been provided

You must withhold 49% from any payment you make to a resident employee and 47% from a foreign resident employee (ignoring any cents) if all of the following apply:

- they have not quoted their TFN
- they have not claimed an exemption from quoting their TFN
- they have not advised you that they have applied for a TFN or have made an enquiry with us.

If an employee states at question 1 of the Tax file number declaration they have lodged a *Tax file number – application or enquiry for individuals* (NAT 1432) with us, they have **28 days** to provide you with their TFN.

If the employee has not given you their TFN within **28 days**, you must withhold 49% from any payment you make to a resident employee and 47% from a foreign resident employee (ignoring any cents) unless we tell you not to.

- ! Do not allow for any tax offsets or Medicare levy adjustments. Do not withhold any amount for:
 - Higher Education Loan Program (HELP) debts
 - Financial Supplement (FS) debts.

When your employee has a HELP or FS debt

If your employee has an accumulated HELP or FS debt, you may need to withhold additional amounts from their payments. Your employee will need to notify you of this on their *Tax file number declaration* or *Withholding declaration*.

- To calculate additional withholding amounts for:
 - HELP debts, refer to *Higher Education Loan Program monthly tax table* (NAT 2186)
 - FS debts, refer to *Student Financial Supplement Scheme monthly tax table* (NAT 3308).
- ! If your employee has not given you their TFN, do not withhold any amount for HELP or FS debts.

Allowances

Generally, allowances are added to normal earnings and the amount to withhold is calculated on the total amount of earnings and allowances.

- For more information, refer to *Withholding from allowances* (NAT 5448).

Holiday pay, long service leave and employment termination payments

Employees who continue working for you

You must include holiday pay (including any leave loading) and long service leave payments as part of normal earnings, except when they are paid on termination of employment.

- For more information, refer to *Withholding from annual and long service leave for continuing employees* (NAT 7138).

Employees who stop working for you

This tax table does not cover any lump sum payments made to an employee who stops working for you.

If an employee has unused annual leave, leave loading or long service leave, refer to *Tax table for unused leave payments on termination of employment* (NAT 3351).

Any other lump sum payments may be employment termination payments, refer to *Tax table for employment termination payments* (NAT 70980).

- ! Do not withhold any amount for HELP or FS debts from lump sum termination payments.

Leave loading

If you pay leave loading as a lump sum, you now need to use *Tax table for back payments, commissions, bonuses and similar payments* (NAT 3348) to calculate withholding.

If you pay leave loading on a pro-rata basis, add the leave loading payment to the earnings for that period to calculate withholding.

Claiming tax offsets

If your employee chooses to claim their entitlement to a tax offset through reduced withholding, they must provide you with a *Withholding declaration*.

To work out the employee's annual tax offset entitlement into a monthly value, use the 'Ready reckoner for tax offsets'. Deduct the monthly amount from the amount shown in column 2 of the table.

- ! Do not allow for any tax offsets if any of the following apply:
 - you are using column 3
 - you are using foreign resident rates
 - when an employee does not provide you with their TFN.

Example

An employee has monthly earnings of \$3,783 and, if using column 2, the amount to be withheld is \$598.

The employee claims a tax offset entitlement of \$1,000 on their *Withholding declaration*.

Using the 'Ready reckoner for tax offsets', the monthly value is \$83.

The total amount to be withheld is worked out as follows:

Amount to be withheld on \$3,783	\$598.00
less monthly offset value	<u>\$83.00</u>
Total amount to be withheld	\$515.00

Ready reckoner for tax offsets

Amount claimed	Monthly Value	Amount claimed	Monthly Value
\$	\$	\$	\$
1	—	400	33.00
2	—	500	42.00
3	—	600	50.00
4	—	700	58.00
5	—	800	66.00
6	—	850	71.00
7	1.00	900	75.00
8	1.00	1000	83.00
9	1.00	1100	91.00
10	1.00	1173	97.00
20	2.00	1200	100.00
30	2.00	1300	108.00
40	3.00	1400	116.00
50	4.00	1500	125.00
57	5.00	1600	133.00
60	5.00	1700	141.00
70	6.00	1750	145.00
80	7.00	1800	149.00
90	7.00	1900	158.00
100	8.00	2000	166.00
200	17.00	2500	208.00
300	25.00	2535	210.00
338	28.00	3000	249.00

If the exact tax offset amount claimed is not shown in the ready reckoner, add the values for an appropriate combination.

