

Tax table for seniors and pensioners

Use for payments to low income aged persons and pensioners

! FOR PAYMENTS MADE ON OR AFTER
1 JULY 2013

WHO SHOULD USE THIS TABLE?

You should use this table if you make payments to:

- seniors and pensioners who, at the end of the relevant financial year, are 65 years old or older (for example, to be eligible for the year ending 30 June 2014, a payee must be born on or before 30 June 1949)
- veterans receiving a service pension and/or war widows/widowers receiving an income support supplement from the Department of Veterans' Affairs who are at least 60 years old.

This table applies to weekly payments including:

- salary, wages, allowances and leave loading paid to payees
- director's fees
- payments to labour hire workers
- 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)
- a non-super income stream
- a super income stream.

This tax table can only apply if the payee has provided you with either:

- a *Withholding declaration* (NAT 3093) answering **yes** to questions 4, 5 and 8
- a *Withholding declaration – short version for seniors and pensioners* (NAT 5072) answering **yes** to questions 4, 5 and 6.

➤ 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), and 12-D of schedule 1.



Can you use a formula?

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

You should read this section with *Statement of formulas for calculating amounts to be withheld* (NAT 1004) available on our website at ato.gov.au/taxtables

If you have developed your own payroll software package, you can use the following formulas and the coefficients outlined below.

The formulas comprise linear equations of the form $y = ax - b$, where:

- **y** is the withholding amount expressed in dollars
- **x** is the weekly earnings rounded down to whole dollars plus 99 cents
- **a** and **b** are the values of the coefficients for the formulas shown in the relevant 'Values of the coefficients a and b for each set of formulas' tables on page 4.

TAX FILE NUMBER (TFN) DECLARATIONS

The answers your payees provide on their *Tax file number declaration* (NAT 3092) determines 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 a payee, it will override the previous one.

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

What if a TFN has not been provided?

You must withhold 46.5% from any payment you make to a resident payee and 45% from a foreign resident payee (ignoring any cents) if one of the following applies:

- 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 a payee 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 payee has not given you their TFN within 28 days, you must withhold 46.5% from any payment you make to a resident payee and 45% from a foreign resident payee (ignoring any cents) unless we tell you not to.

❗ Do not allow for any tax offsets or Medicare levy adjustment. Do not withhold any amount for:

- Higher Education Loan Program (HELP) debts
- Financial Supplement (FS) debts.

How does the tax-free threshold affect your payees?

Payees that claim the tax-free threshold will have less tax withheld from their pay.

A payee can generally claim the tax-free threshold only from one payer at a time, usually claiming the tax-free threshold from their main source of income. However, if the payee is certain their total income for the financial year will be less than \$18,200 they can claim the tax-free threshold from each payer.

❗ If your payee believes the amount you will withhold is too much for their circumstances, they can apply to us for a variation to reduce the amount of withholding.

For more information, refer to *PAYG withholding – varying your PAYG withholding* (NAT 70791) available on our website at ato.gov.au

WITHHOLDING DECLARATIONS

A payee can use the *Withholding declaration* (NAT 3093) to advise you of a tax offset they choose to claim through reduced withholding. For more information on tax offsets, see page 3.

Payees can also use a *Withholding declaration* to advise you of changes to their situation that may vary the amount you need to withhold.

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

❗ A valid *Tax file number declaration* must be in place before your payee can provide you with a *Withholding declaration*.

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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.

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

What if your payee has a HELP or FS debt?

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

- To calculate additional withholding amounts for:
- HELP debts – visit our website at ato.gov.au and refer to *Higher Education Loan Program weekly tax table – including statement of formulas for calculating weekly and monthly withholding* (NAT 2173)
 - FS debts – visit our website at ato.gov.au and refer to *Student Financial Supplement Scheme weekly tax table – including statement of formulas for calculating weekly and monthly withholding* (NAT 3306).

❗ If your payee 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).

LEAVE LOADING

If you pay leave loading as a lump sum, you 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, then add the leave loading payment to earnings for the period to calculate withholding. That is, instead of the one lump sum payment, you make multiple payments during the year when leave is being taken.

CLAIMING TAX OFFSETS

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

To work out your payee's annual tax offset entitlement into a weekly value, use the 'Ready reckoner for tax offsets' on page 4. Deduct this amount from the amount shown in column 2 or 3 of the table beginning on page 5.

