1   AN ACT relating to child support.

2   *Be it enacted by the General Assembly of the Commonwealth of Kentucky:*

3   ➔ Section 1.   KRS 403.212 is amended to read as follows:

4   (1)   The following provisions and child support table shall be the child support

5   guidelines established for the Commonwealth of Kentucky.

6   (2)   For the purposes of the child support guidelines:

7   (a)   "Income" means actual gross income of the parent if employed to full capacity

8   or potential income if unemployed or underemployed:[.]

9   (b)   "Gross income" includes income from any source, except as excluded in this

10   subsection, and includes but is not limited to income from salaries, wages,

11   retirement and pension funds, commissions, bonuses, dividends, severance

12   pay, pensions, interest, trust income, annuities, capital gains, Social Security

13   benefits, workers' compensation benefits, unemployment insurance benefits,

14   disability insurance benefits, Supplemental Security Income (SSI), gifts,

15   prizes, and alimony or maintenance received. Specifically excluded are

16   benefits received from means-tested public assistance programs, including but

17   not limited to public assistance as defined under Title IV-A of the Federal

18   Social Security Act, and food stamps:[.]

19   (c)   For income from self-employment, rent, royalties, proprietorship of a

20   business, or joint ownership of a partnership or closely held corporation,

21   "gross income" means gross receipts minus ordinary and necessary expenses

22   required for self-employment or business operation. Straight-line depreciation,

23   using Internal Revenue Service (IRS) guidelines, shall be the only allowable

24   method of calculating depreciation expense in determining gross income.

25   Specifically excluded from ordinary and necessary expenses for purposes of

26   this guideline shall be investment tax credits or any other business expenses

27   inappropriate for determining gross income for purposes of calculating child

1   support. Income and expenses from self-employment or operation of a

2   business shall be carefully reviewed to determine an appropriate level of gross

3   income available to the parent to satisfy a child support obligation. In most

4   cases, this amount will differ from a determination of business income for tax

5   purposes. Expense reimbursement or in-kind payments received by a parent in

6   the course of employment, self-employment, or operation of a business or

7   personal use of business property or payments of expenses by a business, shall

8   be counted as income if they are significant and reduce personal living

9   expenses such as a company or business car, free housing, reimbursed meals,

10   or club dues;[.]

11   (d)   If a parent is voluntarily unemployed or underemployed, child support shall be

12   calculated based on a determination of potential income, except that a

13   determination of potential income shall not be made for a parent who is

14   incarcerated, physically or mentally incapacitated, or is caring for a very

15   young child, age three (3) or younger, for whom the parents owe a joint legal

16   responsibility. Potential income shall be determined based upon employment

17   potential and probable earnings level based on the obligor's or obligee's recent

18   work history, occupational qualifications, and prevailing job opportunities and

19   earnings levels in the community. A court may find a parent to be voluntarily

20   unemployed or underemployed without finding that the parent intended to

21   avoid or reduce the child support obligation;[.]

22   (e)   "Imputed child support obligation" means the amount of child support the

23   parent would be required to pay from application of the child support

24   guidelines;[.]

25   (f)   Income statements of the parents shall be verified by documentation of both

26   current and past income. Suitable documentation shall include, but shall not

27   be limited to, income tax returns, paystubs, employer statements, or receipts

1   and expenses if self-employed.;[.]

2   (g)   "Combined monthly adjusted parental gross income" means the combined

3   monthly gross incomes of both parents, less any of the following payments

4   made by the parent:

5   1.   The amount of pre-existing orders for current maintenance for prior

6   spouses to the extent payment is actually made and the amount of

7   current maintenance, if any, ordered paid in the proceeding before the

8   court;

9   2.   The amount of pre-existing orders of current child support for prior-born

10   children to the extent payment is actually made under those orders; and

11   3.   A deduction for the support to the extent payment is made, if a parent is

12   legally responsible for and is actually providing support for other prior-

13   born children who are not the subject of a particular proceeding. If the

14   prior-born children reside with that parent, an "imputed child support

15   obligation" shall be allowed in the amount which would result from

16   application of the guidelines for the support of the prior-born children;

17   _and_[.]

18   (h)   "Split custody arrangement" means a situation where each parent is the

19   residential custodian for one (1) or more children for whom the parents share

20   a joint legal responsibility.

21 (3) The child support obligation set forth in the child support guidelines table shall be

22   divided between the parents in proportion to their combined monthly adjusted

23   parental gross income.

24 (4) The child support obligation shall be the appropriate amount for the number of

25   children in the table for whom the parents share a joint legal responsibility. The

26   minimum amount of child support shall be sixty dollars ($60) per month.

27 (5) The court may use its judicial discretion in determining child support in

1 circumstances where combined adjusted parental gross income exceeds the

2 uppermost levels of the guideline table.

3 (6) The child support obligation in a split custody arrangement shall be calculated in the

4 following manner:

5 (a) Two (2) separate child support obligation worksheets shall be prepared, one

6 (1) for each household, using the number of children born of the relationship

7 in each separate household, rather than the total number of children born of

8 the relationship.

9 (b) The nonresidential custodian with the greater monthly obligation amount shall

10 pay the difference between the obligation amounts, as determined by the

11 worksheets, to the other parent.

