SUPREME COURT OF NEW JERSEY

It is ORDERED that the attached revisions to Appendix IX-A ("Considerations in the Use of Child Support Guidelines"), Appendix IX-B ("Use of the Child Support Guidelines – General Information; Line Instructions for the Sole-Parenting Worksheet; Line Instructions for the Shared-Parenting Worksheet"), and Appendix IX-H ("Combined Tax Withholding Tables for Use with the [Child] Support Guidelines") of the Rules Governing the Courts of the State of New Jersey are adopted to be effective May 1, 2015.

For the Court,

Chief Justice

Dated: April 21, 2015

New Jersey Rules of Court

Appendix IX-A

CONSIDERATIONS IN THE USE OF CHILD SUPPORT GUIDELINES

(Includes amendments through those effective May 1, 2015 [April 8, 2014])

1. Philosophy of the Child Support Guidelines
No change.

2. Use of the Child Support Guidelines as a Rebuttable Presumption
No change.

3. Deviating from the Child Support Guidelines
No change.

4. The Income Shares Approach to Sharing Child-Rearing Expenses
No change.

5. Economic Basis for the Child Support Guidelines
No change.

6. Economic Principles Included in the Child Support Guidelines
No change.

7. Assumptions Included in the Child Support Guidelines

a. *Intact Family Spending Patterns as the Standard for Support Orders*

No change.

b. *Standard of Living*

No change.

c. *Marginal-Cost Estimation*

No change.

d. *The Rothbarth Marginal Cost Estimator*

No change.

e. *National versus New Jersey Spending on Children*

No change.

f. *NCP/PAR Time*

No change.

g. *Effect of a Child's Age*

No change.

h. *Self-Support Reserve* - The self-support reserve is a factor in calculating a child support award only when one or both of the parents have income at or near the poverty level. The self-support reserve is 105% of the U.S. poverty guideline for one person. It attempts to ensure that the obligor has sufficient income to maintain a basic subsistence level and the incentive to work so that child support can be paid. A child support award is adjusted to reflect the self-support reserve only if payment of the child support award would reduce the obligor's net income below the reserve *and* the custodial parent's (or the Parent of the Primary Residence's) net income minus the custodial parent's share of the child support award is greater than 105% of the poverty guideline. The latter condition is necessary to ensure that custodial parents can meet their basic needs so that they can care for the children. As of January 22, 2015 [2014], the self-support reserve is $238 [$236] per week (this amount is 105% of the poverty guideline for one person).

i. *Income Tax Withholding*

No change.

j. *Spending of Child Support Order*

No change

k. *Sharing of Child-Rearing Expenses*

No change.

8. Expenses Included in the Child Support Schedules

No change.

9. Expenses That May Be Added to the Basic Child Support Obligation

No change.

10. Adjustments to the Support Obligation

No change.

11. Defining Income

No change.

12. Imputing Income to Parents The fairness of a child support award resulting from the application of these guidelines is dependent on the accurate determination of a parent's net income. If the court finds that either parent is, without just cause, voluntarily underemployed or unemployed, it shall impute income to that parent according to the following priorities:

a. impute income based on potential employment and earning capacity using the parent's work history, occupational qualifications, educational background, and prevailing job opportunities in the region. The court may impute income based on the parent's former income at that person's usual or former occupation or the average earnings for that occupation as reported by the New Jersey Department of Labor (NJDOL);

b. if potential earnings cannot be determined, impute income based on the parent's most recent wage or benefit record (a minimum of two calendar quarters) on file with the NJDOL (note: NJDOL records include wage and benefit income only and, thus, may differ from the parent's actual income); or

c. if a NJDOL wage or benefit record is not available, impute income based on the full-time employment (40 hours) at the New Jersey minimum wage ([$8.25] $8.38 per hour).

In determining whether income should be imputed to a parent and the amount of such income, the court should consider: (1) what the employment status and earning capacity of that parent would have been if the family had remained intact or would have formed, (2) the reason and intent for the voluntary underemployment or unemployment, (3) the availability of other assets that may be used to pay support, and (4) the ages of any children in the parent's household and child-care alternatives. The determination of imputed income shall not be based on the gender or custodial position of the parent. Income of other household members, current spouses, and children shall not be used to impute income to either parent except when determining the other-dependent credit. When imputing income to a parent who is caring for young children, the parent's income share of child-care costs necessary to allow that person to work outside the home shall be deducted from the imputed income. For further information on imputing income, see *Strahan v. Strahan*, 402 N.J. Super. 298 (App. Div. 2008), *Caplan v. Caplan*, 182 N.J. 250 (2005), *Gertcher v. Gertcher*, 262 N.J. Super. 176 (Ch. Div. 1992), *Bencivenga v. Bencivenga*, 254 N.J. Super. 328 (App. Div. 1992), *Thomas v. Thomas*, 248 N.J. Super. 33 (Ch. Div. 1991), *Arribi v. Arribi*, 186 N.J. Super. 116 (Ch. Div. 1982), *Lynn v. Lynn*, 165 N.J. Super. 328 (App. Div. 1979), *Mowery v. Mowery*, 38 N.J. Super. 92 (App. Div. 1955).

No change.

13. Adjustments for PAR Time (formerly Visitation Time)

No change.

14. Shared-Parenting Arrangements

a. *The Support Guidelines and Shared Parenting*

No change.

b. *Parties Defined.*

No change.

c. *Criteria for Determining a Shared-Parenting Award*

No change.

d. Unless the parties otherwise agree, ...

No change.

e. If a shared-parenting award is inappropriate due to the PPR's limited household income, a sole-custody award shall be calculated.

