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.[1] 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

[1] 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)

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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 liablity 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

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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 lb), should be deducted from gross income.

The amount(s) of any pre-existing court order(s) for child support (Line lc) 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 ld. 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 ld 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(b)(I) 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

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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:

$360.00 X .30 (30%) = $108.00 (The max. amount eligible for the tax credit for 2 children is $500.00/mo. Therefore, we can take the full credit of $108.00/mo.)

$360.00 - $108.00 = $252.00 (This is the net child care cost.)

Enter $252.00 in the appropriate parent's column for work related child care.

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:

$250.00 X .20 (20%) = $50.00

$500.00 - $50.00 = $450.00 (This is the net child care cost.)

Enter $450.00 in the appropriate parent's column for work related child care.

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(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. Otherextraordinary 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.

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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.

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(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.

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.

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SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS

	NUMBER OF CHILDREN							NUMBER OF CHILDREN					
Monthly Gross Income ($850-$10,400)	**1**	**2**	**3**	**4**	**5**	**More than 5**	**Monthly Gross Income** ($10,450-$20,000)	**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

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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
4700	739	1071	1262	1395	1512	1618	**14300**	1518	2193	2581	2852	3092	3308
4750	742	1075	1267	1400	1517	1623	**14350**	1522	2199	2589	2860	3101	3318
4800	745	1079	1271	1405	1523	1629	**14400**	1526	2205	2596	2868	3109	3327
4850	748	1083	1276	1410	1528	1635	**14450**	1530	2211	2603	2876	3118	3336
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
5050	761	1100	1294	1430	1550	1658	**14650**	1546	2235	2632	2908	3152	3373
5100	764	1105	1298	1435	1555	1664	**14700**	1550	2241	2639	2916	3161	3382
5150	768	1109	1303	1440	1560	1670	**14750**	1554	2247	2646	2924	3170	3391
5200	771	1113	1307	1445	1566	1676	**14800**	1558	2253	2653	2932	3178	3401
5250	774	1117	1312	1450	1571	1681	**14850**	1562	2259	2660	2940	3187	3410
5300	777	1122	1316	1455	1577	1687	**14900**	1566	2265	2668	2948	3195	3419
5350	781	1126	1321	1460	1582	1693	**14950**	1570	2271	2675	2956	3204	3428
5400	784	1130	1326	1465	1588	1699	**15000**	1574	2277	2682	2964	3213	3437
5450	787	1135	1331	1470	1594	1705	**15050**	1578	2283	2689	2972	3221	3447
5500	790	1139	1336	1476	1600	1712	**15100**	1582	2289	2696	2980	3230	3456
5550	792	1143	1341	1482	1606	1718	**15150**	1586	2295	2704	2987	3238	3465
5600	795	1147	1346	1487	1612	1725	**15200**	1590	2301	2711	2995	3247	3474
5650	798	1152	1351	1493	1618	1731	**15250**	1594	2307	2718	3003	3256	3484
5700	801	1156	1356	1498	1624	1738	**15300**	1598	2313	2725	3011	3264	3493
5750	804	1160	1361	1504	1630	1744	**15350**	1602	2319	2732	3019	3273	3502
5800	807	1164	1365	1509	1636	1750	**15400**	1606	2325	2740	3027	3282	3511
5850	809	1168	1370	1514	1641	1756	**15450**	1610	2330	2746	3034	3289	3519
5900	812	1172	1375	1520	1647	1762	**15500**	1613	2334	2750	3039	3294	3525
5950	815	1176	1380	1525	1653	1769	**15550**	1615	2338	2755	3044	3300	3531
6000	818	1180	1385	1530	1659	1775	**15600**	1618	2342	2759	3049	3305	3537
6050	820	1184	1390	1536	1664	1781	**15650**	1621	2346	2764	3054	3311	3542