12 (7) The child support guidelines table is as follows:

13 COMBINED

14 MONTHLY

15 ADJUSTED

16 PARENTAL

17 GROSS SIX

INCOME	ONE CHILD	TWO CHILDREN	THREE	FOUR	FIVE	SIX OR MORE
$ 0	$60	$60	$60	$60	$60	$60
100	*60*	*60*	*60*	*60*	*60*	*60*
200	*60*	*60*	*60*	*60*	*60*	*60*
300	*60*	*60*	*60*	*60*	*60*	*60*
400	*60*	*60*	*60*	*60*	*60*	*60*
500	*60*	*60*	*60*	*60*	*60*	*60*
600	*60*	*60*	*60*	*60*	*60*	*60*
700	*60*	*60*	*60*	*60*	*60*	*60*

1	*800*	*60*	*60*	*60*	*60*	*60*	*60*
2	*900*	*154*	*226*	*273*	*305*	*336*	*365*
3	*1,000*	*170*	*249*	*301*	*336*	*370*	*402*
4	*1,100*	*185*	*272*	*328*	*366*	*403*	*438*
5	*1,200*	*200*	*294*	*355*	*397*	*437*	*475*
6	*1,300*	*216*	*317*	*383*	*428*	*470*	*511*
7	*1,400*	*231*	*339*	*410*	*458*	*504*	*548*
8	*1,500*	*247*	*362*	*437*	*488*	*537*	*584*
9	*1,600*	*262*	*384*	*464*	*518*	*570*	*620*
10	*1,700*	*277*	*406*	*491*	*548*	*603*	*655*
11	*1,800*	*292*	*428*	*517*	*578*	*635*	*691*
12	*1,900*	*307*	*450*	*544*	*607*	*668*	*726*
13	*2,000*	*322*	*472*	*570*	*637*	*701*	*762*
14	*2,100*	*337*	*494*	*597*	*667*	*734*	*797*
15	*2,200*	*352*	*516*	*624*	*697*	*766*	*833*
16	*2,300*	*367*	*538*	*650*	*726*	*799*	*869*
17	*2,400*	*382*	*560*	*677*	*756*	*832*	*904*
18	*2,500*	*397*	*582*	*704*	*786*	*865*	*940*
19	*2,600*	*412*	*604*	*730*	*816*	*897*	*975*
20	*2,700*	*427*	*626*	*757*	*845*	*930*	*1,011*
21	*2,800*	*442*	*648*	*783*	*875*	*963*	*1,046*
22	*2,900*	*457*	*670*	*810*	*905*	*995*	*1,082*
23	*3,000*	*472*	*692*	*837*	*935*	*1,028*	*1,118*
24	*3,100*	*487*	*714*	*863*	*964*	*1,061*	*1,153*
25	*3,200*	*502*	*737*	*890*	*994*	*1,094*	*1,189*
26	*3,300*	*517*	*759*	*917*	*1,024*	*1,126*	*1,224*
27	*3,400*	*532*	*781*	*943*	*1,054*	*1,159*	*1,260*

1	*3,500*	*547*	*803*	*970*	*1,083*	*1,192*	*1,295*
2	*3,600*	*562*	*825*	*997*	*1,113*	*1,224*	*1,331*
3	*3,700*	*577*	*847*	*1,023*	*1,143*	*1,257*	*1,367*
4	*3,800*	*592*	*869*	*1,050*	*1,173*	*1,290*	*1,402*
5	*3,900*	*607*	*891*	*1,076*	*1,202*	*1,323*	*1,438*
6	*4,000*	*621*	*912*	*1,102*	*1,230*	*1,353*	*1,471*
7	*4,100*	*634*	*931*	*1,125*	*1,256*	*1,382*	*1,502*
8	*4,200*	*647*	*950*	*1,148*	*1,282*	*1,410*	*1,533*
9	*4,300*	*660*	*969*	*1,171*	*1,308*	*1,439*	*1,564*
10	*4,400*	*673*	*988*	*1,194*	*1,334*	*1,467*	*1,595*
11	*4,500*	*686*	*1,007*	*1,217*	*1,359*	*1,495*	*1,625*
12	*4,600*	*699*	*1,026*	*1,240*	*1,385*	*1,524*	*1,656*
13	*4,700*	*712*	*1,045*	*1,263*	*1,411*	*1,552*	*1,687*
14	*4,800*	*725*	*1,064*	*1,286*	*1,437*	*1,580*	*1,718*
15	*4,900*	*738*	*1,084*	*1,309*	*1,463*	*1,609*	*1,749*
16	*5,000*	*751*	*1,103*	*1,332*	*1,488*	*1,637*	*1,780*
17	*5,100*	*764*	*1,122*	*1,356*	*1,514*	*1,666*	*1,810*
18	*5,200*	*777*	*1,141*	*1,379*	*1,540*	*1,694*	*1,841*
19	*5,300*	*790*	*1,160*	*1,402*	*1,566*	*1,722*	*1,872*
20	*5,400*	*799*	*1,172*	*1,415*	*1,581*	*1,739*	*1,890*
21	*5,500*	*805*	*1,177*	*1,419*	*1,585*	*1,744*	*1,896*
22	*5,600*	*810*	*1,181*	*1,423*	*1,590*	*1,749*	*1,901*
23	*5,700*	*815*	*1,186*	*1,427*	*1,594*	*1,753*	*1,906*
24	*5,800*	*820*	*1,191*	*1,431*	*1,598*	*1,758*	*1,911*
25	*5,900*	*825*	*1,195*	*1,435*	*1,603*	*1,763*	*1,916*
26	*6,000*	*831*	*1,200*	*1,439*	*1,607*	*1,768*	*1,922*
27	*6,100*	*837*	*1,208*	*1,449*	*1,618*	*1,780*	*1,935*