Example

Tax offsets of \$422 claimed. For a monthly value add values of \$400, \$20 and \$2.

$$= \$33.00 + \$2.00 + \$0.00$$

$$= \$35.00$$

Therefore, reduce the amount to be withheld from monthly payments by \$35.00.

Withholding declarations

An employee may use a *Withholding declaration* (NAT 3093) to advise you of a tax offset they choose to claim through reduced withholding from you.

Employees can also use a *Withholding declaration* to advise you of any changes to their situation that may affect the amount you need to withhold from their payments.

Changes that may affect the amount you need to withhold include:

- becoming or ceasing to be an Australian resident for tax purposes
- claiming or discontinuing a claim for the tax-free threshold
- advising of a HELP or FS debt, or changes to them
- entitlement to a seniors and pensioners tax offset
- upward variation to increase the rate or amount to be withheld.

When your employee provides you with a *Withholding declaration* it will take effect from the next payment you make. If you receive an updated declaration from an employee, it will override the previous one.

- An employee must have provided you with a valid *Tax file number declaration* before they can provide you with a *Withholding declaration*.

Medicare levy adjustment

To claim the Medicare levy adjustment available to some low income earners with dependants, your employee must lodge a *Medicare levy variation declaration* (NAT 0929) with their *Tax file number declaration*.

Some employees may be liable for an increased rate of Medicare levy or the Medicare levy surcharge as a result of new income tests. They can lodge a *Medicare levy variation declaration*, requesting you to increase the amount to be withheld from their payments.

- For instructions on how to work out the Medicare levy adjustment, refer to *Medicare levy adjustment monthly tax table* (NAT 1012).

When your employee is a foreign resident

If your employee has answered **no** to the question 'Are you an Australian resident for tax purposes?' on their *Tax file number declaration*, you will need to use the foreign resident tax rates.

There are two ways you can withhold from a foreign resident's earnings:

- If they have not given you a valid TFN, you need to withhold 47% for each \$1 of earnings (ignoring any cents).
- If they have given you a valid TFN, you need to withhold the amount calculated in the foreign resident tax rates below, rounding any cents to the nearest dollar.

Foreign resident tax rates

Monthly earnings \$	Monthly rate
0 to 6,667	32.5 cents for each dollar of earnings
6,668 to 15,000	\$2,167 plus 37 cents for each \$1 of earnings over \$6,667
15,001 and over	\$5,250 plus 47 cents for each \$1 of earnings over \$15,000

Generally, foreign resident employees cannot claim tax offsets. In limited circumstances, they may be entitled to claim a zone or overseas forces offset. If your foreign resident employee has claimed a tax offset on the *Tax file number declaration*, you don't need to make any adjustments to the amount you withhold.

PAYG withholding publications

You can access all PAYG withholding tax tables and other PAYG withholding publications quickly and easily from our website: ato.gov.au/paygw

Copies of weekly and fortnightly tax tables are available from selected newsagents. Selected newsagents also hold copies of the following:

- *Tax file number declaration* (NAT 3092)
- *Withholding declaration* (NAT 3093).

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations. If you feel that this publication does not fully cover your circumstances, or you are unsure how it applies to you, you can seek further assistance from us.

We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for more recent information on our website at ato.gov.au or contact us.

