

賃金早見表（一般事業主用）

（宮城局版）

令和7年5月作成

	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		
①賃金 支給総額	②(①×0.0055) 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	578	5,257	9,516	15,351	89,649	180	15,531	89,469	104,423	930	103,493
106,000	583	5,257	9,516	15,356	90,644	230	15,586	90,414	105,417	1,030	104,387
107,000	589	5,561	10,065	16,214	90,786	230	16,444	90,556	106,412	1,030	105,382
108,000	594	5,561	10,065	16,220	91,781	290	16,510	91,491	107,406	1,130	106,276
109,000	600	5,561	10,065	16,225	92,775	340	16,565	92,435	108,401	1,130	107,271
110,000	605	5,561	10,065	16,231	93,770	390	16,621	93,380	109,395	1,240	108,155
111,000	611	5,561	10,065	16,236	94,764	440	16,676	94,324	110,390	1,240	109,150
112,000	616	5,561	10,065	16,242	95,759	490	16,732	95,269	111,384	1,340	110,044
113,000	622	5,561	10,065	16,247	96,753	540	16,787	96,213	112,379	1,340	111,039
114,000	627	5,965	10,797	17,389	96,611	540	17,929	96,071	113,373	1,440	111,933
115,000	633	5,965	10,797	17,394	97,606	590	17,984	97,016	114,368	1,440	112,928
116,000	638	5,965	10,797	17,400	98,600	640	18,040	97,960	115,362	1,540	113,822
117,000	644	5,965	10,797	17,405	99,595	720	18,125	98,875	116,357	1,540	114,817
118,000	649	5,965	10,797	17,411	100,589	720	18,131	99,869	117,351	1,640	115,711
119,000	655	5,965	10,797	17,416	101,584	830	18,246	100,754	118,346	1,640	116,706
120,000	660	5,965	10,797	17,422	102,578	830	18,252	101,748	119,340	1,750	117,590
121,000	666	5,965	10,797	17,427	103,573	930	18,357	102,643	120,335	1,750	118,585
122,000	671	6,369	11,529	18,569	103,431	930	19,499	102,501	121,329	1,850	119,479
123,000	677	6,369	11,529	18,575	104,425	930	19,505	103,495	122,324	1,850	120,474
124,000	682	6,369	11,529	18,580	105,420	1,030	19,610	104,390	123,318	1,950	121,368
125,000	688	6,369	11,529	18,586	106,414	1,030	19,616	105,384	124,313	1,950	122,363
126,000	693	6,369	11,529	18,591	107,409	1,130	19,721	106,279	125,307	2,050	123,257
127,000	699	6,369	11,529	18,597	108,403	1,130	19,727	107,273	126,302	2,050	124,252
128,000	704	6,369	11,529	18,602	109,398	1,240	19,842	108,158	127,296	2,150	125,146
129,000	710	6,369	11,529	18,608	110,392	1,240	19,848	109,152	128,291	2,150	126,141
130,000	715	6,774	12,261	19,750	110,250	1,240	20,990	109,010	129,285	2,260	127,025
131,000	721	6,774	12,261	19,755	111,245	1,340	21,095	109,905	130,280	2,260	128,020
132,000	726	6,774	12,261	19,761	112,239	1,340	21,101	110,899	131,274	2,360	128,914
133,000	732	6,774	12,261	19,766	113,234	1,440	21,206	111,794	132,269	2,360	129,909
134,000	737	6,774	12,261	19,772	114,228	1,440	21,212	112,788	133,263	2,460	130,803
135,000	743	6,774	12,261	19,777	115,223	1,540	21,317	113,683	134,258	2,460	131,798
136,000	748	6,774	12,261	19,783	116,217	1,540	21,323	114,677	135,252	2,550	132,702
137,000	754	6,774	12,261	19,788	117,212	1,640	21,428	115,572	136,247	2,550	133,697
138,000	759	7,178	12,993	20,930	117,070	1,640	22,570	115,430	137,241	2,610	134,631
139,000	765	7,178	12,993	20,936	118,064	1,640	22,576	116,424	138,236	2,610	135,626
140,000	770	7,178	12,993	20,941	119,059	1,750	22,691	117,309	139,230	2,680	136,550
141,000	776	7,178	12,993	20,947	120,053	1,750	22,697	118,303	140,225	2,680	137,545
142,000	781	7,178	12,993	20,952	121,048	1,850	22,802	119,198	141,219	2,740	138,479
143,000	787	7,178	12,993	20,958	122,042	1,850	22,808	120,192	142,214	2,740	139,474
144,000	792	7,178	12,993	20,963	123,037	1,950	22,913	121,087	143,208	2,800	140,408
145,000	798	7,178	12,993	20,969	124,031	1,950	22,919	122,081	144,203	2,800	141,403
146,000	803	7,583	13,725	22,111	123,890	1,950	24,061	121,940	145,197	2,860	142,337
147,000	809	7,583	13,725	22,116	124,884	1,950	24,066	122,934	146,192	2,860	143,332
148,000	814	7,583	13,725	22,122	125,879	2,050	24,172	123,829	147,186	2,920	144,266
149,000	820	7,583	13,725	22,127	126,873	2,050	24,177	124,823	148,181	2,920	145,261
150,000	825	7,583	13,725	22,133	127,868	2,150	24,283	125,718	149,175	2,980	146,195
151,000	831	7,583	13,725	22,138	128,862	2,150	24,288	126,712	150,170	2,980	147,190
152,000	836	7,583	13,725	22,144	129,857	2,260	24,404	127,597	151,164	3,050	148,114
153,000	842	7,583	13,725	22,149	130,851	2,260	24,409	128,591	152,159	3,050	149,109
154,000	847	7,583	13,725	22,155	131,846	2,360	24,515	129,486	153,153	3,120	150,033
155,000	853	8,088	14,640	23,581	131,420	2,360	25,941	129,060	154,148	3,120	151,028
156,000	858	8,088	14,640	23,586	132,414	2,360	25,946	130,054	155,142	3,200	151,942
157,000	864	8,088	14,640	23,592	133,409	2,460	26,052	130,949	156,137	3,200	152,937
158,000	869	8,088	14,640	23,597	134,403	2,460	26,057	131,943	157,131	3,270	153,861
159,000	875	8,088	14,640	23,603	135,398	2,550	26,153	132,848	158,126	3,270	154,856
160,000	880	8,088	14,640	23,608	136,392	2,550	26,158	133,842	159,120	3,340	155,780
161,000	886	8,088	14,640	23,614	137,387	2,610	26,224	134,777	160,115	3,340	156,775
162,000	891	8,088	14,640	23,619	138,381	2,610	26,229	135,771	161,109	3,410	157,699
163,000	897	8,088	14,640	23,625	139,376	2,680	26,305	136,696	162,104	3,410	158,694
164,000	902	8,088	14,640	23,630	140,370	2,680	26,310	137,690	163,098	3,480	159,618