MEDICARE LEVY ADJUSTMENT

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

➤ For instructions on how to work out the Medicare levy adjustment, refer to *Medicare levy adjustment weekly tax table* (NAT 1010).

HOW TO WORK OUT THE WITHHOLDING AMOUNT

To work out the amount you need to withhold, you must:

- 1 Add any allowances and irregular payments that will be included in this week's pay to the normal weekly earnings, ignoring any cents.
- 2 Find your payee's total weekly earnings in column 1.
- 3 Use the appropriate column to find the correct amount to withhold. If your payee is:
 - single, use column 2
 - a member of an illness-separated couple, use column 3
 - a member of a couple, use column 4.
- 4 If your payee is entitled to a tax offset or a Medicare levy adjustment, subtract its weekly value from the withholding amount found in step 3.

EXAMPLE

A payee has weekly earnings of \$619.75. To work out the correct amount to withhold, use column 1 and find \$619.

If the payee is:

- single, use column 2 to find the correct amount to withhold (\$7.00)
- a member of an illness-separated couple, use column 3 to find the correct amount to withhold (\$13.00)
- a member of a couple, use column 4 to find the correct amount to withhold (\$27.00).

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.

❗ If no TFN is provided, ignore cents when you calculate withholding amounts.

ACCOUNTING SOFTWARE

Software written in accordance with the formulas should be tested for accuracy against the withholding amounts provided on the following pages. You should only use such software if it produces the exact amounts shown in the table.

Ready reckoner for tax offsets

Amount claimed \$	Weekly value \$	Amount claimed \$	Weekly value \$	Amount claimed \$	Weekly value \$
1	—	70	1.00	1173	22.00
2	—	80	2.00	1200	23.00
3	—	90	2.00	1300	25.00
4	—	100	2.00	1400	27.00
5	—	200	4.00	1500	29.00
6	—	300	6.00	1600	30.00
7	—	338	6.00	1700	32.00
8	—	400	8.00	1750	33.00
9	—	500	10.00	1800	34.00
10	—	600	11.00	1900	36.00
20	—	700	13.00	2000	38.00
30	1.00	800	15.00	2250	43.00
40	1.00	850	16.00	2500	48.00
50	1.00	900	17.00	3000	57.00
57	1.00	1000	19.00		
60	1.00	1100	21.00		

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

EXAMPLE

Tax offsets of \$422 claimed. Add values of \$400, \$20 and \$2
 = \$8 + \$0 + \$0
 = \$8.

Therefore, reduce the amount to be withheld by \$8.

VALUES OF THE COEFFICIENTS A AND B FOR EACH SET OF FORMULAS

SINGLE		
Weekly earnings (x) less than	a	b
\$580	—	—
\$620	0.1900	110.3481
\$711	0.4150	250.0168
\$730	0.5527	347.9957
\$963	0.4677	285.9212
\$1,282	0.3427	165.4428
\$1,538	0.3400	161.9813
\$3,461	0.3850	231.2116
\$3,461 & over	0.4650	508.1347

ILLNESS-SEPARATED		
Weekly earnings (x) less than	a	b
\$561	—	—
\$601	0.1900	106.6942
\$620	0.3150	181.8841
\$711	0.4150	243.9591
\$730	0.5527	341.9380
\$915	0.4677	279.8635
\$1,282	0.3427	165.4428
\$1,538	0.3400	161.9813
\$3,461	0.3850	231.2116
\$3,461 & over	0.4650	508.1347

MEMBER OF A COUPLE		
Weekly earnings (x) less than	a	b
\$517	—	—
\$557	0.1900	98.2712
\$620	0.3150	167.9202
\$711	0.4150	229.9952
\$730	0.5527	327.9740
\$803	0.4677	265.8995
\$1,282	0.3427	165.4428
\$1,538	0.3400	161.9813
\$3,461	0.3850	231.2116
\$3,461 & over	0.4650	508.1347

Medicare levy parameters

Weekly earnings threshold	620
Weekly earnings shade-in threshold	730
Medicare levy family threshold	46,000
Weekly family threshold divisor	52
Additional child	3,007
Shading out point multiplier	0.1000
Shading out point divisor	0.0850
Weekly levy adjustment factor	620.7500
Medicare levy	0.0150

PAYG WITHHOLDING PUBLICATIONS

You can access all PAYG withholding tax tables and other PAYG withholding publications quickly and easily from our website at 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).