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Monthly tax table

Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld		
Monthly earnings	With tax-free threshold	No tax-free threshold	Monthly earnings	With tax-free threshold	No tax-free threshold	Monthly earnings	With tax-free threshold	No tax-free threshold	Monthly earnings	With tax-free threshold	No tax-free threshold	Monthly earnings	With tax-free threshold	No tax-free threshold
1 \$	2 \$	3 \$	1 \$	2 \$	3 \$	1 \$	2 \$	3 \$	1 \$	2 \$	3 \$	1 \$	2 \$	3 \$
7371.00	1876.00	2466.00	7739.33	2019.00	2609.00	8107.67	2162.00	2752.00	8476.00	2305.00	2899.00	8844.33	2448.00	3042.00
7375.33	1876.00	2470.00	7743.67	2019.00	2613.00	8112.00	2162.00	2756.00	8480.33	2305.00	2899.00	8848.67	2453.00	3042.00
7379.67	1876.00	2470.00	7748.00	2019.00	2613.00	8116.33	2167.00	2756.00	8484.67	2310.00	2899.00	8853.00	2453.00	3046.00
7384.00	1881.00	2470.00	7752.33	2024.00	2613.00	8120.67	2167.00	2760.00	8489.00	2310.00	2903.00	8857.33	2453.00	3046.00
7388.33	1881.00	2474.00	7756.67	2024.00	2617.00	8125.00	2167.00	2760.00	8493.33	2314.00	2903.00	8861.67	2457.00	3046.00
7392.67	1885.00	2474.00	7761.00	2028.00	2617.00	8129.33	2171.00	2760.00	8497.67	2314.00	2908.00	8866.00	2457.00	3051.00
7397.00	1885.00	2474.00	7765.33	2028.00	2622.00	8133.67	2171.00	2765.00	8502.00	2314.00	2908.00	8870.33	2461.00	3051.00
7401.33	1885.00	2479.00	7769.67	2028.00	2622.00	8138.00	2175.00	2765.00	8506.33	2318.00	2908.00	8874.67	2461.00	3051.00
7405.67	1889.00	2479.00	7774.00	2032.00	2622.00	8142.33	2175.00	2769.00	8510.67	2318.00	2912.00	8879.00	2461.00	3055.00
7410.00	1889.00	2483.00	7778.33	2032.00	2626.00	8146.67	2175.00	2769.00	8515.00	2323.00	2912.00	8883.33	2466.00	3055.00
7414.33	1889.00	2483.00	7782.67	2037.00	2626.00	8151.00	2180.00	2769.00	8519.33	2323.00	2912.00	8887.67	2466.00	3059.00
7418.67	1894.00	2483.00	7787.00	2037.00	2630.00	8155.33	2180.00	2773.00	8523.67	2323.00	2916.00	8892.00	2466.00	3059.00
7423.00	1894.00	2487.00	7791.33	2037.00	2630.00	8159.67	2184.00	2773.00	8528.00	2327.00	2916.00	8896.33	2470.00	3059.00
7427.33	1898.00	2487.00	7795.67	2041.00	2630.00	8164.00	2184.00	2773.00	8532.33	2327.00	2921.00	8900.67	2470.00	3064.00
7431.67	1898.00	2492.00	7800.00	2041.00	2635.00	8168.33	2184.00	2778.00	8536.67	2327.00	2921.00	8905.00	2474.00	3064.00
7436.00	1898.00	2492.00	7804.33	2045.00	2635.00	8172.67	2188.00	2778.00	8541.00	2331.00	2921.00	8909.33	2474.00	3068.00
7440.33	1902.00	2492.00	7808.67	2045.00	2639.00	8177.00	2188.00	2782.00	8545.33	2331.00	2925.00	8913.67	2474.00	3068.00
7444.67	1902.00	2496.00	7813.00	2045.00	2639.00	8181.33	2188.00	2782.00	8549.67	2336.00	2925.00	8918.00	2479.00	3068.00
7449.00	1907.00	2496.00	7817.33	2050.00	2639.00	8185.67	2193.00	2782.00	8554.00	2336.00	2929.00	8922.33	2479.00	3072.00