1	*6,200*	*844*	*1,217*	*1,459*	*1,629*	*1,792*	*1,948*
2	*6,300*	*851*	*1,226*	*1,469*	*1,641*	*1,805*	*1,962*
3	*6,400*	*858*	*1,234*	*1,479*	*1,652*	*1,817*	*1,975*
4	*6,500*	*865*	*1,243*	*1,489*	*1,663*	*1,829*	*1,988*
5	*6,600*	*871*	*1,251*	*1,499*	*1,674*	*1,841*	*2,002*
6	*6,700*	*881*	*1,263*	*1,513*	*1,690*	*1,859*	*2,021*
7	*6,800*	*892*	*1,278*	*1,530*	*1,709*	*1,880*	*2,044*
8	*6,900*	*903*	*1,292*	*1,548*	*1,729*	*1,902*	*2,067*
9	*7,000*	*914*	*1,306*	*1,565*	*1,748*	*1,923*	*2,090*
10	*7,100*	*925*	*1,320*	*1,582*	*1,767*	*1,944*	*2,113*
11	*7,200*	*935*	*1,335*	*1,600*	*1,787*	*1,965*	*2,136*
12	*7,300*	*946*	*1,348*	*1,616*	*1,805*	*1,986*	*2,159*
13	*7,400*	*954*	*1,360*	*1,630*	*1,820*	*2,003*	*2,177*
14	*7,500*	*962*	*1,372*	*1,643*	*1,836*	*2,019*	*2,195*
15	*7,600*	*969*	*1,384*	*1,657*	*1,851*	*2,036*	*2,213*
16	*7,700*	*977*	*1,396*	*1,670*	*1,866*	*2,052*	*2,231*
17	*7,800*	*984*	*1,407*	*1,683*	*1,880*	*2,068*	*2,248*
18	*7,900*	*991*	*1,419*	*1,696*	*1,895*	*2,084*	*2,266*
19	*8,000*	*996*	*1,426*	*1,704*	*1,903*	*2,094*	*2,276*
20	*8,100*	*1,000*	*1,429*	*1,709*	*1,908*	*2,099*	*2,282*
21	*8,200*	*1,004*	*1,433*	*1,713*	*1,914*	*2,105*	*2,288*
22	*8,300*	*1,008*	*1,437*	*1,718*	*1,919*	*2,110*	*2,294*
23	*8,400*	*1,012*	*1,441*	*1,722*	*1,924*	*2,116*	*2,300*
24	*8,500*	*1,016*	*1,444*	*1,727*	*1,929*	*2,122*	*2,306*
25	*8,600*	*1,020*	*1,448*	*1,731*	*1,934*	*2,127*	*2,312*
26	*8,700*	*1,026*	*1,456*	*1,740*	*1,944*	*2,138*	*2,324*
27	*8,800*	*1,033*	*1,464*	*1,749*	*1,953*	*2,149*	*2,336*

1	*8,900*	*1,039*	*1,472*	*1,758*	*1,963*	*2,160*	*2,347*
2	*9,000*	*1,046*	*1,480*	*1,766*	*1,973*	*2,170*	*2,359*
3	*9,100*	*1,052*	*1,488*	*1,775*	*1,983*	*2,181*	*2,371*
4	*9,200*	*1,059*	*1,496*	*1,784*	*1,993*	*2,192*	*2,382*
5	*9,300*	*1,065*	*1,502*	*1,792*	*2,002*	*2,202*	*2,393*
6	*9,400*	*1,070*	*1,507*	*1,799*	*2,010*	*2,211*	*2,403*
7	*9,500*	*1,075*	*1,511*	*1,807*	*2,018*	*2,220*	*2,413*
8	*9,600*	*1,080*	*1,516*	*1,814*	*2,026*	*2,229*	*2,423*
9	*9,700*	*1,085*	*1,520*	*1,822*	*2,035*	*2,238*	*2,433*
10	*9,800*	*1,090*	*1,524*	*1,829*	*2,043*	*2,247*	*2,443*
11	*9,900*	*1,094*	*1,529*	*1,836*	*2,051*	*2,256*	*2,453*
12	*10,000*	*1,099*	*1,533*	*1,844*	*2,059*	*2,265*	*2,463*
13	*10,100*	*1,104*	*1,538*	*1,851*	*2,068*	*2,275*	*2,472*
14	*10,200*	*1,109*	*1,542*	*1,859*	*2,076*	*2,284*	*2,482*
15	*10,300*	*1,115*	*1,549*	*1,867*	*2,086*	*2,294*	*2,494*
16	*10,400*	*1,123*	*1,560*	*1,878*	*2,098*	*2,308*	*2,509*
17	*10,500*	*1,130*	*1,571*	*1,889*	*2,110*	*2,321*	*2,523*
18	*10,600*	*1,137*	*1,582*	*1,900*	*2,123*	*2,335*	*2,538*
19	*10,700*	*1,145*	*1,593*	*1,911*	*2,135*	*2,349*	*2,553*
20	*10,800*	*1,152*	*1,604*	*1,922*	*2,147*	*2,362*	*2,568*
21	*10,900*	*1,159*	*1,615*	*1,933*	*2,160*	*2,376*	*2,582*
22	*11,000*	*1,167*	*1,626*	*1,944*	*2,172*	*2,389*	*2,597*
23	*11,100*	*1,174*	*1,637*	*1,956*	*2,185*	*2,403*	*2,612*
24	*11,200*	*1,182*	*1,649*	*1,968*	*2,198*	*2,418*	*2,628*
25	*11,300*	*1,191*	*1,661*	*1,980*	*2,212*	*2,433*	*2,644*
26	*11,400*	*1,199*	*1,673*	*1,992*	*2,225*	*2,448*	*2,660*
27	*11,500*	*1,207*	*1,685*	*2,004*	*2,239*	*2,462*	*2,677*