Shared-Parenting Primary Household Net Income Thresholds (2.0 x [2014] 2015 Poverty Guideline)		
Total Persons in Household	Weekly Net Income	Annual Net Income
2	[$605] $613	[$31,460] $31,860
3	[$761] $773	[$39,580] $40,180
4	[$917] $933	[$47,700] $48,500
5	[$1,073] $1,093	[$55,820] $56,820
6	[$1,230] $1,253	[$63,940] $65,140
7	[$1,386] $1,413	[$72,060] $73,460
8	$1,542] $1,573	[$80,180] $81,780

f. *Relative Spending on Children and Shared-Parenting Situations -*

No change.

g. Assumptions *of the Shared-Parenting Adjustment*

No change.

h. *Calculating the Shared-Parenting Adjustment –*

No change.

i. *Note on Controlled Expenses*

No change.

j. *Non-Compliance with Parenting Plan*

No change.

15. Split-Parenting Arrangements

No change.

16. Child in the Custody of a Third Party

No change.

17. Adjustments for the Age of the Children

No change.

18. College or Other Post-Secondary Education Expenses

No change.

19. Determining Child Support and Alimony or Spousal Support Simultaneously

No change.

20. Extreme Parental Income Situations - Although these guidelines apply to all actions to establish and modify child support awards, extremely low or high parental income situations make the Appendix IX-F awards inappropriate due to the limitations of the economic data. The guidelines listed below apply to extreme parental income situations.

a. *Obligors with Net Income Less Than the U.S. Poverty Guideline.* If an obligor's net income, after deducting that person's share of the total support award, is less than 105% of the U.S. poverty guideline for one person (net income of $238 [$236] per week as of January 22, 2015 [2014] or as published annually in the Federal Register), the court shall carefully review the obligor's income and living expenses to determine the maximum amount of child support that can reasonably be ordered without denying the obligor the means of self-support at a minimum subsistence level. If an obligee's income minus the obligee's share of the child support award is less than 105% of the poverty guideline, no self-support reserve adjustment shall be made regardless of the obligor's income. In all cases, a fixed dollar amount shall be ordered to establish the principle of the parent's support obligation and to provide a basis for an upward modification should the obligor's income increase in the future. In these circumstances, the support award should be between $5.00 per week and the support amount at $180 combined net weekly income for the appropriate number of children.

b. *Parents with a Combined Net Annual Income In Excess of $187,200.*

No change.

21. Other Factors that May Require an Adjustment to a Guidelines-Based Award

No change.

22. Stipulated Agreements

No change.

23. Modification of Support Awards.

No change.

24. Effect of Emancipation of a Child

No change.

25. Support for a Child Who has Reached Majority

No change.

26. Health Insurance for Children

No change.

27. Unpredictable, Non-Recurring Unreimbursed Health-Care In Excess of $250 Per Child Per Year

No change.

28. Distribution of Worksheets and Financial Affidavits

No change.

29. Background Reports and Publications

No change

Appendix IX-B
USE OF THE CHILD SUPPORT GUIDELINES
(Includes Amendments through those effective May 1, 2015 [April 8, 2014])

GENERAL INFORMATION

No change.

LINE INSTRUCTIONS FOR THE SOLE-PARENTING WORKSHEET

Caption

No change.

Lines 1 through 5: Determining Income

Gross Income –

No change.

Sources of Income

No change.

Income from self-employment or operation of a business.

No change.

Sporadic Income

No change.

Military Pay

No change.

In-Kind Income

No change.

Alimony, Spousal Support, and/or Separate Maintenance Received

No change.

Types of Income Excluded from Gross Income

No change.

Collecting and Verifying Income Information

No change.

Taxable and Non-Taxable Income

No change.

Note on Social Security Taxes: Social Security tax withholding (FICA) for high-income persons may vary during the year. In the early part of the year, 6.2% is withheld on the first $118,500 [$117,000] of gross earnings (for wage earners in 2015 [2014]). After the maximum $7,347 [$7,254] is withheld, no additional FICA taxes are withheld. Thus, pay stubs issued early in the year may understate net income, while those issued later in the year may overstate it. To estimate weekly FICA taxes, amortize the annual FICA tax using the number of weeks employed or use the Appendix IX-H combined tax tables. Note that self-employed persons must pay the full FICA tax (12.4%) up to the $118,500 [$117,000] limit of all earned income.

Note on Medicare Taxes:

No change.

Analyzing Income Tax Returns - For assistance in analyzing income tax returns to determine parental income, see American Bar Association, Section of Family Law, *The 1040 Handbook: A Guide to Income and Asset Discovery, Sixth [Fifth] Edition, 2014 [2008].*

Government Benefits for the Child

No change.

Line 1: Gross Taxable Income

No change.

Line 1a: Mandatory Retirement Contributions

No change.

Line 1b: Alimony Paid

No change.

Line 1c: Alimony Received

No Change.

Line 2: Adjusted Gross Taxable Income

No change.

Line 2a: Withholding Taxes

No change.

1. Combined Income Tax Withholding Tables (Appendix IX-H) - To use the combined tax withholding tables, the gross taxable income and the number of withholding allowances claimed must be known.

   a. No change.

b. Individuals must justify claiming fewer withholding exemptions than allowed since this may result in less available gross income per payroll period and may provide the taxpayer with a substantial refund at the end of the year that will not be considered when determining the child support award. Unless a party can show good cause for claiming fewer withholding allowances than permitted, the following standards shall be used to determine withholding taxes from the Appendix IX-H Combined Tax Withholding Tables:

(1) one withholding allowance for the parent;

(2) one withholding allowance for a current spouse;

(3) one withholding allowance for each dependent child; and

(a) for incomes less than $65,000 if unmarried or less than $100,000 [$95,000] if married, two allowances for each eligible child, subtracting one withholding allowance if there are two to four [three to six] eligible children or subtracting two if there are five [seven] or more eligible children; or

(b) for incomes between $65,000 and $84,000 if unmarried or between $100,000 [$95,000] and $119,000 if married, one allowance for each eligible child.