7453.33	1907.00	2500.00	7821.67	2050.00	2643.00	8190.00	2193.00	2786.00	8558.33	2336.00	2929.00	8926.67	2483.00	3072.00
7457.67	1907.00	2500.00	7826.00	2054.00	2643.00	8194.33	2197.00	2786.00	8562.67	2340.00	2929.00	8931.00	2483.00	3077.00
7462.00	1911.00	2500.00	7830.33	2054.00	2643.00	8198.67	2197.00	2791.00	8567.00	2340.00	2934.00	8935.33	2483.00	3077.00
7466.33	1911.00	2505.00	7834.67	2054.00	2648.00	8203.00	2197.00	2791.00	8571.33	2344.00	2934.00	8939.67	2487.00	3077.00
7470.67	1915.00	2505.00	7839.00	2058.00	2648.00	8207.33	2201.00	2791.00	8575.67	2344.00	2938.00	8944.00	2487.00	3081.00
7475.00	1915.00	2505.00	7843.33	2058.00	2652.00	8211.67	2201.00	2795.00	8580.00	2344.00	2938.00	8948.33	2492.00	3081.00
7479.33	1915.00	2509.00	7847.67	2058.00	2652.00	8216.00	2206.00	2795.00	8584.33	2349.00	2938.00	8952.67	2492.00	3081.00
7483.67	1920.00	2509.00	7852.00	2063.00	2652.00	8220.33	2206.00	2799.00	8588.67	2349.00	2942.00	8957.00	2492.00	3085.00
7488.00	1920.00	2513.00	7856.33	2063.00	2656.00	8224.67	2206.00	2799.00	8593.00	2353.00	2942.00	8961.33	2496.00	3085.00
7492.33	1920.00	2513.00	7860.67	2067.00	2656.00	8229.00	2210.00	2799.00	8597.33	2353.00	2942.00	8965.67	2496.00	3090.00
7496.67	1924.00	2513.00	7865.00	2067.00	2661.00	8233.33	2210.00	2804.00	8601.67	2353.00	2947.00	8970.00	2496.00	3090.00
7501.00	1924.00	2518.00	7869.33	2067.00	2661.00	8237.67	2214.00	2804.00	8606.00	2357.00	2947.00	8974.33	2500.00	3090.00
7505.33	1928.00	2518.00	7873.67	2071.00	2661.00	8242.00	2214.00	2808.00	8610.33	2357.00	2951.00	8978.67	2500.00	3094.00
7509.67	1928.00	2522.00	7878.00	2071.00	2665.00	8246.33	2214.00	2808.00	8614.67	2357.00	2951.00	8983.00	2505.00	3094.00
7514.00	1928.00	2522.00	7882.33	2076.00	2665.00	8250.67	2219.00	2808.00	8619.00	2362.00	2951.00	8987.33	2505.00	3098.00
7518.33	1933.00	2522.00	7886.67	2076.00	2669.00	8255.00	2219.00	2812.00	8623.33	2362.00	2955.00	8991.67	2505.00	3098.00
7522.67	1933.00	2526.00	7891.00	2076.00	2669.00	8259.33	2223.00	2812.00	8627.67	2366.00	2955.00	8996.00	2509.00	3098.00
7527.00	1937.00	2526.00	7895.33	2080.00	2669.00	8263.67	2223.00	2812.00	8632.00	2366.00	2960.00	9000.33	2509.00	3103.00
7531.33	1937.00	2531.00	7899.67	2080.00	2674.00	8268.00	2223.00	2817.00	8636.33	2366.00	2960.00	9004.67	2513.00	3103.00
7535.67	1937.00	2531.00	7904.00	2084.00	2674.00	8272.33	2227.00	2817.00	8640.67	2370.00	2960.00	9009.00	2513.00	3107.00
7540.00	1941.00	2531.00	7908.33	2084.00	2674.00	8276.67	2227.00	2821.00	8645.00	2370.00	2964.00	9013.33	2513.00	3107.00
7544.33	1941.00	2535.00	7912.67	2084.00	2678.00	8281.00	2227.00	2821.00	8649.33	2375.00	2964.00	9017.67	2518.00	3107.00
7548.67	1946.00	2535.00	7917.00	2089.00	2678.00	8285.33	2232.00	2821.00	8653.67	2375.00	2968.00	9022.00	2518.00	3111.00