1	*11,600*	*1,215*	*1,695*	*2,016*	*2,252*	*2,477*	*2,693*
2	*11,700*	*1,222*	*1,705*	*2,029*	*2,266*	*2,493*	*2,710*
3	*11,800*	*1,229*	*1,714*	*2,041*	*2,280*	*2,508*	*2,726*
4	*11,900*	*1,237*	*1,723*	*2,054*	*2,294*	*2,523*	*2,743*
5	*12,000*	*1,244*	*1,732*	*2,066*	*2,308*	*2,539*	*2,759*
6	*12,100*	*1,252*	*1,742*	*2,078*	*2,322*	*2,554*	*2,776*
7	*12,200*	*1,259*	*1,751*	*2,091*	*2,336*	*2,569*	*2,793*
8	*12,300*	*1,267*	*1,760*	*2,103*	*2,349*	*2,584*	*2,809*
9	*12,400*	*1,274*	*1,769*	*2,116*	*2,363*	*2,600*	*2,826*
10	*12,500*	*1,282*	*1,778*	*2,128*	*2,377*	*2,615*	*2,842*
11	*12,600*	*1,289*	*1,788*	*2,141*	*2,391*	*2,630*	*2,859*
12	*12,700*	*1,296*	*1,797*	*2,153*	*2,405*	*2,645*	*2,876*
13	*12,800*	*1,304*	*1,806*	*2,165*	*2,419*	*2,661*	*2,892*
14	*12,900*	*1,311*	*1,815*	*2,178*	*2,433*	*2,676*	*2,909*
15	*13,000*	*1,319*	*1,825*	*2,190*	*2,447*	*2,691*	*2,925*
16	*13,100*	*1,326*	*1,834*	*2,203*	*2,461*	*2,707*	*2,942*
17	*13,200*	*1,334*	*1,843*	*2,215*	*2,474*	*2,722*	*2,959*
18	*13,300*	*1,341*	*1,852*	*2,228*	*2,488*	*2,737*	*2,975*
19	*13,400*	*1,348*	*1,861*	*2,238*	*2,500*	*2,750*	*2,990*
20	*13,500*	*1,353*	*1,868*	*2,247*	*2,510*	*2,761*	*3,001*
21	*13,600*	*1,359*	*1,875*	*2,255*	*2,519*	*2,771*	*3,012*
22	*13,700*	*1,364*	*1,882*	*2,264*	*2,529*	*2,781*	*3,023*
23	*13,800*	*1,370*	*1,889*	*2,272*	*2,538*	*2,792*	*3,035*
24	*13,900*	*1,375*	*1,896*	*2,281*	*2,547*	*2,802*	*3,046*
25	*14,000*	*1,381*	*1,903*	*2,289*	*2,557*	*2,812*	*3,057*
26	*14,100*	*1,386*	*1,910*	*2,297*	*2,566*	*2,822*	*3,068*
27	*14,200*	*1,391*	*1,916*	*2,304*	*2,574*	*2,831*	*3,078*

1	*14,300*	*1,396*	*1,922*	*2,312*	*2,582*	*2,841*	*3,088*
2	*14,400*	*1,401*	*1,929*	*2,319*	*2,591*	*2,850*	*3,098*
3	*14,500*	*1,406*	*1,935*	*2,327*	*2,599*	*2,859*	*3,108*
4	*14,600*	*1,410*	*1,941*	*2,334*	*2,607*	*2,868*	*3,118*
5	*14,700*	*1,415*	*1,947*	*2,342*	*2,616*	*2,877*	*3,128*
6	*14,800*	*1,420*	*1,954*	*2,349*	*2,624*	*2,886*	*3,138*
7	*14,900*	*1,425*	*1,960*	*2,357*	*2,632*	*2,896*	*3,147*
8	*15,000*	*1,430*	*1,966*	*2,364*	*2,641*	*2,905*	*3,157*
9	*15,100*	*1,435*	*1,972*	*2,371*	*2,649*	*2,914*	*3,167*
10	*15,200*	*1,440*	*1,978*	*2,379*	*2,657*	*2,923*	*3,177*
11	*15,300*	*1,444*	*1,985*	*2,386*	*2,666*	*2,932*	*3,187*
12	*15,400*	*1,449*	*1,991*	*2,394*	*2,674*	*2,941*	*3,197*
13	*15,500*	*1,454*	*1,997*	*2,401*	*2,682*	*2,950*	*3,207*
14	*15,600*	*1,459*	*2,003*	*2,409*	*2,691*	*2,960*	*3,217*
15	*15,700*	*1,464*	*2,010*	*2,416*	*2,699*	*2,969*	*3,227*
16	*15,800*	*1,469*	*2,016*	*2,424*	*2,707*	*2,978*	*3,237*
17	*15,900*	*1,474*	*2,022*	*2,431*	*2,715*	*2,987*	*3,247*
18	*16,000*	*1,478*	*2,028*	*2,439*	*2,724*	*2,996*	*3,257*
19	*16,100*	*1,484*	*2,035*	*2,445*	*2,732*	*3,005*	*3,266*
20	*16,200*	*1,490*	*2,041*	*2,452*	*2,739*	*3,013*	*3,275*
21	*16,300*	*1,495*	*2,047*	*2,459*	*2,747*	*3,022*	*3,285*
22	*16,400*	*1,501*	*2,053*	*2,466*	*2,755*	*3,030*	*3,294*
23	*16,500*	*1,506*	*2,059*	*2,473*	*2,763*	*3,039*	*3,303*
24	*16,600*	*1,512*	*2,071*	*2,480*	*2,770*	*3,047*	*3,313*
25	*16,700*	*1,518*	*2,074*	*2,487*	*2,778*	*3,056*	*3,322*
26	*16,800*	*1,523*	*2,077*	*2,494*	*2,786*	*3,065*	*3,331*
27	*16,900*	*1,529*	*2,083*	*2,501*	*2,794*	*3,073*	*3,340*

