

# COLORADO CHILD SUPPORT GUIDELINE

## Revised January 2011

### 1. PREFACE

The Child Support Guideline for Colorado was developed by the Colorado Child Support Commission and enacted by the Colorado General Assembly. As specified in the statute, the Guideline has three objectives:

1. To establish as state policy an adequate standard of support for children, subject to the ability of parents to pay;
2. To make awards more equitable by ensuring more consistent treatment of persons in similar circumstances; and
3. To improve the efficiency of the court process by promoting settlements and giving courts and the parties guidance in setting the levels of awards.

The Guideline can be found in §14-10-115, Colorado Revised Statutes (C.R.S.), and is consistent with other provisions of that section which place a duty for child support upon either or both parents based on their respective financial resources, the financial resources of the child, the needs of the custodial parent, the physical and emotional condition of the child, and the standard of living the child would have enjoyed had the marriage not been dissolved.

The Colorado Child Support Guideline is based on an Income Shares Model. This model provides an objective basis for determining the average costs of children in households across a wide range of incomes. Because household spending on behalf of children is intertwined with spending on behalf of adults for most expenditure categories, it is difficult to determine the proportion allocated to children in individual cases, even with exhaustive financial affidavits. However, a number of authoritative economic studies provide estimates of the average amount of household expenditures on children in intact households. These studies have found that the proportion of household spending devoted to children is systematically related to the level of household income and to the number and ages of children.

Based on this economic evidence, the Colorado Child Support Guideline calculates child support based on *each* parent's share of the amount estimated to have been spent on the child if the parents and child were living in an intact household.<sup>1</sup> If one parent has physical care for 273 or more overnights per year, the amount calculated for that parent is presumed to be spent directly on the child. For the other parent, the calculated amount establishes the level of child support. For cases with split or third party physical care, or extensive sharing of physical care, each parent's calculated share of child support is adjusted by the time spent with the child(ren).

### II. USE OF THE GUIDELINE

The Colorado Child Support Guideline applies as a rebuttable presumption to all child support orders in Colorado, except as discussed below. The Guideline must be used for temporary and permanent orders, and for separations, dissolutions, and support decrees arising despite non-marriage of the parties. The Guideline must be used by the Court as the basis for reviewing the adequacy of child support levels in non-contested cases as well as contested hearings. The Court may exercise broad discretion in deviating from the Guideline in cases where application would be inequitable to one of the parties or to the child. In cases where the award deviates from the Guideline, however, the Court must provide written or oral findings of fact to substantiate the deviation.

When either the obligor's monthly adjusted gross income, or the parents's combined monthly adjusted gross income, is less than \$850.00, the Guideline provides for a minimum order of \$50.00. If the parent with the lesser

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<sup>1</sup> For a detailed explanation of the Income Shares Model and the underlying economic evidence used as the basis for the Colorado Child Support Guideline, see Robert G. Williams, *Development of Guidelines for Child Support Orders* (National Center for State Courts: Denver, September 1987)

number of overnights per year earns \$850.00 or more, but less than \$1,850.00 per month, he or she is eligible for a low income adjustment. The parent pays a basic minimum amount, depending on the number of children, and pays an additional 40% of every dollar between \$900.00 and \$1,850.00 of monthly income. If the low income adjustment results in a child support award that exceeds the amount in the schedule, the schedule amount should be entered.

The Guideline provides calculated amounts of child support to a combined adjusted gross income level of \$20,000.00 per month (\$240,000.00 per year). For cases that exceed this level, the court may decide on a case-by-case basis, but may not order less than the amount on the schedule for \$20,000.00.

### III. DETERMINATION OF CHILD SUPPORT AMOUNT

To calculate child support for children who are under 19 or still in high school, or disabled, use: Worksheet A when physical care is for 273 or more overnights per year; Worksheet B if shared physical care [see (4)(J) below].