7553.00	1946.00	2539.00	7921.33	2089.00	2682.00	8289.67	2232.00	2825.00	8658.00	2375.00	2968.00	9026.33	2522.00	3111.00
7557.33	1946.00	2539.00	7925.67	2089.00	2682.00	8294.00	2236.00	2825.00	8662.33	2379.00	2968.00	9030.67	2522.00	3111.00
7561.67	1950.00	2539.00	7930.00	2093.00	2682.00	8298.33	2236.00	2830.00	8666.67	2379.00	2973.00	9035.00	2522.00	3116.00
7566.00	1950.00	2544.00	7934.33	2093.00	2687.00	8302.67	2236.00	2830.00	8671.00	2383.00	2973.00	9039.33	2526.00	3116.00
7570.33	1954.00	2544.00	7938.67	2097.00	2687.00	8307.00	2240.00	2830.00	8675.33	2383.00	2977.00	9043.67	2526.00	3120.00
7574.67	1954.00	2544.00	7943.00	2097.00	2691.00	8311.33	2240.00	2834.00	8679.67	2383.00	2977.00	9048.00	2526.00	3120.00
7579.00	1954.00	2548.00	7947.33	2097.00	2691.00	8315.67	2245.00	2834.00	8684.00	2388.00	2977.00	9052.33	2531.00	3120.00
7583.33	1959.00	2548.00	7951.67	2102.00	2691.00	8320.00	2245.00	2838.00	8688.33	2388.00	2981.00	9056.67	2531.00	3124.00
7587.67	1959.00	2552.00	7956.00	2102.00	2695.00	8324.33	2245.00	2838.00	8692.67	2392.00	2981.00	9061.00	2535.00	3124.00
7592.00	1959.00	2552.00	7960.33	2106.00	2695.00	8328.67	2249.00	2838.00	8697.00	2392.00	2981.00	9065.33	2535.00	3129.00
7596.33	1963.00	2552.00	7964.67	2106.00	2700.00	8333.00	2249.00	2843.00	8701.33	2392.00	2986.00	9069.67	2535.00	3129.00
7600.67	1963.00	2557.00	7969.00	2106.00	2700.00	8337.33	2253.00	2843.00	8705.67	2396.00	2986.00	9074.00	2539.00	3129.00
7605.00	1967.00	2557.00	7973.33	2110.00	2700.00	8341.67	2253.00	2843.00	8710.00	2396.00	2990.00	9078.33	2539.00	3133.00
7609.33	1967.00	2561.00	7977.67	2110.00	2704.00	8346.00	2253.00	2847.00	8714.33	2396.00	2990.00	9082.67	2544.00	3133.00
7613.67	1967.00	2561.00	7982.00	2115.00	2704.00	8350.33	2258.00	2847.00	8718.67	2401.00	2990.00	9087.00	2544.00	3137.00
7618.00	1972.00	2561.00	7986.33	2115.00	2708.00	8354.67	2258.00	2851.00	8723.00	2401.00	2994.00	9091.33	2544.00	3137.00
7622.33	1972.00	2565.00	7990.67	2115.00	2708.00	8359.00	2258.00	2851.00	8727.33	2405.00	2994.00	9095.67	2548.00	3137.00
7626.67	1976.00	2565.00	7995.00	2119.00	2708.00	8363.33	2262.00	2851.00	8731.67	2405.00	2999.00	9100.00	2548.00	3142.00
7631.00	1976.00	2570.00	7999.33	2119.00	2713.00	8367.67	2262.00	2856.00	8736.00	2405.00	2999.00	9104.33	2552.00	3142.00
7635.33	1976.00	2570.00	8003.67	2123.00	2713.00	8372.00	2266.00	2856.00	8740.33	2409.00	2999.00	9108.67	2552.00	3146.00
7639.67	1980.00	2570.00	8008.00	2123.00	2713.00	8376.33	2266.00	2860.00	8744.67	2409.00	3003.00	9113.00	2552.00	3146.00
7644.00	1980.00	2574.00	8012.33	2123.00	2717.00	8380.67	2266.00	2860.00	8749.00	2414.00	3003.00	9117.33	2557.00	3146.00
7648.33	1985.00	2574.00	8016.67	2128.00	2717.00	8385.00	2271.00	2860.00	8753.					

