

賃金早見表（一般事業主用）

（宮城局版）

令和6年5月作成

①賃金 支給総額	社会保険控除額				雇用保険加入＋社会保険加入				雇用保険のみ加入時		
	②(①×0.006) 雇用保険	③ 健康保険	④ 厚生年金	⑤(②+③+④) 社会保険額計	⑥(①-⑤) 課税対象額	⑦ 所得税	⑧(⑤+⑦) 控除額計	⑨(①-⑧) 差引手取額	⑩(①-②) 課税対象額	⑪ 所得税	⑫(①-(②+⑪)) 差引手取額
105,000	630	5,205	9,516	15,351	89,649	180	15,531	89,469	104,370	930	103,440
106,000	636	5,205	9,516	15,357	90,643	230	15,587	90,413	105,364	1,030	104,334
107,000	642	5,506	10,065	16,213	90,788	230	16,443	90,558	106,358	1,030	105,328
108,000	648	5,506	10,065	16,219	91,782	290	16,509	91,492	107,352	1,130	106,222
109,000	654	5,506	10,065	16,225	92,776	340	16,565	92,436	108,346	1,130	107,216
110,000	660	5,506	10,065	16,231	93,770	390	16,621	93,380	109,340	1,240	108,100
111,000	666	5,506	10,065	16,237	94,764	440	16,677	94,324	110,334	1,240	109,094
112,000	672	5,506	10,065	16,243	95,758	490	16,733	95,268	111,328	1,340	109,988
113,000	678	5,506	10,065	16,249	96,752	540	16,789	96,212	112,322	1,340	110,982
114,000	684	5,906	10,797	17,387	96,613	540	17,927	96,073	113,316	1,440	111,876
115,000	690	5,906	10,797	17,393	97,607	590	17,983	97,017	114,310	1,440	112,870
116,000	696	5,906	10,797	17,399	98,601	640	18,039	97,961	115,304	1,540	113,764
117,000	702	5,906	10,797	17,405	99,595	720	18,125	98,875	116,298	1,540	114,758
118,000	708	5,906	10,797	17,411	100,589	720	18,131	99,869	117,292	1,640	115,652
119,000	714	5,906	10,797	17,417	101,583	830	18,247	100,753	118,286	1,640	116,646
120,000	720	5,906	10,797	17,423	102,577	830	18,253	101,747	119,280	1,750	117,530
121,000	726	5,906	10,797	17,429	103,571	930	18,359	102,641	120,274	1,750	118,524
122,000	732	6,306	11,529	18,567	103,433	930	19,497	102,503	121,268	1,850	119,418
123,000	738	6,306	11,529	18,573	104,427	930	19,503	103,497	122,262	1,850	120,412
124,000	744	6,306	11,529	18,579	105,421	1,030	19,609	104,391	123,256	1,950	121,306
125,000	750	6,306	11,529	18,585	106,415	1,030	19,615	105,385	124,250	1,950	122,300
126,000	756	6,306	11,529	18,591	107,409	1,130	19,721	106,279	125,244	2,050	123,194
127,000	762	6,306	11,529	18,597	108,403	1,130	19,727	107,273	126,238	2,050	124,188
128,000	768	6,306	11,529	18,603	109,397	1,240	19,843	108,157	127,232	2,150	125,082
129,000	774	6,306	11,529	18,609	110,391	1,240	19,849	109,151	128,226	2,150	126,076
130,000	780	6,707	12,261	19,748	110,252	1,240	20,988	109,012	129,220	2,260	126,960
131,000	786	6,707	12,261	19,754	111,246	1,340	21,094	109,906	130,214	2,260	127,954
132,000	792	6,707	12,261	19,760	112,240	1,340	21,100	110,900	131,208	2,360	128,848
133,000	798	6,707	12,261	19,766	113,234	1,440	21,206	111,794	132,202	2,360	129,842
134,000	804	6,707	12,261	19,772	114,228	1,440	21,212	112,788	133,196	2,460	130,736
135,000	810	6,707	12,261	19,778	115,222	1,540	21,318	113,682	134,190	2,460	131,730
136,000	816	6,707	12,261	19,784	116,216	1,540	21,324	114,676	135,184	2,550	132,634
137,000	822	6,707	12,261	19,790	117,210	1,640	21,430	115,570	136,178	2,550	133,628
138,000	828	7,107	12,993	20,928	117,072	1,640	22,568	115,432	137,172	2,610	134,562
139,000	834	7,107	12,993	20,934	118,066	1,640	22,574	116,426	138,166	2,610	135,556
140,000	840	7,107	12,993	20,940	119,060	1,750	22,690	117,310	139,160	2,680	136,480
141,000	846	7,107	12,993	20,946	120,054	1,750	22,696	118,304	140,154	2,680	137,474
142,000	852	7,107	12,993	20,952	121,048	1,850	22,802	119,198	141,148	2,740	138,408
143,000	858	7,107	12,993	20,958	122,042	1,850	22,808	120,192	142,142	2,740	139,402
144,000	864	7,107	12,993	20,964	123,036	1,950	22,914	121,086	143,136	2,800	140,336
145,000	870	7,107	12,993	20,970	124,030	1,950	22,920	122,080	144,130	2,800	141,330
146,000	876	7,508	13,725	22,109	123,892	1,950	24,059	121,942	145,124	2,860	142,264
147,000	882	7,508	13,725	22,115	124,886	1,950	24,065	122,936	146,118	2,860	143,258
148,000	888	7,508	13,725	22,121	125,880	2,050	24,171	123,830	147,112	2,920	144,192
149,000	894	7,508	13,725	22,127	126,874	2,050	24,177	124,824	148,106	2,920	145,186
150,000	900	7,508	13,725	22,133	127,868	2,150	24,283	125,718	149,100	2,980	146,120
151,000	906	7,508	13,725	22,139	128,862	2,150	24,289	126,712	150,094	2,980	147,114
152,000	912	7,508	13,725	22,145	129,856	2,260	24,405	127,596	151,088	3,050	148,038
153,000	918	7,508	13,725	22,151	130,850	2,260	24,411	128,590	152,082	3,050	149,032
154,000	924	7,508	13,725	22,157	131,844	2,360	24,517	129,484	153,076	3,120	149,956
155,000	930	8,008	14,640	23,578	131,422	2,360	25,938	129,062	154,070	3,120	150,950
156,000	936	8,008	14,640	23,584	132,416	2,360	25,944	130,056	155,064	3,200	151,864
157,000	942	8,008	14,640	23,590	133,410	2,460	26,050	130,950	156,058	3,200	152,858
158,000	948	8,008	14,640	23,596	134,404	2,460	26,056	131,944	157,052	3,270	153,782
159,000	954	8,008	14,640	23,602	135,398	2,550	26,152	132,848	158,046	3,270	154,776
160,000	960	8,008	14,640	23,608	136,392	2,550	26,158	133,842	159,040	3,340	155,700
161,000	966	8,008	14,640	23,614	137,386	2,610	26,224	134,776	160,034	3,340	156,694
162,000	972	8,008	14,640	23,620	138,380	2,610	26,230	135,770	161,028	3,410	157,618
163,000	978	8,008	14,640	23,626	139,374	2,680	26,306	136,694	162,022	3,410	158,612
164,000	984	8,008	14,640	23,632	140,368	2,680	26,312	137,688	163,016	3,480	159,536

