



Pay As You Go (PAYG) Withholding Tax Tables

Special Tax Tables for Individuals Seasonally Employed in the Horticultural Industry Including Statement of Formulas

This document is a withholding schedule made by the Commissioner of Taxation in accordance with sections 15-25 and 15-30 of Schedule 1 to the *Taxation Administration Act 1953*. It applies to withholding payments covered by section 12-35 of Schedule 1.

Who should use this table?

Use this table if you make payments to seasonal payees covered by section 12-35 who are involved in the harvest or cultivation process. The standard rate of withholding of 13% applies to any payee, other than an overseas visitor on a working holiday, who:

- works in any process associated with the production and cultivation of a horticultural crop; and
- performs the process on the grower's property; and
- does not work for the same grower for a continuous period exceeding 6 months; and
- has given you a valid *Tax file number declaration*, tax file number and has claimed the tax-free threshold.

In other cases the *Pay As You Go (PAYG) Withholding Weekly, Fortnightly or Monthly Tax Tables* should be used.

Tax file number declarations

The amount to be withheld from payments you make to your payees is determined primarily by the answers given by the payee on a *Tax file number declaration*. **This declaration replaces the *Employment declaration and Annuity and superannuation pension declaration from 1 July 2000. Valid Employment declarations and Annuity and superannuation pension declarations as at 30 June 2000 will continue to be valid as Tax file number declarations under PAYG.***

A *Tax file number declaration* applies to payments made after the declaration is provided to the payer. A later declaration provided by a payee overrides their earlier declaration.

If a payee does not give you a valid *Tax file number declaration* before you make a payment to that payee, either by quoting their tax file number, claiming an exemption from quoting or advising that they have applied for a tax file number, you must withhold an amount from the payment at the highest marginal rate plus Medicare levy (currently 48.5%). If a payee does not give you a valid *Tax file number declaration* within 14 days of commencing a payer/payee relationship, you must fill in a *Tax file number declaration* and send it to the Tax Office. If a payee states at question 1 of the *Tax file number declaration* that they have lodged a *Tax file number application or enquiry* with the Tax Office, the payee has 28 days to give you their tax file number. At the end of this time, if the payee has not given you their tax file number, unless the Tax Office tells you not to, you must withhold an amount at the top marginal rate plus Medicare levy (currently 48.5%) from the payee's payments and:

- the **whole** amount of all leave loading payments;
- leave payments on termination of employment — that is, holiday pay, unused annual leave and long service leave; and
- the post-June 1983 part of an eligible termination payment (ETP).

Resident payees

If a resident payee has given you a completed *Tax file number declaration* and tax file number, amounts should be withheld using column 2 of this table. If the payee has not given you a tax file number, or stated that they have lodged a *Tax file number application or enquiry* you must withhold amounts at the top marginal rate plus Medicare levy, using column 3 of this table.

Foreign resident payees

For payees who are not residents of Australia—overseas visitors on working holidays—amounts should be withheld at a rate of 29%—using column 4—where a tax file number is provided, and at a rate of 47%—using column 5—for those who have **not** provided a tax file number.

Examples

Resident payee has provided a tax file number

The payee's earnings are \$180.40. Round the earnings down to the nearest dollar. Find \$180 in column 1 of the table and read off the corresponding amount from column 2 of \$23.00.

Foreign resident payee has not provided a tax file number

The payee's earnings are \$323.81. Find \$323 in column 1 of the table and read off the corresponding amount from column 5 of \$151.

Pay period

The rates in this table apply irrespective of the pay period.

Rebates and Family tax benefit (FTB)

When using this table, payees cannot claim Family tax benefit, dependant and/or zone rebates through a reduction in amounts withheld. Please refer to the paragraph on Variations.

How to work out withholding amounts

1. Disregard any cents in the total amount of the payee's earnings.
2. Find the payee's total earnings in column 1 of the table and read off the corresponding amount to be withheld—column 2 if resident payee has given you a tax file number—column 3 if resident payee has **not** given you a tax file number—column 4 if foreign-resident payee has given you a tax file number—column 5 if foreign-resident payee has **not** given you a tax file number.

Rounding of amounts withheld

For resident and foreign resident payees who have provided you with a tax file number, round amounts calculated using the above formulas to the nearest dollar, values terminating in exactly 50 cents being rounded to the next higher dollar. The rounding should be done directly—that is, a preliminary rounding to the nearest cent should not be made.

