Calculating Higher Education Loan Program in conjunction with Student Financial Supplement Scheme

The coefficients in this table should be used together with the *Statement of formulas for calculating amounts to be withheld* (NAT 1004)

FOR PAYMENTS MADE ON OR AFTER 1 JULY 2013 TO 30 JUNE 2014

WHO SHOULD USE THIS SCHEDULE?

You should use this schedule if you develop your own payroll software package. Formulas and coefficients are used for calculating weekly withholding amounts for payees who have both:

- an accumulated Higher Education Loan Program (HELP) debt
- an accumulated Financial Supplement (FS) debt.

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

Alternatively, our calculator can help you work out the correct amount of tax to withhold from payments to most payees. To access the calculator, visit our website at **ato.gov.au/taxwithheldcalculator**

This document is a withholding schedule made by the Commissioner of Taxation in accordance with sections 15-25 and 15-30 of schedule 1 to the *Taxation Administration Act 1953*. It applies to withholding payments covered by Subdivisions 12-B (except sections 12-50 and 12-55), 12-C (except sections 12-85 and 12-90) and 12-D of schedule 1.

NAT 3539-05.2013

Australian Government
Australian Taxation Office

Can you use a formula?

The withholding amounts for payees who have both an accumulated HELP debt and FS debt can be expressed in a mathematical form.

You will need to use the coefficients on page 4 and the formulas and methods specified in *Statement of formulas for calculating amounts to be withheld* (NAT 1004) available from our website at **ato.gov.au/taxtables**

FORMULAS FOR CALCULATING THE HELP AND SFSS COMPONENTS

For the statements of formulas for separately calculating the Student Financial Supplement Scheme (SFSS) and HELP components, including examples and sample data, you can refer to:

- *Statement of formulas for calculating Student Financial Supplement Scheme (SFSS) component* (NAT 3305)
- *Statement of formulas for calculating Higher Education Loan Program (HELP) component* (NAT 2335).

HOW TO WITHHOLD FORTNIGHTLY, MONTHLY OR QUARTERLY AMOUNTS

First calculate the weekly equivalent of fortnightly, monthly or quarterly earnings. If you pay:

- fortnightly – divide the sum of the fortnightly earnings and the amount of any allowances subject to withholding by two. Ignore any cents in the result and then add 99 cents
- monthly – obtain the sum of the monthly earnings and the amount of any allowance subject to withholding (if the result is an amount ending in 33 cents, add one cent). Multiply this amount by three and then divide by 13. Ignore any cents in the result and then add 99 cents
- quarterly – divide the sum of the quarterly earnings and the amount of any allowances subject to withholding by 13. Ignore any cents in the result and then add 99 cents.

Then calculate fortnightly, monthly or quarterly withholding amounts as follows:

- fortnightly – determine the rounded weekly withholding amount applicable to the weekly equivalent of earnings before any adjustment for tax offsets. Multiply this amount by two
- monthly – determine the rounded weekly withholding amount applicable to the weekly equivalent of earnings before any adjustment for tax offsets. Multiply this amount by 13, divide the product by three and round the result to the nearest dollar
- quarterly – determine the rounded weekly withholding amount applicable to the weekly equivalent of earnings before any adjustment for tax offsets. Multiply this amount by 13.

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OUR COMMITMENT TO YOU

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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.

This publication was current at **May 2013**.

WHEN TO WORK OUT THE HELP COMPONENT

You will need to calculate the HELP component when your payee has given you a *Tax file number declaration* (NAT 3092) or *Withholding declaration* (NAT 3093) and has:

- answered **yes** to the question 'Do you have an accumulated Higher Education Loan Program (HELP) debt?'
- not applied for an exemption or reduction of the Medicare levy on a *Medicare levy variation declaration* (NAT 0929) due to low family income
- claimed the tax-free threshold or is a foreign resident with earnings of one of the following
  - $986 or more if paid weekly
  - $1,972 or more if paid fortnightly
  - $4,272.67 or more if paid monthly
  - $12,818 or more if paid quarterly.