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（宮城局版）

令和6年5月作成

①賃金 支給総額	社会保険控除額				雇用保険加入＋社会保険加入				雇用保険のみ加入時		
	②(①×0.006) 雇用保険	③ 健康保険	④ 厚生年金	⑤(②+③+④) 社会保険額計	⑥(①-⑤) 課税対象額	⑦ 所得税	⑧(⑤+⑦) 控除額計	⑨(①-⑧) 差引手取額	⑩(①-②) 課税対象額	⑪ 所得税	⑫(①-(②+⑪)) 差引手取額
165,000	990	8,509	15,555	25,054	139,947	2,680	27,734	137,267	164,010	3,480	160,530
166,000	996	8,509	15,555	25,060	140,941	2,680	27,740	138,261	165,004	3,550	161,454
167,000	1,002	8,509	15,555	25,066	141,935	2,740	27,806	139,195	165,998	3,550	162,448
168,000	1,008	8,509	15,555	25,072	142,929	2,740	27,812	140,189	166,992	3,550	163,442
169,000	1,014	8,509	15,555	25,078	143,923	2,800	27,878	141,123	167,986	3,620	164,366
170,000	1,020	8,509	15,555	25,084	144,917	2,800	27,884	142,117	168,980	3,620	165,360
171,000	1,026	8,509	15,555	25,090	145,911	2,860	27,950	143,051	169,974	3,700	166,274
172,000	1,032	8,509	15,555	25,096	146,905	2,860	27,956	144,045	170,968	3,700	167,268
173,000	1,038	8,509	15,555	25,102	147,899	2,920	28,022	144,979	171,962	3,770	168,192
174,000	1,044	8,509	15,555	25,108	148,893	2,920	28,028	145,973	172,956	3,840	169,116
175,000	1,050	9,009	16,470	26,529	148,471	2,920	29,449	145,551	173,950	3,840	170,110
176,000	1,056	9,009	16,470	26,535	149,465	2,980	29,515	146,485	174,944	3,840	171,104
177,000	1,062	9,009	16,470	26,541	150,459	2,980	29,521	147,479	175,938	3,910	172,028
178,000	1,068	9,009	16,470	26,547	151,453	3,050	29,597	148,403	176,932	3,910	173,022
179,000	1,074	9,009	16,470	26,553	152,447	3,050	29,603	149,397	177,926	3,980	173,946
180,000	1,080	9,009	16,470	26,559	153,441	3,120	29,679	150,321	178,920	3,980	174,940
181,000	1,086	9,009	16,470	26,565	154,435	3,120	29,685	151,315	179,914	4,050	175,864
182,000	1,092	9,009	16,470	26,571	155,429	3,200	29,771	152,229	180,908	4,050	176,858
183,000	1,098	9,009	16,470	26,577	156,423	3,200	29,777	153,223	181,902	4,120	177,782
184,000	1,104	9,009	16,470	26,583	157,417	3,270	29,853	154,147	182,896	4,120	178,776
185,000	1,110	9,510	17,385	28,005	156,996	3,200	31,205	153,796	183,890	4,200	179,690
186,000	1,116	9,510	17,385	28,011	157,990	3,270	31,281	154,720	184,884	4,200	180,684
187,000	1,122	9,510	17,385	28,017	158,984	3,270	31,287	155,714	185,878	4,270	181,608
188,000	1,128	9,510	17,385	28,023	159,978	3,340	31,363	156,638	186,872	4,270	182,602
189,000	1,134	9,510	17,385	28,029	160,972	3,340	31,369	157,632	187,866	4,340	183,526
190,000	1,140	9,510	17,385	28,035	161,966	3,410	31,445	158,556	188,860	4,340	184,520
191,000	1,146	9,510	17,385	28,041	162,960	3,410	31,451	159,550	189,854	4,410	185,444
192,000	1,152	9,510	17,385	28,047	163,954	3,480	31,527	160,474	190,848	4,410	186,438
193,000	1,158	9,510	17,385	28,053	164,948	3,480	31,533	161,468	191,842	4,480	187,362
