

## SUPREME COURT OF NEW JERSEY

It is ORDERED that the attached annual updating revisions to the following Appendices to the Rules of Court relating to child support guidelines are adopted to be effective June 1, 2020:

- (1) Appendix IX-A (“Considerations in the Use of Child Support Guidelines”);
- (2) 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”);
- (3) Appendix IX-C (“Child Support Guidelines Sole Parenting Worksheet”);
- (4) Appendix IX-D (“Child Support Guidelines Shared Parenting Worksheet”); and
- (5) Appendix IX-H (“Combined Tax Withholding Tables for Use with the [Child] Support Guidelines”).

For the Court,



Chief Justice

Dated: May 5, 2020

**New Jersey Rules of Court Appendix IX-A**  
**CONSIDERATIONS IN THE USE OF CHILD SUPPORT GUIDELINES**  
(Includes amendments through those effective [September 1, 2019] June 1, 2020)

**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 11, 2019] January 15, 2020, the self-support reserve is [\$252] \$258 per week. (This amount is 105% of the poverty guideline for one person).

i. Income Tax Withholding - For wage earners, income tax withholding rates provide an accurate estimate of after-tax income available to pay weekly support obligations. Income tax withholding may differ from end-of-year tax obligations due to the parent's filing status and the number of [exemptions] dependents, deductions and credits reported or claimed by each parent.

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<br>(2.0 x [2019] 2020 Poverty Guideline) |                      |                |                                       |
|---------------------------------------------------------------------------------------------------|----------------------|----------------|---------------------------------------|
| Total Persons in Household                                                                        | Weekly Net Income    |                | Annual Net Income                     |
| 2                                                                                                 | <del>[\$650]</del>   | <u>\$663</u>   | <del>[\$33,820]</del> <u>\$34,480</u> |
| 3                                                                                                 | <del>[\$820]</del>   | <u>\$835</u>   | <del>[\$42,660]</del> <u>\$43,440</u> |
| 4                                                                                                 | <del>[\$990]</del>   | <u>\$1,008</u> | <del>[\$51,500]</del> <u>\$52,400</u> |
| 5                                                                                                 | <del>[\$1,160]</del> | <u>\$1,180</u> | <del>[\$60,340]</del> <u>\$61,360</u> |
| 6                                                                                                 | <del>[\$1,330]</del> | <u>\$1,352</u> | <del>[\$69,180]</del> <u>\$70,320</u> |
| 7                                                                                                 | <del>[\$1,500]</del> | <u>\$1,525</u> | <del>[\$78,020]</del> <u>\$79,280</u> |
| 8                                                                                                 | <del>[\$1,670]</del> | <u>\$1,697</u> | <del>[\$86,860]</del> <u>\$88,240</u> |

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 [\$252] \$258 per week as of [January 11, 2019] January 15, 2020, 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 Healthcare 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 [June 1, 2019] June 1, 2020)**

**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***

*[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]*

### ***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 [\$132,900] \$137,700 of gross earnings (for wage earners in [2019] 2020). After the maximum \$8,240 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 [\$132,900] \$137,700 limit of all earned income.

## ***Note on Medicare Taxes***

*[no change]*

## ***Analyzing Income Tax Returns***

*[no change]*

## ***Line 1 - Gross Taxable Income***

*[no change]*

## ***Line 1a - Mandatory Retirement Contributions***

*[no change]*

**Line 1b – Tax-Deductible Alimony Paid**

*[no change]*

**Line 1c – Taxable 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] dependent children eligible for the federal income tax credit (eligible dependents) 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 exemptions than permitted, the following standards shall be used to determine withholding taxes from the Appendix IX-H Combined Tax Withholding Tables:

- (1) Two allowances for the parent, and one additional allowance if filing as head-of-household.
- (2) Four allowances for each child if not married and income is less than \$71,201 or if married and income is less than \$103,351.
- (3) Two allowances for each child if not married and income is between \$71,201 and \$179,050 or if married and income is between \$103,351 and \$345,850.
- (4) One allowance for each child if not married and income is between \$179,051 and \$200,000 or married and income is between \$345,851 and \$400,000.]

(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 - For persons whose income is derived from self-employment or the operation of a business, the court should carefully review personal and business income tax returns (State and federal) and IRS-1099 statements from the most recent tax year to determine the amount of taxes to be deducted from gross income.

Note: the method of determining withholding taxes and each parent's number of [allowances] eligible dependents and marital status must be documented in the Comments section (Line 6) of the worksheet.

## 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 4a – Non-Tax-Deductible Alimony Paid**

*[no change]*

**Line 4b – Non-Taxable Alimony Received**

*[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]*

**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**

*[no change]*

**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**

*[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]*

#### **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 [\$132,900] \$137,700 of gross earnings (for wage earners in [2019] 2020). After the maximum \$8,240 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 [\$132,900] \$137,700 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 – Tax Deductible Alimony Paid**

*[no change]*

### **Line 1c – Taxable 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] dependent children eligible for the federal income tax credit (eligible dependents) 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) Two allowances for the parent, plus one additional allowance if filing as head-of-household.
- (2) Four allowances for each child if not married and income is less than \$71,201 or if married and income is less than \$103,351.
- (3) Two allowances for each child if not married and income is between \$71,201 and \$179,050, or if married and income is between \$103,351 and

\$345,850.

- (4) One allowance for each child if not married and income is between \$179,051 and \$200,000 or married and income is between \$345,851 and \$400,000.]

(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 - For persons whose income is derived from self-employment or the operation of a business, the court should carefully review personal and business income tax returns (State and federal) and IRS 1099 statements from the most recent tax year to determine the amount of taxes to be deducted from gross income.

Note: the method of determining withholding taxes and each parent's number of [allowances] eligible dependents and marital status must be documented in the Comments section (Line 5) of the worksheet.

**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 4a – Non-Tax-Deductible Alimony Paid**

*[no change]*

**Line 4b – Non-Taxable Alimony Received**

*[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 (~~[\$252]~~ \$258 per week as of ~~[January 11, 2019]~~ January 15, 2020), 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: *[no change]*

**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-C

| CHILD SUPPORT GUIDELINES - SOLE PARENTING WORKSHEET                                                                                                                       |           |                           |          |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------------------------|----------|
| Case Name: _____ v. _____                                                                                                                                                 |           | County: _____             |          |
| Plaintiff Defendant                                                                                                                                                       |           | Docket #: _____           |          |
| Custodial Parent is the: <input type="checkbox"/> Plaintiff <input type="checkbox"/> Defendant                                                                            |           | Number of Children: _____ |          |
| All amounts must be weekly                                                                                                                                                | CUSTODIAL | NON-CUSTODIAL             | COMBINED |
| 1. Gross Taxable Income                                                                                                                                                   | \$        | \$                        |          |
| 1a. Mandatory Retirement Contributions (non-taxable)                                                                                                                      | -\$       | -\$                       |          |
| 1b. Tax-Deductible Alimony Paid (Current and/or Past Relationships)                                                                                                       | -\$       | -\$                       |          |
| 1c. Taxable Alimony Received (Current and/or Past Relationships)                                                                                                          | +\$       | +\$                       |          |
| 2. Adjusted Gross Taxable Income ((L1 - L1a - L1b) + L1c)                                                                                                                 | \$        | \$                        |          |
| 2a. Federal, State and Local Income Tax Withholding                                                                                                                       | -\$       | -\$                       |          |
| 2b. Mandatory Union Dues                                                                                                                                                  | -\$       | -\$                       |          |
| 2c. Child Support Orders for Other Dependents                                                                                                                             | -\$       | -\$                       |          |
| 2d. Other Dependent Deduction (from L14 of a separate worksheet)                                                                                                          | -\$       | -\$                       |          |
| 3. Net Taxable Income (L2 - L2a - L2b - L2c - L2d)                                                                                                                        | \$        | \$                        |          |
| 4. Non-Taxable Income (source: _____)                                                                                                                                     | +\$       | +\$                       |          |
| 4a. Non-Tax-Deductible Alimony Paid (Current and/or Past Relationships)                                                                                                   | -\$       | -\$                       |          |
| 4b. Non-Taxable Alimony Received (Current and/or Past Relationships)                                                                                                      | +\$       | +\$                       |          |
| 5. Government (Non-Means Tested) Benefits for the Child                                                                                                                   | +\$       | +\$                       |          |
| 6. Net Income (L3 + L4 + L5)                                                                                                                                              | \$        | \$                        | \$       |
| 7. Each Parent's Share of Income (L6 Each Parent + L6 Combined)                                                                                                           | 0. _____  | 0. _____                  | 1.00     |
| 8. Basic Child Support Amount (from Appendix IX-F Schedules)                                                                                                              |           |                           | \$       |
| 9. Net Work Related Child Care (from Appendix IX-E Worksheet)                                                                                                             |           |                           | +\$      |
| 10. Child's Share of Health Insurance Premium                                                                                                                             |           |                           | +\$      |
| 11. Unreimbursed Health Care Expenses over \$250 per child per year                                                                                                       |           |                           | +\$      |
| 12. Court-Approved Extraordinary Expenses                                                                                                                                 |           |                           | +\$      |
| 13. Total Child Support Amount (L8 + L9 + L10 + L11 + L12)                                                                                                                |           |                           | \$       |
| 14. Each Parent's Share of Support Obligation (L7 x L13)                                                                                                                  | \$        | \$                        |          |
| 15. Government Benefits for the Child Based on Contribution of NCP                                                                                                        |           | -\$                       |          |
| 16. Net Work-Related Child Care Paid                                                                                                                                      |           | -\$                       |          |
| 17. Health Insurance Premium for the Child Paid                                                                                                                           |           | -\$                       |          |
| 18. Unreimbursed Health Care Expenses Paid (>\$250/child/year)                                                                                                            |           | -\$                       |          |
| 19. Court-Approved Extraordinary Expenses Paid                                                                                                                            |           | -\$                       |          |
| 20. Adjustment for Parenting Time Expenses (L8 x L20b for Non-Custodial Parent x 0.37)<br><i>Note: Not presumptive in some low income situations (see App IX-A., ¶13)</i> |           | -\$                       |          |
| 20a. Number of Annual Overnights with Each Parent                                                                                                                         |           |                           |          |
| 20b. Each Parent's Share of Overnights with the Child (L20a for Parent + L20a Combined)                                                                                   | 0. _____  | 0. _____                  | 1.00     |
| 21. Net Child Support Obligation (L14 - L15 - L16 - L17 - L18 - L19 - L20)                                                                                                |           | \$                        |          |

Continued on Page 2

# Appendix IX-C

| CHILD SUPPORT GUIDELINES – SOLE PARENTING WORKSHEET – PAGE 2                                                                                                                                                                                                                                                |                                   |                                 |                                                                                                          |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------|----------------------------------------------------------------------------------------------------------|
| <i>If [neither parent is requesting the other-dependent deduction] there is no adjustment for other dependents, go to line 25</i>                                                                                                                                                                           |                                   |                                 |                                                                                                          |
| 22. Child Support Order WITH Other Dependent Deduction (L2d) and Child Support Orders for Other Dependents (L2c)                                                                                                                                                                                            |                                   | \$                              |                                                                                                          |
| 23. Child Support Order WITHOUT Other Dependent Deduction and Child Support Orders for Other Dependents                                                                                                                                                                                                     |                                   | \$                              |                                                                                                          |
| 24. Adjusted Child Support Order ((L22 + L23) ÷ 2)                                                                                                                                                                                                                                                          |                                   | \$                              |                                                                                                          |
| 25. Self-Support Reserve Test: (L6 - L21 or L24 for NCP; L6 - L14 for CP) If L25 for NCP is greater than 105% of the federal poverty guideline for one-person (pg) L25 for CP is less than pg, enter L21 or L24 amount on L27. If NCP L25 is less than the pg and CP L25 is greater than the pg, go to L26. | \$                                | \$                              |                                                                                                          |
| 26. Obligor Parent's Maximum Child Support Obligation. (L6 NCP income - 105% of federal poverty guideline for one person). Enter result here and on Line 27.                                                                                                                                                |                                   | \$                              |                                                                                                          |
| 27. Child Support Order                                                                                                                                                                                                                                                                                     |                                   | \$                              |                                                                                                          |
| <b>COMMENTS, REBUTTALS, AND JUSTIFICATION FOR DEVIATIONS</b>                                                                                                                                                                                                                                                |                                   |                                 |                                                                                                          |
| 1. This child support order for this case <input type="checkbox"/> was <input type="checkbox"/> was not based on the child support guidelines award.                                                                                                                                                        |                                   |                                 |                                                                                                          |
| 2. If different from the child support guidelines award (Line 27), enter amount ordered:                                                                                                                                                                                                                    |                                   |                                 |                                                                                                          |
| 3. The child support guidelines were not used, or the guidelines award was adjusted because:                                                                                                                                                                                                                |                                   |                                 |                                                                                                          |
| 4. The following court-approved extraordinary expenses were added to the basic support obligation:                                                                                                                                                                                                          |                                   |                                 |                                                                                                          |
| 5. Custodial Taxes:                                                                                                                                                                                                                                                                                         | <input type="checkbox"/> App IX-H | <input type="checkbox"/> Circ E | <input type="checkbox"/> Other                                                                           |
| Non-Custodial Taxes:                                                                                                                                                                                                                                                                                        | <input type="checkbox"/> App IX-H | <input type="checkbox"/> Circ E | <input type="checkbox"/> Other                                                                           |
|                                                                                                                                                                                                                                                                                                             |                                   |                                 | <a href="#">#[Allowances] Eligible Dependents:</a><br><a href="#">#[Allowances] Eligible Dependents:</a> |
| Prepared By:                                                                                                                                                                                                                                                                                                | Title:                            |                                 | Marital:<br>Marital:<br>Date:                                                                            |