If your payee has not claimed the tax-free threshold, the HELP component is calculated on earnings of:

- $636 or more if paid weekly
- $1,272 or more if paid fortnightly
- $2,756 or more if paid monthly
- $8,268 or more if paid quarterly.

WHEN TO WORK OUT THE SFSS COMPONENT

You will need to calculate the SFSS component when your payee has given you a *Tax file number declaration* or *Withholding declaration* and has:

- answered **yes** to the question 'Do you have an accumulated Financial Supplement debt?'
- not applied for an exemption or reduction of the Medicare levy on a *Medicare levy variation declaration*, due to low family income
- claimed the tax-free threshold or is a foreign resident with earnings of one of the following
  - $986 or more if paid weekly
  - $1,972 or more if paid fortnightly
  - $4,272.67 or more if paid monthly
  - $12,818 or more if paid quarterly.

If your payee has not claimed the tax-free threshold, the SFSS component is calculated on earnings of:

- $636 or more if paid weekly
- $1,272 or more if paid fortnightly
- $2,756 or more if paid monthly
- $8,268 or more if paid quarterly.

You must withhold the HELP and SFSS components from all your payee's earnings, including taxable allowances, bonuses and commissions.

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

ROUNDING OF WITHHOLDING AMOUNTS

Withholding amounts calculated as a result of applying the formulas should be rounded to the nearest dollar. Results ending in 50 cents are rounded to the next higher dollar.

ACCOUNTING SOFTWARE

Software written in accordance with the formulas should be tested for accuracy against the sample data provided on the following pages. The results obtained when using the coefficients in this schedule may differ slightly from the sums of the amounts shown in the PAYG tax tables. The differences result from the rounding of components.

COEFFICIENTS TO WORK OUT THE WEEKLY AMOUNTS TO WITHHOLD INCLUDING HELP AND SFSS COMPONENTS

The coefficients stated below should be used in accordance with the method explained in *Statement of formulas for calculating amounts to be withheld* (NAT 1004).

> **!** If two payees are taxed using a particular scale (for example, scale 2) but only one of them has an accumulated HELP debt and an accumulated FS debt, you will need to set up two separate scales in your payroll system. One scale will need to incorporate the HELP and SFSS components and one that does not – for example, name one 'scale 2' and the other 'scale 22'.
>
> The HELP and SFSS components do not apply if the payee has not provided a tax file number.

Where tax-free threshold not claimed in *Tax file number declaration*
Scale 1

NO accumulated HELP and FS debt			WITH accumulated HELP and FS debt		
Weekly earnings (x) less than $	a	b	Weekly earnings (x) less than $	a	b
45	0.1900	0.1900	45	0.1900	0.1900
361	0.2216	1.4232	361	0.2216	1.4232
932	0.3427	45.2055	636	0.3427	45.2055
1188	0.3400	42.6890	749	0.4027	45.2055
3111	0.3850	96.1698	861	0.4077	45.2055
3111 & over	0.4650	345.0928	925	0.4227	45.2055
			932	0.4277	45.2055
			1020	0.4250	42.6890
			1134	0.4300	42.6890
			1188	0.4350	42.6890
			1212	0.4800	96.1698
			1369	0.4850	96.1698
			1482	0.5000	96.1698
			3111	0.5050	96.1698
			3111 & over	0.5850	345.0928

Where payee has claimed the tax-free threshold in *Tax file number declaration* with or without leave loading
Scale 2

NO accumulated HELP and FS debt			WITH accumulated HELP and FS debt		
Weekly earnings (x) less than $	a	b	Weekly earnings (x) less than $	a	b
355	—	—	355	—	—
395	0.1900	67.4635	395	0.1900	67.4635
464	0.2900	106.9673	464	0.2900	106.9673
711	0.2050	67.4636	711	0.2050	67.4636
1282	0.3427	165.4424	986	0.3427	165.4424
1538	0.3400	161.9809	1099	0.4027	165.4424
3461	0.3850	231.2116	1211	0.4077	165.4424
3461 & over	0.4650	508.1347	1275	0.4227	165.4424
			1282	0.4277	165.4424
			1370	0.4250	161.9809
			1484	0.4300	161.9809
			1538	0.4350	161.9809
			1562	0.4800	231.2116
			1719	0.4850	231.2116
			1832	0.5000	231.2116
			3461	0.5050	231.2116
			3461 & over	0.5850	508.1347