194,000	1,164	9,510	17,385	28,059	165,942	3,550	31,609	162,392	192,836	4,480	188,356
195,000	1,170	10,010	18,300	29,480	165,520	3,550	33,030	161,970	193,830	4,550	189,280
196,000	1,176	10,010	18,300	29,486	166,514	3,550	33,036	162,964	194,824	4,550	190,274
197,000	1,182	10,010	18,300	29,492	167,508	3,620	33,112	163,888	195,818	4,630	191,188
198,000	1,188	10,010	18,300	29,498	168,502	3,620	33,118	164,882	196,812	4,630	192,182
199,000	1,194	10,010	18,300	29,504	169,496	3,700	33,204	165,796	197,806	4,700	193,106
200,000	1,200	10,010	18,300	29,510	170,490	3,700	33,210	166,790	198,800	4,700	194,100
201,000	1,206	10,010	18,300	29,516	171,484	3,770	33,286	167,714	199,794	4,770	195,024
202,000	1,212	10,010	18,300	29,522	172,478	3,770	33,292	168,708	200,788	4,770	196,018
203,000	1,218	10,010	18,300	29,528	173,472	3,840	33,368	169,632	201,782	4,840	196,942
204,000	1,224	10,010	18,300	29,534	174,466	3,840	33,374	170,626	202,776	4,840	197,936
205,000	1,230	10,010	18,300	29,540	175,460	3,910	33,450	171,550	203,770	4,910	198,860
206,000	1,236	10,010	18,300	29,546	176,454	3,910	33,456	172,544	204,764	4,910	199,854
207,000	1,242	10,010	18,300	29,552	177,448	3,980	33,532	173,468	205,758	4,980	200,778
208,000	1,248	10,010	18,300	29,558	178,442	3,980	33,538	174,462	206,752	4,980	201,772
209,000	1,254	10,010	18,300	29,564	179,436	4,050	33,614	175,386	207,746	5,050	202,696
210,000	1,260	11,011	20,130	32,401	177,599	3,980	36,381	173,619	208,740	5,050	203,690
211,000	1,266	11,011	20,130	32,407	178,593	3,980	36,387	174,613	209,734	5,130	204,604
212,000	1,272	11,011	20,130	32,413	179,587	4,050	36,463	175,537	210,728	5,130	205,598
213,000	1,278	11,011	20,130	32,419	180,581	4,050	36,469	176,531	211,722	5,200	206,522
214,000	1,284	11,011	20,130	32,425	181,575	4,120	36,545	177,455	212,716	5,200	207,516
215,000	1,290	11,011	20,130	32,431	182,569	4,120	36,551	178,449	213,710	5,270	208,440
216,000	1,296	11,011	20,130	32,437	183,563	4,200	36,637	179,363	214,704	5,270	209,434
217,000	1,302	11,011	20,130	32,443	184,557	4,200	36,643	180,357	215,698	5,340	210,358
218,000	1,308	11,011	20,130	32,449	185,551	4,270	36,719	181,281	216,692	5,340	211,352
219,000	1,314	11,011	20,130	32,455	186,545	4,270	36,725	182,275	217,686	5,410	212,276
220,000	1,320	11,011	20,130	32,461	187,539	4,340	36,801	183,199	218,680	5,410	213,270
221,000	1,326	11,011	20,130	32,467	188,533	4,340	36,807	184,193	219,674	5,480	214,194
222,000	1,332	11,011	20,130	32,473	189,527	4,410	36,883	185,117	220,668	5,480	215,188
223,000	1,338	11,011	20,130	32,479	190,521	4,410	36,889	186,111	221,662	5,560	216,102
224,000	1,344	11,011	20,130	32,485	191,515	4,480	36,965	187,035	222,656	5,560	217,096