(To determine eligibility, see IRS Form W-4 and 26 U.S.C.A. § 24).

NOTE: The combined tax withholding table may not result in the correct tax withholding amount if significant portions of the parent's income are not subject to FICA/Medicare tax (e.g., alimony, rents, dealings in property, interest income), if wages for federal income tax and the FICA/Medicare tax differ, or if the parent is self-employed (requires payment of the full FICA/Medicare tax rate on 92.35% of income - see IRS Pub. 533 or Schedule SE). Generally, unearned income is not subject to the FICA/Medicare tax. See the notes at the end of the Appendix IX-H combined tax withholding table.

2. End-of-Year Tax Obligations

No change.

3. Year-to-Date Calculation

No change.

4. Self-Employed Persons

No change.

Line 2b: Prior Child Support Orders through **Line 24: Obligation Adjusted for Other Dependents**

No change.

Lines 25, 26, and 27: Maintaining a Self-Support Reserve

To ensure that the obligor parent retains sufficient net income to live at a minimum subsistence level and has the incentive to work, that parent's net child support award is tested

against 105% of the U.S. poverty guideline for one person. If the NCPs net income after deducting the child support award is less than the self-support reserve, the order should be adjusted. **No such adjustment shall occur, however, if the custodial parent's net income minus the custodial parent's child support obligation is less than the self-support reserve**. This priority is necessary to ensure that custodial parents can meet their basic needs while caring for the child(ren). The poverty guideline will be disseminated by the AOC each February or when it is published in the Federal Register. The self-support reserve test is applied as follows:

1. Subtract the obligor's child support obligation from that person's net income.
2. If the difference is greater than 105% of the poverty guideline for one person ($238 [$236] per week as of January 22, 2015 [2014]), the self-support reserve is preserved and the obligor's support obligation is the child support order.
3. If the difference is less than 105% of the poverty guideline for one person **and** the custodial parent's net income is greater than105% of the poverty guideline, the obligor's child support order is the difference between the obligor's net income and the 105% of the poverty guideline for one person.

In determining whether the application of the self-support reserve is appropriate, the court may need to impute income to a parent as provided in Appendix IX-A. The court should also consider a parent's actual living expenses and the custodial parent's share of the support obligation (see Appendix IX-A, paragraph 20).

Line 25: Self-Support Reserve Test

No change.

Line 26: Maximum Child Support Order

No change.

Line 27: Child Support Order

No change.

LINE INSTRUCTIONS FOR THE SHARED PARENTING WORKSHEET

Caption

No change.

Lines 1 through 5: Determining Income

Gross Income –

No change.

Sources of Income

No change.

Income from self-employment or operation of a business.

No change.

Sporadic Income

No change.

Military Pay

No change.

In-Kind Income

No change.

Alimony, Spousal Support, and/or Separate Maintenance Received

No change.

Types of Income Excluded from Gross Income

No change.

Collecting and Verifying Income Information

No change.

Taxable and Non-Taxable Income

No change.

Note on Social Security Taxes: Social Security tax withholding (FICA) for high-income persons may vary during the year. In the early part of the year, 6.2% is withheld on the first $118,500 [$117,000] of gross earnings (for wage earners in 2015 [2014]). After the maximum $7,347 [$7,254] is withheld, no additional FICA taxes are withheld. Thus, pay stubs issued early in the year may understate net income, while those issued later in the year may overstate it. To estimate weekly FICA taxes, amortize the annual FICA tax using the number of weeks

employed or use the Appendix IX-H combined tax tables. Note that self-employed persons must pay the full FICA tax (12.4%) up to the $118,500 [$117,000] limit of all earned income.

Note on Medicare Taxes:

No change.

Analyzing Income Tax Returns - For assistance in analyzing income tax returns to determine parental income, see American Bar Association, Section of Family Law, *The 1040 Handbook: A Guide to Income and Asset Discovery, Sixth [Fifth] Edition, 2014 [2008].*

Government Benefits for the Child

No change.

Line 1: Gross Taxable Income

No change.

Line 1a: Mandatory Retirement Contributions

No change.

Line 1b: Alimony Paid

No change.

Line 1c: Alimony Received

No change.

Line 2: Adjusted Gross Taxable Income

No change.

Line 2a: Withholding Taxes

No change.

1. Combined Income Tax Withholding Tables (Appendix IX-H) - To use the combined tax withholding tables, the gross taxable income and the number of withholding allowances claimed must be known.

a. No change.

b. Individuals must justify claiming fewer withholding exemptions than allowed since this may result in less available gross income per payroll period and may provide the taxpayer with a substantial refund at the end of the year that will not be considered when determining the child support award. Unless a party can show good cause for claiming fewer withholding allowances than permitted, the following standards shall be used to determine withholding taxes from the Appendix IX-H Combined Tax Withholding Tables:

(1) one withholding allowance for the parent;

(2) one withholding allowance for a current spouse;

(3) one withholding allowance for each dependent child; and

(a) for incomes less than $65,000 if unmarried or less than $100,000 [$95,000] if married, two allowances for each eligible child, subtracting one withholding allowance if there are two to four [three to six] eligible children or subtracting two if there are five [seven] or more eligible children; or

(b) for incomes between $65,000 and $84,000 if unmarried or between $100,000 [$95,000] and $119,000 if married, one allowance for each eligible child.

(To determine eligibility, see IRS Form W-4 and 26 U.S.C.A. § 24).

NOTE: The combined tax withholding table may not result in the correct tax withholding amount if significant portions of the parent's income are not subject to FICA/Medicare tax (e.g., alimony, rents, dealings in property, interest), if wages for federal income tax and the FICA/Medicare tax differ, or if the parent is self-employed (requires payment of the full FICA/Medicare tax rate on 92.35% of income - see IRS Pub. 533 or Schedule SE). Generally, unearned income is not subject to the FICA/Medicare tax. See the notes at the end of the Appendix IX-H combined tax withholding table.