TAX TABLE FOR AGED PENSIONERS AND LOW INCOME AGED PERSONS

Amount to be withheld				Amount to be withheld				Amount to be withheld				Amount to be withheld			
Weekly earnings 1 \$	Amount to be withheld			Weekly earnings 1 \$	Amount to be withheld			Weekly earnings 1 \$	Amount to be withheld			Weekly earnings 1 \$	Amount to be withheld		
	Single 2 \$	Illness 3 \$	Member of a couple 4 \$		Single 2 \$	Illness 3 \$	Member of a couple 4 \$		Single 2 \$	Illness 3 \$	Member of a couple 4 \$		Single 2 \$	Illness 3 \$	Member of a couple 4 \$
516	—	—	—	596	3.00	7.00	20.00	676	31.00	37.00	51.00	756	68.00	74.00	88.00
517	—	—	—	597	3.00	7.00	20.00	677	31.00	37.00	51.00	757	69.00	75.00	89.00
518	—	—	—	598	3.00	7.00	21.00	678	32.00	38.00	52.00	758	69.00	75.00	89.00
519	—	—	1.00	599	4.00	7.00	21.00	679	32.00	38.00	52.00	759	70.00	76.00	90.00
520	—	—	1.00	600	4.00	7.00	21.00	680	33.00	39.00	53.00	760	70.00	76.00	90.00
521	—	—	1.00	601	4.00	8.00	22.00	681	33.00	39.00	53.00	761	70.00	77.00	90.00
522	—	—	1.00	602	4.00	8.00	22.00	682	33.00	39.00	53.00	762	71.00	77.00	91.00
523	—	—	1.00	603	4.00	8.00	22.00	683	34.00	40.00	54.00	763	71.00	77.00	91.00
524	—	—	1.00	604	5.00	9.00	23.00	684	34.00	40.00	54.00	764	72.00	78.00	92.00
525	—	—	2.00	605	5.00	9.00	23.00	685	35.00	41.00	55.00	765	72.00	78.00	92.00
526	—	—	2.00	606	5.00	9.00	23.00	686	35.00	41.00	55.00	766	73.00	79.00	93.00
527	—	—	2.00	607	5.00	10.00	24.00	687	35.00	42.00	56.00	767	73.00	79.00	93.00
528	—	—	2.00	608	5.00	10.00	24.00	688	36.00	42.00	56.00	768	74.00	80.00	94.00
529	—	—	2.00	609	6.00	10.00	24.00	689	36.00	42.00	56.00	769	74.00	80.00	94.00
530	—	—	3.00	610	6.00	11.00	25.00	690	37.00	43.00	57.00	770	75.00	81.00	95.00
531	—	—	3.00	611	6.00	11.00	25.00	691	37.00	43.00	57.00	771	75.00	81.00	95.00
532	—	—	3.00	612	6.00	11.00	25.00	692	38.00	44.00	58.00	772	76.00	82.00	96.00
533	—	—	3.00	613	6.00	12.00	25.00	693	38.00	44.00	58.00	773	76.00	82.00	96.00
534	—	—	3.00	614	7.00	12.00	26.00	694	38.00	44.00	58.00	774	77.00	83.00	97.00
535	—	—	4.00	615	7.00	12.00	26.00	695	39.00	45.00	59.00	775	77.00	83.00	97.00
536	—	—	4.00	616	7.00	12.00	26.00	696	39.00	45.00	59.00	776	77.00	84.00	97.00
537	—	—	4.00	617	7.00	13.00	27.00	697	40.00	46.00	60.00	777	78.00	84.00	98.00
538	—	—	4.00	618	7.00	13.00	27.00	698	40.00	46.00	60.00	778	78.00	84.00	98.00