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①賃金 支給総額	社会保険控除額				雇用保険加入＋社会保険加入				雇用保険のみ加入時		
	②(①×0.006) 雇用保険	③ 健康保険	④ 厚生年金	⑤(②+③+④) 社会保険額計	⑥(①-⑤) 課税対象額	⑦ 所得税	⑧(⑤+⑦) 控除額計	⑨(①-⑧) 差引手取額	⑩(①-②) 課税対象額	⑪ 所得税	⑫(①-(②+⑪)) 差引手取額
225,000	1,350	11,011	20,130	32,491	192,509	4,480	36,971	188,029	223,650	5,560	218,090
226,000	1,356	11,011	20,130	32,497	193,503	4,550	37,047	188,953	224,644	5,680	218,964
227,000	1,362	11,011	20,130	32,503	194,497	4,550	37,053	189,947	225,638	5,680	219,958
228,000	1,368	11,011	20,130	32,509	195,491	4,630	37,139	190,861	226,632	5,680	220,952
229,000	1,374	11,011	20,130	32,515	196,485	4,630	37,145	191,855	227,626	5,780	221,846
230,000	1,380	12,012	21,960	35,352	194,648	4,550	39,902	190,098	228,620	5,780	222,840
231,000	1,386	12,012	21,960	35,358	195,642	4,630	39,988	191,012	229,614	5,780	223,834
232,000	1,392	12,012	21,960	35,364	196,636	4,630	39,994	192,006	230,608	5,890	224,718
233,000	1,398	12,012	21,960	35,370	197,630	4,700	40,070	192,930	231,602	5,890	225,712
234,000	1,404	12,012	21,960	35,376	198,624	4,700	40,076	193,924	232,596	5,890	226,706
235,000	1,410	12,012	21,960	35,382	199,618	4,770	40,152	194,848	233,590	5,990	227,600
236,000	1,416	12,012	21,960	35,388	200,612	4,770	40,158	195,842	234,584	5,990	228,594
237,000	1,422	12,012	21,960	35,394	201,606	4,840	40,234	196,766	235,578	5,990	229,588
238,000	1,428	12,012	21,960	35,400	202,600	4,840	40,240	197,760	236,572	6,110	230,462
239,000	1,434	12,012	21,960	35,406	203,594	4,910	40,316	198,684	237,566	6,110	231,456
240,000	1,440	12,012	21,960	35,412	204,588	4,910	40,322	199,678	238,560	6,110	232,450
241,000	1,446	12,012	21,960	35,418	205,582	4,980	40,398	200,602	239,554	6,210	233,344
242,000	1,452	12,012	21,960	35,424	206,576	4,980	40,404	201,596	240,548	6,210	234,338
243,000	1,458	12,012	21,960	35,430	207,570	5,050	40,480	202,520	241,542	6,210	235,332
244,000	1,464	12,012	21,960	35,436	208,564	5,050	40,486	203,514	242,536	6,320	236,216
245,000	1,470	12,012	21,960	35,442	209,558	5,130	40,572	204,428	243,530	6,320	237,210
246,000	1,476	12,012	21,960	35,448	210,552	5,130	40,578	205,422	244,524	6,320	238,204
247,000	1,482	12,012	21,960	35,454	211,546	5,200	40,654	206,346	245,518	6,420	239,098
248,000	1,488	12,012	21,960	35,460	212,540	5,200	40,660	207,340	246,512	6,420	240,092
249,000	1,494	12,012	21,960	35,466	213,534	5,270	40,736	208,264	247,506	6,420	241,086
250,000	1,500	13,013	23,790	38,303	211,697	5,200	43,503	206,497	248,500	6,530	241,970
251,000	1,506	13,013	23,790	38,309	212,691	5,200	43,509	207,491	249,494	6,530	242,964
252,000	1,512	13,013	23,790	38,315	213,685	5,270	43,585	208,415	250,488	6,530	243,958
253,000	1,518	13,013	23,790	38,321	214,679	5,270	43,591	209,409	251,482	6,640	244,842