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6100	823	1188	1394	1541	1670	1787	**15700**	1624	2350	2768	3059	3316	3548
6150	826	1193	1400	1547	1677	1794	**15750**	1626	2353	2773	3064	3322	3554
6200	831	1199	1407	1555	1686	1804	**15800**	1629	2357	2778	3069	3327	3560
6250	836	1206	1415	1563	1695	1813	**15850**	1632	2361	2782	3074	3332	3566
6300	840	1212	1422	1572	1704	1823	**15900**	1634	2365	2787	3079	3338	3572
6350	845	1219	1430	1580	1713	1833	**15950**	1637	2369	2791	3084	3343	3577
6400	849	1225	1437	1588	1722	1842	**16000**	1640	2373	2796	3089	3349	3583
6450	854	1232	1445	1597	1731	1852	**16050**	1643	2377	2800	3094	3354	3589
6500	858	1238	1452	1605	1740	1861	**16100**	1645	2381	2805	3099	3360	3595
6550	863	1245	1460	1613	1749	1871	**16150**	1648	2385	2809	3104	3365	3601
6600	868	1251	1467	1621	1758	1881	**16200**	1651	2389	2814	3109	3371	3607
6650	872	1258	1475	1630	1767	1890	**16250**	1654	2392	2818	3114	3376	3612
6700	877	1264	1482	1638	1775	1900	**16300**	1656	2396	2823	3119	3381	3618
6750	882	1271	1491	1647	1785	1910	**16350**	1659	2400	2828	3124	3387	3624
6800	887	1278	1499	1656	1795	1921	**16400**	1662	2404	2832	3129	3392	3630
6850	892	1285	1507	1665	1805	1932	**16450**	1665	2408	2837	3134	3398	3636
6900	897	1293	1515	1675	1815	1942	**16500**	1667	2412	2841	3140	3403	3641
6950	902	1300	1524	1684	1825	1953	**16550**	1670	2416	2846	3145	3409	3647
7000	907	1307	1532	1693	1835	1963	**16600**	1673	2420	2850	3150	3414	3653
7050	912	1314	1540	1702	1845	1974	**16650**	1675	2424	2855	3155	3420	3659
7100	917	1321	1549	1711	1855	1985	**16700**	1678	2428	2859	3160	3425	3665
7150	922	1328	1557	1720	1865	1995	**16750**	1681	2431	2864	3165	3430	3671
7200	927	1336	1565	1729	1875	2006	**16800**	1684	2435	2868	3170	3436	3676
7250	932	1343	1573	1738	1884	2016	**16850**	1686	2439	2873	3175	3441	3682
7300	937	1349	1581	1747	1893	2026	**16900**	1689	2443	2878	3180	3447	3688
7350	942	1356	1588	1755	1902	2036	**16950**	1692	2447	2882	3185	3452	3694
7400	946	1362	1596	1763	1912	2045	**17000**	1695	2451	2887	3190	3458	3700
7450	951	1369	1603	1772	1921	2055	**17050**	1697	2455	2891	3195	3463	3706
7500	955	1375	1611	1780	1930	2065	**17100**	1700	2459	2896	3200	3469	3711
7550	960	1382	1619	1789	1939	2075	**17150**	1703	2463	2900	3205	3474	3717
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
7700	974	1402	1641	1814	1966	2104	**17300**	1711	2474	2914	3220	3490	3735
7750	979	1408	1649	1822	1975	2113	**17350**	1714	2478	2918	3225	3496	3740
7800	983	1415	1657	1830	1984	2123	**17400**	1716	2482	2923	3230	3501	3746
7850	988	1422	1664	1839	1993	2133	**17450**	1719	2486	2928	3235	3507	3752
7900	993	1428	1672	1847	2002	2143	**17500**	1722	2490	2932	3240	3512	3758
7950	997	1435	1679	1856	2011	2152	**17550**	1725	2494	2937	3245	3518	3764
8000	1002	1441	1687	1864	2021	2162	**17600**	1727	2498	2941	3250	3523	3770
8050	1006	1448	1694	1872	2030	2172	**17650**	1730	2502	2946	3255	3528	3775
8100	1011	1454	1702	1881	2039	2181	**17700**	1733	2506	2950	3260	3534	3781
8150	1016	1461	1710	1889	2048	2191	**17750**	1736	2510	2955	3265	3539	3787
8200	1020	1468	1717	1898	2057	2201	**17800**	1738	2513	2959	3270	3545	3793