539	—	—	4.00	619	7.00	13.00	27.00	699	40.00	47.00	61.00	779	79.00	85.00	99.00
540	—	—	5.00	620	8.00	14.00	28.00	700	41.00	47.00	61.00	780	79.00	85.00	99.00
541	—	—	5.00	621	8.00	14.00	28.00	701	41.00	47.00	61.00	781	80.00	86.00	100.00
542	—	—	5.00	622	9.00	15.00	29.00	702	42.00	48.00	62.00	782	80.00	86.00	100.00
543	—	—	5.00	623	9.00	15.00	29.00	703	42.00	48.00	62.00	783	81.00	87.00	101.00
544	—	—	5.00	624	9.00	15.00	29.00	704	43.00	49.00	63.00	784	81.00	87.00	101.00
545	—	—	5.00	625	10.00	16.00	30.00	705	43.00	49.00	63.00	785	82.00	88.00	102.00
546	—	—	6.00	626	10.00	16.00	30.00	706	43.00	49.00	63.00	786	82.00	88.00	102.00
547	—	—	6.00	627	11.00	17.00	31.00	707	44.00	50.00	64.00	787	83.00	89.00	103.00
548	—	—	6.00	628	11.00	17.00	31.00	708	44.00	50.00	64.00	788	83.00	89.00	103.00
549	—	—	6.00	629	11.00	17.00	31.00	709	45.00	51.00	65.00	789	84.00	90.00	104.00
550	—	—	6.00	630	12.00	18.00	32.00	710	45.00	51.00	65.00	790	84.00	90.00	104.00
551	—	—	7.00	631	12.00	18.00	32.00	711	46.00	52.00	66.00	791	84.00	91.00	105.00
552	—	—	7.00	632	13.00	19.00	33.00	712	46.00	52.00	66.00	792	85.00	91.00	105.00
553	—	—	7.00	633	13.00	19.00	33.00	713	47.00	53.00	67.00	793	85.00	91.00	105.00
554	—	—	7.00	634	14.00	20.00	34.00	714	47.00	53.00	67.00	794	86.00	92.00	106.00
555	—	—	7.00	635	14.00	20.00	34.00	715	48.00	54.00	68.00	795	86.00	92.00	106.00
556	—	—	8.00	636	14.00	20.00	34.00	716	48.00	54.00	68.00	796	87.00	93.00	107.00
557	—	—	8.00	637	15.00	21.00	35.00	717	49.00	55.00	69.00	797	87.00	93.00	107.00
558	—	—	8.00	638	15.00	21.00	35.00	718	49.00	55.00	69.00	798	88.00	94.00	108.00
559	—	—	8.00	639	16.00	22.00	36.00	719	50.00	56.00	70.00	799	88.00	94.00	108.00
560	—	—	9.00	640	16.00	22.00	36.00	720	50.00	57.00	71.00	800	89.00	95.00	109.00
561	—	—	9.00	641	16.00	22.00	36.00	721	51.00	57.00	71.00	801	89.00	95.00	109.00
562	—	—	9.00	642	17.00	23.00	37.00	722	52.00	58.00	72.00	802	90.00	96.00	110.00
563	—	—	10.00	643	17.00	23.00	37.00	723	52.00	58.00	72.00	803	90.00	96.00	110.00
564	—	1.00	10.00	644	18.00	24.00	38.00	724	53.00	59.00	73.00	804	91.00	97.00	110.00
565	—	1.00	10.00	645	18.00	24.00	38.00	725	53.00	59.00	73.00	805	91.00	97.00	111.00
566	—	1.00	11.00	646	18.00	25.00	39.00	726	54.00	60.00	74.00	806	92.00	98.00	111.00
567	—	1.00	11.00	647	19.00	25.00	39.00	727	54.00	60.00	74.00	807	92.00	98.00	111.00