254,000	1,524	13,013	23,790	38,327	215,673	5,340	43,667	210,333	252,476	6,640	245,836
255,000	1,530	13,013	23,790	38,333	216,667	5,340	43,673	211,327	253,470	6,640	246,830
256,000	1,536	13,013	23,790	38,339	217,661	5,410	43,749	212,251	254,464	6,750	247,714
257,000	1,542	13,013	23,790	38,345	218,655	5,410	43,755	213,245	255,458	6,750	248,708
258,000	1,548	13,013	23,790	38,351	219,649	5,480	43,831	214,169	256,452	6,750	249,702
259,000	1,554	13,013	23,790	38,357	220,643	5,480	43,837	215,163	257,446	6,850	250,596
260,000	1,560	13,013	23,790	38,363	221,637	5,560	43,923	216,077	258,440	6,850	251,590
261,000	1,566	13,013	23,790	38,369	222,631	5,560	43,929	217,071	259,434	6,850	252,584
262,000	1,572	13,013	23,790	38,375	223,625	5,560	43,935	218,065	260,428	6,960	253,468
263,000	1,578	13,013	23,790	38,381	224,619	5,680	44,061	218,939	261,422	6,960	254,462
264,000	1,584	13,013	23,790	38,387	225,613	5,680	44,067	219,933	262,416	6,960	255,456
265,000	1,590	13,013	23,790	38,393	226,607	5,680	44,073	220,927	263,410	7,070	256,340
266,000	1,596	13,013	23,790	38,399	227,601	5,780	44,179	221,821	264,404	7,070	257,334
267,000	1,602	13,013	23,790	38,405	228,595	5,780	44,185	222,815	265,398	7,070	258,328
268,000	1,608	13,013	23,790	38,411	229,589	5,780	44,191	223,809	266,392	7,180	259,212
269,000	1,614	13,013	23,790	38,417	230,583	5,890	44,307	224,693	267,386	7,180	260,206
270,000	1,620	14,014	25,620	41,254	228,746	5,780	47,034	222,966	268,380	7,180	261,200
271,000	1,626	14,014	25,620	41,260	229,740	5,780	47,040	223,960	269,374	7,280	262,094
272,000	1,632	14,014	25,620	41,266	230,734	5,890	47,156	224,844	270,368	7,280	263,088
273,000	1,638	14,014	25,620	41,272	231,728	5,890	47,162	225,838	271,362	7,280	264,082
274,000	1,644	14,014	25,620	41,278	232,722	5,890	47,168	226,832	272,356	7,390	264,966
275,000	1,650	14,014	25,620	41,284	233,716	5,990	47,274	227,726	273,350	7,390	265,960
276,000	1,656	14,014	25,620	41,290	234,710	5,990	47,280	228,720	274,344	7,390	266,954
277,000	1,662	14,014	25,620	41,296	235,704	5,990	47,286	229,714	275,338	7,490	267,848
278,000	1,668	14,014	25,620	41,302	236,698	6,110	47,412	230,588	276,332	7,490	268,842
279,000	1,674	14,014	25,620	41,308	237,692	6,110	47,418	231,582	277,326	7,490	269,836
280,000	1,680	14,014	25,620	41,314	238,686	6,110	47,424	232,576	278,320	7,610	270,710
281,000	1,686	14,014	25,620	41,320	239,680	6,210	47,530	233,470	279,314	7,610	271,704
282,000	1,692	14,014	25,620	41,326	240,674	6,210	47,536	234,464	280,308	7,610	272,698
283,000	1,698	14,014	25,620	41,332	241,668	6,210	47,542	235,458	281,302	7,710	273,592
284,000	1,704	14,014	25,620	41,338	242,662	6,320	47,658	236,342	282,296	7,710	274,586