2. End-of-Year Tax Obligations

No change.

3. Year-to-Date Calculation

No change.

4. Self-Employed Persons

No change.

Line 2b: Prior Child Support Orders through **Line 32: Adjusted PAR CS Obligation**

No change.

Lines 33 and 34: Maintaining a Self-Support Reserve

To ensure that the obligor parent retains sufficient net income to live at a minimum subsistence level and has the incentive to work, that parent's net child support award is tested against 105% of the U.S. poverty guideline for one person. If the PAR's net income after deducting the child support award is less than the self-support reserve, the order should be adjusted. No such adjustment shall occur, however, if the PPR's net income minus the PPR's child support obligation is less than the self-support reserve. This priority is necessary to ensure that a PPR can meet his or her basic needs while caring for the child(ren). The poverty guideline will be disseminated by the AOC each February or when it is published in the Federal Register. The self-support reserve test is applied as follows:

1. Subtract the obligor's child support obligation from that person's net income.

2. If the difference is greater than 105% of the poverty guideline for one person ($238 [$236] per week as of January 22, 2015 [2014]), the self-support reserve is preserved and the

obligor's support obligation is the child support order.

3. If the difference is less than 105% of the poverty guideline for one person **and** the custodial parent's net income is greater than 105% of the poverty guideline, the obligor's child support order is the difference between the obligor's net income and the 105% of the poverty guideline for one person.

In determining whether the application of the self-support reserve is appropriate, the court may need to impute income to a parent as provided in Appendix IX-A. The court should also consider a parent's actual living expenses and the custodial parent's share of the support obligation (see Appendix IX-A, paragraph 20).

NOTE: In some family situations (e.g., the PPR's income exceeds the PAR's income and shared parenting times are near equal), the PPR may owe child support to the PAR (in such cases, the PAR's obligation is a negative number). If this occurs, the self-support reserve should be tested using the PPR's net income and the absolute value of the PAR's negative obligation. In all cases, the PPR should be given the priority with regard to the self-support reserve.

Line 33: Self-Support Reserve Test

No change.

Line 34: PAR's Maximum Child Support Order

No change.

Line 35: Child Support Order

No change.

Line 36: PPR Household Income Test

No change.

COMMENTS ON THE USE OF THE COMBINED TAX TABLES
Appendix IX-H

Limitations of this Table – No change.

Withholding Taxes vs. Year-End Tax Obligations – No change.

Withholding Allowances – No change.

Self-Employed Persons - This table gives the withholding tax for employees who are paid wages for their services. It assumes that the employer is paying a portion of the Social Security and Medicare taxes for the employee (7.65%). To estimate the combined tax for self-employed persons earning no more than $2,279 per week ($118,500 per year) [$2,250 per week ($117,000 per year)], multiply gross taxable weekly income by 0.0765 and add the result to the table amount. For persons earning above $2,279 [$2,250] per week, multiply gross taxable weekly income by .0145 (Medicare), add $140 (FICA max), and add the sum to the table amount. IMPORTANT: Although this formula will provide an estimate of self-employment income taxes, a careful review of the most recent personal and business tax returns will provide a more accurate tax figure for self-employed persons. Also, see IRS Pubs 505 and SE and App. IX-B (Determining Income).

Non-Taxable Income – No change.

Alimony Income – No change.

Social Security Tax (FICA) - This table gives the correct amount of combined withholding tax only if wages for income tax and Social Security are the same. The Social Security tax withholding rate for wage earners is 0.062. The maximum amount of FICA tax for one year ($7,347/year or $141/week) [($7,254/year or $140/week)] is averaged into the table for income ranges above $118,500 [$117,000]. Refer to IRS Publication 15 for more information. Note that some forms of income are not subject to FICA and Medicare tax (interest income, rents, dealing in property). These forms of income should be excluded from gross income when estimating a parent's taxes. Also, self-employed persons must pay the full FICA/Medicare tax on 92.35% of their gross income (See IRS Form Schedule SE).

Medicare Tax – No change.

Federal Income Tax - This table includes federal income tax withholding rates as published by the IRS (see Publication 15 (Circular E) for use in 2015 [2014], revised December 22, 2014 [December 18, 2013]). To determine the amount of federal income tax for incomes greater than those shown in this table, refer to these IRS Publications.

New Jersey Income Tax – No change.

Note: Appendix IX-H amended April 21, 2015 [April 8, 2014] to be effective May 1, 2015 [immediately].

APPENDIX IX-H - COMBINED TAX WITHHOLDING TABLES FOR USE WITH THE SUPPORT GUIDELINES

Includes Federal, State, Social Security and Medicare Income Tax Withholding Rates

Weekly Payroll Period - Single Persons and Married Living Apart - For Wages Paid on or After January 1, 2015

These Tables should not be used for certain income situations - see notes at end of tables.

