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, 2016.

For the Court,

Chief Justice

Dated: April 12, 2016

New Jersey Rules of Court Appendix IX-A
CONSIDERATIONS IN THE USE OF CHILD SUPPORT GUIDELINES
(Includes amendments through those effective May 1, 2016 [September 1, 2015])

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. *No change.*

b. *No change.*

c. *No change.*

d. *No change.*

e. *No change.*

f. *No change.*

g. *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 25, 2016 [January 22, 2015], the self-support reserve is $240 [$238] per week (this amount is 105% of the poverty guideline for one person).

i. *No change.*

j. *No change.*

k. *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

No change.

13. Adjustments for PAR Time (formerly Visitation Time)

No change.

14. Shared-Parenting Arrangements

a. *No change.*

b. *No change.*

c. *No change.*

d. *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 [2015] 2016 Poverty Guideline)		
Total Persons in Household	Weekly Net Income	Annual Net Income
2	[$613] $616	[$31,860] $32,040
3	[$773] $775	[$40,180] $40,320
4	[$933] $935	[$48,500] $48,600
5	[$1,093] $1,094	[$56,820] $56,880
6	$1,253	[$65,140] $65,160
7	$1,413	$73,460
8	$1,573	$81,780

f. *No change.*

g. *No change.*

h. *No change.*

i. *No change.*

j. *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 $240 [$238] per week as of January 25, 2016 [January 22, 2015] 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. *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 May 1, 2016 [September 1, 2015])

GENERAL INFORMATION

Completion and Filing of the Worksheet

No change.

Use of Weekly Amounts

No change.

Rounding to Whole Dollars and Percentages

No change.

Defining Parental Roles

No change.

Selection of a Worksheet

No change.

LINE INSTRUCTIONS FOR THE SOLE-PARENTING WORKSHEET

Caption

No change.

Lines 1 through 5 - Determining Income

No change.

Income from self-employment or operation of a business.

No change.

Sporadic Income

No change.

Collecting and Verifying Income Information

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

Enter each parent's combined weekly federal, state, and local withholding taxes in the appropriate Line 2a column.

Once the taxable portion of gross income is determined, the combined federal, state, city (if applicable), Social Security, and Medicare withholding taxes are deducted. As set forth below, four methods are available to determine the amount of combined income tax withholding to be deducted from gross income.

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 $70,000 [$65,000] if unmarried or less than $100,000 if married, two allowances for each eligible child, subtracting one withholding allowance if there are two to four eligible children or subtracting two if there are five or more eligible children; or
         (b) for incomes between $70,000 [$65,000] and $84,000 if unmarried or between $100,000 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 - Mandatory Union Dues

No change.

Line 2c - Child Support Orders for Other Dependents

No change.

Line 2d - Other-Dependent Deduction

No change.

Line 3 - Net Taxable Income

No change.

Line 4 - Non-Taxable Income

No change.

Line 5 - Government (Non-Means Tested) Benefit for the Child

No change.

Line 6 - Net Income

No change.

Line 7 - Each Parent's Share of Income

No change.

Line 8 - Basic Child Support Amount

No change.

Line 9 - Adding Net Work-Related Child Care Costs to the Basic Obligation

No change.

Line 10 - Adding Health Insurance Costs for the Child to the Basic Obligation

No change.

Line 11 - Adding Predictable and Recurring Unreimbursed Health Care to the Basic Obligation

No change.

Line 12 - Adding Court-Approved Predictable and Recurring Extraordinary Expenses to the Basic Support Amount

No change.

Line 13 - Calculating the Total Child Support Amount

No change.

Line 14 - Parental Share of the Total Child Support Obligation

No change.

Line 15 - Credit for Derivative Government Benefits for the Child Based on Contribution of the Non-Custodial Parent

No change.

Line 16 - Credit for Child-Care Payments

No change.

Line 17 - Credit for Payment of Child's Health Insurance Cost

No change.

Line 18 - Credit for Payment of Child's Predictable and Recurring Unreimbursed Health Care

No change.

Line 19 - Credit for Payment of Court-Approved Extraordinary Expenses

No change.

Line 20 - Adjustment for Parenting Time Variable Expenses

No change.

Line 20a - Number of Overnights with Each Parent

No change.

Line 20b - Each Parent's Share of Overnights with the Child

No change.

Line 21 - Net Child Support Obligation

No change.

IF THERE IS NO ADJUSTMENT FOR OTHER DEPENDENTS, GO TO LINE 25

Lines 22, 23, and 24 - Adjusting the Child Support Obligation for Other Dependents

No change.

Line 22 - Line 21 CS Obligation With Deduction for Other Dependents

No change.

Line 23 - Line 21 CS Obligation Without Deduction for Other Dependents

No change.

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 NCP'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 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 ($240 [$238] per week as of January 25, 2016 [January 22, 2015]), 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).

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

a. *No change.*

b. *No change.*

Note on Income Documentation:

No change.

Taxable and Non-Taxable Income

No change.

1. *Income Not Subject to Federal Income Tax*

No change.

2. *Income Not Subject to New Jersey State Income Tax*

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 of gross earnings (for wage earners in 2016 [2015]). After the maximum $7,347 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 limit of all earned income.

Note on Medicare Taxes:

No change.

Analyzing Income Tax Returns

No change.

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 changes.

Line 2a - Withholding Taxes

Enter each parent's combined weekly federal, state, and local withholding taxes in the appropriate Line 2a column. Once the taxable portion of gross income is determined, the combined federal, state, city (if applicable), Social Security, and Medicare withholding taxes are deducted. As set forth below, four methods are available to determine the amount of combined income tax withholding to be deducted from gross income.

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. Income tax withholding is meant to be consistent with end-of-year tax obligations to avoid the need for payments or refunds. Generally, individuals may claim from zero to two withholding allowances for themselves, one for a spouse, and one for each dependent. Starting in the 1998 tax year, additional allowances may be claimed to accommodate the new child tax credit (see paragraph b). The number of withholding exemptions claimed may vary with the taxpayer's marital status, number of jobs held, estimated adjustments to income, and the employment status of the taxpayer's spouse (see Section 3402 of the Internal Revenue Code, IRS Form W-4, or IRS Pub. 505).

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 $70,000 [$65,000] if unmarried or less than $100,000 if married, two allowances for each eligible child, subtracting one withholding allowance if there are two to four eligible children or subtracting two if there are five or more eligible children; or
(b) for incomes between $70,000 [$65,000] and $84,000 if unmarried or between $100,000 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 - Mandatory Union Dues

No change.

Line 2c – Child Support Orders for Other Dependents

No change.

Line 2d - Other-Dependent Deduction

No change.

Line 3 - Net Taxable Income

No change.

Line 4 - Non-Taxable Income

No change.

Line 5 - Government (Non-Means Tested) Benefit for the Child

No change.

Line 6 - Net Income

No change.

Line 7 - Each Parent's Share of Income

No change.

Line 8 - Basic Child Support Amount

No change.

Line 9 - Number of Overnights with Each Parent

No change.

Line 10 - Each Parent's Share of Overnights with Child

No change.