568	—	1.00	11.00	648	19.00	25.00	39.00	728	55.00	61.00	75.00	808	92.00	99.00	112.00
569	—	2.00	12.00	649	20.00	26.00	40.00	729	55.00	62.00	75.00	809	93.00	99.00	112.00
570	—	2.00	12.00	650	20.00	26.00	40.00	730	56.00	62.00	76.00	810	93.00	99.00	112.00
571	—	2.00	12.00	651	21.00	27.00	41.00	731	56.00	62.00	76.00	811	94.00	100.00	113.00
572	—	2.00	13.00	652	21.00	27.00	41.00	732	57.00	63.00	77.00	812	94.00	100.00	113.00
573	—	2.00	13.00	653	21.00	27.00	41.00	733	57.00	63.00	77.00	813	95.00	101.00	114.00
574	—	3.00	13.00	654	22.00	28.00	42.00	734	58.00	64.00	78.00	814	95.00	101.00	114.00
575	—	3.00	14.00	655	22.00	28.00	42.00	735	58.00	64.00	78.00	815	96.00	102.00	114.00
576	—	3.00	14.00	656	23.00	29.00	43.00	736	59.00	65.00	79.00	816	96.00	102.00	115.00
577	—	3.00	14.00	657	23.00	29.00	43.00	737	59.00	65.00	79.00	817	97.00	103.00	115.00
578	—	3.00	14.00	658	23.00	30.00	43.00	738	60.00	66.00	80.00	818	97.00	103.00	115.00
579	—	4.00	15.00	659	24.00	30.00	44.00	739	60.00	66.00	80.00	819	98.00	104.00	116.00
580	—	4.00	15.00	660	24.00	30.00	44.00	740	61.00	67.00	81.00	820	98.00	104.00	116.00
581	—	4.00	15.00	661	25.00	31.00	45.00	741	61.00	67.00	81.00	821	99.00	105.00	116.00
582	—	4.00	16.00	662	25.00	31.00	45.00	742	62.00	68.00	82.00	822	99.00	105.00	117.00
583	1.00	4.00	16.00	663	26.00	32.00	46.00	743	62.00	68.00	82.00	823	99.00	106.00	117.00
584	1.00	4.00	16.00	664	26.00	32.00	46.00	744	63.00	69.00	83.00	824	100.00	106.00	117.00
585	1.00	5.00	17.00	665	26.00	32.00	46.00	745	63.00	69.00	83.00	825	100.00	106.00	118.00
586	1.00	5.00	17.00	666	27.00	33.00	47.00	746	63.00	70.00	83.00	826	101.00	107.00	118.00
587	1.00	5.00	17.00	667	27.00	33.00	47.00	747	64.00	70.00	84.00	827	101.00	107.00	118.00
588	2.00	5.00	18.00	668	28.00	34.00	48.00	748	64.00	70.00	84.00	828	102.00	108.00	119.00
589	2.00	5.00	18.00	669	28.00	34.00	48.00	749	65.00	71.00	85.00	829	102.00	108.00	119.00
590	2.00	6.00	18.00	670	28.00	35.00	48.00	750	65.00	71.00	85.00	830	103.00	109.00	119.00
591	2.00	6.00	19.00	671	29.00	35.00	49.00	751	66.00	72.00	86.00	831	103.00	109.00	120.00
592	2.00	6.00	19.00	672	29.00	35.00	49.00	752	66.00	72.00	86.00	832	104.00	110.00	120.00
593	3.00	6.00	19.00	673	30.00	36.00	50.00	753	67.00	73.00	87.00	833	104.00	110.00	120.00
594	3.00	6.00	20.00	674	30.00	36.00	50.00	754	67.00	73.00	87.00	834	105.00	111.00	121.00
595	3.00	7.00													