Weekly Gross Income		And the number of withholding allowances claimed is								
At least	*But less than*	0	1	2	3	4	5	6	7	8
100	110	16	9	9	9	8	8	8	8	8
110	120	18	10	10	10	9	9	9	9	9
120	130	20	12	11	11	10	10	10	10	10
130	140	21	13	12	11	11	11	11	10	10
140	150	23	15	13	12	12	12	12	11	11
150	160	25	17	14	13	13	13	12	12	12
160	170	27	19	15	14	14	14	13	13	13
170	180	29	21	15	15	15	15	14	14	14
180	190	31	23	16	16	16	15	15	15	15
190	200	33	25	17	17	17	16	16	16	16
200	210	35	27	19	18	18	17	17	17	16
210	220	37	29	21	19	19	18	18	18	17
220	230	39	31	23	20	19	19	19	19	18
230	240	41	33	25	21	20	20	20	19	19
240	250	44	35	27	22	21	21	21	20	20
250	260	46	36	28	22	22	22	22	21	21
260	270	48	38	30	23	23	23	23	22	22
270	280	51	40	32	24	24	24	23	23	23
280	290	53	42	34	26	25	25	24	24	24
290	300	56	44	36	28	26	26	25	25	25
300	310	58	46	38	30	27	26	26	26	26
310	320	61	49	40	32	28	27	27	27	27
320	330	63	51	42	34	29	28	28	28	27
330	340	65	54	44	36	30	29	29	29	28
340	350	68	56	46	38	30	30	30	30	29
350	360	70	58	48	40	32	31	31	30	30
360	370	73	61	50	42	34	32	32	31	31
370	380	75	63	51	43	36	33	33	32	32
380	390	77	66	54	45	37	34	33	33	33
390	400	80	68	56	47	39	35	34	34	34
400	410	82	70	59	49	41	36	35	35	35
410	420	85	73	61	51	43	37	36	36	36
420	430	87	75	63	53	45	37	37	37	37
430	440	90	78	66	55	47	39	38	38	37
440	450	92	80	68	57	49	41	39	39	38
450	460	95	83	71	59	51	43	40	40	39
460	470	97	85	73	61	53	45	41	41	40
470	480	100	88	76	64	55	47	42	41	41
480	490	102	90	78	66	57	49	43	42	42
490	500	105	93	81	69	59	51	44	43	43
500	510	107	95	83	71	61	53	44	44	44
510	520	110	98	86	74	63	54	46	45	45
520	530	112	100	88	76	65	56	48	46	46
530	540	114	103	91	79	67	58	50	47	47

540	550	117	105	93	81	69	60	52	48	48
550	560	119	107	96	84	72	62	54	49	49
560	570	122	110	98	86	74	64	56	50	50
570	580	124	112	100	89	77	66	58	51	50
580	590	127	115	103	91	79	68	60	52	51
590	600	129	117	105	93	82	70	62	54	52
600	610	132	120	108	96	84	72	64	56	53
610	620	134	122	110	98	86	75	66	58	54
620	630	137	125	113	101	89	77	68	60	55
630	640	139	127	115	103	91	79	70	62	56
640	650	142	130	118	106	94	82	72	64	57
650	660	144	132	120	108	96	84	74	66	58
660	670	146	135	123	111	99	87	76	68	60
670	680	149	137	125	113	101	89	78	70	62
680	690	152	139	128	116	104	92	80	72	64
690	700	154	142	130	118	106	94	82	74	66
700	710	157	145	133	121	109	97	85	76	68
710	720	160	147	135	123	111	99	87	78	70
720	730	162	150	138	126	114	102	90	80	72
730	740	165	153	140	128	116	104	92	82	73
740	750	168	155	143	131	119	107	95	84	75
750	760	170	158	146	133	121	109	97	85	77
760	770	173	161	148	136	124	112	100	88	79
770	780	177	163	151	139	126	114	102	90	81
780	790	181	166	154	141	129	117	105	93	83
790	800	185	169	156	144	132	119	107	95	85
800	810	188	172	159	147	134	122	110	98	87
810	820	192	174	162	149	137	125	112	100	89
820	830	196	177	165	152	140	127	115	103	91
830	840	200	180	168	155	142	130	118	105	93
840	850	204	184	170	158	145	133	120	108	96
850	860	208	187	173	161	148	135	123	111	99
860	870	212	191	176	163	151	138	126	113	101
870	880	216	195	179	166	154	141	128	116	104
880	890	219	199	182	169	156	144	131	119	106
890	900	223	203	185	172	159	147	134	121	109
900	910	227	207	188	175	162	150	137	124	112
910	920	231	211	191	178	165	152	140	127	114
920	930	235	215	194	181	168	155	143	130	117
930	940	239	218	198	184	171	158	145	133	120
940	950	243	222	202	186	174	161	148	136	123
950	960	247	226	206	189	177	164	151	138	126
960	970	250	230	210	192	179	167	154	141	129
970	980	254	234	213	195	182	170	157	144	132
980	990	258	238	217	198	185	173	160	147	134
990	1,000	262	242	221	201	188	175	163	150	137
1,000	1,010	266	246	225	205	191	178	166	153	140
1,010	1,020	270	249	229	209	194	181	168	156	143
1,020	1,030	274	253	233	212	197	184	171	159	146
1,030	1,040	278	257	237	216	200	187	174	161	149
1,040	1,050	281	261	241	220	202	190	177	164	152
1,050	1,060	285	265	244	224	205	193	180	167	155
1,060	1,070	289	269	248	228	208	196	183	170	157