Line 11 - PAR Shared Parenting Fixed Expenses

No change.

Line 12 - Shared Parenting Basic Child Support Amount

No change.

Line 13 - Each Parent's Share of Shared Parenting Basic Child Support Amount

No change.

Line 14 - PAR Shared Parenting Variable Expenses

No change.

Line 15 - PAR Adjusted Shared Parenting Basic Child Support Amount

No change.

Lines 16 through 20 - Figuring Supplemental Expenses to be Added to the Shared Parenting Basic Child Support Amount

No change.

Line 16 - Adding Net Work-Related Child Care Costs

No change.

Line 17 - Adding Health Insurance Costs for the Child

No change.

Line 18 - Adding Predictable and Recurring Unreimbursed Health Care

No change.

Line 19 - Adding Court-Approved Predictable and Recurring Extraordinary Expenses

No change.

Line 20 - Total Supplemental Expenses

No change.

Line 21 - PAR's Share of the Total Supplemental Expenses

No change.

Line 22 - Credit for Derivative Government Benefits for the Child Based on Contribution of the Parent of Alternate Residence

No change.

Line 23 - Credit for PAR's Child Care Payments

No change.

Line 24 - Credit for PAR's Payment of Child's Health Insurance Cost

No change.

Line 25 - Credit for PAR's Payment of Unreimbursed Health Care

No change.

Line 26 - Credit for PAR's Payment of Court-Approved Extraordinary Expenses

No change.

Line 27 - PAR's Total Payments for Supplemental Expenses

No change.

Line 28 - PAR's Net Supplemental Expenses

No change.

Line 29 - PAR's Net Child Support Obligation

No change.

Lines 30, 31 and 32 - Adjusting the Child Support Obligation for Other Dependents

No change.

Line 30 - Line 29 PAR CS Obligation WITH Deductions for Other Dependents

No change.

Line 31 - Line 29 PAR CS Obligation WITHOUT Deductions for Other Dependents

No change.

Line 32 - Adjusted PAR CS Obligation

No change.

Lines 33 and 34 - Maintaining a Self-Support Reserve

To ensure that the PAR 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 ($240 [$238] per week as of January 25, 2016 [January 22, 2015]), 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 PPR'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 PPR'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.

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] January 1, 2016

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								
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	22	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	26	22	21	21	21	20	20
250	260	46	36	28	22	22	22	22	21	21
260	270	49	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	26	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	66	54	44	36	30	29	29	29	28
340	350	68	56	46	38	30	30	30	30	29
350	360	70	58	48	39	31	31	31	30	30
360	370	73	61	49	41	33	32	32	31	31
370	380	75	63	51	43	35	33	33	32	32
380	390	78	66	54	45	37	34	33	33	33
390	400	80	68	56	47	39	35	34	34	34
400	410	82	70	58	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	42	40	40	39
460	470	97	85	73	61	52	44	41	41	40
470	480	100	88	76	64	54	46	42	41	41
480	490	102	90	78	66	56	48	43	42	42
490	500	105	93	81	68	58	50	44	43	43
500	510	107	95	83	71	60	52	44	44	44
510	520	110	98	85	73	62	54	45	45	45
520	530	112	100	88	76	64	56	48	46	46
530	540	115	102	90	78	66	58	50	47	47
540	550	117	105	93	81	69	60	52	48	48
550	560	119	107	95	83	71	62	54	49	49

560	570	122	110	98	86	74	64	56	50	50
570	580	124	112	100	88	76	66	58	51	50
580	590	127	115	103	91	79	68	60	52	51
590	600	129	117	105	93	81	70	62	53	52
600	610	132	120	108	96	84	72	64	55	53
610	620	134	122	110	98	86	74	66	57	54
620	630	137	125	113	101	88	76	68	59	56
630	640	139	127	115	103	91	79	69	61	58
640	650	142	130	118	105	93	81	71	63	57
650	660	144	132	120	108	96	84	73	65	58
660	670	147	135	122	110	98	86	75	67	59
670	680	149	137	125	113	101	89	77	69	61
680	690	152	139	127	115	103	91	79	71	63
690	700	154	142	130	118	106	94	82	73	65
700	710	157	145	132	120	108	96	84	75	67
710	720	160	147	135	123	111	99	86	77	69
720	730	162	150	138	125	113	101	89	79	71
730	740	165	153	140	128	116	103	91	81	73
740	750	168	155	143	130	118	106	94	83	75
750	760	170	158	146	133	121	108	96	85	77
760	770	173	161	148	136	123	111	99	87	79
770	780	177	163	151	138	126	113	101	89	81
780	790	180	166	153	141	129	116	104	92	83
790	800	184	169	156	144	131	119	106	94	85
800	810	188	172	159	146	134	121	109	97	87
810	820	192	174	162	149	137	124	112	99	89
820	830	196	177	164	152	139	127	114	102	90
830	840	200	180	167	154	142	129	117	105	93
840	850	204	183	170	157	145	132	120	107	95
850	860	208	187	173	160	147	135	122	110	97
860	870	211	191	176	163	150	137	126	113	100
870	880	215	195	179	166	153	140	128	115	103
880	890	219	199	182	169	156	143	130	118	105
890	900	223	202	185	172	159	146	133	120	108
900	910	227	206	187	175	162	149	136	123	111
910	920	231	210	190	177	165	152	139	126	113
920	930	235	214	193	180	167	155	142	129	116
930	940	239	218	197	183	170	158	145	132	119
940	950	242	222	201	186	173	160	148	135	122
950	960	246	226	205	189	176	163	150	138	125
960	970	250	230	209	192	179	166	153	140	128
970	980	254	233	213	195	182	169	156	143	130
980	990	258	237	217	198	185	172	159	146	133
990	1,000	262	241	221	200	188	175	162	149	136
1,000	1,010	266	245	224	204	190	178	165	152	139
1,010	1,020	270	249	228	208	193	181	168	155	142
1,020	1,030	273	253	232	212	196	183	171	158	145
1,030	1,040	277	257	236	215	199	186	173	161	148
1,040	1,050	281	261	240	219	202	189	176	163	151
1,050	1,060	285	264	244	223	205	192	179	166	153
1,060	1,070	289	268	248	227	208	195	182	169	156
1,070	1,080	293	272	252	231	211	198	185	172	159
1,080	1,090	297	276	255	235	214	201	188	175	162
1,090	1,100	301	280	259	239	218	204	191	178	165
1,100	1,110	304	284	263	243	222	206	194	181	168
1,110	1,120	308	288	267	246	226	209	196	184	171