1	*17,000*	*1,534*	*2,089*	*2,508*	*2,801*	*3,082*	*3,350*
2	*17,100*	*1,540*	*2,095*	*2,515*	*2,809*	*3,090*	*3,359*
3	*17,200*	*1,545*	*2,102*	*2,522*	*2,817*	*3,099*	*3,368*
4	*17,300*	*1,551*	*2,108*	*2,529*	*2,825*	*3,107*	*3,378*
5	*17,400*	*1,557*	*2,114*	*2,536*	*2,832*	*3,116*	*3,387*
6	*17,500*	*1,562*	*2,120*	*2,543*	*2,840*	*3,124*	*3,396*
7	*17,600*	*1,568*	*2,126*	*2,550*	*2,848*	*3,133*	*3,405*
8	*17,700*	*1,573*	*2,132*	*2,557*	*2,856*	*3,141*	*3,415*
9	*17,800*	*1,579*	*2,138*	*2,563*	*2,863*	*3,149*	*3,423*
10	*17,900*	*1,584*	*2,144*	*2,570*	*2,870*	*3,157*	*3,432*
11	*18,000*	*1,589*	*2,149*	*2,576*	*2,878*	*3,166*	*3,441*
12	*18,100*	*1,595*	*2,155*	*2,583*	*2,885*	*3,174*	*3,450*
13	*18,200*	*1,600*	*2,161*	*2,590*	*2,893*	*3,182*	*3,459*
14	*18,300*	*1,605*	*2,167*	*2,596*	*2,900*	*3,190*	*3,467*
15	*18,400*	*1,611*	*2,173*	*2,603*	*2,907*	*3,198*	*3,476*
16	*18,500*	*1,616*	*2,178*	*2,609*	*2,915*	*3,206*	*3,485*
17	*18,600*	*1,621*	*2,184*	*2,616*	*2,922*	*3,214*	*3,494*
18	*18,700*	*1,627*	*2,190*	*2,623*	*2,929*	*3,222*	*3,503*
19	*18,800*	*1,632*	*2,196*	*2,629*	*2,937*	*3,231*	*3,512*
20	*18,900*	*1,637*	*2,202*	*2,636*	*2,944*	*3,239*	*3,520*
21	*19,000*	*1,642*	*2,207*	*2,642*	*2,952*	*3,247*	*3,529*
22	*19,100*	*1,648*	*2,213*	*2,649*	*2,959*	*3,255*	*3,538*
23	*19,200*	*1,653*	*2,219*	*2,656*	*2,966*	*3,263*	*3,547*
24	*19,300*	*1,658*	*2,225*	*2,662*	*2,974*	*3,271*	*3,556*
25	*19,400*	*1,664*	*2,231*	*2,669*	*2,981*	*3,279*	*3,565*
26	*19,500*	*1,669*	*2,236*	*2,675*	*2,989*	*3,287*	*3,573*
27	*19,600*	*1,674*	*2,242*	*2,682*	*2,996*	*3,295*	*3,582*

1	_19,700_	_1,680_	_2,248_	_2,689_	_3,003_	_3,304_	_3,591_
2	_19,800_	_1,685_	_2,254_	_2,695_	_3,011_	_3,312_	_3,600_
3	_19,900_	_1,690_	_2,260_	_2,702_	_3,018_	_3,320_	_3,609_
4	_20,000_	_1,696_	_2,265_	_2,709_	_3,025_	_3,328_	_3,617_
5	_20,100_	_1,701_	_2,271_	_2,715_	_3,033_	_3,336_	_3,626_
6	_20,200_	_1,706_	_2,277_	_2,722_	_3,040_	_3,344_	_3,635_
7	_20,300_	_1,710_	_2,282_	_2,728_	_3,047_	_3,352_	_3,643_
8	_20,400_	_1,713_	_2,287_	_2,733_	_3,053_	_3,358_	_3,651_
9	_20,500_	_1,717_	_2,292_	_2,739_	_3,059_	_3,365_	_3,658_
10	_20,600_	_1,720_	_2,297_	_2,745_	_3,066_	_3,372_	_3,666_
11	_20,700_	_1,723_	_2,302_	_2,750_	_3,072_	_3,379_	_3,673_
12	_20,800_	_1,726_	_2,307_	_2,756_	_3,078_	_3,386_	_3,681_
13	_20,900_	_1,730_	_2,313_	_2,761_	_3,084_	_3,393_	_3,688_
14	_21,000_	_1,733_	_2,318_	_2,767_	_3,091_	_3,400_	_3,695_
15	_21,100_	_1,736_	_2,323_	_2,773_	_3,097_	_3,407_	_3,703_
16	_21,200_	_1,739_	_2,328_	_2,778_	_3,103_	_3,413_	_3,710_
17	_21,300_	_1,743_	_2,333_	_2,784_	_3,109_	_3,420_	_3,718_
18	_21,400_	_1,746_	_2,338_	_2,789_	_3,116_	_3,427_	_3,725_
19	_21,500_	_1,749_	_2,343_	_2,795_	_3,122_	_3,434_	_3,733_
20	_21,600_	_1,752_	_2,348_	_2,801_	_3,128_	_3,441_	_3,740_
21	_21,700_	_1,756_	_2,353_	_2,806_	_3,134_	_3,448_	_3,748_
22	_21,800_	_1,759_	_2,358_	_2,812_	_3,141_	_3,455_	_3,755_
23	_21,900_	_1,762_	_2,363_	_2,817_	_3,147_	_3,462_	_3,763_
24	_22,000_	_1,765_	_2,368_	_2,823_	_3,153_	_3,469_	_3,770_
25	_22,100_	_1,769_	_2,373_	_2,829_	_3,160_	_3,475_	_3,778_
26	_22,200_	_1,772_	_2,378_	_2,834_	_3,166_	_3,482_	_3,785_
27	_22,300_	_1,775_	_2,383_	_2,840_	_3,172_	_3,489_	_3,793_