Monthly tax table

Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld		
Monthly earnings	With tax-free threshold	No tax-free threshold	Monthly earnings	With tax-free threshold	No tax-free threshold	Monthly earnings	With tax-free threshold	No tax-free threshold	Monthly earnings	With tax-free threshold	No tax-free threshold	Monthly earnings	With tax-free threshold	No tax-free threshold
1 \$	2 \$	3 \$	1 \$	2 \$	3 \$	1 \$	2 \$	3 \$	1 \$	2 \$	3 \$	1 \$	2 \$	3 \$
9212.67	2591.00	3185.00	9537.67	2721.00	3311.00	9862.67	2847.00	3436.00	10187.67	2973.00	3566.00	10512.67	3098.00	3692.00
9217.00	2596.00	3185.00	9542.00	2721.00	3315.00	9867.00	2847.00	3441.00	10192.00	2973.00	3566.00	10517.00	3103.00	3692.00
9221.33	2596.00	3189.00	9546.33	2721.00	3315.00	9871.33	2851.00	3441.00	10196.33	2977.00	3566.00	10521.33	3103.00	3696.00
9225.67	2596.00	3189.00	9550.67	2726.00	3315.00	9875.67	2851.00	3445.00	10200.67	2977.00	3571.00	10525.67	3103.00	3696.00
9230.00	2600.00	3189.00	9555.00	2726.00	3319.00	9880.00	2851.00	3445.00	10205.00	2981.00	3571.00	10530.00	3107.00	3696.00
9234.33	2600.00	3194.00	9559.33	2730.00	3319.00	9884.33	2856.00	3445.00	10209.33	2981.00	3575.00	10534.33	3107.00	3701.00
9238.67	2604.00	3194.00	9563.67	2730.00	3319.00	9888.67	2856.00	3449.00	10213.67	2981.00	3575.00	10538.67	3111.00	3701.00
9243.00	2604.00	3198.00	9568.00	2730.00	3324.00	9893.00	2860.00	3449.00	10218.00	2986.00	3575.00	10543.00	3111.00	3705.00
9247.33	2604.00	3198.00	9572.33	2734.00	3324.00	9897.33	2860.00	3449.00	10222.33	2986.00	3579.00	10547.33	3111.00	3705.00
9251.67	2609.00	3198.00	9576.67	2734.00	3328.00	9901.67	2860.00	3454.00	10226.67	2990.00	3579.00	10551.67	3116.00	3705.00
9256.00	2609.00	3202.00	9581.00	2734.00	3328.00	9906.00	2864.00	3454.00	10231.00	2990.00	3584.00	10556.00	3116.00	3709.00
9260.33	2613.00	3202.00	9585.33	2739.00	3328.00	9910.33	2864.00	3458.00	10235.33	2990.00	3584.00	10560.33	3120.00	3709.00
9264.67	2613.00	3207.00	9589.67	2739.00	3332.00	9914.67	2864.00	3458.00	10239.67	2994.00	3584.00	10564.67	3120.00	3714.00
9269.00	2613.00	3207.00	9594.00	2743.00	3332.00	9919.00	2869.00	3458.00	10244.00	2994.00	3588.00	10569.00	3120.00	3714.00
9273.33	2617.00	3207.00	9598.33	2743.00	3337.00	9923.33	2869.00	3462.00	10248.33	2999.00	3588.00	10573.33	3124.00	3714.00
9277.67	2617.00	3211.00	9602.67	2743.00	3337.00	9927.67	2873.00	3462.00	10252.67	2999.00	3588.00	10577.67	3124.00	3718.00
9282.00	2622.00	3211.00	9607.00	2747.00	3337.00	9932.00	2873.00	3467.00	10257.00	2999.00	3592.00	10582.00	3129.00	3718.00
9286.33	2622.00	3215.00	9611.33	2747.00	3341.00	9936.33	2873.00	3467.00	10261.33	3003.00	3592.00	10586.33	3129.00	3722.00
9290.67	2622.00	3215.00	9615.67	2752.00	3341.00	9940.67	2877.00	3467.00	10265.67	3003.00	3597.00	10590.67	3129.00	3722.00