1,070	1,080	293	273	252	232	211	198	186	173	160
1,080	1,090	297	277	256	236	215	201	189	176	163
1,090	1,100	301	280	260	240	219	204	191	179	166
1,100	1,110	305	284	264	243	223	207	194	182	169
1,110	1,120	309	288	268	247	227	210	197	184	172
1,120	1,130	312	292	272	251	231	213	200	187	175
1,130	1,140	316	296	275	255	235	216	203	190	178
1,140	1,150	320	300	279	259	239	219	206	193	180
1,150	1,160	324	304	283	263	242	222	209	196	183
1,160	1,170	328	308	287	267	246	226	212	199	186
1,170	1,180	332	311	291	271	250	230	214	202	189
1,180	1,190	336	315	295	274	254	234	217	205	192
1,190	1,200	340	319	299	278	258	238	220	207	195
1,200	1,210	343	323	303	282	262	241	223	210	198
1,210	1,220	347	327	306	286	266	245	226	213	201
1,220	1,230	351	331	310	290	270	249	229	216	203
1,230	1,240	355	335	314	294	273	253	233	219	206
1,240	1,250	359	339	318	298	277	257	237	222	209
1,250	1,260	363	342	322	302	281	261	240	225	212
1,260	1,270	367	346	326	305	285	265	244	228	215
1,270	1,280	371	350	330	309	289	269	248	230	218
1,280	1,290	374	354	334	313	293	272	252	233	221
1,290	1,300	378	358	337	317	297	276	256	236	224
1,300	1,310	382	362	341	321	301	280	260	239	226
1,310	1,320	386	366	345	325	304	284	264	243	229
1,320	1,330	390	370	349	329	308	288	268	247	232
1,330	1,340	394	373	353	333	312	292	271	251	235
1,340	1,350	398	377	357	336	316	296	275	255	238
1,350	1,360	402	381	361	340	320	300	279	259	241
1,360	1,370	405	385	365	344	324	303	283	263	244
1,370	1,380	409	389	368	348	328	307	287	267	247
1,380	1,390	413	393	372	352	332	311	291	270	250
1,390	1,400	417	397	376	356	335	315	295	274	254
1,400	1,410	421	401	380	360	339	319	299	278	258
1,410	1,420	425	404	384	364	343	323	302	282	262
1,420	1,430	429	408	388	367	347	327	306	286	265
1,430	1,440	433	412	392	371	351	331	310	290	269
1,440	1,450	436	416	396	375	355	334	314	294	273
1,450	1,460	440	420	399	379	359	338	318	298	277
1,460	1,470	444	424	403	383	363	342	322	301	281
1,470	1,480	448	428	407	387	366	346	326	305	285
1,480	1,490	452	432	411	391	370	350	330	309	289
1,490	1,500	456	436	415	395	374	354	333	313	293
1,500	1,510	460	440	419	399	378	358	337	317	296
1,510	1,520	464	444	423	402	382	362	341	321	300
1,520	1,530	468	448	427	406	386	365	345	325	304
1,530	1,540	472	452	431	410	390	369	349	329	308
1,540	1,550	476	456	435	414	394	373	353	332	312
1,550	1,560	480	459	439	418	398	377	357	336	316
1,560	1,570	484	463	443	422	402	381	361	340	320
1,570	1,580	488	467	447	426	406	385	365	344	324
1,580	1,590	492	471	451	430	410	389	369	348	327
1,590	1,600	496	475	455	434	414	393	373	352	331

1,600	1,610	500	479	459	438	418	397	376	356	335
1,610	1,620	504	483	463	442	422	401	380	360	339
1,620	1,630	508	487	467	446	426	405	384	364	343
1,630	1,640	512	491	471	450	430	409	388	368	347
1,640	1,650	516	495	475	454	433	413	392	372	351
1,650	1,660	520	499	479	458	437	417	396	376	355
1,660	1,670	524	503	483	462	441	421	400	380	359
1,670	1,680	528	507	486	466	445	425	404	384	363
1,680	1,690	532	511	490	470	449	429	408	388	367
1,690	1,700	536	515	494	474	453	433	412	392	371
1,700	1,710	540	519	498	478	457	437	416	396	375
1,710	1,720	543	523	502	482	461	441	420	400	379
1,720	1,730	547	527	506	486	465	445	424	403	383
1,730	1,740	551	531	510	490	469	449	428	407	387
1,740	1,750	555	535	514	494	473	453	432	411	391
1,750	1,760	559	539	518	498	477	457	436	415	395
1,760	1,770	563	543	522	502	481	460	440	419	399
1,770	1,780	567	547	526	506	485	464	444	423	403
1,780	1,790	571	551	530	510	489	468	448	427	407
1,790	1,800	575	555	534	514	493	472	452	431	411
1,800	1,810	580	559	538	517	497	476	456	435	415
1,810	1,820	584	563	542	521	501	480	460	439	419
1,820	1,830	588	567	546	525	505	484	464	443	423
1,830	1,840	592	571	550	529	509	488	468	447	427
1,840	1,850	597	574	554	533	513	492	472	451	430
1,850	1,860	601	578	558	537	517	496	476	455	434
1,860	1,870	605	582	562	541	521	500	480	459	438
1,870	1,880	610	587	566	545	525	504	484	463	442
1,880	1,890	614	591	570	549	529	508	487	467	446
1,890	1,900	618	595	574	553	533	512	491	471	450
1,900	1,910	622	599	578	557	537	516	495	475	454
1,910	1,920	627	604	582	561	541	520	499	479	458
1,920	1,930	631	608	586	565	544	524	503	483	462
1,930	1,940	635	612	590	569	548	528	507	487	466
1,940	1,950	639	616	594	573	552	532	511	491	470
1,950	1,960	644	621	598	577	556	536	515	495	474
1,960	1,970	648	625	602	581	560	540	519	499	478
1,970	1,980	652	629	606	585	564	544	523	503	482
1,980	1,990	656	634	611	589	568	548	527	507	486
1,990	2,000	661	638	615	593	572	552	531	511	490
2,000	2,010	665	642	619	597	576	556	535	514	494
2,010	2,020	669	646	623	601	580	560	539	518	498
2,020	2,030	673	651	628	605	584	564	543	522	502
2,030	2,040	678	655	632	609	588	568	547	526	506
2,040	2,050	682	659	636	613	592	571	551	530	510
2,050	2,060	686	663	641	618	596	575	555	534	514
2,060	2,070	691	668	645	622	600	579	559	538	518
2,070	2,080	695	672	649	626	604	583	563	542	522
2,080	2,090	699	676	653	630	608	587	567	546	526
2,090	2,100	703	680	658	635	612	591	571	550	530
2,100	2,110	708	685	662	639	616	595	575	554	534
2,110	2,120	712	689	666	643	620	599	579	558	538
2,120	2,130	716	693	670	648	625	603	583	562	542