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（宮城局版）

令和7年5月作成

	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		
①賃金 支給総額	②(①×0.0055) 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	908	8,594	15,555	25,056	139,944	2,680	27,736	137,264	164,093	3,480	160,613
166,000	913	8,594	15,555	25,062	140,939	2,680	27,742	138,259	165,087	3,550	161,537
167,000	919	8,594	15,555	25,067	141,933	2,740	27,807	139,193	166,082	3,550	162,532
168,000	924	8,594	15,555	25,073	142,928	2,740	27,813	140,188	167,076	3,620	163,456
169,000	930	8,594	15,555	25,078	143,922	2,800	27,878	141,122	168,071	3,620	164,451
170,000	935	8,594	15,555	25,084	144,917	2,800	27,884	142,117	169,065	3,700	165,365
171,000	941	8,594	15,555	25,089	145,911	2,860	27,949	143,051	170,060	3,700	166,360
172,000	946	8,594	15,555	25,095	146,906	2,860	27,955	144,046	171,054	3,770	167,284
173,000	952	8,594	15,555	25,100	147,900	2,920	28,020	144,980	172,049	3,770	168,279
174,000	957	8,594	15,555	25,106	148,895	2,920	28,026	145,975	173,043	3,840	169,203
175,000	963	9,099	16,470	26,532	148,469	2,920	29,452	145,549	174,038	3,840	170,198
176,000	968	9,099	16,470	26,537	149,463	2,980	29,517	146,483	175,032	3,910	171,122
177,000	974	9,099	16,470	26,543	150,458	2,980	29,523	147,478	176,027	3,910	172,117
178,000	979	9,099	16,470	26,548	151,452	3,050	29,598	148,402	177,021	3,980	173,041
179,000	985	9,099	16,470	26,554	152,447	3,050	29,604	149,397	178,016	3,980	174,036
180,000	990	9,099	16,470	26,559	153,441	3,120	29,679	150,321	179,010	4,050	174,960
181,000	996	9,099	16,470	26,565	154,436	3,120	29,685	151,316	180,005	4,050	175,955
182,000	1,001	9,099	16,470	26,570	155,430	3,200	29,770	152,230	180,999	4,050	176,949
183,000	1,007	9,099	16,470	26,576	156,425	3,200	29,776	153,225	181,994	4,120	177,874
184,000	1,012	9,099	16,470	26,581	157,419	3,270	29,851	154,149	182,988	4,120	178,868
185,000	1,018	9,605	17,385	28,007	156,993	3,200	31,207	153,793	183,983	4,200	179,783
186,000	1,023	9,605	17,385	28,013	157,988	3,270	31,283	154,718	184,977	4,200	180,777
187,000	1,029	9,605	17,385	28,018	158,982	3,270	31,288	155,712	185,972	4,270	181,702
188,000	1,034	9,605	17,385	28,024	159,977	3,340	31,364	156,637	186,966	4,270	182,696
189,000	1,040	9,605	17,385	28,029	160,971	3,340	31,369	157,631	187,961	4,340	183,621
190,000	1,045	9,605	17,385	28,035	161,966	3,410	31,445	158,556	188,955	4,340	184,615
191,000	1,051	9,605	17,385	28,040	162,960	3,410	31,450	159,550	189,950	4,410	185,540
192,000	1,056	9,605	17,385	28,046	163,955	3,480	31,526	160,475	190,944	4,410	186,534
193,000	1,062	9,605	17,385	28,051	164,949	3,480	31,531	161,469	191,939	4,480	187,459
194,000	1,067	9,605	17,385	28,057	165,944	3,550	31,607	162,394	192,933	4,480	188,453
195,000	1,073	10,110	18,300	29,483	165,518	3,550	33,033	161,968	193,928	4,550	189,378
196,000	1,078	10,110	18,300	29,488	166,512	3,550	33,038	162,962	194,922	4,550	190,372
197,000	1,084	10,110	18,300	29,494	167,507	3,620	33,114	163,887	195,917	4,630	191,287
198,000	1,089	10,110	18,300	29,499	168,501	3,620	33,119	164,881	196,911	4,630	192,281
199,000	1,095	10,110	18,300	29,505	169,496	3,700	33,205	165,796	197,906	4,700	193,206