1	*22,400*	*1,778*	*2,388*	*2,845*	*3,178*	*3,496*	*3,800*
2	*22,500*	*1,782*	*2,393*	*2,851*	*3,185*	*3,503*	*3,808*
3	*22,600*	*1,785*	*2,398*	*2,857*	*3,191*	*3,510*	*3,815*
4	*22,700*	*1,788*	*2,403*	*2,862*	*3,197*	*3,517*	*3,823*
5	*22,800*	*1,791*	*2,408*	*2,868*	*3,203*	*3,524*	*3,830*
6	*22,900*	*1,795*	*2,413*	*2,873*	*3,210*	*3,531*	*3,838*
7	*23,000*	*1,798*	*2,418*	*2,879*	*3,216*	*3,537*	*3,845*
8	*23,100*	*1,801*	*2,423*	*2,885*	*3,222*	*3,544*	*3,853*
9	*23,200*	*1,804*	*2,429*	*2,890*	*3,228*	*3,551*	*3,860*
10	*23,300*	*1,808*	*2,434*	*2,896*	*3,235*	*3,558*	*3,868*
11	*23,400*	*1,811*	*2,439*	*2,901*	*3,241*	*3,565*	*3,875*
12	*23,500*	*1,814*	*2,444*	*2,907*	*3,247*	*3,572*	*3,883*
13	*23,600*	*1,817*	*2,449*	*2,913*	*3,253*	*3,579*	*3,890*
14	*23,700*	*1,821*	*2,454*	*2,918*	*3,260*	*3,586*	*3,898*
15	*23,800*	*1,824*	*2,459*	*2,924*	*3,266*	*3,593*	*3,905*
16	*23,900*	*1,827*	*2,464*	*2,929*	*3,272*	*3,599*	*3,913*
17	*24,000*	*1,830*	*2,469*	*2,935*	*3,278*	*3,606*	*3,920*
18	*24,100*	*1,834*	*2,474*	*2,941*	*3,285*	*3,613*	*3,928*
19	*24,200*	*1,837*	*2,479*	*2,946*	*3,291*	*3,620*	*3,935*
20	*24,300*	*1,840*	*2,484*	*2,952*	*3,297*	*3,627*	*3,943*
21	*24,400*	*1,843*	*2,489*	*2,957*	*3,304*	*3,634*	*3,950*
22	*24,500*	*1,847*	*2,494*	*2,963*	*3,310*	*3,641*	*3,957*
23	*24,600*	*1,850*	*2,499*	*2,969*	*3,316*	*3,648*	*3,965*
24	*24,700*	*1,853*	*2,504*	*2,974*	*3,322*	*3,655*	*3,972*
25	*24,800*	*1,856*	*2,509*	*2,980*	*3,329*	*3,661*	*3,980*
26	*24,900*	*1,860*	*2,514*	*2,986*	*3,335*	*3,668*	*3,987*
27	*25,000*	*1,863*	*2,519*	*2,991*	*3,341*	*3,675*	*3,995*

1	*25,100*	*1,866*	*2,524*	*2,997*	*3,347*	*3,682*	*4,002*
2	*25,200*	*1,869*	*2,529*	*3,002*	*3,354*	*3,689*	*4,010*
3	*25,300*	*1,873*	*2,534*	*3,008*	*3,360*	*3,696*	*4,017*
4	*25,400*	*1,876*	*2,540*	*3,014*	*3,366*	*3,703*	*4,025*
5	*25,500*	*1,879*	*2,545*	*3,019*	*3,372*	*3,710*	*4,032*
6	*25,600*	*1,882*	*2,550*	*3,025*	*3,379*	*3,716*	*4,040*
7	*25,700*	*1,886*	*2,555*	*3,030*	*3,385*	*3,723*	*4,047*
8	*25,800*	*1,889*	*2,560*	*3,036*	*3,391*	*3,730*	*4,055*
9	*25,900*	*1,892*	*2,565*	*3,042*	*3,397*	*3,737*	*4,062*
10	*26,000*	*1,895*	*2,570*	*3,047*	*3,404*	*3,744*	*4,070*
11	*26,100*	*1,899*	*2,575*	*3,053*	*3,410*	*3,751*	*4,077*
12	*26,200*	*1,902*	*2,580*	*3,058*	*3,416*	*3,758*	*4,085*
13	*26,300*	*1,905*	*2,585*	*3,064*	*3,422*	*3,765*	*4,092*
14	*26,400*	*1,908*	*2,590*	*3,070*	*3,429*	*3,772*	*4,100*
15	*26,500*	*1,912*	*2,595*	*3,075*	*3,435*	*3,778*	*4,107*
16	*26,600*	*1,915*	*2,600*	*3,081*	*3,441*	*3,785*	*4,115*
17	*26,700*	*1,918*	*2,605*	*3,086*	*3,447*	*3,792*	*4,122*
18	*26,800*	*1,921*	*2,610*	*3,092*	*3,454*	*3,799*	*4,130*
19	*26,900*	*1,925*	*2,615*	*3,098*	*3,460*	*3,806*	*4,137*
20	*27,000*	*1,928*	*2,620*	*3,103*	*3,466*	*3,813*	*4,145*
21	*27,100*	*1,931*	*2,625*	*3,109*	*3,473*	*3,820*	*4,152*
22	*27,200*	*1,934*	*2,630*	*3,114*	*3,479*	*3,827*	*4,160*
23	*27,300*	*1,938*	*2,635*	*3,120*	*3,485*	*3,834*	*4,167*
24	*27,400*	*1,941*	*2,640*	*3,126*	*3,491*	*3,840*	*4,175*
25	*27,500*	*1,944*	*2,645*	*3,131*	*3,498*	*3,847*	*4,182*
26	*27,600*	*1,948*	*2,650*	*3,137*	*3,504*	*3,854*	*4,190*
27	*27,700*	*1,951*	*2,656*	*3,142*	*3,510*	*3,861*	*4,197*