Foreign residents
Scale 3

NO accumulated HELP and FS debt			WITH accumulated HELP and FS debt		
Weekly earnings (x) less than $	a	b	Weekly earnings (x) less than $	a	b
1538	0.3250	0.3250	986	0.3250	0.3250
3461	0.3700	69.2308	1099	0.3850	0.3250
3461 & over	0.4500	346.1538	1211	0.3900	0.3250
			1275	0.4050	0.3250
			1370	0.4100	0.3250
			1484	0.4150	0.3250
			1538	0.4200	0.3250
			1562	0.4650	69.2308
			1719	0.4700	69.2308
			1832	0.4850	69.2308
			3461	0.4900	69.2308
			3461 & over	0.5700	346.1538

Where payee claimed FULL exemption from Medicare levy in *Medicare levy variation declaration*
Scale 5

NO accumulated HELP and FS debt			WITH accumulated HELP and FS debt		
Weekly earnings (x) less than $	a	b	Weekly earnings (x) less than $	a	b
355	—	—	355	—	—
711	0.1900	67.4635	711	0.1900	67.4635
1282	0.3277	165.4423	986	0.3277	165.4423
1538	0.3250	161.9808	1099	0.3877	165.4423
3461	0.3700	231.2115	1211	0.3927	165.4423
3461 & over	0.4500	508.1346	1275	0.4077	165.4423
			1282	0.4127	165.4423
			1370	0.4100	161.9808
			1484	0.4150	161.9808
			1538	0.4200	161.9808
			1562	0.4650	231.2115
			1719	0.4700	231.2115
			1832	0.4850	231.2115
			3461	0.4900	231.2115
			3461 & over	0.5700	508.1346

Where payee claimed HALF exemption from Medicare levy in *Medicare levy variation declaration*
Scale 6

NO accumulated HELP and FS debt			WITH accumulated HELP and FS debt		
Weekly earnings (x) less than $	a	b	Weekly earnings (x) less than $	a	b
355	—	—	355	—	—
629	0.1900	67.4635	629	0.1900	67.4635
711	0.2400	98.9471	711	0.2400	98.9471
740	0.3777	196.9260	740	0.3777	196.9260
1282	0.3352	165.4425	986	0.3352	165.4425
1538	0.3325	161.9809	1099	0.3952	165.4425
3461	0.3775	231.2117	1211	0.4002	165.4425
3461 & over	0.4575	508.1348	1275	0.4152	165.4425
			1282	0.4202	165.4425
			1370	0.4175	161.9809
			1484	0.4225	161.9809
			1538	0.4275	161.9809
			1562	0.4725	231.2117
			1719	0.4775	231.2117
			1832	0.4925	231.2117
			3461	0.4975	231.2117
			3461 & over	0.5775	508.1348

! Withholding amounts including HELP and SFSS components worked out using the coefficients on page 4 may differ slightly from the sums of the amount shown in the PAYG, HELP and SFSS tax tables. The differences result from the rounding of components.