1,120	1,130	312	292	271	250	230	212	199	186	174
1,130	1,140	316	295	275	254	233	215	202	189	176
1,140	1,150	320	299	279	258	237	218	205	192	179
1,150	1,160	324	303	283	262	241	221	208	195	182
1,160	1,170	328	307	288	266	245	224	211	198	185
1,170	1,180	332	311	290	270	249	228	214	201	188
1,180	1,190	335	315	294	274	253	232	217	204	191
1,190	1,200	339	319	298	277	257	236	219	207	194
1,200	1,210	343	323	302	281	261	240	222	209	197
1,210	1,220	347	326	306	285	264	244	226	212	199
1,220	1,230	351	330	310	289	268	248	228	215	202
1,230	1,240	355	334	314	293	272	252	231	218	205
1,240	1,250	359	338	317	297	276	255	235	221	208
1,250	1,260	363	342	321	301	280	259	239	224	211
1,260	1,270	366	346	325	305	284	263	243	227	214
1,270	1,280	370	350	329	308	288	267	246	230	217
1,280	1,290	374	354	333	312	292	271	250	232	220
1,290	1,300	378	357	337	316	295	275	254	235	222
1,300	1,310	382	361	341	320	299	279	258	238	225
1,310	1,320	386	365	345	324	303	283	262	241	228
1,320	1,330	390	369	348	328	307	286	266	245	231
1,330	1,340	394	373	352	332	311	290	270	249	234
1,340	1,350	397	377	356	336	315	294	274	253	237
1,350	1,360	401	381	360	339	319	298	277	257	240
1,360	1,370	405	385	364	343	323	302	281	261	243
1,370	1,380	409	388	368	347	326	306	285	265	246
1,380	1,390	413	392	372	351	330	310	289	268	248
1,390	1,400	417	396	376	355	334	314	293	272	252
1,400	1,410	421	400	379	359	338	317	297	276	256
1,410	1,420	425	404	383	363	342	321	301	280	259
1,420	1,430	428	408	387	367	346	325	305	284	263
1,430	1,440	432	412	391	370	350	329	308	288	267
1,440	1,450	436	416	395	374	354	333	312	292	271
1,450	1,460	440	419	399	378	357	337	316	296	275
1,460	1,470	444	423	403	382	361	341	320	299	279
1,470	1,480	448	427	407	386	365	345	324	303	283
1,480	1,490	452	431	410	390	369	348	328	307	287
1,490	1,500	456	435	414	394	373	352	332	311	290
1,500	1,510	460	439	418	398	377	356	336	315	294
1,510	1,520	464	443	422	402	381	360	339	319	298
1,520	1,530	468	447	426	406	385	364	343	323	302
1,530	1,540	472	451	430	409	389	368	347	327	306
1,540	1,550	476	455	434	413	393	372	351	330	310
1,550	1,560	480	459	438	417	397	376	355	334	314
1,560	1,570	484	463	442	421	401	380	359	338	318
1,570	1,580	488	467	446	425	405	384	363	342	321
1,580	1,590	492	471	450	429	408	388	367	346	325
1,590	1,600	496	475	454	433	412	392	371	350	329
1,600	1,610	500	479	458	437	416	396	375	354	333
1,610	1,620	504	483	462	441	420	400	379	358	337
1,620	1,630	508	487	466	445	424	404	383	362	341
1,630	1,640	512	491	470	449	428	407	387	366	345
1,640	1,650	516	495	474	453	432	411	391	370	349
1,650	1,660	520	499	478	457	436	415	395	374	353
1,660	1,670	523	503	482	461	440	419	399	378	357
1,670	1,680	527	507	486	465	444	423	403	382	361

1,680	1,690	531	511	490	469	448	427	406	386	365
1,690	1,700	535	515	494	473	452	431	410	390	369
1,700	1,710	539	519	498	477	456	435	414	394	373
1,710	1,720	543	522	502	481	460	439	418	398	377
1,720	1,730	547	526	506	485	464	443	422	402	381
1,730	1,740	551	530	510	489	468	447	426	405	385
1,740	1,750	555	534	514	493	472	451	430	409	389
1,750	1,760	559	538	518	497	476	455	434	413	393
1,760	1,770	563	542	521	501	480	459	438	417	397
1,770	1,780	567	546	525	505	484	463	442	421	401
1,780	1,790	571	550	529	509	488	467	446	425	405
1,790	1,800	575	554	533	513	492	471	450	429	408
1,800	1,810	579	558	537	517	496	475	454	433	412
1,810	1,820	584	562	541	520	500	479	458	437	416
1,820	1,830	588	566	545	524	504	483	462	441	420
1,830	1,840	592	570	549	528	508	487	466	445	424
1,840	1,850	596	574	553	532	512	491	470	449	428
1,850	1,860	601	578	557	536	516	495	474	453	432
1,860	1,870	605	582	561	540	519	499	478	457	436
1,870	1,880	609	586	565	544	523	503	482	461	440
1,880	1,890	613	590	569	548	527	507	486	465	444
1,890	1,900	618	594	573	552	531	511	490	469	448
1,900	1,910	622	599	577	556	535	515	494	473	452
1,910	1,920	626	603	581	560	539	519	498	477	456
1,920	1,930	630	607	585	564	543	522	502	481	460
1,930	1,940	635	612	589	568	547	526	506	485	464
1,940	1,950	639	616	593	572	551	530	510	489	468
1,950	1,960	643	620	597	576	555	534	514	493	472
1,960	1,970	647	624	601	580	559	538	518	497	476
1,970	1,980	652	629	605	584	563	542	521	501	480
1,980	1,990	656	633	610	588	567	546	525	505	484
1,990	2,000	660	637	614	592	571	550	529	509	488
2,000	2,010	665	641	618	596	575	554	533	513	492
2,010	2,020	669	646	623	600	579	558	537	517	495
2,020	2,030	673	650	627	604	583	562	541	520	500
2,030	2,040	677	654	631	608	587	566	545	524	504
2,040	2,050	682	658	635	612	591	570	549	528	508
2,050	2,060	686	663	640	616	595	574	553	532	512
2,060	2,070	690	667	644	621	599	578	557	536	516
2,070	2,080	694	671	648	625	603	582	561	540	519
2,080	2,090	699	676	652	629	607	586	565	544	523
2,090	2,100	703	680	657	633	611	590	569	548	527
2,100	2,110	707	684	661	638	615	594	573	552	531
2,110	2,120	711	688	665	642	619	598	577	556	535
2,120	2,130	716	693	669	646	623	602	581	560	539
2,130	2,140	720	697	674	651	627	606	585	564	543
2,140	2,150	724	701	678	655	632	610	589	568	547
2,150	2,160	729	705	682	659	636	614	593	572	551
2,160	2,170	733	710	686	663	640	618	597	576	555
2,170	2,180	737	714	691	668	644	622	601	580	559
2,180	2,190	741	718	695	672	649	626	605	584	563
2,190	2,200	746	722	699	676	653	630	609	588	567
2,200	2,210	750	727	704	680	657	634	613	592	571
2,210	2,220	754	731	708	685	661	638	617	596	576
2,220	2,230	758	735	712	689	666	643	621	600	579
2,230	2,240	763	739	716	693	670	647	625	604	583