#### (A) Income

- 1. Definition.** For purposes of this Guideline, "income" is defined as actual gross income of the parent, if employed to full capacity or potential income if unemployed or underemployed. Gross income of each parent should be determined as specified below and entered on Line 1 of the appropriate worksheet.
- 2. Gross income.** Gross income includes income from any source and includes, but is not limited to, income from salaries; wages, including tips declared by the individual for purposes of reporting to the federal internal revenue service or tips imputed to bring the employee's gross earnings to the minimum wage for the number of hours worked, whichever is greater; commissions; payments received as an independent contractor for labor or services; bonuses; dividends; severance pay; pensions and retirement benefits; royalties; rents; interest; trust income; annuities; capital gains; and moneys drawn by a self-employed individual for personal use; social security benefits, including social security benefits actually received by a parent as a result of the disability of that parent or as the result of the death of the minor child's stepparent; workers' compensation benefits; unemployment insurance benefits; disability insurance benefits; funds held in or payable from any health, accident, disability, or casualty insurance to the extent that such insurance replaces wages or provides income in lieu of wages; monetary gifts; monetary prizes, excluding lottery winnings not required by the rules of the Colorado Lottery Commission to be paid only at the lottery office; taxable distributions from general partnerships, limited partnerships, closely held corporations, or limited liability companies; alimony or maintenance received; and overtime pay only if the overtime is required by the employer as a condition of the employment.

For income from self-employment, rents, royalties, proprietorship of a business, or joint ownership of a partnership or closely held corporation, gross income is defined as gross receipts minus ordinary and necessary expenses required to produce such income. "Ordinary and necessary expenses" does not include amounts allowable by the Internal Revenue Service for the accelerated component of depreciation expenses or investment tax credits or any other business expenses determined by the court to be inappropriate for determining gross income for purposes of calculating child support. In general, income and expenses from self-employment or operation of a business should be carefully reviewed to determine an appropriate level of gross income available to the parent to satisfy a child support obligation. In most cases, this amount will differ from a determination of business income for tax purposes. Expense reimbursements or in-kind payments received by a parent in the course of employment, self employment, or operation of a business shall be counted as income if they are significant and reduce personal living expenses.

Gross income does not include benefits received from means-tested public assistance programs, including but not limited to assistance provided under the Colorado Works Program, Supplemental Security Income (SSI), Food Stamps, and General Assistance. Gross income does not include child support payments received; social security benefits received by a minor child or on behalf of a minor child as a result of the death or

disability of a stepparent of the child; income from additional jobs that result in the employment of the obligor more than forty hours per week or more than what would otherwise be considered to be full-time employment.

- 3. Potential income.** If a parent is voluntarily unemployed or underemployed, child support shall be calculated based on a determination of potential income, except that a determination of potential income should *not* be made for a parent who is physically or mentally incapacitated or is caring for a child under the age of 30 months for whom the parents owe a joint legal responsibility, or for an incarcerated parent sentenced to one year or more.

Determination of potential income shall be made by determining employment potential and probable earnings level based on recent work history, occupational qualifications, and prevailing job opportunities and earnings levels in the community. If there is no recent work history and no higher education or vocational training, it is suggested that income be set at least at the minimum wage level. Income shall not be imputed if actual income is less due to a good faith career choice or if under-employment is temporary and is reasonably intended to result in higher income within the foreseeable future.

- 4. Income verification.** Income statements of the parents should be verified with documentation of both current and past income. Suitable documentation of current earnings (at least three full months) includes pay stubs, employer statements, or receipts and expenses if self-employed. Documentation of current income must be supplemented with copies of the most recent tax return to provide verification of earnings over a longer period.

### **(B) Alimony, Maintenance, Pre-existing Child Support Obligations, Responsibility for Other Children, and Contributions to Post-secondary Education**

The amount of alimony or maintenance actually received (Line 1a), should be added and any amount actually paid (Line 1b), should be deducted from gross income.

The amount(s) of any pre-existing court order(s) for child support (Line 1c) should be deducted from gross income to the extent payment is actually made under such order(s).