SAMPLE DATA

Weekly withholding amounts incorporating HELP and SFSS components

Weekly earnings $	Amounts to be withheld: Scale 1 No tax-free threshold $	Scale 2 With tax-free threshold with or without leave loading $	Scale 3 Foreign resident $	Scale 5 Full Medicare exemption $	Scale 6 Half Medicare exemption $
44	8.00	—	14.00	—	—
45	9.00	—	15.00	—	—
116	25.00	—	38.00	—	—
117	25.00	—	38.00	—	—
249	54.00	—	81.00	—	—
250	54.00	—	81.00	—	—
354	77.00	—	115.00	—	—
355	77.00	—	115.00	—	—
360	79.00	1.00	117.00	1.00	1.00
361	79.00	1.00	117.00	1.00	1.00
394	90.00	8.00	128.00	8.00	8.00
395	91.00	8.00	128.00	8.00	8.00
463	114.00	28.00	150.00	21.00	21.00
464	114.00	28.00	151.00	21.00	21.00
628	170.00	61.00	204.00	52.00	52.00
629	171.00	62.00	204.00	52.00	52.00
635	173.00	63.00	206.00	53.00	54.00
636	211.00	63.00	207.00	54.00	54.00
710	241.00	78.00	231.00	68.00	72.00
711	242.00	79.00	231.00	68.00	72.00
739	253.00	88.00	240.00	77.00	83.00
740	253.00	88.00	240.00	77.00	83.00
748	256.00	91.00	243.00	80.00	86.00
749	261.00	92.00	243.00	80.00	86.00
860	306.00	130.00	279.00	117.00	123.00
861	319.00	130.00	280.00	117.00	123.00
924	346.00	152.00	300.00	138.00	145.00
925	351.00	152.00	301.00	138.00	145.00
931	353.00	154.00	303.00	140.00	147.00
932	354.00	154.00	303.00	140.00	147.00
985	376.00	172.00	320.00	158.00	165.00
986	377.00	232.00	380.00	217.00	225.00
1019	391.00	245.00	392.00	230.00	238.00
1020	396.00	246.00	393.00	230.00	238.00
1098	430.00	277.00	423.00	261.00	269.00
1099	430.00	283.00	429.00	267.00	275.00
1133	445.00	297.00	442.00	280.00	288.00
1134	451.00	297.00	442.00	280.00	289.00
1187	474.00	319.00	463.00	301.00	310.00
1188	475.00	319.00	463.00	301.00	310.00
1210	485.00	328.00	472.00	310.00	319.00
1211	486.00	347.00	491.00	329.00	338.00
1212	492.00	347.00	491.00	329.00	338.00
1274	522.00	373.00	516.00	354.00	364.00
1275	523.00	380.00	523.00	361.00	371.00
1281	526.00	383.00	525.00	364.00	373.00
1282	526.00	383.00	526.00	364.00	374.00
1284	527.00	384.00	527.00	365.00	375.00
1368	568.00	420.00	561.00	399.00	410.00
1369	589.00	420.00	561.00	400.00	410.00
1370	589.00	428.00	569.00	407.00	417.00
1481	645.00	475.00	615.00	453.00	464.00
1482	653.00	476.00	615.00	453.00	465.00
1483	653.00	476.00	616.00	454.00	465.00
1484	654.00	484.00	623.00	462.00	473.00
1537	681.00	507.00	646.00	484.00	496.00
1538	681.00	508.00	646.00	484.00	496.00
1561	693.00	519.00	657.00	495.00	507.00
1562	693.00	527.00	665.00	503.00	515.00
1718	772.00	602.00	739.00	577.00	590.00
1719	772.00	629.00	765.00	603.00	616.00
1831	829.00	685.00	819.00	657.00	671.00
1832	829.00	694.00	829.00	667.00	681.00
1844	836.00	701.00	835.00	673.00	687.00
1845	836.00	701.00	835.00	673.00	687.00
2119	974.00	839.00	970.00	808.00	823.00
2120	975.00	840.00	970.00	808.00	824.00
2490	1162.00	1027.00	1151.00	989.00	1008.00
2491	1162.00	1027.00	1152.00	990.00	1009.00
2652	1244.00	1109.00	1231.00	1069.00	1089.00
2653	1244.00	1109.00	1231.00	1069.00	1089.00
2736	1286.00	1151.00	1272.00	1110.00	1130.00
2737	1287.00	1151.00	1272.00	1110.00	1131.00
2898	1368.00	1233.00	1351.00	1189.00	1211.00
2899	1368.00	1233.00	1352.00	1190.00	1212.00
2913	1375.00	1240.00	1359.00	1197.00	1218.00
2914	1376.00	1241.00	1359.00	1197.00	1219.00
3110	1475.00	1340.00	1455.00	1293.00	1317.00
3111	1475.00	1340.00	1456.00	1294.00	1317.00
3461	1680.00	1517.00	1627.00	1465.00	1491.00