8250	1025	1474	1725	1906	2066	2211	**17850**	1741	2517	2964	3275	3550	3799
8300	1030	1481	1732	1914	2075	2220	**17900**	1744	2521	2968	3280	3556	3805
8350	1034	1487	1740	1923	2084	2230	**17950**	1746	2525	2973	3285	3561	3810
8400	1039	1494	1748	1931	2093	2240	**18000**	1749	2529	2978	3290	3567	3816
8450	1043	1501	1755	1939	2102	2250	**18050**	1752	2533	2982	3295	3572	3822
8500	1048	1507	1763	1948	2111	2259	**18100**	1755	2537	2987	3300	3577	3828
8550	1053	1514	1770	1956	2121	2269	**18150**	1757	2541	2991	3305	3583	3834
8600	1057	1520	1778	1965	2130	2279	**18200**	1760	2545	2996	3310	3588	3839
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
8850	1079	1552	1815	2006	2175	2327	**18450**	1774	2564	3018	3335	3616	3869
8900	1083	1558	1823	2014	2184	2336	**18500**	1776	2568	3023	3340	3621	3874
8950	1088	1565	1830	2023	2193	2346	**18550**	1779	2572	3027	3345	3626	3880
9000	1092	1571	1838	2031	2202	2356	**18600**	1782	2576	3032	3350	3632	3886
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9100	1101	1583	1853	2048	2220	2375	**18700**	1787	2584	3041	3360	3643	3898
9150	1105	1590	1860	2056	2228	2384	**18750**	1790	2588	3046	3365	3648	3904
9200	1110	1596	1868	2064	2237	2394	**18800**	1793	2592	3050	3370	3654	3909
9250	1114	1602	1875	2072	2246	2404	**18850**	1796	2595	3055	3376	3659	3915
9300	1118	1609	1883	2081	2255	2413	**18900**	1798	2599	3059	3381	3664	3921
9350	1123	1615	1890	2089	2264	2423	**18950**	1801	2603	3064	3386	3670	3927
9400	1127	1621	1898	2097	2273	2433	**19000**	1804	2607	3068	3391	3675	3933
9450	1131	1628	1905	2106	2282	2442	**19050**	1807	2611	3073	3396	3681	3938
9500	1136	1634	1913	2114	2291	2452	**19100**	1809	2615	3077	3401	3686	3944
9550	1140	1640	1920	2122	2300	2461	**19150**	1812	2619	3082	3406	3692	3950
9600	1144	1647	1928	2130	2309	2471	**19200**	1815	2623	3087	3411	3697	3956
9650	1149	1653	1935	2139	2318	2481	**19250**	1817	2627	3091	3416	3703	3962
9700	1153	1659	1943	2147	2327	2490	**19300**	1820	2631	3096	3421	3708	3968
9750	1157	1666	1950	2155	2336	2500	**19350**	1823	2634	3100	3426	3713	3973
9800	1162	1672	1958	2164	2345	2510	**19400**	1826	2638	3105	3431	3719	3979
9850	1166	1678	1965	2172	2354	2519	**19450**	1828	2642	3109	3436	3724	3985
9900	1170	1685	1973	2180	2363	2529	**19500**	1831	2646	3114	3441	3730	3991
9950	1175	1691	1981	2188	2372	2538	**19550**	1834	2650	3118	3446	3735	3997
10000	1179	1697	1988	2197	2381	2548	**19600**	1837	2654	3123	3451	3741	4003
10050	1183	1703	1995	2204	2389	2557	**19650**	1839	2658	3127	3456	3746	4008
10100	1187	1709	2002	2212	2398	2565	**19700**	1842	2662	3132	3461	3752	4014
10150	1191	1715	2008	2219	2406	2574	**19750**	1845	2666	3137	3466	3757	4020
10200	1195	1720	2015	2227	2414	2583	**19800**	1847	2670	3141	3471	3762	4026
10250	1199	1726	2022	2234	2422	2592	**19850**	1850	2674	3146	3476	3768	4032
10300	1203	1732	2029	2242	2430	2601	**19900**	1853	2677	3150	3481	3773	4037
10350	1207	1738	2036	2250	2439	2609	**19950**	1856	2681	3155	3486	3779	4043
10400	1211	1744	2043	2257	2447	2618	**20000**	1858	2685	3159	3491	3784	4049

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