For resident and foreign resident payees who have **not** provided you with a tax file number, calculate amounts to be withheld using the above formula, ignoring cents.

Variations in amounts to be withheld

If a resident payee can demonstrate that the 13% rate will result in more or less tax being paid during the year than will be needed to meet their final tax liability, he or she may apply to the Tax Office for a variation to a lower or higher rate. Variation application forms can be obtained by visiting the Tax Office web site at ato.gov.au, from the Income Tax Withholding Variations area by calling **1300 360 221**, or by calling into an *ATOaccess* shopfront.

Formulas for calculating withholding amounts

This section should be read in conjunction with the *Pay As You Go (PAYG) Statement of Formulas for calculating amounts to be withheld*.

The formulas comprise linear equations of the form $y = ax - b$, where y is the amount to be withheld expressed in dollars, and x is earnings for the pay period expressed in whole dollars plus an amount of 99 cents.

The values of the coefficients **a** and **b** for each set of formulas are shown below:

Resident <i>Tax file number declaration</i> lodged			Foreign Resident <i>Tax file number declaration</i> lodged		
	a	b		a	b
Tax file number	0.13	0.13	Tax file number	0.29	0.29
No tax file number	0.485	0.485	No tax file number	0.47	0.47

Computer programs

Computer programs written in accordance with this statement should be tested for accuracy against this table and used only where they produce the exact amounts shown in the table.

For more information

If you have any questions or need more information about calculating the amount to be withheld, you can contact the Tax Office:

- By phone:
 - **13 24 78** for general PAYG enquiries or to order Tax Office forms or publications
 - **1800 632 274** for Statement of Formula queries

Our staff are available during office hours to answer your questions.

- via *A Fax from Tax*. This service is available 24 hours a day. Call **13 28 60** and follow the instructions to order a catalogue or to be sent information
- at our Internet site, *ATOassist*: www.ato.gov.au
- in person by visiting one of our *ATOaccess* shopfronts. Addresses are listed in *TaxPack*, and in the White Pages telephone directory under 'Australian Taxation Office'.