The amount of legal responsibility a parent has for children not involved in this action, but living in his/her home, should be deducted from gross income on Line 1d. For children not living at home, documented proof of money payments for support of those children is required. The adjustment applies to a party's natural or adopted children, but not to stepchildren, unless a prior court order has established a party's legal responsibility for them. Use of the adjustment is appropriate at the time of the establishment of a child support order or in a proceeding to modify an existing order. However, it may not be used to the extent the adjustment contributes to the calculation of a support order lower than the previously existing order for the children who are the subject of the modification proceeding. The amount entered on Line 1d should be 75% of the amount listed in the schedule of basic support obligations which would represent 75% of a support obligation based only on the responsible parent's gross income, without any other adjustments, for the number of children for whom the parent is also responsible, pursuant to §14-10-115(6)(l) C.R.S.

If modifying an existing child support order, the amount of each parent's court-ordered contribution for post-secondary education for a child should be subtracted from each parent's gross income on Line 1e.

### **(C) Basic Child Support Obligation (Amount from Schedule)**

The basic child support obligation is determined using the Schedule of Basic Child Support Obligations. For combined monthly adjusted gross income amounts falling between amounts shown in the schedule, basic child support amounts should be extrapolated. The number of children refers to children for whom the parents share joint legal responsibility and for whom support is being sought.

### **(D) Child Care Costs**

Child care costs incurred due to employment or job search of either parent (minus federal tax credit if allowed by the IRS) are entered on Line 6a of Worksheet A and Line 10a of Worksheet B. Child care costs incurred on behalf of the children due to the education of either parent are entered on Line 6b of Worksheet A and Line 10b

of Worksheet B. Such costs should not exceed the level required to provide quality care from a licensed source for the children.

The credit against income tax for child care due to employment or job search is provided under Sec. 44A of the Internal Revenue Code. The value of this tax credit, if allowed by the IRS, should be subtracted from actual costs for child care due to employment or job search (refer to IRS Form 2441). The credit is only available to the parent that has the most overnights scheduled with the child(ren). In situations where the parent with fewer scheduled overnights pays work related child care, put the actual amount spent in this category on the form. The credit allows 35 percent of work-related expenses if the taxpayer has \$15,000.00 or less in annual adjusted gross income up to a maximum of \$1,050.00 (up to \$250.00/mo. in day care expenses) for one child and \$2,100.00 (up to \$500.00/mo. in day care expenses) for two or more children. As the taxpayer's adjusted gross income increases, the tax credit decreases. For each \$2,000.00 (or fraction thereof) increase above the \$15,000.00, the percentage decreases by one percent. The following table illustrates this concept:

Adjusted Gross Income	Appropriate Percentage	Maximum Credit One Child	Maximum Credit Two or More Children
\$0-\$15,000	35%	\$1,050	\$2,100
\$15,001-\$17,000	34%	\$1,020	\$2,040
\$17,001-\$19,000	33%	\$990	\$1,980
\$19,001-\$21,000	32%	\$960	\$1,920
\$21,001-\$23,000	31%	\$930	\$1,860
\$23,001-\$25,000	30%	\$900	\$1,800
\$25,001-\$27,000	29%	\$870	\$1,740
\$27,001-\$29,000	28%	\$840	\$1,680
\$29,001-\$31,000	27%	\$810	\$1,620
\$31,001-\$33,000	26%	\$780	\$1,560
\$33,001-\$35,000	25%	\$750	\$1,500
\$35,001-\$37,000	24%	\$720	\$1,440
\$37,001-\$39,000	23%	\$690	\$1,380
\$39,001-\$41,000	22%	\$660	\$1,320
\$41,001-\$43,000	21%	\$630	\$1,260
\$43,001 +	20%	\$600	\$1,200

Let's see how this credit works in an actual scenario:

- There are 2 eligible children (12 or younger & expenses incurred for the child – see IRS form 2441)
- \$24,000.00 is the annual adjusted gross income.
- The parent with the most parenting time spends \$360.00/mo. on work related child care.