2,240	2,250	767	744	721	697	674	651	629	608	587
2,250	2,260	771	748	726	702	679	655	632	612	591
2,260	2,270	775	752	729	706	683	660	637	616	595
2,270	2,280	780	757	733	710	687	664	641	620	599
2,280	2,290	784	760	737	714	691	668	645	623	602
2,290	2,300	787	764	741	718	695	671	648	627	606
2,300	2,310	791	768	745	721	698	675	652	630	609
2,310	2,320	795	771	748	725	702	679	656	633	612
2,320	2,330	798	775	752	729	706	682	659	637	615
2,330	2,340	802	779	756	732	709	686	663	640	619
2,340	2,350	805	782	759	736	713	690	667	643	622
2,350	2,360	809	786	763	740	716	693	670	647	626
2,360	2,370	813	790	766	743	720	697	674	651	629
2,370	2,380	816	793	770	747	724	701	677	654	632
2,380	2,390	820	797	774	751	727	704	681	658	636
2,390	2,400	824	801	777	754	731	708	685	662	639
2,400	2,410	827	804	781	758	735	712	688	665	643
2,410	2,420	831	808	784	762	738	715	692	669	646
2,420	2,430	835	811	788	765	742	719	696	673	649
2,430	2,440	838	815	792	769	746	722	699	676	653
2,440	2,450	842	819	795	772	749	726	703	680	657
2,450	2,460	846	822	799	776	753	730	707	683	660
2,460	2,470	849	826	803	780	757	733	710	687	664
2,470	2,480	853	830	807	783	760	737	714	691	668
2,480	2,490	856	833	810	787	764	741	718	694	671
2,490	2,500	860	837	814	791	768	744	721	698	675
2,500	2,510	864	841	817	794	771	748	725	702	679
2,510	2,520	867	844	821	798	776	752	728	705	682
2,520	2,530	871	848	825	802	778	755	732	709	686
2,530	2,540	875	852	828	805	782	759	736	713	689
2,540	2,550	878	855	832	809	786	763	739	716	693
2,550	2,560	882	859	836	813	789	766	743	720	697
2,560	2,570	886	862	839	816	793	770	747	724	700
2,570	2,580	889	866	843	820	797	774	750	727	704
2,580	2,590	893	870	847	823	800	777	754	731	708
2,590	2,600	897	873	850	827	804	781	758	734	711
2,600	2,610	900	877	854	831	808	784	761	738	715
2,610	2,620	904	881	858	834	811	788	765	742	719
2,620	2,630	908	884	861	838	815	792	769	745	722
2,630	2,640	911	888	865	842	819	795	772	749	726
2,640	2,650	915	892	868	845	822	799	776	753	730
2,650	2,660	918	895	872	849	826	803	780	756	733
2,660	2,670	922	899	876	853	829	806	783	760	737
2,670	2,680	926	903	879	856	833	810	787	764	740
2,680	2,690	929	906	883	860	837	814	790	767	744
2,690	2,700	933	910	887	864	840	817	794	771	748
2,700	2,710	937	914	890	867	844	821	798	775	751
2,710	2,720	940	917	894	871	848	825	801	778	755
2,720	2,730	944	921	898	875	851	828	805	782	759
2,730	2,740	948	924	901	878	855	832	809	786	762
2,740	2,750	951	928	905	882	859	835	812	789	766
2,750	2,760	955	932	909	885	862	839	816	793	770
2,760	2,770	959	935	912	889	866	843	820	796	773
2,770	2,780	962	939	916	893	870	846	823	800	777
2,780	2,790	966	943	920	896	873	850	827	804	781
2,790	2,800	969	946	923	900	877	854	831	807	784

2,800	2,810	973	950	927	904	881	857	834	811	788
2,810	2,820	977	954	930	907	884	861	838	815	792
2,820	2,830	980	957	934	911	888	865	841	818	795
2,830	2,840	984	961	938	915	891	868	845	822	799
2,840	2,850	988	965	941	918	895	872	849	826	802
2,850	2,860	991	968	945	922	899	876	852	829	806
2,860	2,870	995	972	949	926	902	879	856	833	810
2,870	2,880	999	975	952	929	906	883	860	837	813
2,880	2,890	1,002	979	956	933	910	887	863	840	817
2,890	2,900	1,006	983	960	936	913	890	867	844	821
2,900	2,910	1,010	986	963	940	917	894	871	847	824
2,910	2,920	1,013	990	967	944	921	897	874	851	828
2,920	2,930	1,017	994	971	947	924	901	878	855	832
2,930	2,940	1,021	997	974	951	928	905	882	858	835
2,940	2,950	1,024	1,001	978	955	932	908	885	862	839
2,950	2,960	1,028	1,005	981	958	935	912	889	866	843
2,960	2,970	1,031	1,008	985	962	939	916	893	869	846
2,970	2,980	1,035	1,012	989	966	942	919	896	873	850
2,980	2,990	1,039	1,016	992	969	946	923	900	877	853
2,990	3,000	1,042	1,019	996	973	950	927	903	880	857
3,000	3,010	1,046	1,023	1,000	977	953	930	907	884	861
3,010	3,020	1,050	1,027	1,003	980	957	934	911	888	864
3,020	3,030	1,053	1,030	1,007	984	961	938	914	891	868
3,030	3,040	1,057	1,034	1,011	987	964	941	918	895	872
3,040	3,050	1,061	1,037	1,014	991	968	945	922	899	875
3,050	3,060	1,064	1,041	1,018	995	972	948	925	902	879
3,060	3,070	1,068	1,045	1,022	998	975	952	929	906	883
3,070	3,080	1,072	1,048	1,026	1,002	979	956	933	909	886
3,080	3,090	1,075	1,052	1,029	1,006	983	959	936	913	890
3,090	3,100	1,079	1,056	1,033	1,009	986	963	940	917	894
3,100	3,110	1,082	1,059	1,036	1,013	990	967	944	920	897
3,110	3,120	1,086	1,063	1,040	1,017	994	970	947	924	901
3,120	3,130	1,090	1,067	1,043	1,020	997	974	951	928	905
3,130	3,140	1,093	1,070	1,047	1,024	1,001	978	954	931	908
3,140	3,150	1,097	1,074	1,051	1,028	1,004	981	958	935	912
3,150	3,160	1,101	1,078	1,054	1,031	1,008	985	962	939	916
3,160	3,170	1,104	1,081	1,058	1,035	1,012	989	965	942	919
3,170	3,180	1,108	1,085	1,062	1,039	1,015	992	969	946	923
3,180	3,190	1,112	1,088	1,065	1,042	1,019	996	973	950	926
3,190	3,200	1,115	1,092	1,069	1,046	1,023	1,000	976	953	930
3,200	3,210	1,119	1,096	1,073	1,049	1,026	1,003	980	957	934
3,210	3,220	1,123	1,099	1,076	1,053	1,030	1,007	984	960	937
3,220	3,230	1,126	1,103	1,080	1,057	1,034	1,010	987	964	941
3,230	3,240	1,130	1,107	1,084	1,060	1,037	1,014	991	968	945
3,240	3,250	1,134	1,110	1,087	1,064	1,041	1,018	995	971	948
3,250	3,260	1,137	1,114	1,091	1,068	1,046	1,021	998	975	952
3,260	3,270	1,141	1,118	1,094	1,071	1,048	1,025	1,002	979	956
3,270	3,280	1,144	1,121	1,098	1,075	1,052	1,029	1,006	982	959
3,280	3,290	1,148	1,125	1,102	1,079	1,055	1,032	1,009	986	963
3,290	3,300	1,152	1,129	1,105	1,082	1,059	1,036	1,013	990	966
3,300	3,310	1,156	1,132	1,109	1,086	1,063	1,040	1,018	993	970
3,310	3,320	1,159	1,136	1,113	1,090	1,066	1,043	1,020	997	974
3,320	3,330	1,163	1,140	1,116	1,093	1,070	1,047	1,024	1,001	977
3,330	3,340	1,166	1,143	1,120	1,097	1,074	1,051	1,027	1,004	981
3,340	3,350	1,170	1,147	1,124	1,100	1,077	1,054	1,031	1,008	985
3,350	3,360	1,174	1,150	1,127	1,104	1,081	1,058	1,035	1,012	988