TAX TABLES

Earnings	Amount to be withheld				Earnings	Amount to be withheld				Earnings	Amount to be withheld			
	Resident		Foreign Resident			Resident		Foreign Resident			Resident		Foreign Resident	
	With	No	With	No		With	No	With	No		With	No	With	No
	tax file	tax file	tax file	tax file		tax file	tax file	tax file	tax file		tax file	tax file	tax file	tax file
1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
71	9.00	34.00	21.00	33.00	146	19.00	70.00	42.00	68.00					
72	9.00	34.00	21.00	33.00	147	19.00	71.00	43.00	69.00					
73	9.00	35.00	21.00	34.00	148	19.00	71.00	43.00	69.00					
74	10.00	35.00	21.00	34.00	149	19.00	72.00	43.00	70.00					
75	10.00	36.00	22.00	35.00	150	19.00	72.00	43.00	70.00					
76	10.00	36.00	22.00	35.00	151	20.00	73.00	44.00	70.00					
77	10.00	37.00	22.00	36.00	152	20.00	73.00	44.00	71.00					
78	10.00	37.00	23.00	36.00	153	20.00	74.00	44.00	71.00					
79	10.00	38.00	23.00	37.00	154	20.00	74.00	45.00	72.00					
80	10.00	38.00	23.00	37.00	155	20.00	75.00	45.00	72.00					
81	11.00	39.00	23.00	38.00	156	20.00	75.00	45.00	73.00					
82	11.00	39.00	24.00	38.00	157	20.00	76.00	46.00	73.00					
83	11.00	40.00	24.00	39.00	158	21.00	76.00	46.00	74.00					
84	11.00	40.00	24.00	39.00	159	21.00	77.00	46.00	74.00					
85	11.00	41.00	25.00	39.00	160	21.00	77.00	46.00	75.00					
86	11.00	41.00	25.00	40.00	161	21.00	78.00	47.00	75.00					
87	11.00	42.00	25.00	40.00	162	21.00	78.00	47.00	76.00					
88	11.00	42.00	26.00	41.00	163	21.00	79.00	47.00	76.00					
89	12.00	43.00	26.00	41.00	164	21.00	79.00	48.00	77.00					
90	12.00	43.00	26.00	42.00	165	21.00	80.00	48.00	77.00					
91	12.00	44.00	26.00	42.00	166	22.00	80.00	48.00	78.00					
92	12.00	44.00	27.00	43.00	167	22.00	80.00	48.00	78.00					
93	12.00	45.00	27.00	43.00	168	22.00	81.00	49.00	78.00					
94	12.00	45.00	27.00	44.00	169	22.00	81.00	49.00	79.00					
95	12.00	46.00	28.00	44.00	170	22.00	82.00	49.00	79.00					
96	12.00	46.00	28.00	45.00	171	22.00	82.00	50.00	80.00					
97	13.00	47.00	28.00	45.00	172	22.00	83.00	50.00	80.00					
98	13.00	47.00	28.00	46.00	173	22.00	83.00	50.00	81.00					
99	13.00	48.00	29.00	46.00	174	23.00	84.00	50.00	81.00					
100	13.00	48.00	29.00	46.00	175	23.00	84.00	51.00	82.00					
101	13.00	48.00	29.00	47.00	176	23.00	85.00	51.00	82.00					
102	13.00	49.00	30.00	47.00	177	23.00	85.00	51.00	83.00					
103	13.00	49.00	30.00	48.00	178	23.00	86.00	52.00	83.00					
104	14.00	50.00	30.00	48.00	179	23.00	86.00	52.00	84.00					
105	14.00	50.00	30.00	49.00	180	23.00	87.00	52.00	84.00					