2,130	2,140	720	698	675	652	629	607	587	566	545
2,140	2,150	725	702	679	656	633	611	591	570	549
2,150	2,160	729	706	683	660	637	615	595	574	553
2,160	2,170	733	710	687	665	642	619	599	578	557
2,170	2,180	737	715	692	669	646	623	602	582	561
2,180	2,190	742	719	696	673	650	627	606	586	565
2,190	2,200	746	723	700	677	654	632	610	590	569
2,200	2,210	750	727	705	682	659	636	614	594	573
2,210	2,220	755	732	709	686	663	640	618	598	577
2,220	2,230	759	736	713	690	667	644	622	602	581
2,230	2,240	763	740	717	694	672	649	626	606	585
2,240	2,250	767	744	722	699	676	653	630	610	589
2,250	2,260	772	749	726	703	680	657	634	614	593
2,260	2,270	776	753	730	707	684	661	639	618	597
2,270	2,280	780	757	734	711	689	666	643	622	601
2,280	2,290	784	761	738	715	692	670	647	625	605
2,290	2,300	788	765	742	719	696	673	650	628	608
2,300	2,310	791	768	746	723	700	677	654	632	611
2,310	2,320	795	772	749	726	703	681	658	635	615
2,320	2,330	799	776	753	730	707	684	661	639	618
2,330	2,340	802	779	756	734	711	688	665	642	621
2,340	2,350	806	783	760	737	714	691	669	646	625
2,350	2,360	810	787	764	741	718	695	672	649	628
2,360	2,370	813	790	767	745	722	699	676	653	631
2,370	2,380	817	794	771	748	725	702	680	657	635
2,380	2,390	820	798	775	752	729	706	683	660	638
2,390	2,400	824	801	778	755	733	710	687	664	641
2,400	2,410	828	805	782	759	736	713	690	668	645
2,410	2,420	831	809	786	763	740	717	694	671	648
2,420	2,430	835	812	789	766	744	721	698	675	652
2,430	2,440	839	816	793	770	747	724	701	679	656
2,440	2,450	842	819	797	774	751	728	705	682	659
2,450	2,460	846	823	800	777	754	732	709	686	663
2,460	2,470	850	827	804	781	758	735	712	689	667
2,470	2,480	853	830	808	785	762	739	716	693	670
2,480	2,490	857	834	811	788	765	743	720	697	674
2,490	2,500	861	838	815	792	769	746	723	700	678
2,500	2,510	864	841	818	796	773	750	727	704	681
2,510	2,520	868	845	822	799	776	753	731	708	685
2,520	2,530	871	849	826	803	780	757	734	711	688
2,530	2,540	875	852	829	806	784	761	738	715	692
2,540	2,550	879	856	833	810	787	764	742	719	696
2,550	2,560	882	860	837	814	791	768	745	722	699
2,560	2,570	886	863	840	817	795	772	749	726	703
2,570	2,580	890	867	844	821	798	775	752	730	707
2,580	2,590	893	870	848	825	802	779	756	733	710
2,590	2,600	897	874	851	828	805	783	760	737	714
2,600	2,610	901	878	855	832	809	786	763	741	718
2,610	2,620	904	881	859	836	813	790	767	744	721
2,620	2,630	908	885	862	839	816	794	771	748	725
2,630	2,640	912	889	866	843	820	797	774	751	729
2,640	2,650	915	892	869	847	824	801	778	755	732
2,650	2,660	919	896	873	850	827	804	782	759	736

2,660	2,670	923	900	877	854	831	808	785	762	740
2,670	2,680	926	903	880	858	835	812	789	766	743
2,680	2,690	930	907	884	861	838	815	793	770	747
2,690	2,700	933	911	888	865	842	819	796	773	750
2,700	2,710	937	914	891	868	846	823	800	777	754
2,710	2,720	941	918	895	872	849	826	803	781	758
2,720	2,730	944	922	899	876	853	830	807	784	761
2,730	2,740	948	925	902	879	857	834	811	788	765
2,740	2,750	952	929	906	883	860	837	814	792	769
2,750	2,760	955	932	910	887	864	841	818	795	772
2,760	2,770	959	936	913	890	867	845	822	799	776
2,770	2,780	963	940	917	894	871	848	825	802	780
2,780	2,790	966	943	920	898	875	852	829	806	783
2,790	2,800	970	947	924	901	878	856	833	810	787
2,800	2,810	974	951	928	905	882	859	836	813	791
2,810	2,820	977	954	931	909	886	863	840	817	794
2,820	2,830	981	958	935	912	889	866	844	821	798
2,830	2,840	984	962	939	916	893	870	847	824	801
2,840	2,850	988	965	942	919	897	874	851	828	805
2,850	2,860	992	969	946	923	900	877	855	832	809
2,860	2,870	995	973	950	927	904	881	858	835	812
2,870	2,880	999	976	953	930	908	885	862	839	816
2,880	2,890	1,003	980	957	934	911	888	865	843	820
2,890	2,900	1,006	983	961	938	915	892	869	846	823
2,900	2,910	1,010	987	964	941	918	896	873	850	827
2,910	2,920	1,014	991	968	945	922	899	876	854	831
2,920	2,930	1,017	994	972	949	926	903	880	857	834
2,930	2,940	1,021	998	975	952	929	907	884	861	838
2,940	2,950	1,025	1,002	979	956	933	910	887	864	842
2,950	2,960	1,028	1,005	982	960	937	914	891	868	845
2,960	2,970	1,032	1,009	986	963	940	917	895	872	849
2,970	2,980	1,036	1,013	990	967	944	921	898	875	852
2,980	2,990	1,039	1,016	993	971	948	925	902	879	856
2,990	3,000	1,043	1,020	997	974	951	928	906	883	860
3,000	3,010	1,046	1,024	1,001	978	955	932	909	886	863
3,010	3,020	1,050	1,027	1,004	981	959	936	913	890	867
3,020	3,030	1,054	1,031	1,008	985	962	939	916	894	871
3,030	3,040	1,057	1,034	1,012	989	966	943	920	897	874
3,040	3,050	1,061	1,038	1,015	992	970	947	924	901	878
3,050	3,060	1,065	1,042	1,019	996	973	950	927	905	882
3,060	3,070	1,068	1,045	1,023	1,000	977	954	931	908	885
3,070	3,080	1,072	1,049	1,026	1,003	980	958	935	912	889
3,080	3,090	1,076	1,053	1,030	1,007	984	961	938	915	893
3,090	3,100	1,079	1,056	1,033	1,011	988	965	942	919	896
3,100	3,110	1,083	1,060	1,037	1,014	991	969	946	923	900
3,110	3,120	1,087	1,064	1,041	1,018	995	972	949	926	904
3,120	3,130	1,090	1,067	1,044	1,022	999	976	953	930	907
3,130	3,140	1,094	1,071	1,048	1,025	1,002	979	957	934	911
3,140	3,150	1,097	1,075	1,052	1,029	1,006	983	960	937	914
3,150	3,160	1,101	1,078	1,055	1,032	1,010	987	964	941	918
3,160	3,170	1,105	1,082	1,059	1,036	1,013	990	968	945	922
3,170	3,180	1,108	1,086	1,063	1,040	1,017	994	971	948	925
3,180	3,190	1,112	1,089	1,066	1,043	1,021	998	975	952	929