The \$24,000.00 annual income is in the 30% tax bracket for this credit. So, take the \$360.00/mo. and multiply that by 30%. Then subtract the result from the amount spent on work related child care:

$$\begin{aligned} \$360.00 \times .30 (30\%) &= \$108.00 && \text{(The max. amount eligible for the tax credit for 2 children is } \\ &&& \text{\$500.00/mo. Therefore, we can take the full credit of \$108.00/mo.)} \\ \$360.00 - \$108.00 &= \$252.00 && \text{(This is the net child care cost.)} \\ \text{Enter } \$252.00 &&& \text{in the appropriate parent's column for work related child care.} \end{aligned}$$

Now, let's take an example that exceeds the maximum allowable credit:

- 1 eligible child
- \$50,000.00 annual income
- The parent with the most parenting time spends \$500.00/mo on work related child care.

The \$50,000.00 annual income is in the 20% tax bracket for this credit. In this case, the \$500.00/mo. is more than what is authorized for the credit (\$250.00/mo. for one child). Therefore, take the \$250.00 times 20% to arrive at the credit. Then, subtract the result from the work related child care expense of \$500.00:

$$\begin{aligned} \$250.00 \times .20 (20\%) &= \$50.00 \\ \$500.00 - \$50.00 &= \$450.00 && \text{(This is the net child care cost.)} \\ \text{Enter } \$450.00 &&& \text{in the appropriate parent's column for work related child care.} \end{aligned}$$

## **(E) Health Insurance**

Amounts paid by parties or by a parties' spouse for health insurance premiums which cover the child(ren) subject to the order are apportioned between the parties. The amount included in the child support calculation is the amount of the health insurance premium actually attributable to the child(ren) subject to the order. If this amount is not available or cannot be verified, the total cost of the premium is divided by the total number of persons covered by the policy and then multiplied by the number of children covered by the policy who are subject to the order. This result is entered on Line 6c on Worksheet A or Line 10c on Worksheet B. A space to assist in this calculation is provided on page 2 of each worksheet.

Health insurance includes medical, or medical and dental insurance carried by either parent or by the parties' spouse. The parent requesting an adjustment for health insurance premium costs must submit proof that the child(ren) is enrolled in an insurance plan and proof of the cost of the premium.

## **(F) Extraordinary Medical Expenses**

Any extraordinary medical expenses are entered on the worksheet (Line 6d on Worksheet A, Line 10d on Worksheet B) and added to the basic child support obligation. Extraordinary medical expenses, including copayments and deductible amounts, are uninsured expenses in excess of \$250.00 per child per year. Extraordinary medical expenses include, but are not limited to, such costs as are reasonably necessary for orthodontia, dental treatment, asthma treatments, physical therapy, vision care and any uninsured chronic health problem. At the discretion of the Court, professional counseling or psychiatric therapy for diagnosed mental disorders may also be considered as an extraordinary medical expense.

## **(G) Extraordinary Expenses**

Other extraordinary expenses are entered on the worksheet (Line 6e on Worksheet A, Line 10e on Worksheet B) and added to the basic child support obligation. Other extraordinary expenses may include:

1. Any expenses for attending any special or private elementary or secondary schools to meet the particular educational needs of the child;
2. Any expenses for transportation of the child, or the child and an accompanying parent if the child is less than 12 years old, between the homes of the parents.
3. Any additional factors by agreement of the parties or order of the court that actually diminish the basic needs of the child.

## **(H) Extraordinary Factors actually diminishing the basic needs of the child.**

Any additional factors that actually diminish the basic needs of the child may be considered for deductions from the basic child support obligation. The amount of any such factor is entered on the worksheet (Line 6f on Worksheet A, Line 10f on Worksheet B) and subtracted from the basic child support obligation.