106	14.00	51.00	31.00	49.00	181	24.00	87.00	52.00	85.00					
107	14.00	51.00	31.00	50.00	182	24.00	88.00	53.00	85.00					
108	14.00	52.00	31.00	50.00	183	24.00	88.00	53.00	86.00					
109	14.00	52.00	32.00	51.00	184	24.00	89.00	53.00	86.00					
110	14.00	53.00	32.00	51.00	185	24.00	89.00	54.00	86.00					
111	14.00	53.00	32.00	52.00	186	24.00	90.00	54.00	87.00					
112	15.00	54.00	32.00	52.00	187	24.00	90.00	54.00	87.00					
113	15.00	54.00	33.00	53.00	188	24.00	91.00	55.00	88.00					
114	15.00	55.00	33.00	53.00	189	25.00	91.00	55.00	88.00					
115	15.00	55.00	33.00	54.00	190	25.00	92.00	55.00	89.00					
116	15.00	56.00	34.00	54.00	191	25.00	92.00	55.00	89.00					
117	15.00	56.00	34.00	54.00	192	25.00	93.00	56.00	90.00					
118	15.00	57.00	34.00	55.00	193	25.00	93.00	56.00	90.00					
119	15.00	57.00	35.00	55.00	194	25.00	94.00	56.00	91.00					
120	16.00	58.00	35.00	56.00	195	25.00	94.00	57.00	91.00					
121	16.00	58.00	35.00	56.00	196	25.00	95.00	57.00	92.00					
122	16.00	59.00	35.00	57.00	197	26.00	95.00	57.00	92.00					
123	16.00	59.00	36.00	57.00	198	26.00	96.00	57.00	93.00					
124	16.00	60.00	36.00	58.00	199	26.00	96.00	58.00	93.00					
125	16.00	60.00	36.00	58.00	200	26.00	96.00	58.00	93.00					
126	16.00	61.00	37.00	59.00	201	26.00	97.00	58.00	94.00					
127	17.00	61.00	37.00	59.00	202	26.00	97.00	59.00	94.00					
128	17.00	62.00	37.00	60.00	203	26.00	98.00	59.00	95.00					
129	17.00	62.00	37.00	60.00	204	27.00	98.00	59.00	95.00					
130	17.00	63.00	38.00	61.00	205	27.00	99.00	59.00	96.00					
131	17.00	63.00	38.00	61.00	206	27.00	99.00	60.00	96.00					
132	17.00	64.00	38.00	62.00	207	27.00	100.00	60.00	97.00					
133	17.00	64.00	39.00	62.00	208	27.00	100.00	60.00	97.00					
134	17.00	64.00	39.00	62.00	209	27.00	101.00	61.00	98.00					
135	18.00	65.00	39.00	63.00	210	27.00	101.00	61.00	98.00					
136	18.00	65.00	39.00	63.00	211	27.00	102.00	61.00	99.00					
137	18.00	66.00	40.00	64.00	212	28.00	102.00	61.00	99.00					
138	18.00	66.00	40.00	64.00	213	28.00	103.00	62.00	100.00					
139	18.00	67.00	40.00	65.00	214	28.00	103.00	62.00	100.00					
140	18.00	67.00	41.00	65.00	215	28.00	104.00	62.00	101.00					
141	18.00	68.00	41.00	66.00	216	28.00	104.00	63.00	101.00					
142	18.00	68.00	41.00	66.00	217	28.00	105.00	63.00	101.00					
143	19.00	69.00	41.00	67.00	218	28.00	105.00	63.00	102.00					
144	19.00	69.00	42.00	67.00	219	28.00	106.00	64.00	102.00					
145	19.00	70.00	42.00	68.00	220	29.00	106.00	64.00	103.00					