Fortnightly withholding amounts incorporating HELP and SFSS components

Fortnightly earnings $	Amounts to be withheld: Scale 1 No tax-free threshold $	Scale 2 With tax-free threshold with or without leave loading $	Scale 3 Foreign resident $	Scale 5 Full Medicare exemption $	Scale 6 Half Medicare exemption $
88	16.00	—	28.00	—	—
90	18.00	—	30.00	—	—
232	50.00	—	76.00	—	—
234	50.00	—	76.00	—	—
498	108.00	—	162.00	—	—
500	108.00	—	162.00	—	—
708	154.00	—	230.00	—	—
710	154.00	—	230.00	—	—
720	158.00	2.00	234.00	2.00	2.00
722	158.00	2.00	234.00	2.00	2.00
788	180.00	16.00	256.00	16.00	16.00
790	182.00	16.00	256.00	16.00	16.00
926	228.00	56.00	300.00	42.00	42.00
928	228.00	56.00	302.00	42.00	42.00
1256	340.00	122.00	408.00	104.00	104.00
1258	342.00	124.00	408.00	104.00	104.00
1270	346.00	126.00	412.00	106.00	108.00
1272	422.00	126.00	414.00	108.00	108.00
1420	482.00	156.00	462.00	136.00	144.00
1422	484.00	158.00	462.00	136.00	144.00
1478	506.00	176.00	480.00	154.00	166.00
1480	506.00	176.00	480.00	154.00	166.00
1496	512.00	182.00	486.00	160.00	172.00
1498	522.00	184.00	486.00	160.00	172.00
1720	612.00	260.00	558.00	234.00	246.00
1722	638.00	260.00	560.00	234.00	246.00
1848	692.00	304.00	600.00	276.00	290.00
1850	702.00	304.00	602.00	276.00	290.00
1862	706.00	308.00	606.00	280.00	294.00
1864	708.00	308.00	606.00	280.00	294.00
1970	752.00	344.00	640.00	316.00	330.00
1972	754.00	464.00	760.00	434.00	450.00
2038	782.00	490.00	784.00	460.00	476.00
2040	792.00	492.00	786.00	460.00	476.00
2196	860.00	554.00	846.00	522.00	538.00
2198	860.00	566.00	858.00	534.00	550.00
2266	890.00	594.00	884.00	560.00	576.00
2268	902.00	594.00	884.00	560.00	578.00
2374	948.00	638.00	926.00	602.00	620.00
2376	950.00	638.00	926.00	602.00	620.00