# Appendix IX-D

| CHILD SUPPORT GUIDELINES - SHARED PARENTING WORKSHEET                                                                  |                                            |                                              |           |
|------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|----------------------------------------------|-----------|
| Case Name: _____ v. _____                                                                                              |                                            | County: _____                                |           |
| Plaintiff Defendant                                                                                                    |                                            | Docket #: _____                              |           |
| PPR is the: <input type="checkbox"/> Plaintiff <input type="checkbox"/> Defendant                                      |                                            | Number of Children: _____                    |           |
| All amounts must be weekly                                                                                             | PARENT OF<br>PRIMARY<br>RESIDENCE<br>(PPR) | PARENT OF<br>ALTERNATE<br>RESIDENCE<br>(PAR) | COMBINED  |
| 1. Gross Taxable Income                                                                                                | \$ _____                                   | \$ _____                                     |           |
| 1a. Mandatory Retirement Contributions (non-taxable)                                                                   | -\$ _____                                  | -\$ _____                                    |           |
| 1b. Tax-Deductible Alimony Paid (Current and/or Past Relationships)                                                    | -\$ _____                                  | -\$ _____                                    |           |
| 1c. Taxable Alimony Received (Current and/or Past Relationships)                                                       | +\$ _____                                  | +\$ _____                                    |           |
| 2. Adjusted Gross Taxable Income ((L1 - L1a - L1b) + L1c)                                                              | \$ _____                                   | \$ _____                                     |           |
| 2a. Federal, State and Local Income Tax Withholding                                                                    | -\$ _____                                  | -\$ _____                                    |           |
| 2b. Mandatory Union Dues                                                                                               | -\$ _____                                  | -\$ _____                                    |           |
| 2c. Child Support Orders for Other Dependents                                                                          | -\$ _____                                  | -\$ _____                                    |           |
| 2d. Other Dependent Deduction (from L14 of a separate worksheet)                                                       | -\$ _____                                  | -\$ _____                                    |           |
| 3. Net Taxable Income (L2 - L2a - L2b - L2c - L2d)                                                                     | \$ _____                                   | \$ _____                                     |           |
| 4. Non-Taxable Income (source: _____)                                                                                  | +\$ _____                                  | +\$ _____                                    |           |
| 4a. Non-Tax-Deductible Alimony Paid (Current and/or Past Relationships)                                                | -\$ _____                                  | -\$ _____                                    |           |
| 4b. Non-Taxable Alimony Received (Current and/or Past Relationships)                                                   | +\$ _____                                  | +\$ _____                                    |           |
| 5. Government (Non-Means Tested) Benefits for the Child                                                                | +\$ _____                                  | +\$ _____                                    |           |
| 6. Net Income (L3 + L4 + L5)                                                                                           | \$ _____                                   | \$ _____                                     | \$ _____  |
| 7. Each Parent's Share of Income (L6 Each Parent + L6 Combined)                                                        | 0. _____                                   | 0. _____                                     | 1.00      |
| 8. Basic Child Support Amount (from Appendix IX-F Schedules)                                                           |                                            |                                              | \$ _____  |
| 9. Number of Overnights with Each Parent                                                                               |                                            |                                              |           |
| 10. Each Parent's Share of Overnights with the Child (L9 for Parent + L9 Combined)                                     | 0. _____                                   | 0. _____                                     | 1.00      |
| <b>If PAR time sharing is less than the equivalent of two overnights per week (28%), use Sole Parenting Worksheet.</b> |                                            |                                              |           |
| 11. PAR Shared Parenting Fixed Expenses (L8 x PAR L10 x 0.38 x 2)                                                      |                                            |                                              | +\$ _____ |
| 12. Shared Parenting Basic Child Support Amount (L8 + L11)                                                             |                                            |                                              | \$ _____  |
| 13. Each Parent's Share of SP Basic Child Support Amount (L7 x L12)                                                    | \$ _____                                   | \$ _____                                     |           |
| 14. PAR Shared Parenting Variable Expenses (PAR L10 x L8 x 0.37)                                                       |                                            | -\$ _____                                    |           |
| 15. PAR Adjusted SP Basic Child Support Amount (PAR L13 - L11 - L14)                                                   |                                            | \$ _____                                     |           |
| 16. Net Work Related Child Care (from Appendix IX-E Worksheet)                                                         |                                            |                                              | +\$ _____ |
| 17. Child's Share of Health Insurance Premium                                                                          |                                            |                                              | +\$ _____ |
| 18. Unreimbursed Health Care Expenses over \$250 per child per year                                                    |                                            |                                              | +\$ _____ |
| 19. Court-Approved Extraordinary Expenses                                                                              |                                            |                                              | +\$ _____ |
| 20. Total Supplemental Expenses (L16 + L17 + L18 + L19)                                                                |                                            |                                              | \$ _____  |
| 21. PAR's Share of Total Supplemental Expenses (PAR L7 x L20)                                                          |                                            | \$ _____                                     |           |
| 22. Government Benefits for the Child Based on Contribution of PAR                                                     |                                            | \$ _____                                     |           |
| 23. PAR Net Work-Related Child Care PAID                                                                               |                                            | \$ _____                                     |           |
| Continued on Page 2                                                                                                    |                                            |                                              |           |

**Appendix IX-D**

| <b>CHILD SUPPORT GUIDELINES - SHARED PARENTING WORKSHEET – PAGE 2</b>                                                                                                                                                                                                                                                                                                                                 |                                   |                                 |                                                                                                          |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------|----------------------------------------------------------------------------------------------------------|
| <i>All amounts must be weekly</i>                                                                                                                                                                                                                                                                                                                                                                     | <b>PPR</b>                        | <b>PAR</b>                      | <b>COMBINED</b>                                                                                          |
| 24. PAR Health Insurance Premium for the Child PAID                                                                                                                                                                                                                                                                                                                                                   |                                   | \$                              |                                                                                                          |
| 25. PAR Unreimbursed Health Care Expenses >\$250/child/year) PAID                                                                                                                                                                                                                                                                                                                                     |                                   | \$                              |                                                                                                          |
| 26. PAR Court-Approved Extraordinary Expenses PAID                                                                                                                                                                                                                                                                                                                                                    |                                   | \$                              |                                                                                                          |
| 27. PAR Total Supplemental Expenses PAID (L23 + L24 + L25 + L26)                                                                                                                                                                                                                                                                                                                                      |                                   | \$                              |                                                                                                          |
| 28. PAR Net Supplemental Expenses (L21 - L27)                                                                                                                                                                                                                                                                                                                                                         |                                   | \$                              |                                                                                                          |
| 29. PAR Net Child Support Obligation (L15 + L28)                                                                                                                                                                                                                                                                                                                                                      |                                   | \$                              |                                                                                                          |
| <b><i>If [neither parent is requesting the other dependent deduction] there is no adjustment for other dependents, go to line 33.</i></b>                                                                                                                                                                                                                                                             |                                   |                                 |                                                                                                          |
| 30. Line 29 PAR CS Obligation WITH Other Dependent Deduction L2d and Child Support Orders for Other Dependents L2c                                                                                                                                                                                                                                                                                    |                                   | \$                              |                                                                                                          |
| 31. Line 29 PAR CS Obligation WITHOUT Other Dependent Deduction and Child Support Orders for Other Dependents                                                                                                                                                                                                                                                                                         |                                   | \$                              |                                                                                                          |
| 32. Adjusted PAR Child Support Obligation ((L30 + L31) ÷ 2)                                                                                                                                                                                                                                                                                                                                           |                                   | \$                              |                                                                                                          |
| 33. Self-Support Reserve Test: (L6 - L29 or L32 for PAR; L6 - L13 for PPR)<br>If L33 for PAR is greater than 105% of the federal poverty guideline for one person (pg) or L33 for the PPR is less than the pg, enter the L29 or L32 amount on the PAR L35. If PAR L33 is less than the pg and PPR's L33 is greater than the pg, go to L34. If L29 or L32 is negative, see App. IX-B for instructions. | \$                                | \$                              |                                                                                                          |
| 34. Maximum CS Obligation (Obligor Parent's L6 net income - 105% of the poverty guideline for one person). Enter result here and on Line 35.                                                                                                                                                                                                                                                          | \$                                | \$                              |                                                                                                          |
| 35. Child Support Order (negative L29 or L32 denotes PPR Obligation)                                                                                                                                                                                                                                                                                                                                  | \$                                | \$                              |                                                                                                          |
| <b><i>If the PAR is the Obligor, Continue on Line 36</i></b>                                                                                                                                                                                                                                                                                                                                          |                                   |                                 |                                                                                                          |
| 36. PPR Household Income Test (L6 PPR net income from all sources + net income of other household members + L35 order). If less than the PPR household income threshold (see App. IX-A, ¶14(c)), the SOLE PARENTING WORKSHEET should be used.                                                                                                                                                         | \$                                |                                 |                                                                                                          |
| <b>COMMENTS, REBUTTALS, AND JUSTIFICATION FOR DEVIATIONS</b>                                                                                                                                                                                                                                                                                                                                          |                                   |                                 |                                                                                                          |
| 1. This child support order for this case <input type="checkbox"/> was <input type="checkbox"/> was not based on the child support guidelines award.                                                                                                                                                                                                                                                  |                                   |                                 |                                                                                                          |
| 2. If different from the child support guidelines award (Line 35), enter amount ordered:                                                                                                                                                                                                                                                                                                              |                                   |                                 |                                                                                                          |
| 3. The child support guidelines were not used, or the guidelines award was adjusted because:                                                                                                                                                                                                                                                                                                          |                                   |                                 |                                                                                                          |
| 4. The following extraordinary expenses were added to the basic support obligation on Line 19:                                                                                                                                                                                                                                                                                                        |                                   |                                 |                                                                                                          |
| 5. PPR Taxes:                                                                                                                                                                                                                                                                                                                                                                                         | <input type="checkbox"/> App IX-H | <input type="checkbox"/> Circ E | <input type="checkbox"/> Other                                                                           |
| PAR Taxes:                                                                                                                                                                                                                                                                                                                                                                                            | <input type="checkbox"/> App IX-H | <input type="checkbox"/> Circ E | <input type="checkbox"/> Other                                                                           |
|                                                                                                                                                                                                                                                                                                                                                                                                       |                                   |                                 | <a href="#">#[Allowances] Eligible Dependents:</a><br><a href="#">#[Allowances] Eligible Dependents:</a> |
| Prepared By:                                                                                                                                                                                                                                                                                                                                                                                          | Title:                            |                                 | Marital:<br>Marital:                                                                                     |
|                                                                                                                                                                                                                                                                                                                                                                                                       |                                   | Date:                           |                                                                                                          |