3,360	3,370	1,177	1,154	1,131	1,108	1,085	1,061	1,038	1,015	992
3,370	3,380	1,181	1,158	1,135	1,111	1,088	1,065	1,042	1,019	996
3,380	3,390	1,185	1,161	1,139	1,115	1,092	1,069	1,045	1,022	999
3,390	3,400	1,188	1,165	1,142	1,119	1,096	1,072	1,049	1,026	1,003
3,400	3,410	1,192	1,169	1,146	1,122	1,099	1,076	1,053	1,030	1,007
3,410	3,420	1,195	1,172	1,149	1,126	1,103	1,080	1,057	1,033	1,010
3,420	3,430	1,199	1,176	1,153	1,130	1,106	1,083	1,060	1,037	1,014
3,430	3,440	1,203	1,180	1,156	1,133	1,110	1,087	1,064	1,041	1,018
3,440	3,450	1,206	1,183	1,160	1,137	1,114	1,091	1,067	1,044	1,021
3,450	3,460	1,210	1,187	1,164	1,141	1,117	1,094	1,071	1,048	1,025
3,460	3,470	1,214	1,191	1,167	1,144	1,121	1,098	1,075	1,052	1,029
3,470	3,480	1,217	1,194	1,171	1,148	1,125	1,102	1,078	1,055	1,032
3,480	3,490	1,221	1,198	1,175	1,152	1,128	1,105	1,082	1,059	1,036
3,490	3,500	1,225	1,201	1,178	1,155	1,132	1,109	1,086	1,063	1,039
3,500	3,510	1,228	1,205	1,182	1,159	1,136	1,113	1,089	1,066	1,043
3,510	3,520	1,232	1,209	1,186	1,162	1,139	1,116	1,093	1,070	1,047
3,520	3,530	1,236	1,212	1,189	1,166	1,143	1,120	1,097	1,073	1,050
3,530	3,540	1,239	1,216	1,193	1,170	1,147	1,123	1,100	1,077	1,054
3,540	3,550	1,243	1,220	1,197	1,173	1,150	1,127	1,104	1,081	1,058
3,550	3,560	1,247	1,223	1,200	1,177	1,154	1,131	1,108	1,084	1,061
3,560	3,570	1,250	1,227	1,204	1,181	1,158	1,134	1,111	1,088	1,065
3,570	3,580	1,254	1,231	1,207	1,184	1,161	1,138	1,115	1,092	1,069
3,580	3,590	1,257	1,234	1,211	1,188	1,165	1,142	1,118	1,095	1,072
3,590	3,600	1,261	1,238	1,215	1,192	1,168	1,145	1,122	1,099	1,076
3,600	3,610	1,265	1,242	1,218	1,195	1,172	1,149	1,126	1,103	1,079
3,610	3,620	1,268	1,245	1,222	1,199	1,176	1,153	1,129	1,106	1,083
3,620	3,630	1,272	1,249	1,226	1,203	1,179	1,156	1,133	1,110	1,087
3,630	3,640	1,276	1,253	1,229	1,206	1,183	1,160	1,137	1,114	1,090
3,640	3,650	1,279	1,256	1,233	1,210	1,187	1,164	1,140	1,117	1,094
3,650	3,660	1,283	1,260	1,237	1,213	1,190	1,167	1,144	1,121	1,098
3,660	3,670	1,287	1,263	1,240	1,217	1,194	1,171	1,148	1,125	1,101
3,670	3,680	1,290	1,267	1,244	1,221	1,198	1,174	1,151	1,128	1,105
3,680	3,690	1,294	1,271	1,248	1,224	1,201	1,178	1,155	1,132	1,109
3,690	3,700	1,298	1,274	1,251	1,228	1,205	1,182	1,159	1,135	1,112
3,700	3,710	1,301	1,278	1,255	1,232	1,209	1,185	1,162	1,139	1,116
3,710	3,720	1,305	1,282	1,259	1,235	1,212	1,189	1,166	1,143	1,120
3,720	3,730	1,310	1,285	1,262	1,239	1,216	1,193	1,170	1,146	1,123
3,730	3,740	1,314	1,289	1,266	1,243	1,219	1,196	1,173	1,150	1,127
3,740	3,750	1,318	1,293	1,269	1,246	1,223	1,200	1,177	1,154	1,131
3,750	3,760	1,322	1,296	1,273	1,250	1,227	1,204	1,180	1,157	1,134
3,760	3,770	1,326	1,300	1,277	1,254	1,230	1,207	1,184	1,161	1,138
3,770	3,780	1,330	1,304	1,280	1,257	1,234	1,211	1,188	1,165	1,141
3,780	3,790	1,335	1,308	1,284	1,261	1,238	1,215	1,191	1,168	1,145
3,790	3,800	1,339	1,312	1,288	1,265	1,241	1,218	1,195	1,172	1,149
3,800	3,810	1,343	1,316	1,291	1,268	1,245	1,222	1,199	1,176	1,152
3,810	3,820	1,347	1,320	1,296	1,272	1,249	1,225	1,202	1,179	1,156
3,820	3,830	1,351	1,324	1,299	1,275	1,252	1,229	1,206	1,183	1,160
3,830	3,840	1,355	1,328	1,302	1,279	1,256	1,233	1,210	1,186	1,163
3,840	3,850	1,359	1,332	1,306	1,283	1,260	1,236	1,213	1,190	1,167
3,850	3,860	1,364	1,337	1,310	1,286	1,263	1,240	1,217	1,194	1,171
3,860	3,870	1,368	1,341	1,314	1,290	1,267	1,244	1,221	1,198	1,174
3,870	3,880	1,372	1,345	1,318	1,294	1,271	1,248	1,224	1,201	1,178
3,880	3,890	1,376	1,349	1,322	1,298	1,275	1,251	1,228	1,205	1,182
3,890	3,900	1,381	1,354	1,327	1,301	1,278	1,255	1,232	1,209	1,186
3,900	3,910	1,385	1,358	1,331	1,305	1,282	1,259	1,236	1,213	1,189
3,910	3,920	1,389	1,362	1,335	1,309	1,286	1,263	1,239	1,216	1,193