Fortnightly earnings $	Amounts to be withheld: Scale 1 No tax-free threshold $	Scale 2 With tax-free threshold with or without leave loading $	Scale 3 Foreign resident $	Scale 5 Full Medicare exemption $	Scale 6 Half Medicare exemption $
2420	970.00	656.00	944.00	620.00	638.00
2422	972.00	694.00	982.00	658.00	676.00
2424	984.00	694.00	982.00	658.00	676.00
2548	1044.00	746.00	1032.00	708.00	728.00
2550	1046.00	760.00	1046.00	722.00	742.00
2562	1052.00	766.00	1050.00	728.00	746.00
2564	1052.00	766.00	1052.00	728.00	748.00
2568	1054.00	768.00	1054.00	730.00	750.00
2736	1136.00	840.00	1122.00	798.00	820.00
2738	1178.00	840.00	1122.00	800.00	820.00
2740	1178.00	856.00	1138.00	814.00	834.00
2962	1290.00	950.00	1230.00	906.00	928.00
2964	1306.00	952.00	1230.00	906.00	930.00
2966	1306.00	952.00	1232.00	908.00	930.00
2968	1308.00	968.00	1246.00	924.00	946.00
3074	1362.00	1014.00	1292.00	968.00	992.00
3076	1362.00	1016.00	1292.00	968.00	992.00
3122	1386.00	1038.00	1314.00	990.00	1014.00
3124	1386.00	1054.00	1330.00	1006.00	1030.00
3436	1544.00	1204.00	1478.00	1154.00	1180.00
3438	1544.00	1258.00	1530.00	1206.00	1232.00
3662	1658.00	1370.00	1638.00	1314.00	1342.00
3664	1658.00	1388.00	1658.00	1334.00	1362.00
3688	1672.00	1402.00	1670.00	1346.00	1374.00
3690	1672.00	1402.00	1670.00	1346.00	1374.00
4238	1948.00	1678.00	1940.00	1616.00	1646.00
4240	1950.00	1680.00	1940.00	1616.00	1648.00
4980	2324.00	2054.00	2302.00	1978.00	2016.00
4982	2324.00	2054.00	2304.00	1980.00	2018.00
5304	2488.00	2218.00	2462.00	2138.00	2178.00
5306	2488.00	2218.00	2462.00	2138.00	2178.00
5472	2572.00	2302.00	2544.00	2220.00	2260.00
5474	2574.00	2302.00	2544.00	2220.00	2262.00
5796	2736.00	2466.00	2702.00	2378.00	2422.00
5798	2736.00	2466.00	2704.00	2380.00	2424.00
5826	2750.00	2480.00	2718.00	2394.00	2436.00
5828	2752.00	2482.00	2718.00	2394.00	2438.00
6220	2950.00	2680.00	2910.00	2586.00	2634.00
6222	2950.00	2680.00	2912.00	2588.00	2634.00
6922	3360.00	3034.00	3254.00	2930.00	2982.00

Monthly withholding amounts incorporating HELP and SFSS components

Monthly earnings $	Amounts to be withheld: Scale 1 No tax-free threshold $	Scale 2 With tax-free threshold with or without leave loading $	Scale 3 Foreign resident $	Scale 5 Full Medicare exemption $	Scale 6 Half Medicare exemption $
190.67	35.00	—	61.00	—	—
195.00	39.00	—	65.00	—	—
502.67	108.00	—	165.00	—	—
507.00	108.00	—	165.00	—	—
1079.00	234.00	—	351.00	—	—
1083.33	234.00	—	351.00	—	—
1534.00	334.00	—	498.00	—	—
1538.33	334.00	—	498.00	—	—
1560.00	342.00	4.00	507.00	4.00	4.00
1564.33	342.00	4.00	507.00	4.00	4.00
1707.33	390.00	35.00	555.00	35.00	35.00
1711.67	394.00	35.00	555.00	35.00	35.00
2006.33	494.00	121.00	650.00	91.00	91.00
2010.67	494.00	121.00	654.00	91.00	91.00
2721.33	737.00	264.00	884.00	225.00	225.00
2725.67	741.00	269.00	884.00	225.00	225.00
2751.67	750.00	273.00	893.00	230.00	234.00
2756.00	914.00	273.00	897.00	234.00	234.00
3076.67	1044.00	338.00	1001.00	295.00	312.00
3081.00	1049.00	342.00	1001.00	295.00	312.00
3202.33	1096.00	381.00	1040.00	334.00	360.00
3206.67	1096.00	381.00	1040.00	334.00	360.00
3241.33	1109.00	394.00	1053.00	347.00	373.00
3245.67	1131.00	399.00	1053.00	347.00	373.00
3726.67	1326.00	563.00	1209.00	507.00	533.00
3731.00	1382.00	563.00	1213.00	507.00	533.00
4004.00	1499.00	659.00	1300.00	598.00	628.00
4008.33	1521.00	659.00	1304.00	598.00	628.00
4034.33	1530.00	667.00	1313.00	607.00	637.00
4038.67	1534.00	667.00	1313.00	607.00	637.00
4268.33	1629.00	745.00	1387.00	685.00	715.00
4272.67	1634.00	1005.00	1647.00	940.00	975.00
4415.67	1694.00	1062.00	1699.00	997.00	1031.00
4420.00	1716.00	1066.00	1703.00	997.00	1031.00
4758.00	1863.00	1200.00	1833.00	1131.00	1166.00
4762.33	1863.00	1226.00	1859.00	1157.00	1192.00
4909.67	1928.00	1287.00	1915.00	1213.00	1248.00
4914.00	1954.00	1287.00	1915.00	1213.00	1252.00
5143.67	2054.00	1382.00	2006.00	1304.00	1343.00
5148.00	2058.00	1382.00	2006.00	1304.00	1343.00