## **(I) Computation of Child Support—Sole Physical Care for 273 or more overnights per year (use Worksheet A)**

To determine child support using Worksheet A, calculate monthly adjusted gross income on Line 2 and each parent's percentage share of the total adjusted gross income on Line 3. Select the amount of child support from the Child Support Schedule based on the combined income on Line 2 and multiply that amount times each parent's percentage share in Line 3 to determine each parent's share of the basic obligation. If the monthly adjusted gross income of the parent with fewer overnights is less than \$1850, use the worksheet on page 2 to determine any low-income adjustment.

The total adjustments allowed for each parent are calculated by: i) adding the amount of expenses paid directly by each parent, as discussed in (D) through (G) above (Lines 10a through 10e); ii) subtracting any extraordinary adjustments discussed in (I) above (Line 10f); and iii) adding each parent's column. Calculate each parent's fair share of the adjustments by multiplying the amount in Line 7's Combined column by Line 3 for each parent.

Add each parent's basic obligation (Line 4b, or Line 5 for the parent receiving any low-income adjustment) and each parent's share of adjustments (Line 8) to determine each parent's share of the total obligation.

On Line 10, bring down the amount from Line 7 of the parent with the least parenting time only. This is that parent's share of the adjustments. On Line 11, subtract Line 10 from Line 9. This is the amount payable as a child support order. Although a monetary obligation is computed for each parent as child support, the receiving parent's share is not entered on Line 11 because it is not payable to the other parent as child support. Instead, the receiving parent's share is presumed to be spent directly on the child.

### **(J) Computation of Child Support—Shared Physical Care (use Worksheet B)**

Where each parent exercises extensive physical care, (that is, spends at least 93 overnights per year) the Guideline provides that a child support obligation be computed for **each** parent by multiplying that parent's child support obligation by the percentage of time the child spends with the other parent. The respective child support obligations are then offset, with the parent owing more child support paying the difference between the two amounts.

Child support for cases with shared physical care is calculated using Worksheet B. An adjustment for shared physical care is made **only** when each parent has the child for more than ninety-two overnights per year. The proportion of time with each parent is computed on Lines 7 and 8. On Line 7 is entered the number of overnights spent with each parent. These must total 365. If the child spends part of the time in the physical care of another person (e.g. a grandparent), that time should be credited to the parent responsible for the child during that time. If neither parent or both parents have responsibility, the time should be divided between the parents. On Line 8, the percentage of time with each parent is calculated by dividing the number of overnights with each parent by 365.

On Line 4, the basic child support obligation from the child support schedule is entered. This amount is then multiplied by 1.5 to calculate the shared care basic obligation. This amount is entered on Line 5. Each parent's share of the shared care support obligation based on the parent's percentage share of total income is calculated on Line 6 by multiplying the income share of each parent from Line 3 times the shared care support obligation from Line 5. The next step is to calculate the support obligation of each parent for the time the child(ren) spends with the other parent. This is done on Line 9 by multiplying the amount from Line 6 by the percentage found in Line 7 for the OTHER parent.

Adjustments to the shared care support obligation are entered on Line 10. The costs, directly paid by each parent or by a parent's spouse, for work-related net child care costs are entered on Line 10a, education-related child care on Line 10b, health insurance premiums on Line 10c, extraordinary medical expenses on Line 10d, extraordinary expenses on Line 10e, and extraordinary adjustments on Line 10f. The amounts from Lines 10a through 10e are added while the amount from Line 10f is subtracted, and the total is entered on Line 11. The amounts entered on Line 11 for each parent are multiplied by each parent's income share from Line 3 and entered on Line 12 as each parent's fair share of the directly paid expenses. Subtracting the amount on Line 12 from Line 11 results in the amount each parent has paid in excess of their share of these expenses. This result is entered on Line 13, except that if the result is a negative number, zero is entered. By subtracting this excess amount from each parent's support obligation on Line 9, each parent's adjusted support obligation is entered on Line 14. Line 14 can be a negative number if a parent's excess direct payments of extraordinary expenses is greater than that parent's proportionate share of basic support.