TAX TABLES

Amount to be withheld					Amount to be withheld					Amount to be withheld				
Resident		Foreign Resident			Resident		Foreign Resident			Resident		Foreign Resident		
With	No	With	No		With	No	With	No		With	No	With	No	
tax file	tax file	tax file	tax file		tax file	tax file	tax file	tax file		tax file	tax file	tax file	tax file	
Earnings	number	number	number	number	Earnings	number	number	number	number	Earnings	number	number	number	number
1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
221	29.00	107.00	64.00	103.00	306	40.00	148.00	89.00	143.00	391	51.00	189.00	113.00	183.00
222	29.00	107.00	64.00	104.00	307	40.00	148.00	89.00	144.00	392	51.00	190.00	114.00	184.00
223	29.00	108.00	65.00	104.00	308	40.00	149.00	89.00	144.00	393	51.00	190.00	114.00	184.00
224	29.00	108.00	65.00	105.00	309	40.00	149.00	90.00	145.00	394	51.00	191.00	114.00	185.00
225	29.00	109.00	65.00	105.00	310	40.00	150.00	90.00	145.00	395	51.00	191.00	115.00	185.00
226	29.00	109.00	66.00	106.00	311	40.00	150.00	90.00	146.00	396	51.00	192.00	115.00	186.00
227	30.00	110.00	66.00	106.00	312	41.00	151.00	90.00	146.00	397	52.00	192.00	115.00	186.00
228	30.00	110.00	66.00	107.00	313	41.00	151.00	91.00	147.00	398	52.00	193.00	115.00	187.00
229	30.00	111.00	66.00	107.00	314	41.00	152.00	91.00	147.00	399	52.00	193.00	116.00	187.00
230	30.00	111.00	67.00	108.00	315	41.00	152.00	91.00	148.00	400	52.00	193.00	116.00	187.00
231	30.00	112.00	67.00	108.00	316	41.00	153.00	92.00	148.00	401	52.00	194.00	116.00	188.00
232	30.00	112.00	67.00	109.00	317	41.00	153.00	92.00	148.00	402	52.00	194.00	117.00	188.00
233	30.00	113.00	68.00	109.00	318	41.00	154.00	92.00	149.00	403	52.00	195.00	117.00	189.00
234	30.00	113.00	68.00	109.00	319	41.00	154.00	93.00	149.00	404	53.00	195.00	117.00	189.00
235	31.00	113.00	68.00	110.00	320	42.00	155.00	93.00	150.00	405	53.00	196.00	117.00	190.00
236	31.00	114.00	68.00	110.00	321	42.00	155.00	93.00	150.00	406	53.00	196.00	118.00	190.00
237	31.00	114.00	69.00	111.00	322	42.00	156.00	93.00	151.00	407	53.00	197.00	118.00	191.00
238	31.00	115.00	69.00	111.00	323	42.00	156.00	94.00	151.00	408	53.00	197.00	118.00	191.00
239	31.00	115.00	69.00	112.00	324	42.00	157.00	94.00	152.00	409	53.00	198.00	119.00	192.00
240	31.00	116.00	70.00	112.00	325	42.00	157.00	94.00	152.00	410	53.00	198.00	119.00	192.00
241	31.00	116.00	70.00	113.00	326	42.00	158.00	95.00	153.00	411	53.00	199.00	119.00	193.00
242	31.00	117.00	70.00	113.00	327	43.00	158.00	95.00	153.00	412	54.00	199.00	119.00	193.00
243	32.00	117.00	70.00	114.00	328	43.00	159.00	95.00	154.00	413	54.00	200.00	120.00	194.00
244	32.00	118.00	71.00	114.00	329	43.00	159.00	95.00	154.00	414	54.00	200.00	120.00	194.00
245	32.00	118.00	71.00	115.00	330	43.00	160.00	96.00	155.00	415	54.00	201.00	120.00	195.00
246	32.00	119.00	71.00	115.00	331	43.00	160.00	96.00	155.00	416	54.00	201.00	121.00	195.00
247	32.00	119.00	72.00	116.00	332	43.00	161.00	96.00	156.00	417	54.00	202.00	121.00	195.00
248	32.00	120.00	72.00	116.00	333	43.00	161.00	97.00	156.00	418	54.00	202.00	121.00	196.00
249	32.00	120.00	72.00	117.00	334	43.00	161.00	97.00	156.00	419	54.00	203.00	122.00	196.00
250	32.00	121.00	72.00	117.00	335	44.00	162.00	97.00	157.00	420	55.00	203.00	122.00	197.00
251	33.00	121.00	73.00	117.00	336	44.00	162.00	97.00	157.00	421	55.00	204.00	122.00	197.00
252	33.00	122.00	73.00	118.00	337	44.00	163.00	98.00	158.00	422	55.00	204.00	122.00	198.00
253	33.00	122.00	73.00	118.00	338	44.00	163.00	98.00	158.00	423	55.00	205.00	123.00	198.00
254	33.00	123.00	74.00	119.00	339	44.00	164.00	98.00	159.00	424	55.00	205.00	123.00	199.00
255	33.00	123.00	74.00	119.00	340	44.00	164.00	99.00	159.00	425	55.00	206.00	123.00	199.00