Monthly earnings $	Amounts to be withheld: Scale 1 No tax-free threshold $	Scale 2 With tax-free threshold with or without leave loading $	Scale 3 Foreign resident $	Scale 5 Full Medicare exemption $	Scale 6 Half Medicare exemption $
5243.33	2102.00	1421.00	2045.00	1343.00	1382.00
5247.67	2106.00	1504.00	2128.00	1426.00	1465.00
5252.00	2132.00	1504.00	2128.00	1426.00	1465.00
5520.67	2262.00	1616.00	2236.00	1534.00	1577.00
5525.00	2266.00	1647.00	2266.00	1564.00	1608.00
5551.00	2279.00	1660.00	2275.00	1577.00	1616.00
5555.33	2279.00	1660.00	2279.00	1577.00	1621.00
5564.00	2284.00	1664.00	2284.00	1582.00	1625.00
5928.00	2461.00	1820.00	2431.00	1729.00	1777.00
5932.33	2552.00	1820.00	2431.00	1733.00	1777.00
5936.67	2552.00	1855.00	2466.00	1764.00	1807.00
6417.67	2795.00	2058.00	2665.00	1963.00	2011.00
6422.00	2830.00	2063.00	2665.00	1963.00	2015.00
6426.33	2830.00	2063.00	2669.00	1967.00	2015.00
6430.67	2834.00	2097.00	2700.00	2002.00	2050.00
6660.33	2951.00	2197.00	2799.00	2097.00	2149.00
6664.67	2951.00	2201.00	2799.00	2097.00	2149.00
6764.33	3003.00	2249.00	2847.00	2145.00	2197.00
6768.67	3003.00	2284.00	2882.00	2180.00	2232.00
7444.67	3345.00	2609.00	3202.00	2500.00	2557.00
7449.00	3345.00	2726.00	3315.00	2613.00	2669.00
7934.33	3592.00	2968.00	3549.00	2847.00	2908.00
7938.67	3592.00	3007.00	3592.00	2890.00	2951.00
7990.67	3623.00	3038.00	3618.00	2916.00	2977.00
7995.00	3623.00	3038.00	3618.00	2916.00	2977.00
9182.33	4221.00	3636.00	4203.00	3501.00	3566.00
9186.67	4225.00	3640.00	4203.00	3501.00	3571.00
10790.00	5035.00	4450.00	4988.00	4286.00	4368.00
10794.33	5035.00	4450.00	4992.00	4290.00	4372.00
11492.00	5391.00	4806.00	5334.00	4632.00	4719.00
11496.33	5391.00	4806.00	5334.00	4632.00	4719.00
11856.00	5573.00	4988.00	5512.00	4810.00	4897.00
11860.33	5577.00	4988.00	5512.00	4810.00	4901.00
12558.00	5928.00	5343.00	5854.00	5152.00	5248.00
12562.33	5928.00	5343.00	5859.00	5157.00	5252.00
12623.00	5958.00	5373.00	5889.00	5187.00	5278.00
12627.33	5963.00	5378.00	5889.00	5187.00	5282.00
13476.67	6392.00	5807.00	6305.00	5603.00	5707.00
13481.00	6392.00	5807.00	6309.00	5607.00	5707.00
14997.67	7280.00	6574.00	7050.00	6348.00	6461.00