3,920	3,930	1,393	1,366	1,339	1,313	1,289	1,266	1,243	1,220	1,197
3,930	3,940	1,398	1,371	1,343	1,316	1,293	1,270	1,247	1,224	1,201
3,940	3,950	1,402	1,375	1,348	1,321	1,297	1,274	1,251	1,227	1,204
3,950	3,960	1,406	1,379	1,352	1,325	1,301	1,278	1,254	1,231	1,208
3,960	3,970	1,410	1,383	1,356	1,329	1,304	1,281	1,258	1,235	1,212
3,970	3,980	1,415	1,387	1,360	1,333	1,308	1,285	1,262	1,239	1,216
3,980	3,990	1,419	1,392	1,365	1,338	1,312	1,289	1,266	1,242	1,219
3,990	4,000	1,423	1,396	1,369	1,342	1,316	1,292	1,269	1,246	1,223
4,000	4,010	1,427	1,400	1,373	1,346	1,319	1,296	1,273	1,250	1,227
4,010	4,020	1,431	1,404	1,377	1,350	1,323	1,300	1,277	1,254	1,230
4,020	4,030	1,436	1,409	1,382	1,355	1,327	1,304	1,280	1,257	1,234
4,030	4,040	1,440	1,413	1,386	1,359	1,332	1,307	1,284	1,261	1,238
4,040	4,050	1,444	1,417	1,390	1,363	1,336	1,311	1,288	1,265	1,242
4,050	4,060	1,448	1,421	1,394	1,367	1,340	1,315	1,292	1,269	1,245
4,060	4,070	1,453	1,426	1,398	1,371	1,344	1,319	1,295	1,272	1,249
4,070	4,080	1,457	1,430	1,403	1,376	1,349	1,322	1,299	1,276	1,253
4,080	4,090	1,461	1,434	1,407	1,380	1,353	1,326	1,303	1,280	1,257
4,090	4,100	1,465	1,438	1,411	1,384	1,357	1,330	1,307	1,283	1,260
4,100	4,110	1,470	1,443	1,415	1,388	1,361	1,334	1,310	1,287	1,264
4,110	4,120	1,474	1,447	1,420	1,393	1,366	1,339	1,314	1,291	1,268
4,120	4,130	1,478	1,451	1,424	1,397	1,370	1,343	1,318	1,295	1,272
4,130	4,140	1,482	1,455	1,428	1,401	1,374	1,347	1,322	1,298	1,275
4,140	4,150	1,487	1,459	1,432	1,405	1,378	1,351	1,326	1,302	1,279
4,150	4,160	1,491	1,464	1,437	1,410	1,383	1,355	1,329	1,306	1,283
4,160	4,170	1,495	1,468	1,441	1,414	1,387	1,360	1,333	1,310	1,286
4,170	4,180	1,499	1,472	1,445	1,418	1,391	1,364	1,337	1,313	1,290
4,180	4,190	1,503	1,476	1,449	1,422	1,395	1,368	1,341	1,317	1,294
4,190	4,200	1,508	1,481	1,454	1,427	1,399	1,372	1,346	1,321	1,298
4,200	4,210	1,512	1,485	1,458	1,431	1,404	1,377	1,350	1,325	1,301
4,210	4,220	1,516	1,489	1,462	1,435	1,408	1,381	1,354	1,328	1,305
4,220	4,230	1,520	1,493	1,466	1,439	1,412	1,385	1,358	1,332	1,309
4,230	4,240	1,525	1,498	1,471	1,443	1,416	1,389	1,362	1,336	1,313
4,240	4,250	1,529	1,502	1,475	1,448	1,421	1,394	1,367	1,340	1,316
4,250	4,260	1,533	1,506	1,479	1,452	1,425	1,398	1,371	1,344	1,320
4,260	4,270	1,537	1,510	1,483	1,456	1,429	1,402	1,375	1,348	1,324
4,270	4,280	1,542	1,515	1,487	1,460	1,433	1,406	1,379	1,352	1,328
4,280	4,290	1,546	1,519	1,492	1,465	1,438	1,411	1,383	1,356	1,331
4,290	4,300	1,550	1,523	1,496	1,469	1,442	1,415	1,388	1,361	1,335
4,300	4,310	1,554	1,527	1,500	1,473	1,446	1,419	1,392	1,365	1,339
4,310	4,320	1,558	1,531	1,504	1,477	1,450	1,423	1,396	1,369	1,342
4,320	4,330	1,563	1,536	1,509	1,482	1,455	1,427	1,400	1,373	1,346
4,330	4,340	1,567	1,540	1,513	1,486	1,459	1,432	1,405	1,378	1,351
4,340	4,350	1,571	1,544	1,517	1,490	1,463	1,436	1,409	1,382	1,355
4,350	4,360	1,575	1,548	1,521	1,494	1,467	1,440	1,413	1,386	1,359
4,360	4,370	1,580	1,553	1,525	1,499	1,471	1,444	1,417	1,390	1,363
4,370	4,380	1,584	1,557	1,530	1,503	1,476	1,449	1,422	1,395	1,367
4,380	4,390	1,588	1,561	1,534	1,507	1,480	1,453	1,426	1,399	1,372
4,390	4,400	1,592	1,565	1,538	1,511	1,484	1,457	1,430	1,403	1,376
4,400	4,410	1,597	1,570	1,543	1,515	1,488	1,461	1,434	1,407	1,380
4,410	4,420	1,601	1,574	1,547	1,520	1,493	1,466	1,439	1,411	1,384
4,420	4,430	1,605	1,578	1,551	1,524	1,497	1,470	1,443	1,416	1,389
4,430	4,440	1,609	1,582	1,555	1,528	1,501	1,474	1,447	1,420	1,393
4,440	4,450	1,614	1,586	1,559	1,532	1,505	1,478	1,451	1,424	1,397
4,450	4,460	1,618	1,591	1,564	1,537	1,510	1,483	1,456	1,428	1,401
4,460	4,470	1,622	1,595	1,568	1,541	1,514	1,487	1,460	1,433	1,406
4,470	4,480	1,626	1,599	1,572	1,545	1,518	1,491	1,464	1,437	1,410