256	33.00	124.00	74.00	120.00	341	44.00	165.00	99.00	160.00	426	55.00	206.00	124.00	200.00
257	33.00	124.00	75.00	120.00	342	44.00	165.00	99.00	160.00	427	56.00	207.00	124.00	200.00
258	34.00	125.00	75.00	121.00	343	45.00	166.00	99.00	161.00	428	56.00	207.00	124.00	201.00
259	34.00	125.00	75.00	121.00	344	45.00	166.00	100.00	161.00	429	56.00	208.00	124.00	201.00
260	34.00	126.00	75.00	122.00	345	45.00	167.00	100.00	162.00	430	56.00	208.00	125.00	202.00
261	34.00	126.00	76.00	122.00	346	45.00	167.00	100.00	162.00	431	56.00	209.00	125.00	202.00
262	34.00	127.00	76.00	123.00	347	45.00	168.00	101.00	163.00	432	56.00	209.00	125.00	203.00
263	34.00	127.00	76.00	123.00	348	45.00	168.00	101.00	163.00	433	56.00	210.00	126.00	203.00
264	34.00	128.00	77.00	124.00	349	45.00	169.00	101.00	164.00	434	56.00	210.00	126.00	203.00
265	34.00	128.00	77.00	124.00	350	45.00	169.00	101.00	164.00	435	57.00	210.00	126.00	204.00
266	35.00	129.00	77.00	125.00	351	46.00	170.00	102.00	164.00	436	57.00	211.00	126.00	204.00
267	35.00	129.00	77.00	125.00	352	46.00	170.00	102.00	165.00	437	57.00	211.00	127.00	205.00
268	35.00	129.00	78.00	125.00	353	46.00	171.00	102.00	165.00	438	57.00	212.00	127.00	205.00
269	35.00	130.00	78.00	126.00	354	46.00	171.00	103.00	166.00	439	57.00	212.00	127.00	206.00
270	35.00	130.00	78.00	126.00	355	46.00	172.00	103.00	166.00	440	57.00	213.00	128.00	206.00
271	35.00	131.00	79.00	127.00	356	46.00	172.00	103.00	167.00	441	57.00	213.00	128.00	207.00
272	35.00	131.00	79.00	127.00	357	46.00	173.00	104.00	167.00	442	57.00	214.00	128.00	207.00
273	35.00	132.00	79.00	128.00	358	47.00	173.00	104.00	168.00	443	58.00	214.00	128.00	208.00
274	36.00	132.00	79.00	128.00	359	47.00	174.00	104.00	168.00	444	58.00	215.00	129.00	208.00
275	36.00	133.00	80.00	129.00	360	47.00	174.00	104.00	169.00	445	58.00	215.00	129.00	209.00
276	36.00	133.00	80.00	129.00	361	47.00	175.00	105.00	169.00	446	58.00	216.00	129.00	209.00
277	36.00	134.00	80.00	130.00	362	47.00	175.00	105.00	170.00	447	58.00	216.00	130.00	210.00
278	36.00	134.00	81.00	130.00	363	47.00	176.00	105.00	170.00	448	58.00	217.00	130.00	210.00
279	36.00	135.00	81.00	131.00	364	47.00	176.00	106.00	171.00	449	58.00	217.00	130.00	211.00
280	36.00	135.00	81.00	131.00	365	47.00	177.00	106.00	171.00	450	58.00	218.00	130.00	211.00
281	37.00	136.00	81.00	132.00	366	48.00	177.00	106.00	172.00	451	59.00	218.00	131.00	211.00
282	37.00	136.00	82.00	132.00	367	48.00	177.00	106.00	172.00	452	59.00	219.00	131.00	212.00
283	37.00	137.00	82.00	133.00	368	48.00	178.00	107.00	172.00	453	59.00	219.00	131.00	212.00
284	37.00	137.00	82.00	133.00	369	48.00	178.00	107.00	173.00	454	59.00	220.00	132.00	213.00
285	37.00	138.00	83.00	133.00	370	48.00	179.00	107.00	173.00	455	59.00	220.00	132.00	213.00
286	37.00	138.00	83.00	134.00	371	48.00	179.00	108.00	174.00	456	59.00	221.00	132.00	214.00
287	37.00	139.00	83.00	134.00	372	48.00	180.00	108.00	174.00	457	59.00	221.00	133.00	214.00
288	37.00	139.00	84.00	135.00	373	48.00	180.00	108.00	175.00	458	60.00	222.00	133.00	215.00
289	38.00	140.00	84.00	135.00	374	49.00	181.00	108.00	175.00	459	60.00	222.00	133.00	215.00
290	38.00	140.00	84.00	136.00	375	49.00	181.00	109.00	176.00	460	60.00	223.00	133.00	216.00
291	38.00	141.00	84.00	136.00	376	49.00	182.00	109.00	176.00	461	60.00	223.00	134.00	216.00
292	38.00	141.00	85.00	137.00	377	49.00	182.00	109.00	177.00	462	60.00	224.00	134.00	217.00
293	38.00	142.00	85.00	137.00	378	49.00	183.00	110.00	177.00	463	60.00	224.00	134.00	217.00
294	38.00	142.00	85.00	138.00	379	49.00	183.00	110.00	178.00	464	60.00	225.00	135.00	218.00
295	38.00	143.00	86.00	138.00	380	49.00</								