1		*27,800*	*1,954*	*2,661*	*3,148*	*3,516*	*3,868*	*4,205*
2		*27,900*	*1,957*	*2,666*	*3,154*	*3,523*	*3,875*	*4,212*
3		*28,000*	*1,961*	*2,671*	*3,159*	*3,529*	*3,882*	*4,219*
4		*28,100*	*1,964*	*2,676*	*3,165*	*3,535*	*3,889*	*4,227*
5		*28,200*	*1,967*	*2,681*	*3,170*	*3,541*	*3,896*	*4,234*
6		*28,300*	*1,970*	*2,686*	*3,176*	*3,548*	*3,902*	*4,242*
7		*28,400*	*1,972*	*2,689*	*3,179*	*3,551*	*3,907*	*4,247*
8		*28,500*	*1,974*	*2,691*	*3,182*	*3,555*	*3,911*	*4,251*
9		*28,600*	*1,976*	*2,694*	*3,185*	*3,558*	*3,914*	*4,255*
10		*28,700*	*1,978*	*2,696*	*3,188*	*3,561*	*3,918*	*4,259*
11		*28,800*	*1,980*	*2,699*	*3,191*	*3,565*	*3,922*	*4,263*
12		*28,900*	*1,982*	*2,701*	*3,194*	*3,568*	*3,926*	*4,268*
13		*29,000*	*1,984*	*2,704*	*3,197*	*3,571*	*3,930*	*4,272*
14		*29,100*	*1,986*	*2,707*	*3,200*	*3,575*	*3,934*	*4,276*
15		*29,200*	*1,988*	*2,709*	*3,203*	*3,578*	*3,938*	*4,280*
16		*29,300*	*1,990*	*2,712*	*3,206*	*3,581*	*3,941*	*4,284*
17		*29,400*	*1,992*	*2,714*	*3,209*	*3,584*	*3,945*	*4,289*
18		*29,500*	*1,993*	*2,717*	*3,212*	*3,588*	*3,949*	*4,293*
19		*29,600*	*1,995*	*2,719*	*3,215*	*3,591*	*3,953*	*4,297*
20		*29,700*	*1,997*	*2,722*	*3,218*	*3,594*	*3,957*	*4,301*
21		*29,800*	*1,999*	*2,724*	*3,221*	*3,598*	*3,961*	*4,305*
22		*29,900*	*2,001*	*2,727*	*3,224*	*3,601*	*3,965*	*4,310*
23		*30,000*	*2,003*	*2,730*	*3,227*	*3,604*	*3,968*	*4,314*
24	[	~~100~~	~~60~~	~~60~~	~~60~~	~~60~~	~~60~~	~~60~~
25		~~200~~	~~70~~	~~70~~	~~70~~	~~70~~	~~70~~	~~70~~
26		~~300~~	~~80~~	~~80~~	~~80~~	~~80~~	~~80~~	~~80~~
27		~~400~~	~~90~~	~~90~~	~~90~~	~~90~~	~~90~~	~~90~~

1	500	100	105	110	115	120	125
2	600	120	125	130	135	140	145
3	700	140	156	161	166	171	176
4	800	160	203	208	213	218	223
5	900	180	261	266	271	276	281
6	1,000	195	303	325	330	335	340
7	1,100	212	324	384	389	394	399
8	1,200	229	346	433	446	451	456
9	1,300	246	367	460	504	510	515
10	1,400	262	392	491	554	576	582
11	1,500	277	417	522	588	642	650
12	1,600	293	437	548	618	674	717
13	1,700	308	458	574	647	706	755
14	1,800	322	478	599	675	736	788
15	1,900	336	495	620	699	763	816
16	2,000	350	512	642	723	789	844
17	2,100	364	529	663	747	815	872
18	2,200	376	546	684	771	841	900
19	2,300	389	563	706	795	868	928
20	2,400	401	580	727	819	894	956
21	2,500	413	597	749	843	920	984
22	2,600	424	614	770	867	946	1,012
23	2,700	435	630	790	889	970	1,038
24	2,800	445	646	809	911	994	1,064
25	2,900	455	662	829	934	1,019	1,090
26	3,000	465	677	849	956	1,043	1,116
27	3,100	475	693	868	978	1,067	1,142

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1	3,200	485	709	888	1,001	1,092	1,168
2	3,300	495	725	908	1,023	1,116	1,194
3	3,400	506	741	928	1,045	1,140	1,220
4	3,500	516	757	947	1,067	1,164	1,246
5	3,600	526	773	967	1,090	1,189	1,272
6	3,700	536	790	988	1,113	1,215	1,299
7	3,800	548	808	1,011	1,139	1,243	1,329
8	3,900	559	826	1,033	1,164	1,270	1,359
9	4,000	571	844	1,056	1,190	1,298	1,388
10	4,100	580	862	1,078	1,215	1,326	1,418
11	4,200	592	880	1,101	1,240	1,353	1,448
12	4,300	603	898	1,123	1,266	1,381	1,477
13	4,400	615	916	1,146	1,291	1,409	1,507
14	4,500	626	933	1,161	1,316	1,435	1,535
15	4,600	636	949	1,181	1,338	1,459	1,561
16	4,700	647	964	1,200	1,360	1,483	1,586
17	4,800	657	980	1,220	1,381	1,507	1,612
18	4,900	667	995	1,239	1,403	1,531	1,637
19	5,000	676	1,010	1,257	1,424	1,554	1,661
20	5,100	686	1,025	1,275	1,444	1,576	1,685
21	5,200	695	1,039	1,294	1,465	1,599	1,709
22	5,300	705	1,054	1,312	1,486	1,621	1,733
23	5,400	714	1,069	1,330	1,506	1,644	1,757
24	5,500	724	1,083	1,348	1,527	1,666	1,781
25	5,600	733	1,098	1,367	1,548	1,689	1,805
26	5,700	743	1,113	1,385	1,568	1,712	1,829
27	5,800	753	1,127	1,403	1,589	1,734	1,853

1	5,900	762	1,142	1,421	1,610	1,757	1,877
2	6,000	772	1,157	1,440	1,630	1,779	1,901
3	6,100	781	1,171	1,458	1,651	1,802	1,926
4	6,200	791	1,186	1,476	1,672	1,824	1,950
5	6,300	800	1,198	1,498	1,690	1,844	1,970
6	6,400	808	1,209	1,511	1,705	1,860	1,988
7	6,500	816	1,219	1,524	1,720	1,876	2,005
8	6,600	823	1,230	1,538	1,735	1,893	2,023
9	6,700	830	1,240	1,551	1,750	1,909	2,040
10	6,800	837	1,251	1,564	1,764	1,925	2,058
11	6,900	844	1,261	1,577	1,779	1,942	2,075
12	7,000	851	1,272	1,591	1,794	1,958	2,093
13	7,100	858	1,282	1,604	1,809	1,975	2,110
14	7,200	865	1,293	1,617	1,824	1,991	2,127
15	7,300	872	1,303	1,630	1,839	2,007	2,145
16	7,400	879	1,313	1,644	1,854	2,024	2,162
17	7,500	885	1,324	1,657	1,869	2,040	2,179
18	7,600	891	1,333	1,668	1,881	2,053	2,194
19	7,700	896	1,342	1,679	1,893	2,066	2,208
20	7,800	901	1,350	1,691	1,905	2,079	2,223
21	7,900	907	1,359	1,702	1,917	2,093	2,238
22	8,000	912	1,368	1,713	1,929	2,106	2,252
23	8,100	917	1,377	1,724	1,941	2,119	2,267
24	8,200	922	1,386	1,736	1,953	2,133	2,281
25	8,300	928	1,395	1,747	1,965	2,146	2,296
26	8,400	933	1,404	1,758	1,977	2,159	2,311
27	8,500	938	1,413	1,769	1,989	2,173	2,325