# 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, [2019] 2020

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

[Replace the following table in its entirety]

| 2020 [2019]<br>Weekly Gross<br>Income |                     | And the number of [withholding allowances] <u>eligible dependents</u> claimed from<br>IRS form W-4 [2019] <u>2020</u> |    |    |    |    |    |    |    |    |
|---------------------------------------|---------------------|-----------------------------------------------------------------------------------------------------------------------|----|----|----|----|----|----|----|----|
| At<br>Least                           | But<br>Less<br>Than | 0                                                                                                                     | 1  | 2  | 3  | 4  | 5  | 6  | 7  | 8  |
| 0                                     | 100                 | 0                                                                                                                     | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  |
| 100                                   | 110                 | 9                                                                                                                     | 9  | 9  | 8  | 8  | 8  | 8  | 8  | 8  |
| 110                                   | 120                 | 10                                                                                                                    | 10 | 10 | 9  | 9  | 9  | 9  | 9  | 9  |
| 120                                   | 130                 | 11                                                                                                                    | 11 | 11 | 10 | 10 | 10 | 10 | 10 | 10 |
| 130                                   | 140                 | 12                                                                                                                    | 12 | 11 | 11 | 11 | 11 | 10 | 10 | 10 |
| 140                                   | 150                 | 13                                                                                                                    | 13 | 12 | 12 | 12 | 12 | 11 | 11 | 11 |
| 150                                   | 160                 | 14                                                                                                                    | 14 | 13 | 13 | 13 | 12 | 12 | 12 | 12 |
| 160                                   | 170                 | 15                                                                                                                    | 15 | 14 | 14 | 14 | 13 | 13 | 13 | 13 |
| 170                                   | 180                 | 16                                                                                                                    | 15 | 15 | 15 | 15 | 14 | 14 | 14 | 13 |
| 180                                   | 190                 | 17                                                                                                                    | 16 | 16 | 16 | 15 | 15 | 15 | 15 | 14 |
| 190                                   | 200                 | 18                                                                                                                    | 17 | 17 | 17 | 16 | 16 | 16 | 16 | 15 |
| 200                                   | 210                 | 18                                                                                                                    | 18 | 18 | 18 | 17 | 17 | 17 | 16 | 16 |
| 210                                   | 220                 | 19                                                                                                                    | 19 | 19 | 19 | 18 | 18 | 18 | 17 | 17 |
| 220                                   | 230                 | 20                                                                                                                    | 20 | 20 | 19 | 19 | 19 | 19 | 18 | 18 |
| 230                                   | 240                 | 21                                                                                                                    | 21 | 21 | 20 | 20 | 20 | 19 | 19 | 19 |
| 240                                   | 250                 | 23                                                                                                                    | 22 | 22 | 21 | 21 | 21 | 20 | 20 | 20 |
| 250                                   | 260                 | 25                                                                                                                    | 23 | 22 | 22 | 22 | 22 | 21 | 21 | 21 |
| 260                                   | 270                 | 27                                                                                                                    | 24 | 23 | 23 | 23 | 23 | 22 | 22 | 22 |
| 270                                   | 280                 | 29                                                                                                                    | 25 | 24 | 24 | 24 | 23 | 23 | 23 | 23 |
| 280                                   | 290                 | 30                                                                                                                    | 26 | 25 | 25 | 25 | 24 | 24 | 24 | 23 |
| 290                                   | 300                 | 32                                                                                                                    | 26 | 26 | 26 | 26 | 25 | 25 | 25 | 24 |
| 300                                   | 310                 | 34                                                                                                                    | 27 | 27 | 27 | 26 | 26 | 26 | 26 | 25 |
| 310                                   | 320                 | 36                                                                                                                    | 28 | 28 | 28 | 27 | 27 | 27 | 27 | 26 |
| 320                                   | 330                 | 38                                                                                                                    | 29 | 29 | 29 | 28 | 28 | 28 | 27 | 27 |
| 330                                   | 340                 | 40                                                                                                                    | 30 | 30 | 30 | 29 | 29 | 29 | 28 | 28 |
| 340                                   | 350                 | 42                                                                                                                    | 31 | 31 | 30 | 30 | 30 | 30 | 29 | 29 |
| 350                                   | 360                 | 44                                                                                                                    | 32 | 32 | 31 | 31 | 31 | 30 | 30 | 30 |

|     |     |     |    |    |    |    |    |    |    |    |
|-----|-----|-----|----|----|----|----|----|----|----|----|
| 360 | 370 | 46  | 33 | 33 | 32 | 32 | 32 | 31 | 31 | 31 |
| 370 | 380 | 48  | 34 | 33 | 33 | 33 | 33 | 32 | 32 | 32 |
| 380 | 390 | 50  | 35 | 34 | 34 | 34 | 33 | 33 | 33 | 33 |
| 390 | 400 | 52  | 36 | 35 | 35 | 35 | 34 | 34 | 34 | 34 |
| 400 | 410 | 53  | 36 | 36 | 36 | 36 | 35 | 35 | 35 | 34 |
| 410 | 420 | 55  | 37 | 37 | 37 | 37 | 36 | 36 | 36 | 35 |
| 420 | 430 | 57  | 38 | 38 | 38 | 37 | 37 | 37 | 37 | 36 |
| 430 | 440 | 60  | 39 | 39 | 39 | 38 | 38 | 38 | 37 | 37 |
| 440 | 450 | 62  | 40 | 40 | 40 | 39 | 39 | 39 | 38 | 38 |
| 450 | 460 | 64  | 41 | 41 | 40 | 40 | 40 | 40 | 39 | 39 |
| 460 | 470 | 66  | 42 | 42 | 41 | 41 | 41 | 41 | 40 | 40 |
| 470 | 480 | 68  | 43 | 43 | 42 | 42 | 42 | 41 | 41 | 41 |
| 480 | 490 | 70  | 44 | 44 | 43 | 43 | 43 | 42 | 42 | 42 |
| 490 | 500 | 73  | 45 | 45 | 44 | 44 | 44 | 43 | 43 | 43 |
| 500 | 510 | 75  | 46 | 46 | 45 | 45 | 45 | 44 | 44 | 44 |
| 510 | 520 | 77  | 47 | 47 | 46 | 46 | 45 | 45 | 45 | 45 |
| 520 | 530 | 79  | 48 | 48 | 47 | 47 | 46 | 46 | 46 | 45 |
| 530 | 540 | 81  | 49 | 49 | 48 | 48 | 47 | 47 | 47 | 46 |
| 540 | 550 | 83  | 50 | 50 | 49 | 49 | 48 | 48 | 48 | 47 |
| 550 | 560 | 85  | 51 | 50 | 50 | 50 | 49 | 49 | 49 | 48 |
| 560 | 570 | 88  | 52 | 51 | 51 | 51 | 50 | 50 | 50 | 49 |
| 570 | 580 | 90  | 53 | 52 | 52 | 52 | 51 | 51 | 50 | 50 |
| 580 | 590 | 92  | 54 | 53 | 53 | 53 | 52 | 52 | 51 | 51 |
| 590 | 600 | 94  | 55 | 54 | 54 | 54 | 53 | 53 | 52 | 52 |
| 600 | 610 | 96  | 57 | 55 | 55 | 55 | 54 | 54 | 53 | 53 |
| 610 | 620 | 98  | 60 | 56 | 56 | 56 | 55 | 55 | 54 | 54 |
| 620 | 630 | 101 | 62 | 57 | 57 | 56 | 56 | 56 | 55 | 55 |
| 630 | 640 | 103 | 64 | 58 | 58 | 57 | 57 | 57 | 56 | 56 |
| 640 | 650 | 105 | 66 | 59 | 59 | 58 | 58 | 58 | 57 | 57 |
| 650 | 660 | 107 | 68 | 60 | 60 | 59 | 59 | 59 | 58 | 58 |
| 660 | 670 | 109 | 70 | 61 | 61 | 60 | 60 | 60 | 59 | 59 |
| 670 | 680 | 111 | 73 | 62 | 62 | 61 | 61 | 61 | 60 | 60 |
| 680 | 690 | 114 | 75 | 63 | 63 | 62 | 62 | 61 | 61 | 61 |
| 690 | 700 | 116 | 77 | 64 | 64 | 63 | 63 | 62 | 62 | 62 |
| 700 | 710 | 118 | 79 | 65 | 65 | 64 | 64 | 63 | 63 | 63 |
| 710 | 720 | 121 | 81 | 66 | 66 | 65 | 65 | 64 | 64 | 64 |
| 720 | 730 | 123 | 84 | 67 | 67 | 66 | 66 | 65 | 65 | 65 |
| 730 | 740 | 125 | 86 | 68 | 67 | 67 | 67 | 66 | 66 | 66 |
| 740 | 750 | 128 | 88 | 69 | 68 | 68 | 68 | 67 | 67 | 67 |
| 750 | 760 | 130 | 91 | 70 | 69 | 69 | 69 | 68 | 68 | 67 |
| 760 | 770 | 132 | 93 | 71 | 71 | 70 | 70 | 69 | 69 | 68 |
| 770 | 780 | 135 | 95 | 73 | 72 | 71 | 71 | 70 | 70 | 69 |

|      |      |     |     |     |     |     |     |     |     |     |
|------|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 780  | 790  | 137 | 98  | 74  | 73  | 72  | 72  | 71  | 71  | 70  |
| 790  | 800  | 140 | 100 | 75  | 74  | 73  | 73  | 72  | 72  | 71  |
| 800  | 810  | 142 | 103 | 76  | 75  | 75  | 74  | 73  | 73  | 72  |
| 810  | 820  | 145 | 105 | 77  | 76  | 76  | 75  | 74  | 74  | 73  |
| 820  | 830  | 147 | 108 | 78  | 78  | 77  | 76  | 75  | 75  | 74  |
| 830  | 840  | 150 | 110 | 80  | 79  | 78  | 77  | 76  | 76  | 75  |
| 840  | 850  | 152 | 113 | 81  | 80  | 79  | 78  | 78  | 77  | 76  |
| 850  | 860  | 155 | 115 | 82  | 81  | 80  | 80  | 79  | 78  | 77  |
| 860  | 870  | 158 | 118 | 84  | 83  | 81  | 81  | 80  | 79  | 78  |
| 870  | 880  | 160 | 121 | 85  | 84  | 83  | 82  | 81  | 80  | 80  |
| 880  | 890  | 163 | 123 | 87  | 85  | 84  | 83  | 82  | 82  | 81  |
| 890  | 900  | 165 | 126 | 88  | 87  | 86  | 84  | 83  | 83  | 82  |
| 900  | 910  | 168 | 128 | 89  | 88  | 87  | 86  | 85  | 84  | 83  |
| 910  | 920  | 170 | 131 | 91  | 89  | 88  | 87  | 86  | 85  | 84  |
| 920  | 930  | 173 | 133 | 94  | 91  | 90  | 89  | 87  | 86  | 85  |
| 930  | 940  | 176 | 136 | 96  | 92  | 91  | 90  | 89  | 88  | 87  |
| 940  | 950  | 178 | 139 | 99  | 94  | 92  | 91  | 90  | 89  | 88  |
| 950  | 960  | 181 | 141 | 101 | 95  | 94  | 93  | 91  | 90  | 89  |
| 960  | 970  | 183 | 144 | 104 | 96  | 95  | 94  | 93  | 92  | 91  |
| 970  | 980  | 186 | 146 | 107 | 98  | 97  | 95  | 94  | 93  | 92  |
| 980  | 990  | 188 | 149 | 109 | 99  | 98  | 97  | 96  | 94  | 93  |
| 990  | 1000 | 191 | 151 | 112 | 100 | 99  | 98  | 97  | 96  | 95  |
| 1000 | 1010 | 194 | 154 | 114 | 102 | 101 | 100 | 98  | 97  | 96  |
| 1010 | 1020 | 197 | 157 | 117 | 103 | 102 | 101 | 100 | 99  | 97  |
| 1020 | 1030 | 200 | 161 | 121 | 105 | 103 | 102 | 101 | 100 | 99  |
| 1030 | 1040 | 204 | 164 | 125 | 106 | 105 | 104 | 102 | 101 | 100 |
| 1040 | 1050 | 207 | 168 | 128 | 107 | 106 | 105 | 104 | 103 | 102 |
| 1050 | 1060 | 211 | 171 | 132 | 109 | 108 | 106 | 105 | 104 | 103 |
| 1060 | 1070 | 215 | 175 | 135 | 110 | 109 | 108 | 107 | 105 | 104 |
| 1070 | 1080 | 218 | 179 | 139 | 111 | 110 | 109 | 108 | 107 | 106 |
| 1080 | 1090 | 222 | 182 | 142 | 113 | 112 | 111 | 109 | 108 | 107 |
| 1090 | 1100 | 225 | 186 | 146 | 114 | 113 | 112 | 111 | 110 | 108 |
| 1100 | 1110 | 229 | 189 | 150 | 116 | 114 | 113 | 112 | 111 | 110 |
| 1110 | 1120 | 232 | 193 | 153 | 117 | 116 | 115 | 113 | 112 | 111 |
| 1120 | 1130 | 236 | 196 | 157 | 118 | 117 | 116 | 115 | 114 | 113 |
| 1130 | 1140 | 240 | 200 | 160 | 121 | 119 | 117 | 116 | 115 | 114 |
| 1140 | 1150 | 243 | 204 | 164 | 124 | 120 | 119 | 118 | 116 | 115 |
| 1150 | 1160 | 247 | 207 | 167 | 128 | 121 | 120 | 119 | 118 | 117 |
| 1160 | 1170 | 250 | 211 | 171 | 131 | 123 | 122 | 120 | 119 | 118 |
| 1170 | 1180 | 254 | 214 | 175 | 135 | 124 | 123 | 122 | 121 | 119 |
| 1180 | 1190 | 257 | 218 | 178 | 139 | 125 | 124 | 123 | 122 | 121 |
| 1190 | 1200 | 261 | 221 | 182 | 142 | 127 | 126 | 124 | 123 | 122 |