The child support order is listed on Line 15 by subtracting the lesser amount in Line 14 from the greater amount and entering the result in the column of the parent with the greater amount.

Note that this shared physical care adjustment is an annual adjustment only and should not be used when the proportion of overnights exceeds twenty-five percent for a shorter period, e.g., a month. For example, child support is not reduced during a month long summer visitation.

If either of the parents is directly paying a disproportionate amount of the Basic Support Obligation (clothing, housing, food, ordinary medical expenses, for example) the Recommended Child Support Order amount may be deviated from in accordance with Section 14-10-115(8)(e), C.R.S.

## **(K) Computation of Child Support—Split Physical Care**

Split care refers to a situation in which there is more than one child and each parent has physical care of at least one of the children or they share care of some, but not all, children. In a split care situation, the support is calculated by using two Worksheets A, or a combination of Worksheets A and B, to determine the support each parent owes the other. The resulting obligations are then offset, with one parent owing the other the difference as a child support order.

Begin by working a Worksheet A calculation for one parent. List the child(ren) for whom the other parent has sole physical care. Enter each parent's income and the appropriate deductions to determine a combined adjusted gross income figure. On Line 4, enter the amount from the support schedule for the combined income level for the number of children living with the other parent only. Other expenses should be entered only to the extent that they are related to that child(ren). For example, consider a parent who covers all three children on his health insurance plan, the children's portion of which is \$150.00 per month. If that parent has sole physical care of one child, \$100.00 is entered on Line 6c on the worksheet for his obligation, while \$50.00 is entered on the same line when calculating the other parent's obligation on a separate Worksheet A.

Worksheet A is then completed for that parent. Next, calculate a Worksheet A amount for the other parent based on the number of children living with the first parent or do a Worksheet B for any children whose physical care is shared. Then subtract the lesser of the two total amounts from the greater, and use the difference between these two obligations as the child support order for the parent with the larger of the two obligations.

## **(L) Post-Secondary Educational Expenses**

For child support orders established on or after July 1, 1997, post-secondary education expenses can be ordered by the court *only* upon written agreement by the parents *and* approval by the Court. These approved expenses should be included on the Support Order on the line for monthly current support.

However, child support orders entered between July 1, 1991 and July 1, 1997 that provide for post-secondary education expenses may be *modified* pursuant to §14-10-115(15)(c), C.R.S.

## **IV. MODIFICATION**

The provisions of a child support order may be modified only if there is a substantial and continuing change of circumstances. If application of the Guideline would result in a new order that is less than ten percent different, then the circumstances are considered not to be a substantial and continuing change.

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This form is a synopsis only of the Guideline. For additional information, please refer to the entire text of the Guideline found in §14-10-115, C.R.S., as amended, or consult legal counsel.

**SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS**

Monthly Gross Income (\$850-\$10,400)	NUMBER OF CHILDREN						Monthly Gross Income (\$10,450-\$20,000)	NUMBER OF CHILDREN						
	1	2	3	4	5	More than 5		1	2	3	4	5	More than 5	
Incomes of less than \$850	A payment of \$50.00 a month is required													
850	184	269	319	352	382	409	10450	1215	1749	2050	2265	2455	2627	
900	193	282	334	369	400	428	10500	1219	1755	2056	2272	2463	2636	
950	202	294	349	386	418	447	10550	1223	1761	2063	2280	2471	2644	
1000	211	307	364	402	436	467	10600	1227	1767	2070	2288	2480	2653	
1050	220	320	379	419	455	486	10650	1231	1773	2077	2295	2488	2662	
1100	228	333	395	436	473	506	10700	1235	1778	2084	2303	2496	2671	
1150	237	346	410	453	491	525	10750	1239	1784	2091	2310	2504	2680	
1200	246	359	425	470	509	545	10800	1243	1790	2098	2318	2513	2688	
1250	255	372	440	487	528	565	10850	1247	1796	2104	2325	2521	2697	
1300	264	385	456	504	546	584	10900	1251	1802	2111	2333	2529	2706	
1350	273	397	471	520	564	603	10950	1255	1808	2118	2341	2537	2715	
1400	281	410	486	537	582	622	11000	1259	1813	2125	2348	2545	2724	
1450	290	422	500	553	599	641	11050	1263	1819	2132	2356	2554	2732	
1500	298	435	515	569	617	660	11100	1267	1825	2139	2363	2562	2741	
1550	307	447	530	586	635	679	11150	1271	1831	2146	2371	2570	2750	
1600	315	460	545	602	652	698	11200	1275	1837	2152	2378	2578	2759	
1650	324	472	559	618	670	717	11250	1279	1842	2159	2386	2586	2768	
1700	333	485	574	634	688	736	11300	1283	1848	2166	2394	2595	2776	
1750	341	497	589	651	705	755	11350	1287	1854	2173	2401	2603	2785	
1800	350	510	604	667	723	774	11400	1291	1860	2180	2409	2611	2794	
1850	358	522	619	683	741	793	11450	1295	1866	2187	2417	2619	2803	
1900	367	535	633	700	759	812	11500	1299	1871	2194	2424	2628	2812	
1950	375	547	648	716	776	830	11550	1303	1877	2201	2432	2636	2821	
2000	383	558	661	730	792	847	11600	1307	1883	2208	2440	2644	2830	
2050	391	570	674	745	807	864	11650	1311	1889	2215	2447	2653	2838	
2100	399	581	687	759	823	881	11700	1315	1895	2222	2455	2661	2847	
2150	407	592	700	774	839	898	11750	1319	1900	2229	2463	2669	2856	
2200	415	604	714	789	855	915	11800	1322	1906	2235	2470	2678	2865	
2250	423	615	727	803	871	931	11850	1326	1912	2242	2478	2686	2874	
2300	431	626	740	818	886	948	11900	1330	1918	2249	2486	2694	2883	
2350	439	638	753	832	902	965	11950	1334	1923	2256	2493	2703	2892	
2400	447	649	766	847	918	982	12000	1338	1929	2263	2501	2711	2901	
2450	455	660	779	861	934	999	12050	1342	1935	2270	2508	2719	2909	
2500	462	672	793	876	949	1016	12100	1346	1940	2276	2515	2726	2917	
2550	470	683	806	890	965	1033	12150	1349	1945	2283	2522	2734	2925	
2600	479	694	819	905	981	1050	12200	1353	1951	2289	2529	2742	2934	
2650	487	706	833	920	997	1067	12250	1357	1956	2295	2536	2749	2942	
2700	495	718	846	935	1013	1084	12300	1360	1961	2302	2543	2757	2950	
2750	503	729	859	950	1029	1101	12350	1364	1967	2308	2551	2765	2958	
2800	511	741	873	964	1045	1119	12400	1367	1972	2315	2558	2772	2966	
2850	519	752	886	979	1061	1136	12450	1371	1977	2321	2565	2780	2975	
2900	527	763	898	993	1076	1151	12500	1375	1983	2327	2572	2788	2983	
2950	533	772	910	1005	1089	1166	12550	1378	1988	2334	2579	2795	2991	
3000	540	782	921	1017	1103	1180	12600	1382	1993	2340	2586	2803	2999	
3050	547	792	932	1030	1116	1194	12650	1386	1998	2347	2593	2811	3007	
3100	554	801	943	1042	1130	1209	12700	1389	2004	2353	2600	2818	3016	
3150	560	811	954	1054	1143	1223	12750	1393	2009	2359	2607	2826	3024	
3200	567	821	965	1067	1156	1237	12800	1397	2014	2366	2614	2834	3032	