3,190	3,200	1,116	1,093	1,070	1,047	1,024	1,001	978	956	933
3,200	3,210	1,119	1,096	1,074	1,051	1,028	1,005	982	959	936
3,210	3,220	1,123	1,100	1,077	1,054	1,031	1,009	986	963	940
3,220	3,230	1,127	1,104	1,081	1,058	1,035	1,012	989	966	944
3,230	3,240	1,130	1,107	1,085	1,062	1,039	1,016	993	970	947
3,240	3,250	1,134	1,111	1,088	1,065	1,042	1,020	997	974	951
3,250	3,260	1,138	1,115	1,092	1,069	1,046	1,023	1,000	977	955
3,260	3,270	1,141	1,118	1,095	1,073	1,050	1,027	1,004	981	958
3,270	3,280	1,145	1,122	1,099	1,076	1,053	1,030	1,008	985	962
3,280	3,290	1,149	1,126	1,103	1,080	1,057	1,034	1,011	988	965
3,290	3,300	1,152	1,129	1,106	1,084	1,061	1,038	1,015	992	969
3,300	3,310	1,156	1,133	1,110	1,087	1,064	1,041	1,019	996	973
3,310	3,320	1,159	1,137	1,114	1,091	1,068	1,045	1,022	999	976
3,320	3,330	1,163	1,140	1,117	1,094	1,072	1,049	1,026	1,003	980
3,330	3,340	1,167	1,144	1,121	1,098	1,075	1,052	1,029	1,007	984
3,340	3,350	1,170	1,147	1,125	1,102	1,079	1,056	1,033	1,010	987
3,350	3,360	1,174	1,151	1,128	1,105	1,083	1,060	1,037	1,014	991
3,360	3,370	1,178	1,155	1,132	1,109	1,086	1,063	1,040	1,018	995
3,370	3,380	1,181	1,158	1,136	1,113	1,090	1,067	1,044	1,021	998
3,380	3,390	1,185	1,162	1,139	1,116	1,093	1,071	1,048	1,025	1,002
3,390	3,400	1,189	1,166	1,143	1,120	1,097	1,074	1,051	1,028	1,006
3,400	3,410	1,192	1,169	1,146	1,124	1,101	1,078	1,055	1,032	1,009
3,410	3,420	1,196	1,173	1,150	1,127	1,104	1,082	1,059	1,036	1,013
3,420	3,430	1,200	1,177	1,154	1,131	1,108	1,085	1,062	1,039	1,017
3,430	3,440	1,203	1,180	1,157	1,135	1,112	1,089	1,066	1,043	1,020
3,440	3,450	1,207	1,184	1,161	1,138	1,115	1,092	1,070	1,047	1,024
3,450	3,460	1,210	1,188	1,165	1,142	1,119	1,096	1,073	1,050	1,027
3,460	3,470	1,214	1,191	1,168	1,145	1,123	1,100	1,077	1,054	1,031
3,470	3,480	1,218	1,195	1,172	1,149	1,126	1,103	1,080	1,058	1,035
3,480	3,490	1,221	1,199	1,176	1,153	1,130	1,107	1,084	1,061	1,038
3,490	3,500	1,225	1,202	1,179	1,156	1,134	1,111	1,088	1,065	1,042
3,500	3,510	1,229	1,206	1,183	1,160	1,137	1,114	1,091	1,069	1,046
3,510	3,520	1,232	1,209	1,187	1,164	1,141	1,118	1,095	1,072	1,049
3,520	3,530	1,236	1,213	1,190	1,167	1,144	1,122	1,099	1,076	1,053
3,530	3,540	1,240	1,217	1,194	1,171	1,148	1,125	1,102	1,079	1,057
3,540	3,550	1,243	1,220	1,198	1,175	1,152	1,129	1,106	1,083	1,060
3,550	3,560	1,247	1,224	1,201	1,178	1,155	1,133	1,110	1,087	1,064
3,560	3,570	1,251	1,228	1,205	1,182	1,159	1,136	1,113	1,090	1,068
3,570	3,580	1,254	1,231	1,208	1,186	1,163	1,140	1,117	1,094	1,071
3,580	3,590	1,258	1,235	1,212	1,189	1,166	1,143	1,121	1,098	1,075
3,590	3,600	1,261	1,239	1,216	1,193	1,170	1,147	1,124	1,101	1,078