|      |      |     |     |     |     |     |     |     |     |     |
|------|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 1200 | 1210 | 265 | 225 | 185 | 146 | 128 | 127 | 126 | 125 | 124 |
| 1210 | 1220 | 268 | 229 | 189 | 149 | 130 | 128 | 127 | 126 | 125 |
| 1220 | 1230 | 272 | 232 | 193 | 153 | 131 | 130 | 129 | 127 | 126 |
| 1230 | 1240 | 275 | 236 | 196 | 156 | 132 | 131 | 130 | 129 | 128 |
| 1240 | 1250 | 279 | 239 | 200 | 160 | 134 | 133 | 131 | 130 | 129 |
| 1250 | 1260 | 282 | 243 | 203 | 164 | 135 | 134 | 133 | 132 | 130 |
| 1260 | 1270 | 286 | 246 | 207 | 167 | 136 | 135 | 134 | 133 | 132 |
| 1270 | 1280 | 290 | 250 | 210 | 171 | 138 | 137 | 135 | 134 | 133 |
| 1280 | 1290 | 293 | 254 | 214 | 174 | 139 | 138 | 137 | 136 | 135 |
| 1290 | 1300 | 297 | 257 | 218 | 178 | 141 | 139 | 138 | 137 | 136 |
| 1300 | 1310 | 300 | 261 | 221 | 181 | 142 | 141 | 140 | 138 | 137 |
| 1310 | 1320 | 304 | 264 | 225 | 185 | 145 | 142 | 141 | 140 | 139 |
| 1320 | 1330 | 308 | 268 | 228 | 189 | 149 | 144 | 142 | 141 | 140 |
| 1330 | 1340 | 311 | 271 | 232 | 192 | 153 | 145 | 144 | 143 | 141 |
| 1340 | 1350 | 315 | 275 | 235 | 196 | 156 | 146 | 145 | 144 | 143 |
| 1350 | 1360 | 318 | 279 | 239 | 199 | 160 | 148 | 146 | 145 | 144 |
| 1360 | 1370 | 322 | 282 | 243 | 203 | 163 | 149 | 148 | 147 | 146 |
| 1370 | 1380 | 325 | 286 | 246 | 207 | 167 | 150 | 149 | 148 | 147 |
| 1380 | 1390 | 329 | 289 | 250 | 210 | 170 | 152 | 151 | 149 | 148 |
| 1390 | 1400 | 333 | 293 | 253 | 214 | 174 | 153 | 152 | 151 | 150 |
| 1400 | 1410 | 336 | 296 | 257 | 217 | 178 | 155 | 153 | 152 | 151 |
| 1410 | 1420 | 340 | 300 | 260 | 221 | 181 | 156 | 155 | 154 | 152 |
| 1420 | 1430 | 343 | 304 | 264 | 224 | 185 | 157 | 156 | 155 | 154 |
| 1430 | 1440 | 347 | 307 | 268 | 228 | 188 | 159 | 157 | 156 | 155 |
| 1440 | 1450 | 350 | 311 | 271 | 232 | 192 | 160 | 159 | 158 | 157 |
| 1450 | 1460 | 354 | 314 | 275 | 235 | 195 | 161 | 160 | 159 | 158 |
| 1460 | 1470 | 358 | 318 | 278 | 239 | 199 | 163 | 162 | 160 | 159 |
| 1470 | 1480 | 361 | 322 | 282 | 242 | 203 | 164 | 163 | 162 | 161 |
| 1480 | 1490 | 365 | 325 | 285 | 246 | 206 | 167 | 164 | 163 | 162 |
| 1490 | 1500 | 369 | 329 | 289 | 249 | 210 | 170 | 166 | 165 | 163 |
| 1500 | 1510 | 372 | 332 | 293 | 253 | 213 | 174 | 167 | 166 | 165 |
| 1510 | 1520 | 376 | 336 | 296 | 257 | 217 | 177 | 168 | 167 | 166 |
| 1520 | 1530 | 380 | 340 | 300 | 260 | 220 | 181 | 170 | 169 | 168 |
| 1530 | 1540 | 383 | 343 | 304 | 264 | 224 | 184 | 171 | 170 | 169 |
| 1540 | 1550 | 387 | 347 | 307 | 268 | 228 | 188 | 173 | 171 | 170 |
| 1550 | 1560 | 391 | 351 | 311 | 271 | 231 | 192 | 174 | 173 | 172 |
| 1560 | 1570 | 394 | 354 | 315 | 275 | 235 | 195 | 175 | 174 | 173 |
| 1570 | 1580 | 398 | 358 | 318 | 279 | 239 | 199 | 177 | 176 | 174 |
| 1580 | 1590 | 402 | 362 | 322 | 282 | 242 | 203 | 178 | 177 | 176 |
| 1590 | 1600 | 405 | 365 | 326 | 286 | 246 | 206 | 180 | 178 | 177 |
| 1600 | 1610 | 409 | 369 | 329 | 290 | 250 | 210 | 181 | 180 | 179 |
| 1610 | 1620 | 413 | 373 | 333 | 293 | 253 | 214 | 183 | 181 | 180 |

|      |      |     |     |     |     |     |     |     |     |     |
|------|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 1620 | 1630 | 416 | 376 | 337 | 297 | 257 | 217 | 184 | 183 | 181 |
| 1630 | 1640 | 420 | 380 | 340 | 300 | 261 | 221 | 186 | 184 | 183 |
| 1640 | 1650 | 424 | 384 | 344 | 304 | 264 | 225 | 187 | 186 | 184 |
| 1650 | 1660 | 427 | 387 | 348 | 308 | 268 | 228 | 188 | 187 | 186 |
| 1660 | 1670 | 431 | 391 | 351 | 311 | 272 | 232 | 192 | 189 | 187 |
| 1670 | 1680 | 435 | 395 | 355 | 315 | 275 | 236 | 196 | 190 | 189 |
| 1680 | 1690 | 438 | 398 | 359 | 319 | 279 | 239 | 199 | 191 | 190 |
| 1690 | 1700 | 442 | 402 | 362 | 322 | 283 | 243 | 203 | 193 | 192 |
| 1700 | 1710 | 446 | 406 | 366 | 326 | 286 | 247 | 207 | 194 | 193 |
| 1710 | 1720 | 449 | 409 | 370 | 330 | 290 | 250 | 210 | 196 | 195 |
| 1720 | 1730 | 453 | 413 | 373 | 333 | 294 | 254 | 214 | 197 | 196 |
| 1730 | 1740 | 457 | 417 | 377 | 337 | 297 | 258 | 218 | 199 | 197 |
| 1740 | 1750 | 460 | 420 | 381 | 341 | 301 | 261 | 221 | 200 | 199 |
| 1750 | 1760 | 464 | 424 | 384 | 344 | 305 | 265 | 225 | 202 | 200 |
| 1760 | 1770 | 468 | 428 | 388 | 348 | 308 | 269 | 229 | 203 | 202 |
| 1770 | 1780 | 471 | 431 | 392 | 352 | 312 | 272 | 232 | 205 | 203 |
| 1780 | 1790 | 475 | 435 | 395 | 355 | 316 | 276 | 236 | 206 | 205 |
| 1790 | 1800 | 479 | 439 | 399 | 359 | 319 | 280 | 240 | 208 | 206 |
| 1800 | 1810 | 482 | 442 | 403 | 363 | 323 | 283 | 243 | 209 | 208 |
| 1810 | 1820 | 486 | 446 | 406 | 366 | 327 | 287 | 247 | 211 | 209 |
| 1820 | 1830 | 490 | 450 | 410 | 370 | 330 | 291 | 251 | 212 | 211 |
| 1830 | 1840 | 493 | 453 | 414 | 374 | 334 | 294 | 254 | 215 | 212 |
| 1840 | 1850 | 497 | 457 | 417 | 377 | 338 | 298 | 258 | 218 | 214 |
| 1850 | 1860 | 501 | 461 | 421 | 381 | 341 | 302 | 262 | 222 | 215 |
| 1860 | 1870 | 504 | 464 | 425 | 385 | 345 | 305 | 265 | 226 | 217 |
| 1870 | 1880 | 508 | 468 | 428 | 388 | 349 | 309 | 269 | 229 | 218 |
| 1880 | 1890 | 512 | 472 | 432 | 392 | 352 | 313 | 273 | 233 | 219 |
| 1890 | 1900 | 515 | 476 | 436 | 396 | 356 | 316 | 277 | 237 | 221 |
| 1900 | 1910 | 519 | 480 | 440 | 400 | 360 | 320 | 280 | 241 | 222 |
| 1910 | 1920 | 523 | 483 | 444 | 404 | 364 | 324 | 284 | 245 | 224 |
| 1920 | 1930 | 527 | 487 | 447 | 408 | 368 | 328 | 288 | 248 | 225 |
| 1930 | 1940 | 531 | 491 | 451 | 411 | 372 | 332 | 292 | 252 | 227 |
| 1940 | 1950 | 535 | 495 | 455 | 415 | 376 | 336 | 296 | 256 | 228 |
| 1950 | 1960 | 539 | 499 | 459 | 419 | 379 | 340 | 300 | 260 | 230 |
| 1960 | 1970 | 542 | 503 | 463 | 423 | 383 | 343 | 304 | 264 | 231 |
| 1970 | 1980 | 546 | 507 | 467 | 427 | 387 | 347 | 308 | 268 | 233 |
| 1980 | 1990 | 550 | 510 | 471 | 431 | 391 | 351 | 311 | 272 | 234 |
| 1990 | 2000 | 554 | 514 | 474 | 435 | 395 | 355 | 315 | 275 | 236 |
| 2000 | 2010 | 558 | 518 | 478 | 439 | 399 | 359 | 319 | 279 | 240 |
| 2010 | 2020 | 562 | 522 | 482 | 442 | 403 | 363 | 323 | 283 | 243 |
| 2020 | 2030 | 566 | 526 | 486 | 446 | 406 | 367 | 327 | 287 | 247 |
| 2030 | 2040 | 570 | 530 | 490 | 450 | 410 | 371 | 331 | 291 | 251 |

|      |      |     |     |     |     |     |     |     |     |     |
|------|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 2040 | 2050 | 573 | 534 | 494 | 454 | 414 | 374 | 335 | 295 | 255 |
| 2050 | 2060 | 577 | 537 | 498 | 458 | 418 | 378 | 338 | 299 | 259 |
| 2060 | 2070 | 581 | 541 | 502 | 462 | 422 | 382 | 342 | 303 | 263 |
| 2070 | 2080 | 585 | 545 | 505 | 466 | 426 | 386 | 346 | 306 | 267 |
| 2080 | 2090 | 589 | 549 | 509 | 469 | 430 | 390 | 350 | 310 | 270 |
| 2090 | 2100 | 593 | 553 | 513 | 473 | 434 | 394 | 354 | 314 | 274 |
| 2100 | 2110 | 597 | 557 | 517 | 477 | 437 | 398 | 358 | 318 | 278 |
| 2110 | 2120 | 600 | 561 | 521 | 481 | 441 | 401 | 362 | 322 | 282 |
| 2120 | 2130 | 604 | 565 | 525 | 485 | 445 | 405 | 366 | 326 | 286 |
| 2130 | 2140 | 608 | 568 | 529 | 489 | 449 | 409 | 369 | 330 | 290 |
| 2140 | 2150 | 612 | 572 | 532 | 493 | 453 | 413 | 373 | 333 | 294 |
| 2150 | 2160 | 616 | 576 | 536 | 497 | 457 | 417 | 377 | 337 | 297 |
| 2160 | 2170 | 620 | 580 | 540 | 500 | 461 | 421 | 381 | 341 | 301 |
| 2170 | 2180 | 624 | 584 | 544 | 504 | 464 | 425 | 385 | 345 | 305 |
| 2180 | 2190 | 628 | 588 | 548 | 508 | 468 | 428 | 389 | 349 | 309 |
| 2190 | 2200 | 631 | 592 | 552 | 512 | 472 | 432 | 393 | 353 | 313 |
| 2200 | 2210 | 635 | 595 | 556 | 516 | 476 | 436 | 396 | 357 | 317 |
| 2210 | 2220 | 639 | 599 | 560 | 520 | 480 | 440 | 400 | 360 | 321 |
| 2220 | 2230 | 643 | 603 | 563 | 524 | 484 | 444 | 404 | 364 | 325 |
| 2230 | 2240 | 647 | 607 | 567 | 527 | 488 | 448 | 408 | 368 | 328 |
| 2240 | 2250 | 651 | 611 | 571 | 531 | 491 | 452 | 412 | 372 | 332 |
| 2250 | 2260 | 655 | 615 | 575 | 535 | 495 | 456 | 416 | 376 | 336 |
| 2260 | 2270 | 658 | 619 | 579 | 539 | 499 | 459 | 420 | 380 | 340 |
| 2270 | 2280 | 662 | 623 | 583 | 543 | 503 | 463 | 423 | 384 | 344 |
| 2280 | 2290 | 666 | 626 | 587 | 547 | 507 | 467 | 427 | 388 | 348 |
| 2290 | 2300 | 670 | 630 | 590 | 551 | 511 | 471 | 431 | 391 | 352 |
| 2300 | 2310 | 674 | 634 | 594 | 554 | 515 | 475 | 435 | 395 | 355 |
| 2310 | 2320 | 678 | 638 | 598 | 558 | 519 | 479 | 439 | 399 | 359 |
| 2320 | 2330 | 682 | 642 | 602 | 562 | 522 | 483 | 443 | 403 | 363 |
| 2330 | 2340 | 686 | 646 | 606 | 566 | 526 | 486 | 447 | 407 | 367 |
| 2340 | 2350 | 689 | 650 | 610 | 570 | 530 | 490 | 451 | 411 | 371 |
| 2350 | 2360 | 693 | 653 | 614 | 574 | 534 | 494 | 454 | 415 | 375 |
| 2360 | 2370 | 697 | 657 | 617 | 578 | 538 | 498 | 458 | 418 | 379 |
| 2370 | 2380 | 701 | 661 | 621 | 582 | 542 | 502 | 462 | 422 | 383 |
| 2380 | 2390 | 705 | 665 | 625 | 585 | 546 | 506 | 466 | 426 | 386 |
| 2390 | 2400 | 709 | 669 | 629 | 589 | 549 | 510 | 470 | 430 | 390 |
| 2400 | 2410 | 713 | 673 | 633 | 593 | 553 | 514 | 474 | 434 | 394 |
| 2410 | 2420 | 716 | 677 | 637 | 597 | 557 | 517 | 478 | 438 | 398 |
| 2420 | 2430 | 720 | 680 | 641 | 601 | 561 | 521 | 481 | 442 | 402 |
| 2430 | 2440 | 724 | 684 | 645 | 605 | 565 | 525 | 485 | 446 | 406 |
| 2440 | 2450 | 728 | 688 | 648 | 609 | 569 | 529 | 489 | 449 | 410 |
| 2450 | 2460 | 732 | 692 | 652 | 612 | 573 | 533 | 493 | 453 | 413 |