TAX TABLES

Earnings	Amount to be withheld				Earnings	Amount to be withheld				Earnings	Amount to be withheld			
	Resident		Foreign Resident			Resident		Foreign Resident			Resident		Foreign Resident	
	With	No	With	No		With	No	With	No		With	No	With	No
	tax file	tax file	tax file	tax file		tax file	tax file	tax file	tax file		tax file	tax file	tax file	tax file
number	number	number	number	number	number	number	number	number	number	number	number	number		
1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
476	62.00	230.00	138.00	223.00	551	72.00	267.00	160.00	258.00	626	81.00	303.00	182.00	294.00
477	62.00	231.00	138.00	224.00	552	72.00	267.00	160.00	259.00	627	82.00	304.00	182.00	294.00
478	62.00	231.00	139.00	224.00	553	72.00	268.00	160.00	259.00	628	82.00	304.00	182.00	295.00
479	62.00	232.00	139.00	225.00	554	72.00	268.00	161.00	260.00	629	82.00	305.00	182.00	295.00
480	62.00	232.00	139.00	225.00	555	72.00	269.00	161.00	260.00	630	82.00	305.00	183.00	296.00
481	63.00	233.00	139.00	226.00	556	72.00	269.00	161.00	261.00	631	82.00	306.00	183.00	296.00
482	63.00	233.00	140.00	226.00	557	72.00	270.00	162.00	261.00	632	82.00	306.00	183.00	297.00
483	63.00	234.00	140.00	227.00	558	73.00	270.00	162.00	262.00	633	82.00	307.00	184.00	297.00
484	63.00	234.00	140.00	227.00	559	73.00	271.00	162.00	262.00	634	82.00	307.00	184.00	297.00
485	63.00	235.00	141.00	227.00	560	73.00	271.00	162.00	263.00	635	83.00	307.00	184.00	298.00
486	63.00	235.00	141.00	228.00	561	73.00	272.00	163.00	263.00	636	83.00	308.00	184.00	298.00
487	63.00	236.00	141.00	228.00	562	73.00	272.00	163.00	264.00	637	83.00	308.00	185.00	299.00
488	63.00	236.00	142.00	229.00	563	73.00	273.00	163.00	264.00	638	83.00	309.00	185.00	299.00
489	64.00	237.00	142.00	229.00	564	73.00	273.00	164.00	265.00	639	83.00	309.00	185.00	300.00
490	64.00	237.00	142.00	230.00	565	73.00	274.00	164.00	265.00	640	83.00	310.00	186.00	300.00
491	64.00	238.00	142.00	230.00	566	74.00	274.00	164.00	266.00	641	83.00	310.00	186.00	301.00
492	64.00	238.00	143.00	231.00	567	74.00	274.00	164.00	266.00	642	83.00	311.00	186.00	301.00
493	64.00	239.00	143.00	231.00	568	74.00	275.00	165.00	266.00	643	84.00	311.00	186.00	302.00
494	64.00	239.00	143.00	232.00	569	74.00	275.00	165.00	267.00	644	84.00	312.00	187.00	302.00
495	64.00	240.00	144.00	232.00	570	74.00	276.00	165.00	267.00	645	84.00	312.00	187.00	303.00
496	64.00	240.00	144.00	233.00	571	74.00	276.00	166.00	268.00	646	84.00	313.00	187.00	303.00
497	65.00	241.00	144.00	233.00	572	74.00	277.00	166.00	268.00	647	84.00	313.00	188.00	304.00
498	65.00	241.00	144.00	234.00	573	74.00	277.00	166.00	269.00	648	84.00	314.00	188.00	304.00
499	65.00	242.00	145.00	234.00	574	75.00	278.00	166.00	269.00	649	84.00	314.00	188.00	305.00
500	65.00	242.00	145.00	234.00	575	75.00	278.00	167.00	270.00	650	84.00	315.00	188.00	305.00
501	65.00	242.00	145.00	235.00	576	75.00	279.00	167.00	270.00	651	85.00	315.00	189.00	305.00
502	65.00	243.00	146.00	235.00	577	75.00	279.00	167.00	271.00	652	85.00	316.00	189.00	306.00
503	65.00	243.00	146.00	236.00	578	75.00	280.00	168.00	271.00	653	85.00	316.00	189.00	306.00
504	66.00	244.00	146.00	236.00	579	75.00	280.00	168.00	272.00	654	85.00	317.00	190.00	307.00
505	66.00	244.00	146.00	237.00	580	75.00	281.00	168.00	272.00	655	85.00	317.00	190.00	307.00
506	66.00	245.00	147.00	237.00	581	76.00	281.00	168.00	273.00	656	85.00	318.00	190.00	308.00
507	66.00	245.00	147.00	238.00	582	76.00	282.00	169.00	273.00	657	85.00	318.00	191.00	308.00
508	66.00	246.00	147.00	238.00	583	76.00	282.00	169.00	274.00	658	86.00	319.00	191.00	309.00
509	66.00	246.00	148.00	239.00	584	76.00	283.00	169.00	274.00	659	86.00	319.00	191.00	309.00