3250	574	831	977	1080	1171	1253	12850	1400	2020	2373	2622	2842	3041
3300	581	841	989	1093	1185	1268	12900	1405	2026	2380	2630	2851	3050
3350	589	851	1002	1107	1200	1284	12950	1409	2032	2387	2638	2859	3059
3400	596	862	1014	1120	1214	1299	13000	1413	2038	2394	2646	2868	3069
3450	603	872	1026	1133	1229	1315	13050	1417	2044	2402	2654	2877	3078
3500	610	882	1038	1147	1243	1330	13100	1421	2050	2409	2662	2885	3087
3550	617	892	1050	1160	1258	1346	13150	1425	2056	2416	2670	2894	3096
3600	624	903	1062	1173	1272	1361	13200	1429	2062	2423	2678	2902	3106
3650	631	913	1074	1187	1287	1377	13250	1433	2068	2430	2685	2911	3115
3700	638	923	1086	1200	1301	1392	13300	1437	2074	2437	2693	2920	3124
3750	645	934	1098	1214	1315	1408	13350	1441	2080	2445	2701	2928	3133
3800	652	944	1110	1227	1330	1423	13400	1445	2086	2452	2709	2937	3142
3850	660	954	1122	1240	1344	1439	13450	1449	2092	2459	2717	2945	3152
3900	667	964	1135	1254	1359	1454	13500	1453	2098	2466	2725	2954	3161
3950	673	973	1145	1266	1372	1468	13550	1457	2104	2473	2733	2963	3170
4000	677	980	1153	1274	1381	1478	13600	1461	2110	2481	2741	2971	3179
4050	682	987	1161	1283	1391	1488	13650	1465	2116	2488	2749	2980	3189
4100	686	993	1169	1292	1400	1498	13700	1469	2122	2495	2757	2989	3198
4150	691	1000	1177	1301	1410	1509	13750	1473	2128	2502	2765	2997	3207
4200	695	1006	1185	1310	1420	1519	13800	1477	2134	2509	2773	3006	3216
4250	700	1013	1193	1318	1429	1529	13850	1481	2140	2517	2781	3014	3225
4300	704	1020	1201	1327	1439	1539	13900	1485	2146	2524	2789	3023	3235
4350	708	1026	1209	1336	1448	1550	13950	1489	2152	2531	2797	3032	3244
4400	713	1033	1217	1345	1458	1560	14000	1493	2158	2538	2805	3040	3253
4450	717	1039	1225	1354	1467	1570	14050	1497	2164	2545	2813	3049	3262
4500	722	1046	1233	1362	1477	1580	14100	1501	2170	2553	2821	3058	3272
4550	726	1053	1241	1371	1486	1590	14150	1505	2176	2560	2829	3066	3281
4600	731	1059	1249	1380	1496	1601	14200	1509	2181	2567	2836	3075	3290
4650	735	1066	1257	1389	1505	1611	14250	1514	2187	2574	2844	3083	3299
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4900	751	1088	1280	1415	1533	1641	14500	1534	2217	2610	2884	3126	3345
4950	755	1092	1285	1420	1539	1647	14550	1538	2223	2617	2892	3135	3354
5000	758	1096	1289	1425	1544	1652	14600	1542	2229	2624	2900	3144	3364
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6750	882	1271	1491	1647	1785	1910	16350	1659	2400	2828	3124	3387	3624
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7600	965	1389	1626	1797	1948	2084	17200	1705	2467	2905	3210	3479	3723
7650	969	1395	1634	1805	1957	2094	17250	1708	2471	2909	3215	3485	3729
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7750	979	1408	1649	1822	1975	2113	17350	1714	2478	2918	3225	3496	3740
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8550	1053	1514	1770	1956	2121	2269	18150	1757	2541	2991	3305	3583	3834
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8650	1062	1527	1785	1973	2139	2288	18250	1763	2549	3000	3315	3594	3845
8700	1066	1533	1793	1981	2148	2298	18300	1766	2552	3005	3320	3599	3851
8750	1070	1539	1800	1989	2157	2308	18350	1768	2556	3009	3325	3605	3857

8800	1075	1546	1808	1998	2166	2317	18400	1771	2560	3014	3330	3610	3863
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