|      |      |     |     |     |     |     |     |     |     |     |
|------|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 2460 | 2470 | 736 | 696 | 656 | 616 | 577 | 537 | 497 | 457 | 417 |
| 2470 | 2480 | 740 | 700 | 660 | 620 | 580 | 541 | 501 | 461 | 421 |
| 2480 | 2490 | 743 | 704 | 664 | 624 | 584 | 544 | 505 | 465 | 425 |
| 2490 | 2500 | 747 | 708 | 668 | 628 | 588 | 548 | 509 | 469 | 429 |
| 2500 | 2510 | 751 | 711 | 672 | 632 | 592 | 552 | 512 | 473 | 433 |
| 2510 | 2520 | 755 | 715 | 675 | 636 | 596 | 556 | 516 | 476 | 437 |
| 2520 | 2530 | 759 | 719 | 679 | 640 | 600 | 560 | 520 | 480 | 440 |
| 2530 | 2540 | 763 | 723 | 683 | 643 | 604 | 564 | 524 | 484 | 444 |
| 2540 | 2550 | 767 | 727 | 687 | 647 | 607 | 568 | 528 | 488 | 448 |
| 2550 | 2560 | 771 | 731 | 691 | 651 | 611 | 572 | 532 | 492 | 452 |
| 2560 | 2570 | 774 | 735 | 695 | 655 | 615 | 575 | 536 | 496 | 456 |
| 2570 | 2580 | 778 | 738 | 699 | 659 | 619 | 579 | 539 | 500 | 460 |
| 2580 | 2590 | 782 | 742 | 703 | 663 | 623 | 583 | 543 | 503 | 464 |
| 2590 | 2600 | 786 | 746 | 706 | 667 | 627 | 587 | 547 | 507 | 468 |
| 2600 | 2610 | 790 | 750 | 710 | 670 | 631 | 591 | 551 | 511 | 471 |
| 2610 | 2620 | 794 | 754 | 714 | 674 | 634 | 595 | 555 | 515 | 475 |
| 2620 | 2630 | 798 | 758 | 718 | 678 | 638 | 599 | 559 | 519 | 479 |
| 2630 | 2640 | 801 | 762 | 722 | 682 | 642 | 602 | 563 | 523 | 483 |
| 2640 | 2650 | 805 | 766 | 726 | 686 | 646 | 606 | 566 | 527 | 487 |
| 2650 | 2660 | 809 | 769 | 729 | 689 | 650 | 610 | 570 | 530 | 490 |
| 2660 | 2670 | 812 | 772 | 732 | 693 | 653 | 613 | 573 | 533 | 494 |
| 2670 | 2680 | 815 | 775 | 736 | 696 | 656 | 616 | 576 | 537 | 497 |
| 2680 | 2690 | 818 | 779 | 739 | 699 | 659 | 619 | 580 | 540 | 500 |
| 2690 | 2700 | 822 | 782 | 742 | 702 | 663 | 623 | 583 | 543 | 503 |
| 2700 | 2710 | 825 | 785 | 745 | 706 | 666 | 626 | 586 | 546 | 507 |
| 2710 | 2720 | 828 | 788 | 749 | 709 | 669 | 629 | 589 | 550 | 510 |
| 2720 | 2730 | 831 | 792 | 752 | 712 | 672 | 632 | 593 | 553 | 513 |
| 2730 | 2740 | 835 | 795 | 755 | 715 | 675 | 636 | 596 | 556 | 516 |
| 2740 | 2750 | 838 | 798 | 758 | 719 | 679 | 639 | 599 | 559 | 520 |
| 2750 | 2760 | 841 | 801 | 762 | 722 | 682 | 642 | 602 | 563 | 523 |
| 2760 | 2770 | 844 | 805 | 765 | 725 | 685 | 645 | 606 | 566 | 526 |
| 2770 | 2780 | 848 | 808 | 768 | 728 | 688 | 649 | 609 | 569 | 529 |
| 2780 | 2790 | 851 | 811 | 771 | 732 | 692 | 652 | 612 | 572 | 532 |
| 2790 | 2800 | 854 | 814 | 775 | 735 | 695 | 655 | 615 | 576 | 536 |
| 2800 | 2810 | 857 | 818 | 778 | 738 | 698 | 658 | 619 | 579 | 539 |
| 2810 | 2820 | 861 | 821 | 781 | 741 | 701 | 662 | 622 | 582 | 542 |
| 2820 | 2830 | 864 | 824 | 784 | 745 | 705 | 665 | 625 | 585 | 545 |
| 2830 | 2840 | 867 | 827 | 788 | 748 | 708 | 668 | 628 | 589 | 549 |
| 2840 | 2850 | 870 | 831 | 791 | 751 | 711 | 671 | 632 | 592 | 552 |
| 2850 | 2860 | 874 | 834 | 794 | 754 | 714 | 675 | 635 | 595 | 555 |
| 2860 | 2870 | 877 | 837 | 797 | 757 | 718 | 678 | 638 | 598 | 558 |
| 2870 | 2880 | 880 | 840 | 801 | 761 | 721 | 681 | 641 | 602 | 562 |

|      |      |      |     |     |     |     |     |     |     |     |
|------|------|------|-----|-----|-----|-----|-----|-----|-----|-----|
| 2880 | 2890 | 883  | 844 | 804 | 764 | 724 | 684 | 645 | 605 | 565 |
| 2890 | 2900 | 887  | 847 | 807 | 767 | 727 | 688 | 648 | 608 | 568 |
| 2900 | 2910 | 890  | 850 | 810 | 770 | 731 | 691 | 651 | 611 | 571 |
| 2910 | 2920 | 893  | 853 | 814 | 774 | 734 | 694 | 654 | 614 | 575 |
| 2920 | 2930 | 896  | 857 | 817 | 777 | 737 | 697 | 658 | 618 | 578 |
| 2930 | 2940 | 900  | 860 | 820 | 780 | 740 | 701 | 661 | 621 | 581 |
| 2940 | 2950 | 903  | 863 | 823 | 783 | 744 | 704 | 664 | 624 | 584 |
| 2950 | 2960 | 906  | 866 | 826 | 787 | 747 | 707 | 667 | 627 | 588 |
| 2960 | 2970 | 909  | 870 | 830 | 790 | 750 | 710 | 671 | 631 | 591 |
| 2970 | 2980 | 913  | 873 | 833 | 793 | 753 | 714 | 674 | 634 | 594 |
| 2980 | 2990 | 916  | 876 | 836 | 796 | 757 | 717 | 677 | 637 | 597 |
| 2990 | 3000 | 919  | 879 | 839 | 800 | 760 | 720 | 680 | 640 | 601 |
| 3000 | 3010 | 922  | 883 | 843 | 803 | 763 | 723 | 683 | 644 | 604 |
| 3010 | 3020 | 926  | 886 | 846 | 806 | 766 | 727 | 687 | 647 | 607 |
| 3020 | 3030 | 929  | 889 | 849 | 809 | 770 | 730 | 690 | 650 | 610 |
| 3030 | 3040 | 932  | 892 | 852 | 813 | 773 | 733 | 693 | 653 | 614 |
| 3040 | 3050 | 935  | 896 | 856 | 816 | 776 | 736 | 696 | 657 | 617 |
| 3050 | 3060 | 939  | 899 | 859 | 819 | 779 | 740 | 700 | 660 | 620 |
| 3060 | 3070 | 942  | 902 | 862 | 822 | 783 | 743 | 703 | 663 | 623 |
| 3070 | 3080 | 945  | 905 | 865 | 826 | 786 | 746 | 706 | 666 | 627 |
| 3080 | 3090 | 948  | 908 | 869 | 829 | 789 | 749 | 709 | 670 | 630 |
| 3090 | 3100 | 952  | 912 | 872 | 832 | 792 | 753 | 713 | 673 | 633 |
| 3100 | 3110 | 955  | 915 | 875 | 835 | 796 | 756 | 716 | 676 | 636 |
| 3110 | 3120 | 958  | 918 | 878 | 839 | 799 | 759 | 719 | 679 | 640 |
| 3120 | 3130 | 961  | 921 | 882 | 842 | 802 | 762 | 722 | 683 | 643 |
| 3130 | 3140 | 965  | 925 | 885 | 845 | 805 | 765 | 726 | 686 | 646 |
| 3140 | 3150 | 968  | 928 | 888 | 848 | 809 | 769 | 729 | 689 | 649 |
| 3150 | 3160 | 971  | 931 | 891 | 852 | 812 | 772 | 732 | 692 | 653 |
| 3160 | 3170 | 974  | 934 | 895 | 855 | 815 | 775 | 735 | 696 | 656 |
| 3170 | 3180 | 977  | 938 | 898 | 858 | 818 | 778 | 739 | 699 | 659 |
| 3180 | 3190 | 981  | 941 | 901 | 861 | 822 | 782 | 742 | 702 | 662 |
| 3190 | 3200 | 984  | 944 | 904 | 865 | 825 | 785 | 745 | 705 | 666 |
| 3200 | 3210 | 987  | 947 | 908 | 868 | 828 | 788 | 748 | 709 | 669 |
| 3210 | 3220 | 990  | 951 | 911 | 871 | 831 | 791 | 752 | 712 | 672 |
| 3220 | 3230 | 994  | 954 | 914 | 874 | 834 | 795 | 755 | 715 | 675 |
| 3230 | 3240 | 997  | 957 | 917 | 878 | 838 | 798 | 758 | 718 | 679 |
| 3240 | 3250 | 1000 | 960 | 921 | 881 | 841 | 801 | 761 | 722 | 682 |
| 3250 | 3260 | 1003 | 964 | 924 | 884 | 844 | 804 | 765 | 725 | 685 |
| 3260 | 3270 | 1007 | 967 | 927 | 887 | 847 | 808 | 768 | 728 | 688 |
| 3270 | 3280 | 1010 | 970 | 930 | 891 | 851 | 811 | 771 | 731 | 692 |
| 3280 | 3290 | 1013 | 973 | 934 | 894 | 854 | 814 | 774 | 735 | 695 |
| 3290 | 3300 | 1016 | 977 | 937 | 897 | 857 | 817 | 778 | 738 | 698 |