9295.00	2626.00	3215.00	9620.00	2752.00	3345.00	9945.00	2877.00	3471.00	10270.00	3003.00	3597.00	10595.00	3133.00	3722.00
9299.33	2626.00	3220.00	9624.33	2752.00	3345.00	9949.33	2882.00	3471.00	10274.33	3007.00	3597.00	10599.33	3133.00	3727.00
9303.67	2630.00	3220.00	9628.67	2756.00	3345.00	9953.67	2882.00	3475.00	10278.67	3007.00	3601.00	10603.67	3137.00	3727.00
9308.00	2630.00	3220.00	9633.00	2756.00	3350.00	9958.00	2882.00	3475.00	10283.00	3012.00	3601.00	10608.00	3137.00	3727.00
9312.33	2630.00	3224.00	9637.33	2760.00	3350.00	9962.33	2886.00	3475.00	10287.33	3012.00	3605.00	10612.33	3137.00	3731.00
9316.67	2635.00	3224.00	9641.67	2760.00	3350.00	9966.67	2886.00	3480.00	10291.67	3012.00	3605.00	10616.67	3142.00	3731.00
9321.00	2635.00	3228.00	9646.00	2760.00	3354.00	9971.00	2890.00	3480.00	10296.00	3016.00	3605.00	10621.00	3142.00	3735.00
9325.33	2635.00	3228.00	9650.33	2765.00	3354.00	9975.33	2890.00	3484.00	10300.33	3016.00	3610.00	10625.33	3142.00	3735.00
9329.67	2639.00	3228.00	9654.67	2765.00	3358.00	9979.67	2890.00	3484.00	10304.67	3020.00	3610.00	10629.67	3146.00	3735.00
9334.00	2639.00	3233.00	9659.00	2765.00	3358.00	9984.00	2895.00	3484.00	10309.00	3020.00	3614.00	10634.00	3146.00	3740.00
9338.33	2643.00	3233.00	9663.33	2769.00	3358.00	9988.33	2895.00	3488.00	10313.33	3020.00	3614.00	10638.33	3150.00	3740.00
9342.67	2643.00	3237.00	9667.67	2769.00	3363.00	9992.67	2899.00	3488.00	10317.67	3025.00	3614.00	10642.67	3150.00	3744.00
9347.00	2643.00	3237.00	9672.00	2773.00	3363.00	9997.00	2899.00	3488.00	10322.00	3025.00	3618.00	10647.00	3150.00	3744.00
9351.33	2648.00	3237.00	9676.33	2773.00	3367.00	10001.33	2899.00	3493.00	10326.33	3029.00	3618.00	10651.33	3155.00	3744.00
9355.67	2648.00	3241.00	9680.67	2773.00	3367.00	10005.67	2903.00	3493.00	10330.67	3029.00	3618.00	10655.67	3155.00	3748.00
9360.00	2652.00	3241.00	9685.00	2778.00	3367.00	10010.00	2903.00	3497.00	10335.00	3029.00	3623.00	10660.00	3159.00	3748.00
9364.33	2652.00	3246.00	9689.33	2778.00	3371.00	10014.33	2903.00	3497.00	10339.33	3033.00	3623.00	10664.33	3159.00	3753.00
9368.67	2652.00	3246.00	9693.67	2782.00	3371.00	10018.67	2908.00	3497.00	10343.67	3033.00	3627.00	10668.67	3159.00	3753.00
9373.00	2656.00	3246.00	9698.00	2782.00	3376.00	10023.00	2908.00	3501.00	10348.00	3033.00	3627.00	10673.00	3163.00	3753.00
9377.33	2656.00	3250.00	9702.33	2782.00	3376.00	10027.33	2912.00	3501.00	10352.33	3038.00	3627.00	10677.33	3163.00	3757.00
9381.67	2661.00	3250.00	9706.67	2786.00	3376.00	10031.67	2912.00	3506.00	10356.67	3038.00	3631.00	10681.67	3168.00	3757.00
9386.00	2661.00	3250.00	9711.00	2786.00	3380.00	10036.00	2912.00	3506.00	10361.00	3042.00	3631.00	10686.00	3168.00	3757.00