4,480	4,490	1,630	1,603	1,576	1,549	1,522	1,495	1,468	1,441	1,414
4,490	4,500	1,636	1,608	1,581	1,554	1,527	1,499	1,472	1,445	1,418
4,500	4,510	1,639	1,612	1,585	1,558	1,531	1,504	1,477	1,450	1,423
4,510	4,520	1,643	1,616	1,589	1,562	1,535	1,508	1,481	1,454	1,427
4,520	4,530	1,647	1,620	1,593	1,566	1,539	1,512	1,485	1,458	1,431
4,530	4,540	1,652	1,625	1,598	1,571	1,543	1,516	1,489	1,462	1,435
4,540	4,550	1,656	1,629	1,602	1,575	1,548	1,521	1,494	1,467	1,439
4,550	4,560	1,660	1,633	1,606	1,579	1,552	1,525	1,498	1,471	1,444
4,560	4,570	1,664	1,637	1,610	1,583	1,556	1,529	1,502	1,475	1,448
4,570	4,580	1,669	1,642	1,615	1,587	1,560	1,533	1,506	1,479	1,452
4,580	4,590	1,673	1,646	1,619	1,592	1,565	1,538	1,511	1,483	1,456
4,590	4,600	1,677	1,650	1,623	1,596	1,569	1,542	1,515	1,488	1,461
4,600	4,610	1,681	1,654	1,627	1,600	1,573	1,546	1,519	1,492	1,465
4,610	4,620	1,686	1,658	1,631	1,604	1,577	1,550	1,523	1,496	1,469
4,620	4,630	1,690	1,663	1,636	1,609	1,582	1,555	1,527	1,500	1,473
4,630	4,640	1,694	1,667	1,640	1,613	1,586	1,559	1,532	1,505	1,478
4,640	4,650	1,698	1,671	1,644	1,617	1,590	1,563	1,536	1,509	1,482
4,650	4,660	1,702	1,675	1,648	1,621	1,594	1,567	1,540	1,513	1,486
4,660	4,670	1,707	1,680	1,653	1,626	1,599	1,571	1,544	1,517	1,490
4,670	4,680	1,711	1,684	1,657	1,630	1,603	1,576	1,549	1,522	1,495
4,680	4,690	1,715	1,688	1,661	1,634	1,607	1,580	1,553	1,526	1,499
4,690	4,700	1,719	1,692	1,665	1,638	1,611	1,584	1,557	1,530	1,503
4,700	4,710	1,724	1,697	1,670	1,643	1,615	1,588	1,561	1,534	1,507
4,710	4,720	1,728	1,701	1,674	1,647	1,620	1,593	1,566	1,539	1,511
4,720	4,730	1,732	1,705	1,678	1,651	1,624	1,597	1,570	1,543	1,516
4,730	4,740	1,736	1,709	1,682	1,655	1,628	1,601	1,574	1,547	1,520
4,740	4,750	1,741	1,714	1,686	1,659	1,632	1,605	1,578	1,551	1,524
4,750	4,760	1,745	1,718	1,691	1,664	1,637	1,610	1,583	1,555	1,528
4,760	4,770	1,749	1,722	1,695	1,668	1,641	1,614	1,587	1,560	1,533
4,770	4,780	1,753	1,726	1,699	1,672	1,645	1,618	1,591	1,564	1,537
4,780	4,790	1,758	1,730	1,703	1,676	1,649	1,622	1,595	1,568	1,541
4,790	4,800	1,762	1,735	1,708	1,681	1,654	1,627	1,599	1,572	1,545
4,800	4,810	1,766	1,739	1,712	1,685	1,658	1,631	1,604	1,577	1,550
4,810	4,820	1,770	1,743	1,715	1,689	1,662	1,635	1,608	1,581	1,554
4,820	4,830	1,774	1,747	1,720	1,693	1,666	1,639	1,612	1,585	1,558
4,830	4,840	1,779	1,752	1,725	1,698	1,671	1,643	1,616	1,589	1,562
4,840	4,850	1,783	1,756	1,729	1,702	1,675	1,648	1,621	1,594	1,567
4,850	4,860	1,787	1,760	1,733	1,706	1,679	1,652	1,625	1,598	1,571
4,860	4,870	1,791	1,764	1,737	1,710	1,683	1,656	1,629	1,602	1,575
4,870	4,880	1,795	1,769	1,742	1,715	1,687	1,660	1,633	1,606	1,579
4,880	4,890	1,800	1,773	1,746	1,719	1,692	1,665	1,638	1,611	1,583
4,890	4,900	1,804	1,777	1,750	1,723	1,696	1,669	1,642	1,615	1,588
4,900	4,910	1,808	1,781	1,754	1,727	1,700	1,673	1,646	1,619	1,592
4,910	4,920	1,813	1,786	1,758	1,731	1,704	1,677	1,650	1,623	1,596
4,920	4,930	1,817	1,790	1,763	1,736	1,709	1,682	1,655	1,627	1,600
4,930	4,940	1,821	1,794	1,767	1,740	1,713	1,686	1,659	1,632	1,605
4,940	4,950	1,825	1,798	1,771	1,744	1,717	1,690	1,663	1,636	1,609
4,950	4,960	1,830	1,802	1,775	1,748	1,721	1,694	1,667	1,640	1,613
4,960	4,970	1,834	1,807	1,780	1,753	1,726	1,699	1,671	1,644	1,617
4,970	4,980	1,838	1,811	1,784	1,757	1,730	1,703	1,676	1,649	1,622
4,980	4,990	1,842	1,815	1,788	1,761	1,734	1,707	1,680	1,653	1,626
4,990	5,000	1,846	1,819	1,792	1,765	1,738	1,711	1,684	1,657	1,630
5,000	5,010	1,851	1,824	1,797	1,770	1,743	1,715	1,688	1,661	1,634
5,010	5,020	1,855	1,828	1,801	1,774	1,747	1,720	1,693	1,666	1,639
5,020	5,030	1,859	1,832	1,805	1,778	1,751	1,724	1,697	1,670	1,643
5,030	5,040	1,863	1,836	1,809	1,782	1,755	1,728	1,701	1,674	1,647