賃金早見表（一般事業主用）

（宮城局版）

令和6年5月作成

①賃金 支給総額	社会保険控除額				雇用保険加入＋社会保険加入				雇用保険のみ加入時		
	②(①×0.006) 雇用保険	③ 健康保険	④ 厚生年金	⑤(②+③+④) 社会保険額計	⑥(①-⑤) 課税対象額	⑦ 所得税	⑧(⑤+⑦) 控除額計	⑨(①-⑧) 差引手取額	⑩(①-②) 課税対象額	⑪ 所得税	⑫(①-(②+⑪)) 差引手取額
285,000	1,710	14,014	25,620	41,344	243,656	6,320	47,664	237,336	283,290	7,710	275,580
286,000	1,716	14,014	25,620	41,350	244,650	6,320	47,670	238,330	284,284	7,820	276,464
287,000	1,722	14,014	25,620	41,356	245,644	6,420	47,776	239,224	285,278	7,820	277,458
288,000	1,728	14,014	25,620	41,362	246,638	6,420	47,782	240,218	286,272	7,820	278,452
289,000	1,734	14,014	25,620	41,368	247,632	6,420	47,788	241,212	287,266	7,920	279,346
290,000	1,740	15,015	27,450	44,205	245,795	6,420	50,625	239,375	288,260	7,920	280,340
291,000	1,746	15,015	27,450	44,211	246,789	6,420	50,631	240,369	289,254	7,920	281,334
292,000	1,752	15,015	27,450	44,217	247,783	6,420	50,637	241,363	290,248	8,040	282,208
293,000	1,758	15,015	27,450	44,223	248,777	6,530	50,753	242,247	291,242	8,040	283,202
294,000	1,764	15,015	27,450	44,229	249,771	6,530	50,759	243,241	292,236	8,040	284,196
295,000	1,770	15,015	27,450	44,235	250,765	6,530	50,765	244,235	293,230	8,140	285,090
296,000	1,776	15,015	27,450	44,241	251,759	6,640	50,881	245,119	294,224	8,140	286,084
297,000	1,782	15,015	27,450	44,247	252,753	6,640	50,887	246,113	295,218	8,140	287,078
298,000	1,788	15,015	27,450	44,253	253,747	6,640	50,893	247,107	296,212	8,250	287,962
299,000	1,794	15,015	27,450	44,259	254,741	6,750	51,009	247,991	297,206	8,250	288,956
300,000	1,800	15,015	27,450	44,265	255,735	6,750	51,015	248,985	298,200	8,250	289,950
301,000	1,806	15,015	27,450	44,271	256,729	6,750	51,021	249,979	299,194	8,420	290,774
302,000	1,812	15,015	27,450	44,277	257,723	6,850	51,127	250,873	300,188	8,420	291,768