TAX TABLE FOR AGED PENSIONERS AND LOW INCOME AGED PERSONS

Amount to be withheld				Amount to be withheld				Amount to be withheld				Amount to be withheld			
Weekly earnings 1 \$	Member of a couple			Weekly earnings 1 \$	Member of a couple			Weekly earnings 1 \$	Member of a couple			Weekly earnings 1 \$	Member of a couple		
	Single 2 \$	Illness 3 \$	Member of a couple 4 \$		Single 2 \$	Illness 3 \$	Member of a couple 4 \$		Single 2 \$	Illness 3 \$	Member of a couple 4 \$		Single 2 \$	Illness 3 \$	Member of a couple 4 \$
836	106.00	112.00	121.00	916	143.00	149.00	149.00	996	176.00	176.00	176.00	1076	204.00	204.00	204.00
837	106.00	112.00	122.00	917	143.00	149.00	149.00	997	177.00	177.00	177.00	1077	204.00	204.00	204.00
838	106.00	113.00	122.00	918	144.00	149.00	149.00	998	177.00	177.00	177.00	1078	204.00	204.00	204.00
839	107.00	113.00	122.00	919	144.00	150.00	150.00	999	177.00	177.00	177.00	1079	205.00	205.00	205.00
840	107.00	113.00	123.00	920	145.00	150.00	150.00	1000	178.00	178.00	178.00	1080	205.00	205.00	205.00
841	108.00	114.00	123.00	921	145.00	151.00	151.00	1001	178.00	178.00	178.00	1081	205.00	205.00	205.00
842	108.00	114.00	123.00	922	146.00	151.00	151.00	1002	178.00	178.00	178.00	1082	206.00	206.00	206.00
843	109.00	115.00	124.00	923	146.00	151.00	151.00	1003	179.00	179.00	179.00	1083	206.00	206.00	206.00
844	109.00	115.00	124.00	924	147.00	152.00	152.00	1004	179.00	179.00	179.00	1084	206.00	206.00	206.00
845	110.00	116.00	124.00	925	147.00	152.00	152.00	1005	179.00	179.00	179.00	1085	207.00	207.00	207.00
846	110.00	116.00	125.00	926	148.00	152.00	152.00	1006	180.00	180.00	180.00	1086	207.00	207.00	207.00
847	111.00	117.00	125.00	927	148.00	153.00	153.00	1007	180.00	180.00	180.00	1087	207.00	207.00	207.00
848	111.00	117.00	126.00	928	149.00	153.00	153.00	1008	180.00	180.00	180.00	1088	208.00	208.00	208.00
849	112.00	118.00	126.00	929	149.00	153.00	153.00	1009	181.00	181.00	181.00	1089	208.00	208.00	208.00
850	112.00	118.00	126.00	930	150.00	154.00	154.00	1010	181.00	181.00	181.00	1090	208.00	208.00	208.00
851	113.00	119.00	127.00	931	150.00	154.00	154.00	1011	181.00	181.00	181.00	1091	209.00	209.00	209.00
852	113.00	119.00	127.00	932	150.00	154.00	154.00	1012	182.00	182.00	182.00	1092	209.00	209.00	209.00
853	113.00	120.00	127.00	933	151.00	155.00	155.00	1013	182.00	182.00	182.00	1093	209.00	209.00	209.00
854	114.00	120.00	128.00	934	151.00	155.00	155.00	1014	182.00	182.00	182.00	1094	210.00	210.00	210.00
855	114.00	120.00	128.00	935	152.00	155.00	155.00	1015	183.00	183.00	183.00	1095	210.00	210.00	210.00
856	115.00	121.00	128.00	936	152.00	156.00	156.00	1016	183.00	183.00	183.00	1096	210.00	210.00	210.00
857	115.00	121.00	129.00	937	153.00	156.00	156.00	1017	183.00	183.00	183.00	1097	211.00	211.00	211.00
858	116.00	122.00	129.00	938	153.00	156.00	156.00	1018	184.00	184.00	184.00	1098	211.00	211.00	211.00
859	116.00	122.00	129.00	939	154.00	157.00	157.00	1019	184.00	184.00	184.00	1099	212.00	212.00	212.00
860	117.00	123.00	130.00	940	154.00	157.00	157.00	1020	184.00	184.00	184.00	1100	212.00	212.00	212.00
861	117.00	123.00	130.00	941	155.00	157.00	157.00	1021	185.00	185.00	185.00	1101	212.00	212.00	212.00
862	118.00	124.00	130.00	942	155.00	158.00	158.00	1022	185.00	185.00	185.00	1102	213.00	213.00	213.00
863	118.00	124.00	131.00	943	156.00	158.00	158.00	1023	185.00	185.00	185.00	1103	213.00	213.00	213.00
864	119.00	125.00	131.00	944	156.00	158.00	158.00	1024	186.00	186.00	186.00	1104	213.00	213.00	213.00
865	119.00	125.00	131.00	945	157.00	159.00	159.00	1025	186.00	186.00	186.00	1105	214.00	214.00	214.00
866	120.00	126.00	132.00	946	157.00	159.00	159.00	1026	187.00	187.00	187.00	1106	214.00	214.00	214.00
867	120.00	126.00	132.00	947	157.00	159.00	159.00	1027	187.00	187.00	187.00	1107	214.00	214.00	214.00