5,040	5,050	1,868	1,841	1,814	1,786	1,759	1,732	1,705	1,678	1,651
5,050	5,060	1,872	1,845	1,818	1,791	1,764	1,737	1,710	1,683	1,655
5,060	5,070	1,876	1,849	1,822	1,795	1,768	1,741	1,714	1,687	1,660
5,070	5,080	1,880	1,853	1,826	1,799	1,772	1,745	1,718	1,691	1,664
5,080	5,090	1,885	1,858	1,830	1,803	1,776	1,749	1,722	1,695	1,668
5,090	5,100	1,889	1,862	1,835	1,808	1,781	1,754	1,727	1,699	1,672
5,100	5,110	1,893	1,866	1,839	1,812	1,785	1,758	1,731	1,704	1,677
5,110	5,120	1,897	1,870	1,843	1,816	1,789	1,762	1,735	1,708	1,681
5,120	5,130	1,902	1,874	1,847	1,820	1,793	1,766	1,739	1,712	1,685
5,130	5,140	1,906	1,879	1,852	1,825	1,798	1,771	1,743	1,716	1,689
5,140	5,150	1,910	1,883	1,855	1,829	1,802	1,775	1,748	1,721	1,694
5,150	5,160	1,914	1,887	1,860	1,833	1,806	1,779	1,752	1,725	1,698
5,160	5,170	1,918	1,891	1,864	1,837	1,810	1,783	1,756	1,729	1,702
5,170	5,180	1,923	1,896	1,869	1,842	1,815	1,787	1,760	1,733	1,706
5,180	5,190	1,927	1,900	1,873	1,846	1,819	1,792	1,765	1,738	1,711
5,190	5,200	1,931	1,904	1,877	1,850	1,823	1,796	1,769	1,742	1,715
5,200	5,210	1,935	1,908	1,881	1,854	1,827	1,800	1,773	1,746	1,719
5,210	5,220	1,940	1,913	1,886	1,858	1,831	1,804	1,777	1,750	1,723
5,220	5,230	1,944	1,917	1,890	1,863	1,836	1,809	1,782	1,755	1,727
5,230	5,240	1,948	1,921	1,894	1,867	1,840	1,813	1,786	1,759	1,732
5,240	5,250	1,952	1,925	1,898	1,871	1,844	1,817	1,790	1,763	1,736
5,250	5,260	1,957	1,930	1,902	1,875	1,848	1,821	1,794	1,767	1,740
5,260	5,270	1,961	1,934	1,907	1,880	1,853	1,826	1,798	1,771	1,744
5,270	5,280	1,965	1,938	1,911	1,884	1,857	1,830	1,803	1,776	1,749
5,280	5,290	1,969	1,942	1,915	1,888	1,861	1,834	1,807	1,780	1,753
5,290	5,300	1,974	1,946	1,919	1,892	1,865	1,838	1,811	1,784	1,757
5,300	5,310	1,978	1,951	1,924	1,897	1,870	1,843	1,815	1,788	1,761
5,310	5,320	1,982	1,955	1,928	1,901	1,874	1,847	1,820	1,793	1,766
5,320	5,330	1,986	1,959	1,932	1,905	1,878	1,851	1,824	1,797	1,770
5,330	5,340	1,990	1,963	1,936	1,909	1,882	1,855	1,828	1,801	1,774
5,340	5,350	1,995	1,968	1,941	1,914	1,886	1,859	1,832	1,805	1,778
5,350	5,360	1,999	1,972	1,945	1,918	1,891	1,864	1,837	1,810	1,783
5,360	5,370	2,003	1,976	1,949	1,922	1,895	1,868	1,841	1,814	1,787
5,370	5,380	2,007	1,980	1,953	1,926	1,899	1,872	1,845	1,818	1,791
5,380	5,390	2,012	1,985	1,958	1,930	1,903	1,876	1,849	1,822	1,795
5,390	5,400	2,016	1,989	1,962	1,935	1,908	1,881	1,854	1,827	1,799
5,400	5,410	2,020	1,993	1,966	1,939	1,912	1,885	1,858	1,831	1,804
5,410	5,420	2,024	1,997	1,970	1,943	1,916	1,889	1,862	1,835	1,808
5,420	5,430	2,029	2,002	1,974	1,947	1,920	1,893	1,866	1,839	1,812
5,430	5,440	2,033	2,006	1,979	1,952	1,925	1,898	1,871	1,843	1,816
5,440	5,450	2,037	2,010	1,983	1,956	1,929	1,902	1,875	1,848	1,821
5,450	5,460	2,041	2,014	1,987	1,960	1,933	1,906	1,879	1,852	1,825
5,460	5,470	2,046	2,018	1,991	1,964	1,937	1,910	1,883	1,856	1,829
5,470	5,480	2,050	2,023	1,995	1,969	1,942	1,915	1,887	1,860	1,833
5,480	5,490	2,054	2,027	2,000	1,973	1,946	1,919	1,892	1,865	1,838
5,490	5,500	2,058	2,031	2,004	1,977	1,950	1,923	1,896	1,869	1,842
5,500	5,510	2,062	2,035	2,008	1,981	1,954	1,927	1,900	1,873	1,846
5,510	5,520	2,067	2,040	2,013	1,986	1,958	1,931	1,904	1,877	1,850
5,520	5,530	2,071	2,044	2,017	1,990	1,963	1,936	1,909	1,882	1,855
5,530	5,540	2,075	2,048	2,021	1,994	1,967	1,940	1,913	1,886	1,859
5,540	5,550	2,079	2,052	2,025	1,998	1,971	1,944	1,917	1,890	1,863
5,550	5,560	2,084	2,057	2,030	2,002	1,975	1,948	1,921	1,894	1,867
5,560	5,570	2,088	2,061	2,034	2,007	1,980	1,953	1,926	1,899	1,871
5,570	5,580	2,092	2,065	2,038	2,011	1,984	1,957	1,930	1,903	1,876
5,580	5,590	2,096	2,069	2,042	2,015	1,988	1,961	1,934	1,907	1,880
5,590	5,600	2,101	2,074	2,046	2,019	1,992	1,965	1,938	1,911	1,884

5,600	5,610	2,105	2,078	2,051	2,024	1,997	1,970	1,943	1,915	1,888
5,610	5,620	2,109	2,082	2,055	2,028	2,001	1,974	1,947	1,920	1,893
5,620	5,630	2,113	2,086	2,059	2,032	2,005	1,978	1,951	1,924	1,897
5,630	5,640	2,118	2,090	2,063	2,036	2,009	1,982	1,955	1,928	1,901
5,640	5,650	2,122	2,095	2,068	2,041	2,014	1,986	1,959	1,932	1,905
5,650	5,660	2,126	2,099	2,072	2,045	2,018	1,991	1,964	1,937	1,910
5,660	5,670	2,130	2,103	2,076	2,049	2,022	1,995	1,968	1,941	1,914
5,670	5,680	2,134	2,107	2,080	2,053	2,026	1,999	1,972	1,945	1,918
5,680	5,690	2,139	2,112	2,085	2,058	2,030	2,003	1,976	1,949	1,922
5,690	5,700	2,143	2,116	2,089	2,062	2,035	2,008	1,981	1,954	1,927
5,700	5,710	2,147	2,120	2,093	2,066	2,039	2,012	1,985	1,958	1,931
5,710	5,720	2,151	2,124	2,097	2,070	2,043	2,016	1,989	1,962	1,935
5,720	5,730	2,156	2,129	2,102	2,074	2,047	2,020	1,993	1,966	1,939
5,730	5,740	2,160	2,133	2,106	2,079	2,052	2,025	1,998	1,971	1,943
5,740	5,750	2,164	2,137	2,110	2,083	2,056	2,029	2,002	1,975	1,948
5,750	5,760	2,168	2,141	2,114	2,087	2,060	2,033	2,006	1,979	1,952
5,760	5,770	2,173	2,146	2,118	2,091	2,064	2,037	2,010	1,983	1,956
5,770	5,780	2,177	2,150	2,123	2,096	2,069	2,042	2,014	1,987	1,960
5,780	5,790	2,181	2,154	2,127	2,100	2,073	2,046	2,019	1,992	1,965
5,790	5,800	2,185	2,158	2,131	2,104	2,077	2,050	2,023	1,996	1,969

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

No Change.

Non-Taxable Income

No Change.

Alimony Income

No Change.

Social Security Tax (FICA)

No Change.

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 2016 [2015], revised December 23, 2015 [December 22, 2014]). To determine the amount of federal income tax for incomes greater than those shown in this table, refer to this same [these] IRS Publication[s].

New Jersey Income Tax - This table includes tax withholding rates published by the NJ Division of Taxation (see NJ-WT, effective January 1, 2016 [January 2012]). To determine New Jersey withholding tax for incomes greater than those shown in [on] this table, refer to this same NJ-WT publication. [Publication NJ-WT and New Withholding Rate tables.]

Note: Appendix IX-H amended April 12, 2016 [July 27, 2015] to be effective May 1, 2016 [September 1, 2015].