510	66.00	247.00	148.00	239.00	585	76.00	283.00	170.00	274.00	660	86.00	320.00	191.00	310.00
511	66.00	247.00	148.00	240.00	586	76.00	284.00	170.00	275.00	661	86.00	320.00	192.00	310.00
512	67.00	248.00	148.00	240.00	587	76.00	284.00	170.00	275.00	662	86.00	321.00	192.00	311.00
513	67.00	248.00	149.00	241.00	588	76.00	285.00	171.00	276.00	663	86.00	321.00	192.00	311.00
514	67.00	249.00	149.00	241.00	589	77.00	285.00	171.00	276.00	664	86.00	322.00	193.00	312.00
515	67.00	249.00	149.00	242.00	590	77.00	286.00	171.00	277.00	665	86.00	322.00	193.00	312.00
516	67.00	250.00	150.00	242.00	591	77.00	286.00	171.00	277.00	666	87.00	323.00	193.00	313.00
517	67.00	250.00	150.00	242.00	592	77.00	287.00	172.00	278.00	667	87.00	323.00	193.00	313.00
518	67.00	251.00	150.00	243.00	593	77.00	287.00	172.00	278.00	668	87.00	323.00	194.00	313.00
519	67.00	251.00	151.00	243.00	594	77.00	288.00	172.00	279.00	669	87.00	324.00	194.00	314.00
520	68.00	252.00	151.00	244.00	595	77.00	288.00	173.00	279.00	670	87.00	324.00	194.00	314.00
521	68.00	252.00	151.00	244.00	596	77.00	289.00	173.00	280.00	671	87.00	325.00	195.00	315.00
522	68.00	253.00	151.00	245.00	597	78.00	289.00	173.00	280.00	672	87.00	325.00	195.00	315.00
523	68.00	253.00	152.00	245.00	598	78.00	290.00	173.00	281.00	673	87.00	326.00	195.00	316.00
524	68.00	254.00	152.00	246.00	599	78.00	290.00	174.00	281.00	674	88.00	326.00	195.00	316.00
525	68.00	254.00	152.00	246.00	600	78.00	290.00	174.00	281.00	675	88.00	327.00	196.00	317.00
526	68.00	255.00	153.00	247.00	601	78.00	291.00	174.00	282.00	676	88.00	327.00	196.00	317.00
527	69.00	255.00	153.00	247.00	602	78.00	291.00	175.00	282.00	677	88.00	328.00	196.00	318.00
528	69.00	256.00	153.00	248.00	603	78.00	292.00	175.00	283.00	678	88.00	328.00	197.00	318.00
529	69.00	256.00	153.00	248.00	604	79.00	292.00	175.00	283.00	679	88.00	329.00	197.00	319.00
530	69.00	257.00	154.00	249.00	605	79.00	293.00	175.00	284.00	680	88.00	329.00	197.00	319.00
531	69.00	257.00	154.00	249.00	606	79.00	293.00	176.00	284.00	681	89.00	330.00	197.00	320.00
532	69.00	258.00	154.00	250.00	607	79.00	294.00	176.00	285.00	682	89.00	330.00	198.00	320.00
533	69.00	258.00	155.00	250.00	608	79.00	294.00	176.00	285.00	683	89.00	331.00	198.00	321.00
534	69.00	258.00	155.00	250.00	609	79.00	295.00	177.00	286.00	684	89.00	331.00	198.00	321.00
535	70.00	259.00	155.00	251.00	610	79.00	295.00	177.00	286.00	685	89.00	332.00	199.00	321.00
536	70.00	259.00	155.00	251.00	611	79.00	296.00	177.00	287.00	686	89.00	332.00	199.00	322.00
537	70.00	260.00	156.00	252.00	612	80.00	296.00	177.00	287.00	687	89.00	333.00	199.00	322.00
538	70.00	260.00	156.00	252.00	613	80.00	297.00	178.00	288.00	688	89.00	333.00	200.00	323.00
539	70.00	261.00	156.00	253.00	614	80.00	297.00	178.00	288.00	689	90.00	334.00	200.00	323.00
540	70.00	261.00	157.00	253.00	615	80.00	298.00	178.00	289.00	690	90.00	334.00	200.00	324.00
541	70.00	262.00	157.00	254.00	616	80.00	298.00	179.00	289.00	691	90.00	335.00	200.00	324.00
542	70.00	262.00	157.00	254.00	617	80.00	299.00	179.00	289.00	692	90.00	335.00	201.00	325.00
543	71.00	263.00	157.00	255.00	618	80.00	299.00	179.00	290.00	693	90.00	336.00	201.00	325.00
544	71.00	263.00	158.00	255.00	619	80.00	300.00	180.00	290.00	694	90.00	336.00	201.00	326.00
545	71.00	264.00	158.00	256.00	620	81.00	300.00	180.00	291.00	695	90.00	337.00	202.00	326.00
546	71.00	264.00	158.00	256.00	621	81.00	301.00	180.00	291.00	696	90.00	337.00	202.00	327.00
547	71.00	265.00	159.00	257.00	622	81.00	301.00	180.00	292.00	697	91.00	338.00	202.00	327.00
548	71.00	265.00	159.00	257.00	623	81.00	302.00	181.00	292.00	698	91.00	338.00	202.00	328.00
549	71.00	266.00	159.00	258.00	624	81.00	302.00	181.00	293.00	699	9			