868	121.00	127.00	132.00	948	158.00	160.00	160.00	1028	187.00	187.00	187.00	1108	215.00	215.00	215.00
869	121.00	127.00	133.00	949	158.00	160.00	160.00	1029	188.00	188.00	188.00	1109	215.00	215.00	215.00
870	121.00	127.00	133.00	950	159.00	160.00	160.00	1030	188.00	188.00	188.00	1110	215.00	215.00	215.00
871	122.00	128.00	133.00	951	159.00	161.00	161.00	1031	188.00	188.00	188.00	1111	216.00	216.00	216.00
872	122.00	128.00	134.00	952	160.00	161.00	161.00	1032	189.00	189.00	189.00	1112	216.00	216.00	216.00
873	123.00	129.00	134.00	953	160.00	161.00	161.00	1033	189.00	189.00	189.00	1113	216.00	216.00	216.00
874	123.00	129.00	134.00	954	161.00	162.00	162.00	1034	189.00	189.00	189.00	1114	217.00	217.00	217.00
875	124.00	130.00	135.00	955	161.00	162.00	162.00	1035	190.00	190.00	190.00	1115	217.00	217.00	217.00
876	124.00	130.00	135.00	956	162.00	163.00	163.00	1036	190.00	190.00	190.00	1116	217.00	217.00	217.00
877	125.00	131.00	135.00	957	162.00	163.00	163.00	1037	190.00	190.00	190.00	1117	218.00	218.00	218.00
878	125.00	131.00	136.00	958	163.00	163.00	163.00	1038	191.00	191.00	191.00	1118	218.00	218.00	218.00
879	126.00	132.00	136.00	959	163.00	164.00	164.00	1039	191.00	191.00	191.00	1119	218.00	218.00	218.00
880	126.00	132.00	136.00	960	164.00	164.00	164.00	1040	191.00	191.00	191.00	1120	219.00	219.00	219.00
881	127.00	133.00	137.00	961	164.00	164.00	164.00	1041	192.00	192.00	192.00	1121	219.00	219.00	219.00
882	127.00	133.00	137.00	962	164.00	165.00	165.00	1042	192.00	192.00	192.00	1122	219.00	219.00	219.00
883	128.00	134.00	138.00	963	165.00	165.00	165.00	1043	192.00	192.00	192.00	1123	220.00	220.00	220.00
884	128.00	134.00	138.00	964	165.00	165.00	165.00	1044	193.00	193.00	193.00	1124	220.00	220.00	220.00
885	128.00	135.00	138.00	965	166.00	166.00	166.00	1045	193.00	193.00	193.00	1125	220.00	220.00	220.00
886	129.00	135.00	139.00	966	166.00	166.00	166.00	1046	193.00	193.00	193.00	1126	221.00	221.00	221.00
887	129.00	135.00	139.00	967	166.00	166.00	166.00	1047	194.00	194.00	194.00	1127	221.00	221.00	221.00
888	130.00	136.00	139.00	968	167.00	167.00	167.00	1048	194.00	194.00	194.00	1128	221.00	221.00	221.00
889	130.00	136.00	140.00	969	167.00	167.00	167.00	1049	194.00	194.00	194.00	1129	222.00	222.00	222.00
890	131.00	137.00	140.00	970	167.00	167.00	167.00	1050	195.00	195.00	195.00	1130	222.00	222.00	222.00
891	131.00	137.00	140.00	971	168.00	168.00	168.00	1051	195.00	195.00	195.00	1131	222.00	222.00	222.00
892	132.00	138.00	141.00	972	168.00	168.00	168.00	1052	195.00	195.00	195.00	1132	223.00	223.00	223.00
893	132.00	138.00	141.00	973	168.00	168.00	168.00	1053	196.00	196.00	196.00	1133	223.00	223.00	223.00
894	133.00	139.00	141.00	974	169.00	169.00	169.00	1054	196.00	196.00	196.00	1134	224.00	224.00	224.00
895	133.00	139.00	142.00	975	169.00	169.00	169.00	1055	196.00	196.00	196.00	1135	224.00	224.00	224.00
896	134.00	140.00	142.00	976	169.00	169.00	169.00	1056	197.00	197.00	197.00	1136	224.00	224.00	224.00
897	134.00	140.00	142.00	977	170.00	170.00	170.00	1057	197.00	197.00	197.00	1137	225.00	225.00	225.00
898	135.00	141.00	143.00	978	170.00	170.00	170.00	1058	197.00	197.00	197.00	1138	225.00	225.00	225.00
899	135.00	141.00	143.00	979	170.00	170.00	170.00	1059	198.00	198.00	198.00	1139	225.00	225.00	225.00
900	135.00	142.00	143.00	980	171.00	171.00	171.00	1060	198.00	198.00	198.00	1140	226.00	226.00	226.00
901	136.00	142.00	144.00	981	171.00	171.00	171.00	1061	199.00	199.00	199.00	1141	226.00	226.00	226.00
902	136.00	142.00	144.00	982	171.00	171.00	171.00	1062	199.00	199.00	199.00	1142	226.00	226.00	226.00
903	137.00	143.00	144.00	983	172.00	172.00	172.00	1063	199.00	199.00	199.00	1143	227.00	227.00	227.00
904	137.00	143.00	145.00	984	172.00	172.00	172.00	1064	200.00	200.00	200.00	1144	227.00	227.00	227.00
905	138.00	144.00	145.00	985	172.00	172.00	172.00	1065	200.00	200.00	200.00				