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1	8,600	944	1,421	1,780	2,002	2,186	2,340
2	8,700	949	1,430	1,792	2,014	2,199	2,354
3	8,800	954	1,437	1,800	2,024	2,210	2,366
4	8,900	958	1,444	1,809	2,033	2,220	2,376
5	9,000	962	1,450	1,817	2,042	2,230	2,387
6	9,100	966	1,457	1,825	2,052	2,241	2,398
7	9,200	971	1,463	1,833	2,061	2,251	2,408
8	9,300	975	1,470	1,842	2,070	2,261	2,419
9	9,400	979	1,476	1,850	2,079	2,271	2,430
10	9,500	983	1,483	1,858	2,089	2,281	2,440
11	9,600	988	1,489	1,866	2,098	2,291	2,451
12	9,700	992	1,496	1,874	2,107	2,301	2,461
13	9,800	996	1,502	1,883	2,117	2,311	2,472
14	9,900	1,000	1,508	1,891	2,126	2,321	2,483
15	10,000	1,005	1,515	1,899	2,165	2,331	2,493
16	10,400	1,022	1,541	1,932	2,202	2,372	2,536
17	10,500	1,027	1,548	1,940	2,212	2,382	2,546
18	10,600	1,032	1,554	1,948	2,221	2,392	2,557
19	10,700	1,036	1,561	1,956	2,230	2,402	2,567
20	10,800	1,040	1,567	1,965	2,240	2,412	2,578
21	10,900	1,044	1,573	1,973	2,249	2,422	2,589
22	11,000	1,049	1,580	1,981	2,258	2,432	2,599
23	11,100	1,053	1,587	1,989	2,268	2,443	2,610
24	11,200	1,058	1,593	1,997	2,277	2,453	2,620
25	11,300	1,062	1,600	2,005	2,286	2,463	2,631
26	11,400	1,066	1,606	2,013	2,295	2,473	2,642
27	11,500	1,070	1,613	2,021	2,305	2,483	2,652

1	11,600	1,075	1,619	2,029	2,314	2,493	2,663
2	11,700	1,079	1,626	2,037	2,323	2,503	2,673
3	11,800	1,084	1,633	2,046	2,333	2,513	2,684
4	11,900	1,088	1,639	2,054	2,342	2,523	2,695
5	12,000	1,093	1,646	2,062	2,351	2,533	2,705
6	12,100	1,097	1,653	2,070	2,361	2,544	2,716
7	12,200	1,102	1,659	2,078	2,370	2,554	2,726
8	12,300	1,106	1,666	2,086	2,379	2,564	2,737
9	12,400	1,110	1,672	2,094	2,388	2,574	2,748
10	12,500	1,114	1,679	2,102	2,398	2,584	2,758
11	12,600	1,119	1,685	2,110	2,407	2,594	2,769
12	12,700	1,123	1,692	2,118	2,416	2,604	2,779
13	12,800	1,128	1,699	2,127	2,426	2,614	2,790
14	12,900	1,132	1,705	2,135	2,435	2,624	2,801
15	13,000	1,137	1,712	2,143	2,444	2,634	2,811
16	13,100	1,141	1,719	2,151	2,454	2,645	2,822
17	13,200	1,146	1,725	2,159	2,463	2,665	2,832
18	13,300	1,150	1,732	2,167	2,472	2,665	2,843
19	13,400	1,154	1,738	2,175	2,481	2,675	2,854
20	13,500	1,158	1,745	2,183	2,491	2,685	2,864
21	13,600	1,163	1,751	2,191	2,500	2,695	2,875
22	13,700	1,167	1,758	2,199	2,509	2,705	2,885
23	13,800	1,172	1,765	2,208	2,519	2,715	2,896
24	13,900	1,176	1,771	2,216	2,528	2,725	2,907
25	14,000	1,181	1,778	2,224	2,537	2,735	2,917
26	14,100	1,185	1,785	2,232	2,547	2,746	2,928
27	14,200	1,190	1,791	2,240	2,556	2,756	2,938

1	~~14,300~~	~~1,194~~	~~1,798~~	~~2,248~~	~~2,565~~	~~2,766~~	~~2,949~~
2	~~14,400~~	~~1,198~~	~~1,804~~	~~2,256~~	~~2,574~~	~~2,776~~	~~2,960~~
3	~~14,500~~	~~1,202~~	~~1,811~~	~~2,264~~	~~2,584~~	~~2,786~~	~~2,970~~
4	~~14,600~~	~~1,207~~	~~1,817~~	~~2,272~~	~~2,593~~	~~2,796~~	~~2,981~~
5	~~14,700~~	~~1,211~~	~~1,824~~	~~2,280~~	~~2,602~~	~~2,806~~	~~2,991~~
6	~~14,800~~	~~1,216~~	~~1,831~~	~~2,289~~	~~2,612~~	~~2,816~~	~~3,002~~
7	~~14,900~~	~~1,220~~	~~1,837~~	~~2,297~~	~~2,621~~	~~2,826~~	~~3,013~~
8	~~15,000~~	~~1,225~~	~~1,844~~	~~2,305~~	~~2,630~~	~~2,836~~	~~3,023~~]