|      |      |      |      |      |      |      |     |     |     |     |
|------|------|------|------|------|------|------|-----|-----|-----|-----|
| 3300 | 3310 | 1020 | 980  | 940  | 900  | 860  | 821 | 781 | 741 | 701 |
| 3310 | 3320 | 1023 | 983  | 943  | 904  | 864  | 824 | 784 | 744 | 704 |
| 3320 | 3330 | 1026 | 986  | 947  | 907  | 867  | 827 | 787 | 748 | 708 |
| 3330 | 3340 | 1029 | 990  | 950  | 910  | 870  | 830 | 791 | 751 | 711 |
| 3340 | 3350 | 1033 | 993  | 953  | 913  | 873  | 834 | 794 | 754 | 714 |
| 3350 | 3360 | 1036 | 996  | 956  | 916  | 877  | 837 | 797 | 757 | 717 |
| 3360 | 3370 | 1039 | 999  | 960  | 920  | 880  | 840 | 800 | 761 | 721 |
| 3370 | 3380 | 1042 | 1003 | 963  | 923  | 883  | 843 | 804 | 764 | 724 |
| 3380 | 3390 | 1046 | 1006 | 967  | 927  | 887  | 847 | 807 | 767 | 728 |
| 3390 | 3400 | 1050 | 1010 | 971  | 931  | 891  | 851 | 811 | 772 | 732 |
| 3400 | 3410 | 1054 | 1014 | 975  | 935  | 895  | 855 | 815 | 776 | 736 |
| 3410 | 3420 | 1058 | 1018 | 979  | 939  | 899  | 859 | 819 | 780 | 740 |
| 3420 | 3430 | 1062 | 1022 | 983  | 943  | 903  | 863 | 823 | 784 | 744 |
| 3430 | 3440 | 1066 | 1027 | 987  | 947  | 907  | 867 | 828 | 788 | 748 |
| 3440 | 3450 | 1070 | 1031 | 991  | 951  | 911  | 871 | 832 | 792 | 752 |
| 3450 | 3460 | 1074 | 1035 | 995  | 955  | 915  | 875 | 836 | 796 | 756 |
| 3460 | 3470 | 1078 | 1039 | 999  | 959  | 919  | 879 | 840 | 800 | 760 |
| 3470 | 3480 | 1083 | 1043 | 1003 | 963  | 923  | 883 | 844 | 804 | 764 |
| 3480 | 3490 | 1087 | 1047 | 1007 | 967  | 927  | 888 | 848 | 808 | 768 |
| 3490 | 3500 | 1091 | 1051 | 1011 | 971  | 931  | 892 | 852 | 812 | 772 |
| 3500 | 3510 | 1095 | 1055 | 1015 | 975  | 935  | 896 | 856 | 816 | 776 |
| 3510 | 3520 | 1099 | 1059 | 1019 | 979  | 939  | 900 | 860 | 820 | 780 |
| 3520 | 3530 | 1103 | 1063 | 1023 | 983  | 944  | 904 | 864 | 824 | 784 |
| 3530 | 3540 | 1107 | 1067 | 1027 | 987  | 948  | 908 | 868 | 828 | 788 |
| 3540 | 3550 | 1111 | 1071 | 1031 | 991  | 952  | 912 | 872 | 832 | 792 |
| 3550 | 3560 | 1115 | 1075 | 1035 | 995  | 956  | 916 | 876 | 836 | 796 |
| 3560 | 3570 | 1119 | 1079 | 1039 | 1000 | 960  | 920 | 880 | 840 | 800 |
| 3570 | 3580 | 1123 | 1083 | 1043 | 1004 | 964  | 924 | 884 | 844 | 805 |
| 3580 | 3590 | 1127 | 1087 | 1047 | 1008 | 968  | 928 | 888 | 848 | 809 |
| 3590 | 3600 | 1131 | 1091 | 1051 | 1012 | 972  | 932 | 892 | 852 | 813 |
| 3600 | 3610 | 1135 | 1095 | 1055 | 1016 | 976  | 936 | 896 | 856 | 817 |
| 3610 | 3620 | 1139 | 1099 | 1060 | 1020 | 980  | 940 | 900 | 861 | 821 |
| 3620 | 3630 | 1143 | 1103 | 1064 | 1024 | 984  | 944 | 904 | 865 | 825 |
| 3630 | 3640 | 1147 | 1107 | 1068 | 1028 | 988  | 948 | 908 | 869 | 829 |
| 3640 | 3650 | 1151 | 1111 | 1072 | 1032 | 992  | 952 | 912 | 873 | 833 |
| 3650 | 3660 | 1155 | 1116 | 1076 | 1036 | 996  | 956 | 916 | 877 | 837 |
| 3660 | 3670 | 1159 | 1120 | 1080 | 1040 | 1000 | 960 | 921 | 881 | 841 |
| 3670 | 3680 | 1163 | 1124 | 1084 | 1044 | 1004 | 964 | 925 | 885 | 845 |
| 3680 | 3690 | 1167 | 1128 | 1088 | 1048 | 1008 | 968 | 929 | 889 | 849 |
| 3690 | 3700 | 1172 | 1132 | 1092 | 1052 | 1012 | 972 | 933 | 893 | 853 |
| 3700 | 3710 | 1176 | 1136 | 1096 | 1056 | 1016 | 977 | 937 | 897 | 857 |
| 3710 | 3720 | 1180 | 1140 | 1100 | 1060 | 1020 | 981 | 941 | 901 | 861 |

|      |      |      |      |      |      |      |      |      |      |      |
|------|------|------|------|------|------|------|------|------|------|------|
| 3720 | 3730 | 1184 | 1144 | 1104 | 1064 | 1024 | 985  | 945  | 905  | 865  |
| 3730 | 3740 | 1188 | 1148 | 1108 | 1068 | 1028 | 989  | 949  | 909  | 869  |
| 3740 | 3750 | 1192 | 1152 | 1112 | 1072 | 1033 | 993  | 953  | 913  | 873  |
| 3750 | 3760 | 1196 | 1156 | 1116 | 1076 | 1037 | 997  | 957  | 917  | 877  |
| 3760 | 3770 | 1200 | 1160 | 1120 | 1080 | 1041 | 1001 | 961  | 921  | 881  |
| 3770 | 3780 | 1204 | 1164 | 1124 | 1084 | 1045 | 1005 | 965  | 925  | 885  |
| 3780 | 3790 | 1208 | 1168 | 1128 | 1089 | 1049 | 1009 | 969  | 929  | 889  |
| 3790 | 3800 | 1212 | 1172 | 1132 | 1093 | 1053 | 1013 | 973  | 933  | 894  |
| 3800 | 3810 | 1216 | 1176 | 1136 | 1097 | 1057 | 1017 | 977  | 937  | 898  |
| 3810 | 3820 | 1220 | 1180 | 1140 | 1101 | 1061 | 1021 | 981  | 941  | 902  |
| 3820 | 3830 | 1224 | 1184 | 1144 | 1105 | 1065 | 1025 | 985  | 945  | 906  |
| 3830 | 3840 | 1228 | 1188 | 1149 | 1109 | 1069 | 1029 | 989  | 950  | 910  |
| 3840 | 3850 | 1232 | 1192 | 1153 | 1113 | 1073 | 1033 | 993  | 954  | 914  |
| 3850 | 3860 | 1236 | 1235 | 1234 | 1232 | 1231 | 1230 | 1228 | 1227 | 1226 |
| 3860 | 3870 | 1240 | 1239 | 1238 | 1236 | 1235 | 1234 | 1232 | 1231 | 1230 |
| 3870 | 3880 | 1245 | 1243 | 1242 | 1241 | 1239 | 1238 | 1237 | 1235 | 1234 |
| 3880 | 3890 | 1249 | 1247 | 1246 | 1245 | 1243 | 1242 | 1241 | 1239 | 1238 |
| 3890 | 3900 | 1253 | 1252 | 1250 | 1249 | 1247 | 1246 | 1245 | 1243 | 1242 |
| 3900 | 3910 | 1257 | 1256 | 1254 | 1253 | 1252 | 1250 | 1249 | 1248 | 1246 |
| 3910 | 3920 | 1261 | 1260 | 1258 | 1257 | 1256 | 1254 | 1253 | 1252 | 1250 |
| 3920 | 3930 | 1265 | 1264 | 1263 | 1261 | 1260 | 1259 | 1257 | 1256 | 1255 |
| 3930 | 3940 | 1269 | 1268 | 1267 | 1265 | 1264 | 1263 | 1261 | 1260 | 1259 |
| 3940 | 3950 | 1274 | 1272 | 1271 | 1269 | 1268 | 1267 | 1265 | 1264 | 1263 |
| 3950 | 3960 | 1278 | 1276 | 1275 | 1274 | 1272 | 1271 | 1270 | 1268 | 1267 |
| 3960 | 3970 | 1282 | 1280 | 1279 | 1278 | 1276 | 1275 | 1274 | 1272 | 1271 |
| 3970 | 3980 | 1286 | 1285 | 1283 | 1282 | 1281 | 1279 | 1278 | 1277 | 1275 |
| 3980 | 3990 | 1290 | 1289 | 1287 | 1286 | 1285 | 1283 | 1282 | 1281 | 1279 |
| 3990 | 4000 | 1294 | 1293 | 1292 | 1290 | 1289 | 1287 | 1286 | 1285 | 1283 |
| 4000 | 4010 | 1298 | 1297 | 1296 | 1294 | 1293 | 1292 | 1290 | 1289 | 1288 |
| 4010 | 4020 | 1302 | 1301 | 1300 | 1298 | 1297 | 1296 | 1294 | 1293 | 1292 |
| 4020 | 4030 | 1307 | 1305 | 1304 | 1303 | 1301 | 1300 | 1299 | 1297 | 1296 |
| 4030 | 4040 | 1311 | 1309 | 1308 | 1307 | 1305 | 1304 | 1303 | 1301 | 1300 |
| 4040 | 4050 | 1315 | 1314 | 1312 | 1311 | 1310 | 1308 | 1307 | 1305 | 1304 |
| 4050 | 4060 | 1319 | 1318 | 1316 | 1315 | 1314 | 1312 | 1311 | 1310 | 1308 |
| 4060 | 4070 | 1323 | 1322 | 1320 | 1319 | 1318 | 1316 | 1315 | 1314 | 1312 |
| 4070 | 4080 | 1327 | 1326 | 1325 | 1323 | 1322 | 1321 | 1319 | 1318 | 1317 |
| 4080 | 4090 | 1331 | 1330 | 1329 | 1327 | 1326 | 1325 | 1323 | 1322 | 1321 |
| 4090 | 4100 | 1336 | 1334 | 1333 | 1332 | 1330 | 1329 | 1327 | 1326 | 1325 |
| 4100 | 4110 | 1340 | 1338 | 1337 | 1336 | 1334 | 1333 | 1332 | 1330 | 1329 |
| 4110 | 4120 | 1344 | 1342 | 1341 | 1340 | 1338 | 1337 | 1336 | 1334 | 1333 |
| 4120 | 4130 | 1348 | 1347 | 1345 | 1344 | 1343 | 1341 | 1340 | 1339 | 1337 |
| 4130 | 4140 | 1352 | 1351 | 1349 | 1348 | 1347 | 1345 | 1344 | 1343 | 1341 |