9390.33	2661.00	3254.00	9715.33	2791.00	3380.00	10040.33	2916.00	3506.00	10365.33	3042.00	3636.00	10690.33	3168.00	3761.00
9394.67	2665.00	3254.00	9719.67	2791.00	3384.00	10044.67	2916.00	3510.00	10369.67	3042.00	3636.00	10694.67	3172.00	3761.00
9399.00	2665.00	3259.00	9724.00	2791.00	3384.00	10049.00	2921.00	3510.00	10374.00	3046.00	3636.00	10699.00	3172.00	3766.00
9403.33	2665.00	3259.00	9728.33	2795.00	3384.00	10053.33	2921.00	3514.00	10378.33	3046.00	3640.00	10703.33	3172.00	3766.00
9407.67	2669.00	3259.00	9732.67	2795.00	3389.00	10057.67	2921.00	3514.00	10382.67	3051.00	3640.00	10707.67	3176.00	3766.00
9412.00	2669.00	3263.00	9737.00	2799.00	3389.00	10062.00	2925.00	3514.00	10387.00	3051.00	3644.00	10712.00	3176.00	3770.00
9416.33	2674.00	3263.00	9741.33	2799.00	3389.00	10066.33	2925.00	3519.00	10391.33	3051.00	3644.00	10716.33	3181.00	3770.00
9420.67	2674.00	3267.00	9745.67	2799.00	3393.00	10070.67	2929.00	3519.00	10395.67	3055.00	3644.00	10720.67	3181.00	3774.00
9425.00	2674.00	3267.00	9750.00	2804.00	3393.00	10075.00	2929.00	3519.00	10400.00	3055.00	3649.00	10725.00	3181.00	3774.00
9429.33	2678.00	3267.00	9754.33	2804.00	3397.00	10079.33	2929.00	3523.00	10404.33	3059.00	3649.00	10729.33	3185.00	3774.00
9433.67	2678.00	3272.00	9758.67	2804.00	3397.00	10083.67	2934.00	3523.00	10408.67	3059.00	3653.00	10733.67	3185.00	3779.00
9438.00	2682.00	3272.00	9763.00	2808.00	3397.00	10088.00	2934.00	3527.00	10413.00	3059.00	3653.00	10738.00	3189.00	3779.00
9442.33	2682.00	3276.00	9767.33	2808.00	3402.00	10092.33	2934.00	3527.00	10417.33	3064.00	3653.00	10742.33	3189.00	3783.00
9446.67	2682.00	3276.00	9771.67	2812.00	3402.00	10096.67	2938.00	3527.00	10421.67	3064.00	3657.00	10746.67	3189.00	3783.00
9451.00	2687.00	3276.00	9776.00	2812.00	3406.00	10101.00	2938.00	3532.00	10426.00	3068.00	3657.00	10751.00	3194.00	3783.00
9455.33	2687.00	3280.00	9780.33	2812.00	3406.00	10105.33	2942.00	3532.00	10430.33	3068.00	3657.00	10755.33	3194.00	3787.00
9459.67	2691.00	3280.00	9784.67	2817.00	3406.00	10109.67	2942.00	3536.00	10434.67	3068.00	3662.00	10759.67	3198.00	3787.00
9464.00	2691.00	3280.00	9789.00	2817.00	3410.00	10114.00	2942.00	3536.00	10439.00	3072.00	3662.00	10764.00	3198.00	3787.00
9468.33	2691.00	3285.00	9793.33	2821.00	3410.00	10118.33	2947.00	3536.00	10443.33	3072.00	3666.00	10768.33	3198.00	3792.00
9472.67	2695.00	3285.00	9797.67	2821.00	3415.00	10122.67	2947.00	3540.00	10447.67	3072.00	3666.00	10772.67	3202.00	3792.00
9477.00	2695.00	3289.00	9802.00	2821.00	3415.00	10127.00	2951.00	3540.00	10452.00	3077.00	3666.00	10777.00	3202.00	3796.00
9481.33	2695.00	3289.00	9806.33	2825.00	3415.00	10131.33	2951.00	3545.00	10456.33	3077.00	3670.00	10781.33	3202.00	3796.00
9485.67	2700.00	3289.00	9810.67	2825.00	3419.00	10135.67	2951.00	3545.00	10460.67	3081.00	3670.00			