|      |      |      |      |      |      |      |      |      |      |      |
|------|------|------|------|------|------|------|------|------|------|------|
| 4140 | 4150 | 1356 | 1355 | 1354 | 1352 | 1351 | 1350 | 1348 | 1347 | 1345 |
| 4150 | 4160 | 1360 | 1359 | 1358 | 1356 | 1355 | 1354 | 1352 | 1351 | 1350 |
| 4160 | 4170 | 1364 | 1363 | 1362 | 1360 | 1359 | 1358 | 1356 | 1355 | 1354 |
| 4170 | 4180 | 1369 | 1367 | 1366 | 1365 | 1363 | 1362 | 1361 | 1359 | 1358 |
| 4180 | 4190 | 1373 | 1371 | 1370 | 1369 | 1367 | 1366 | 1365 | 1363 | 1362 |
| 4190 | 4200 | 1377 | 1376 | 1374 | 1373 | 1372 | 1370 | 1369 | 1367 | 1366 |
| 4200 | 4210 | 1381 | 1380 | 1378 | 1377 | 1376 | 1374 | 1373 | 1372 | 1370 |
| 4210 | 4220 | 1385 | 1384 | 1382 | 1381 | 1380 | 1378 | 1377 | 1376 | 1374 |
| 4220 | 4230 | 1389 | 1388 | 1387 | 1385 | 1384 | 1383 | 1381 | 1380 | 1379 |
| 4230 | 4240 | 1394 | 1392 | 1391 | 1390 | 1388 | 1387 | 1386 | 1384 | 1383 |
| 4240 | 4250 | 1398 | 1397 | 1395 | 1394 | 1393 | 1391 | 1390 | 1389 | 1387 |
| 4250 | 4260 | 1403 | 1401 | 1400 | 1399 | 1397 | 1396 | 1395 | 1393 | 1392 |
| 4260 | 4270 | 1407 | 1406 | 1404 | 1403 | 1402 | 1400 | 1399 | 1398 | 1396 |
| 4270 | 4280 | 1411 | 1410 | 1409 | 1407 | 1406 | 1405 | 1403 | 1402 | 1401 |
| 4280 | 4290 | 1416 | 1415 | 1413 | 1412 | 1411 | 1409 | 1408 | 1406 | 1405 |
| 4290 | 4300 | 1420 | 1419 | 1418 | 1416 | 1415 | 1414 | 1412 | 1411 | 1410 |
| 4300 | 4310 | 1425 | 1423 | 1422 | 1421 | 1419 | 1418 | 1417 | 1415 | 1414 |
| 4310 | 4320 | 1429 | 1428 | 1427 | 1425 | 1424 | 1422 | 1421 | 1420 | 1418 |
| 4320 | 4330 | 1434 | 1432 | 1431 | 1430 | 1428 | 1427 | 1426 | 1424 | 1423 |
| 4330 | 4340 | 1438 | 1437 | 1435 | 1434 | 1433 | 1431 | 1430 | 1429 | 1427 |
| 4340 | 4350 | 1442 | 1441 | 1440 | 1438 | 1437 | 1436 | 1434 | 1433 | 1432 |
| 4350 | 4360 | 1447 | 1446 | 1444 | 1443 | 1442 | 1440 | 1439 | 1438 | 1436 |
| 4360 | 4370 | 1451 | 1450 | 1449 | 1447 | 1446 | 1445 | 1443 | 1442 | 1441 |
| 4370 | 4380 | 1456 | 1454 | 1453 | 1452 | 1450 | 1449 | 1448 | 1446 | 1445 |
| 4380 | 4390 | 1460 | 1459 | 1458 | 1456 | 1455 | 1454 | 1452 | 1451 | 1449 |
| 4390 | 4400 | 1465 | 1463 | 1462 | 1461 | 1459 | 1458 | 1457 | 1455 | 1454 |
| 4400 | 4410 | 1469 | 1468 | 1466 | 1465 | 1464 | 1462 | 1461 | 1460 | 1458 |
| 4410 | 4420 | 1474 | 1472 | 1471 | 1470 | 1468 | 1467 | 1465 | 1464 | 1463 |
| 4420 | 4430 | 1478 | 1477 | 1475 | 1474 | 1473 | 1471 | 1470 | 1469 | 1467 |
| 4430 | 4440 | 1482 | 1481 | 1480 | 1478 | 1477 | 1476 | 1474 | 1473 | 1472 |
| 4440 | 4450 | 1487 | 1486 | 1484 | 1483 | 1481 | 1480 | 1479 | 1477 | 1476 |
| 4450 | 4460 | 1491 | 1490 | 1489 | 1487 | 1486 | 1485 | 1483 | 1482 | 1481 |
| 4460 | 4470 | 1496 | 1494 | 1493 | 1492 | 1490 | 1489 | 1488 | 1486 | 1485 |
| 4470 | 4480 | 1500 | 1499 | 1497 | 1496 | 1495 | 1493 | 1492 | 1491 | 1489 |
| 4480 | 4490 | 1505 | 1503 | 1502 | 1501 | 1499 | 1498 | 1497 | 1495 | 1494 |
| 4490 | 4500 | 1509 | 1508 | 1506 | 1505 | 1504 | 1502 | 1501 | 1500 | 1498 |
| 4500 | 4510 | 1513 | 1512 | 1511 | 1509 | 1508 | 1507 | 1505 | 1504 | 1503 |
| 4510 | 4520 | 1518 | 1517 | 1515 | 1514 | 1513 | 1511 | 1510 | 1508 | 1507 |
| 4520 | 4530 | 1522 | 1521 | 1520 | 1518 | 1517 | 1516 | 1514 | 1513 | 1512 |
| 4530 | 4540 | 1527 | 1525 | 1524 | 1523 | 1521 | 1520 | 1519 | 1517 | 1516 |
| 4540 | 4550 | 1531 | 1530 | 1529 | 1527 | 1526 | 1524 | 1523 | 1522 | 1520 |
| 4550 | 4560 | 1536 | 1534 | 1533 | 1532 | 1530 | 1529 | 1528 | 1526 | 1525 |

|      |      |      |      |      |      |      |      |      |      |      |
|------|------|------|------|------|------|------|------|------|------|------|
| 4560 | 4570 | 1540 | 1539 | 1537 | 1536 | 1535 | 1533 | 1532 | 1531 | 1529 |
| 4570 | 4580 | 1545 | 1543 | 1542 | 1540 | 1539 | 1538 | 1536 | 1535 | 1534 |
| 4580 | 4590 | 1549 | 1548 | 1546 | 1545 | 1544 | 1542 | 1541 | 1540 | 1538 |
| 4590 | 4600 | 1553 | 1552 | 1551 | 1549 | 1548 | 1547 | 1545 | 1544 | 1543 |
| 4600 | 4610 | 1558 | 1556 | 1555 | 1554 | 1552 | 1551 | 1550 | 1548 | 1547 |
| 4610 | 4620 | 1562 | 1561 | 1560 | 1558 | 1557 | 1556 | 1554 | 1553 | 1551 |
| 4620 | 4630 | 1567 | 1565 | 1564 | 1563 | 1561 | 1560 | 1559 | 1557 | 1556 |
| 4630 | 4640 | 1571 | 1570 | 1568 | 1567 | 1566 | 1564 | 1563 | 1562 | 1560 |
| 4640 | 4650 | 1576 | 1574 | 1573 | 1572 | 1570 | 1569 | 1567 | 1566 | 1565 |
| 4650 | 4660 | 1580 | 1579 | 1577 | 1576 | 1575 | 1573 | 1572 | 1571 | 1569 |
| 4660 | 4670 | 1584 | 1583 | 1582 | 1580 | 1579 | 1578 | 1576 | 1575 | 1574 |
| 4670 | 4680 | 1589 | 1588 | 1586 | 1585 | 1583 | 1582 | 1581 | 1579 | 1578 |
| 4680 | 4690 | 1593 | 1592 | 1591 | 1589 | 1588 | 1587 | 1585 | 1584 | 1583 |
| 4690 | 4700 | 1598 | 1596 | 1595 | 1594 | 1592 | 1591 | 1590 | 1588 | 1587 |
| 4700 | 4710 | 1602 | 1601 | 1599 | 1598 | 1597 | 1595 | 1594 | 1593 | 1591 |
| 4710 | 4720 | 1607 | 1605 | 1604 | 1603 | 1601 | 1600 | 1599 | 1597 | 1596 |
| 4720 | 4730 | 1611 | 1610 | 1608 | 1607 | 1606 | 1604 | 1603 | 1602 | 1600 |
| 4730 | 4740 | 1615 | 1614 | 1613 | 1611 | 1610 | 1609 | 1607 | 1606 | 1605 |
| 4740 | 4750 | 1620 | 1619 | 1617 | 1616 | 1615 | 1613 | 1612 | 1610 | 1609 |
| 4750 | 4760 | 1624 | 1623 | 1622 | 1620 | 1619 | 1618 | 1616 | 1615 | 1614 |
| 4760 | 4770 | 1629 | 1627 | 1626 | 1625 | 1623 | 1622 | 1621 | 1619 | 1618 |
| 4770 | 4780 | 1633 | 1632 | 1631 | 1629 | 1628 | 1626 | 1625 | 1624 | 1622 |
| 4780 | 4790 | 1638 | 1636 | 1635 | 1634 | 1632 | 1631 | 1630 | 1628 | 1627 |
| 4790 | 4800 | 1642 | 1641 | 1639 | 1638 | 1637 | 1635 | 1634 | 1633 | 1631 |
| 4800 | 4810 | 1647 | 1645 | 1644 | 1642 | 1641 | 1640 | 1638 | 1637 | 1636 |
| 4810 | 4820 | 1651 | 1650 | 1648 | 1647 | 1646 | 1644 | 1643 | 1642 | 1640 |
| 4820 | 4830 | 1655 | 1654 | 1653 | 1651 | 1650 | 1649 | 1647 | 1646 | 1645 |
| 4830 | 4840 | 1660 | 1658 | 1657 | 1656 | 1654 | 1653 | 1652 | 1650 | 1649 |
| 4840 | 4850 | 1664 | 1663 | 1662 | 1660 | 1659 | 1658 | 1656 | 1655 | 1653 |
| 4850 | 4860 | 1669 | 1667 | 1666 | 1665 | 1663 | 1662 | 1661 | 1659 | 1658 |
| 4860 | 4870 | 1673 | 1672 | 1670 | 1669 | 1668 | 1666 | 1665 | 1664 | 1662 |
| 4870 | 4880 | 1678 | 1676 | 1675 | 1674 | 1672 | 1671 | 1669 | 1668 | 1667 |
| 4880 | 4890 | 1682 | 1681 | 1679 | 1678 | 1677 | 1675 | 1674 | 1673 | 1671 |
| 4890 | 4900 | 1686 | 1685 | 1684 | 1682 | 1681 | 1680 | 1678 | 1677 | 1676 |
| 4900 | 4910 | 1691 | 1690 | 1688 | 1687 | 1685 | 1684 | 1683 | 1681 | 1680 |
| 4910 | 4920 | 1695 | 1694 | 1693 | 1691 | 1690 | 1689 | 1687 | 1686 | 1685 |
| 4920 | 4930 | 1700 | 1698 | 1697 | 1696 | 1694 | 1693 | 1692 | 1690 | 1689 |
| 4930 | 4940 | 1704 | 1703 | 1701 | 1700 | 1699 | 1697 | 1696 | 1695 | 1693 |
| 4940 | 4950 | 1709 | 1707 | 1706 | 1705 | 1703 | 1702 | 1701 | 1699 | 1698 |
| 4950 | 4960 | 1713 | 1712 | 1710 | 1709 | 1708 | 1706 | 1705 | 1704 | 1702 |
| 4960 | 4970 | 1717 | 1716 | 1715 | 1713 | 1712 | 1711 | 1709 | 1708 | 1707 |
| 4970 | 4980 | 1722 | 1721 | 1719 | 1718 | 1717 | 1715 | 1714 | 1712 | 1711 |

|      |      |      |      |      |      |      |      |      |      |      |
|------|------|------|------|------|------|------|------|------|------|------|
| 4980 | 4990 | 1726 | 1725 | 1724 | 1722 | 1721 | 1720 | 1718 | 1717 | 1716 |
| 4990 | 5000 | 1731 | 1729 | 1728 | 1727 | 1725 | 1724 | 1723 | 1721 | 1720 |
| 5000 | 5010 | 1735 | 1734 | 1733 | 1731 | 1730 | 1728 | 1727 | 1726 | 1724 |
| 5010 | 5020 | 1740 | 1738 | 1737 | 1736 | 1734 | 1733 | 1732 | 1730 | 1729 |
| 5020 | 5030 | 1744 | 1743 | 1741 | 1740 | 1739 | 1737 | 1736 | 1735 | 1733 |
| 5030 | 5040 | 1749 | 1747 | 1746 | 1744 | 1743 | 1742 | 1740 | 1739 | 1738 |
| 5040 | 5050 | 1753 | 1752 | 1750 | 1749 | 1748 | 1746 | 1745 | 1744 | 1742 |
| 5050 | 5060 | 1757 | 1756 | 1755 | 1753 | 1752 | 1751 | 1749 | 1748 | 1747 |
| 5060 | 5070 | 1762 | 1760 | 1759 | 1758 | 1756 | 1755 | 1754 | 1752 | 1751 |
| 5070 | 5080 | 1766 | 1765 | 1764 | 1762 | 1761 | 1760 | 1758 | 1757 | 1756 |
| 5080 | 5090 | 1771 | 1769 | 1768 | 1767 | 1765 | 1764 | 1763 | 1761 | 1760 |
| 5090 | 5100 | 1775 | 1774 | 1772 | 1771 | 1770 | 1768 | 1767 | 1766 | 1764 |
| 5100 | 5110 | 1780 | 1778 | 1777 | 1776 | 1774 | 1773 | 1771 | 1770 | 1769 |
| 5110 | 5120 | 1784 | 1783 | 1781 | 1780 | 1779 | 1777 | 1776 | 1775 | 1773 |
| 5120 | 5130 | 1788 | 1787 | 1786 | 1784 | 1783 | 1782 | 1780 | 1779 | 1778 |
| 5130 | 5140 | 1793 | 1792 | 1790 | 1789 | 1787 | 1786 | 1785 | 1783 | 1782 |
| 5140 | 5150 | 1797 | 1796 | 1795 | 1793 | 1792 | 1791 | 1789 | 1788 | 1787 |
| 5150 | 5160 | 1802 | 1800 | 1799 | 1798 | 1796 | 1795 | 1794 | 1792 | 1791 |
| 5160 | 5170 | 1806 | 1805 | 1803 | 1802 | 1801 | 1799 | 1798 | 1797 | 1795 |
| 5170 | 5180 | 1811 | 1809 | 1808 | 1807 | 1805 | 1804 | 1803 | 1801 | 1800 |
| 5180 | 5190 | 1815 | 1814 | 1812 | 1811 | 1810 | 1808 | 1807 | 1806 | 1804 |
| 5190 | 5200 | 1819 | 1818 | 1817 | 1815 | 1814 | 1813 | 1811 | 1810 | 1809 |
| 5200 | 5210 | 1824 | 1823 | 1821 | 1820 | 1819 | 1817 | 1816 | 1814 | 1813 |
| 5210 | 5220 | 1828 | 1827 | 1826 | 1824 | 1823 | 1822 | 1820 | 1819 | 1818 |
| 5220 | 5230 | 1833 | 1831 | 1830 | 1829 | 1827 | 1826 | 1825 | 1823 | 1822 |
| 5230 | 5240 | 1837 | 1836 | 1835 | 1833 | 1832 | 1830 | 1829 | 1828 | 1826 |
| 5240 | 5250 | 1842 | 1840 | 1839 | 1838 | 1836 | 1835 | 1834 | 1832 | 1831 |
| 5250 | 5260 | 1846 | 1845 | 1843 | 1842 | 1841 | 1839 | 1838 | 1837 | 1835 |
| 5260 | 5270 | 1851 | 1849 | 1848 | 1846 | 1845 | 1844 | 1842 | 1841 | 1840 |
| 5270 | 5280 | 1855 | 1854 | 1852 | 1851 | 1850 | 1848 | 1847 | 1846 | 1844 |
| 5280 | 5290 | 1859 | 1858 | 1857 | 1855 | 1854 | 1853 | 1851 | 1850 | 1849 |
| 5290 | 5300 | 1864 | 1862 | 1861 | 1860 | 1858 | 1857 | 1856 | 1854 | 1853 |
| 5300 | 5310 | 1868 | 1867 | 1866 | 1864 | 1863 | 1862 | 1860 | 1859 | 1858 |
| 5310 | 5320 | 1873 | 1871 | 1870 | 1869 | 1867 | 1866 | 1865 | 1863 | 1862 |
| 5320 | 5330 | 1877 | 1876 | 1874 | 1873 | 1872 | 1870 | 1869 | 1868 | 1866 |
| 5330 | 5340 | 1882 | 1880 | 1879 | 1878 | 1876 | 1875 | 1873 | 1872 | 1871 |
| 5340 | 5350 | 1886 | 1885 | 1883 | 1882 | 1881 | 1879 | 1878 | 1877 | 1875 |
| 5350 | 5360 | 1890 | 1889 | 1888 | 1886 | 1885 | 1884 | 1882 | 1881 | 1880 |
| 5360 | 5370 | 1895 | 1894 | 1892 | 1891 | 1889 | 1888 | 1887 | 1885 | 1884 |
| 5370 | 5380 | 1899 | 1898 | 1897 | 1895 | 1894 | 1893 | 1891 | 1890 | 1889 |
| 5380 | 5390 | 1904 | 1902 | 1901 | 1900 | 1898 | 1897 | 1896 | 1894 | 1893 |
| 5390 | 5400 | 1908 | 1907 | 1905 | 1904 | 1903 | 1901 | 1900 | 1899 | 1897 |

|      |      |      |      |      |      |      |      |      |      |      |
|------|------|------|------|------|------|------|------|------|------|------|
| 5400 | 5410 | 1913 | 1911 | 1910 | 1909 | 1907 | 1906 | 1905 | 1903 | 1902 |
| 5410 | 5420 | 1917 | 1916 | 1914 | 1913 | 1912 | 1910 | 1909 | 1908 | 1906 |
| 5420 | 5430 | 1921 | 1920 | 1919 | 1917 | 1916 | 1915 | 1913 | 1912 | 1911 |
| 5430 | 5440 | 1926 | 1925 | 1923 | 1922 | 1921 | 1919 | 1918 | 1917 | 1915 |
| 5440 | 5450 | 1930 | 1929 | 1928 | 1926 | 1925 | 1924 | 1922 | 1921 | 1920 |
| 5450 | 5460 | 1935 | 1933 | 1932 | 1931 | 1929 | 1928 | 1927 | 1925 | 1924 |
| 5460 | 5470 | 1939 | 1938 | 1937 | 1935 | 1934 | 1932 | 1931 | 1930 | 1928 |
| 5470 | 5480 | 1944 | 1942 | 1941 | 1940 | 1938 | 1937 | 1936 | 1934 | 1933 |
| 5480 | 5490 | 1948 | 1947 | 1945 | 1944 | 1943 | 1941 | 1940 | 1939 | 1937 |
| 5490 | 5500 | 1953 | 1951 | 1950 | 1948 | 1947 | 1946 | 1944 | 1943 | 1942 |
| 5500 | 5510 | 1957 | 1956 | 1954 | 1953 | 1952 | 1950 | 1949 | 1948 | 1946 |
| 5510 | 5520 | 1961 | 1960 | 1959 | 1957 | 1956 | 1955 | 1953 | 1952 | 1951 |
| 5520 | 5530 | 1966 | 1964 | 1963 | 1962 | 1960 | 1959 | 1958 | 1956 | 1955 |
| 5530 | 5540 | 1970 | 1969 | 1968 | 1966 | 1965 | 1964 | 1962 | 1961 | 1960 |
| 5540 | 5550 | 1975 | 1973 | 1972 | 1971 | 1969 | 1968 | 1967 | 1965 | 1964 |
| 5550 | 5560 | 1979 | 1978 | 1976 | 1975 | 1974 | 1972 | 1971 | 1970 | 1968 |
| 5560 | 5570 | 1984 | 1982 | 1981 | 1980 | 1978 | 1977 | 1976 | 1974 | 1973 |
| 5570 | 5580 | 1988 | 1987 | 1985 | 1984 | 1983 | 1981 | 1980 | 1979 | 1977 |
| 5580 | 5590 | 1992 | 1991 | 1990 | 1988 | 1987 | 1986 | 1984 | 1983 | 1982 |
| 5590 | 5600 | 1997 | 1996 | 1994 | 1993 | 1991 | 1990 | 1989 | 1987 | 1986 |
| 5600 | 5610 | 2001 | 2000 | 1999 | 1997 | 1996 | 1995 | 1993 | 1992 | 1991 |
| 5610 | 5620 | 2006 | 2004 | 2003 | 2002 | 2000 | 1999 | 1998 | 1996 | 1995 |
| 5620 | 5630 | 2010 | 2009 | 2007 | 2006 | 2005 | 2003 | 2002 | 2001 | 1999 |
| 5630 | 5640 | 2015 | 2013 | 2012 | 2011 | 2009 | 2008 | 2007 | 2005 | 2004 |
| 5640 | 5650 | 2019 | 2018 | 2016 | 2015 | 2014 | 2012 | 2011 | 2010 | 2008 |
| 5650 | 5660 | 2023 | 2022 | 2021 | 2019 | 2018 | 2017 | 2015 | 2014 | 2013 |
| 5660 | 5670 | 2028 | 2027 | 2025 | 2024 | 2023 | 2021 | 2020 | 2019 | 2017 |
| 5670 | 5680 | 2032 | 2031 | 2030 | 2028 | 2027 | 2026 | 2024 | 2023 | 2022 |
| 5680 | 5690 | 2037 | 2035 | 2034 | 2033 | 2031 | 2030 | 2029 | 2027 | 2026 |
| 5690 | 5700 | 2041 | 2040 | 2039 | 2037 | 2036 | 2035 | 2033 | 2032 | 2030 |
| 5700 | 5710 | 2046 | 2044 | 2043 | 2042 | 2040 | 2039 | 2038 | 2036 | 2035 |
| 5710 | 5720 | 2050 | 2049 | 2047 | 2046 | 2045 | 2043 | 2042 | 2041 | 2039 |
| 5720 | 5730 | 2055 | 2053 | 2052 | 2050 | 2049 | 2048 | 2046 | 2045 | 2044 |
| 5730 | 5740 | 2059 | 2058 | 2056 | 2055 | 2054 | 2052 | 2051 | 2050 | 2048 |
| 5740 | 5750 | 2063 | 2062 | 2061 | 2059 | 2058 | 2057 | 2055 | 2054 | 2053 |
| 5750 | 5760 | 2068 | 2066 | 2065 | 2064 | 2062 | 2061 | 2060 | 2058 | 2057 |
| 5760 | 5770 | 2072 | 2071 | 2070 | 2068 | 2067 | 2066 | 2064 | 2063 | 2062 |
| 5770 | 5780 | 2077 | 2075 | 2074 | 2073 | 2071 | 2070 | 2069 | 2067 | 2066 |
| 5780 | 5790 | 2081 | 2080 | 2078 | 2077 | 2076 | 2074 | 2073 | 2072 | 2070 |
| 5790 | 5800 | 2086 | 2084 | 2083 | 2082 | 2080 | 2079 | 2078 | 2076 | 2075 |

## COMMENTS ON THE USE OF THE COMBINED TAX TABLES

### Appendix IX-H

*Limitations of this Table* – This table should not be used if either parent: (1) has income from non-wage income that is not subject to the same taxes as wages (such as alimony or Social Security disability – see Appendix IX-B), (2) claims mandatory retirement contributions, or (3) has a married marital status for tax withholding purposes.

*Withholding Taxes vs. Year-End Tax Obligations* – This table is based on withholding rates and the federal Child Tax Credit. It is meant to provide an estimate of how much after-tax income an individual has available to pay child support at the end of each week. Year-end tax obligations, adjustments, credits, and tax refunds (e.g., earned income credit, filing as head of household, personal deductions for children) are not considered in this table and may result in taxes that differ from the amount withheld by an employer. When applying the [s]Support [g]Guidelines, withholding taxes and/or net income should be adjusted based on year-end tax obligations after reviewing tax returns if such an adjustment would more accurately reflect net income available to either parent in future years.

*[Withholding Allowances] Eligible Dependents* – For [assumptions] eligibility regarding the number of [withholding allowances permitted by an individual] dependents qualifying for the federal Child Tax Credit, see Appendix IX-B, Line 2a and IRS Form W-4 (2020).

*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 [\$2,556] \$2,648 per week ([\$132,900] \$137,700 per year), multiply gross taxable weekly income by 0.0765 and add the result to the table amount. For persons earning above [\$2,556] \$2,648 per week, multiply gross taxable weekly income by .0145 (Medicare), add [\$158] \$164 (Social Security 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* – Some forms of income (e.g., Social Security, VA, Worker's Comp) are not subject to state or federal income tax. Such income is added to taxable income after combined withholding taxes are deducted. Do not combine non-taxable income with gross taxable income when using these tables. (See Appendix IX-B – Determining Income).

*Alimony Income* – Alimony ordered after December 31, 2018, received or paid, is neither taxable nor deductible for federal income tax purposes. Alimony ordered prior to January 1, 2019 received [is] may be subject to federal and state income tax, but not Social Security or Medicare tax. If the combined tax tables are used for gross income that includes taxable alimony, deduct the Social Security/Medicare tax for the amount of the alimony (0.0765) from the combined withholding tax.

*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 Social Security tax for one year ([~~\$8,240~~] ~~\$8,537~~/year or [~~\$158~~] ~~\$164~~/week) is averaged into the table for income ranges above [~~\$132,900~~] ~~\$137,700~~. Refer to IRS Publications ~~15~~ and ~~15-T~~ for more information. Note that some forms of income are not subject to Social Security 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 Social Security/Medicare tax on 92.35% of their gross income. (See IRS Form Schedule SE.)

*Medicare Tax* – This table accounts for Medicare tax and "Additional Medicare Tax." The Medicare tax withholding rate for wage earners is 0.0145 for all incomes. In addition to the 1.45% Medicare tax, there is an Additional Medicare Tax of 0.9% applied to wages in excess of \$200,000. The 0.9% Additional Medicare Tax also applies to self-employed persons (there is no employer share of Additional Medicare Tax).

*Federal Income Tax* – This table includes federal income tax withholding rates as published by the IRS (see Publications 15 ~~and 15-T~~ (Circular E) for use in ~~[2019]~~ ~~2020~~ [, revised December 17, 2018]. To determine the amount of federal income tax for incomes greater than those shown in this table, refer to ~~[this]~~ ~~the~~ same IRS Publications.

*New Jersey Income Tax* – This table includes tax withholding rates published by the NJ Division of Taxation (see NJ-WT, effective January 1, ~~[2019]~~ ~~2020~~). To determine New Jersey withholding tax for incomes greater than those shown in this table, refer to this same NJ-WT publication.

**Note:** Appendix IX-H amended to be effective ~~[June 1, 2019]~~ ~~June 1, 2020~~.