200,000	1,100	10,110	18,300	29,510	170,490	3,700	33,210	166,790	198,900	4,700	194,200
201,000	1,106	10,110	18,300	29,516	171,485	3,770	33,286	167,715	199,895	4,770	195,125
202,000	1,111	10,110	18,300	29,521	172,479	3,770	33,291	168,709	200,889	4,770	196,119
203,000	1,117	10,110	18,300	29,527	173,474	3,840	33,367	169,634	201,884	4,840	197,044
204,000	1,122	10,110	18,300	29,532	174,468	3,840	33,372	170,628	202,878	4,840	198,038
205,000	1,128	10,110	18,300	29,538	175,463	3,910	33,448	171,553	203,873	4,910	198,963
206,000	1,133	10,110	18,300	29,543	176,457	3,910	33,453	172,547	204,867	4,910	199,957
207,000	1,139	10,110	18,300	29,549	177,452	3,980	33,529	173,472	205,862	4,980	200,882
208,000	1,144	10,110	18,300	29,554	178,446	3,980	33,534	174,466	206,856	4,980	201,876
209,000	1,150	10,110	18,300	29,560	179,441	4,050	33,610	175,391	207,851	5,050	202,801
210,000	1,155	11,121	20,130	32,406	177,594	3,980	36,386	173,614	208,845	5,050	203,795
211,000	1,161	11,121	20,130	32,412	178,589	3,980	36,392	174,609	209,840	5,130	204,710
212,000	1,166	11,121	20,130	32,417	179,583	4,050	36,467	175,533	210,834	5,130	205,704
213,000	1,172	11,121	20,130	32,423	180,578	4,050	36,473	176,528	211,829	5,200	206,629
214,000	1,177	11,121	20,130	32,428	181,572	4,120	36,548	177,452	212,823	5,200	207,623
215,000	1,183	11,121	20,130	32,434	182,567	4,120	36,554	178,447	213,818	5,270	208,548
216,000	1,188	11,121	20,130	32,439	183,561	4,200	36,639	179,361	214,812	5,270	209,542
217,000	1,194	11,121	20,130	32,445	184,556	4,200	36,645	180,356	215,807	5,340	210,467
218,000	1,199	11,121	20,130	32,450	185,550	4,270	36,720	181,280	216,801	5,340	211,461
219,000	1,205	11,121	20,130	32,456	186,545	4,270	36,726	182,275	217,796	5,410	212,386
220,000	1,210	11,121	20,130	32,461	187,539	4,340	36,801	183,199	218,790	5,410	213,380
221,000	1,216	11,121	20,130	32,467	188,534	4,340	36,807	184,194	219,785	5,480	214,305
222,000	1,221	11,121	20,130	32,472	189,528	4,410	36,882	185,118	220,779	5,480	215,299
223,000	1,227	11,121	20,130	32,478	190,523	4,410	36,888	186,113	221,774	5,560	216,214
224,000	1,232	11,121	20,130	32,483	191,517	4,480	36,963	187,037	222,768	5,560	217,208

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	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		
①賃金 支給総額	②(①×0.0055) 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	1,238	11,121	20,130	32,489	192,512	4,480	36,969	188,032	223,763	5,560	218,203
226,000	1,243	11,121	20,130	32,494	193,506	4,550	37,044	188,956	224,757	5,680	219,077
227,000	1,249	11,121	20,130	32,500	194,501	4,550	37,050	189,951	225,752	5,680	220,072
228,000	1,254	11,121	20,130	32,505	195,495	4,630	37,135	190,865	226,746	5,680	221,066
229,000	1,260	11,121	20,130	32,511	196,490	4,630	37,141	191,860	227,741	5,780	221,961
230,000	1,265	12,132	21,960	35,357	194,643	4,550	39,907	190,093	228,735	5,780	222,955
231,000	1,271	12,132	21,960	35,363	195,638	4,630	39,993	191,008	229,730	5,780	223,950
232,000	1,276	12,132	21,960	35,368	196,632	4,630	39,998	192,002	230,724	5,890	224,834
233,000	1,282	12,132	21,960	35,374	197,627	4,700	40,074	192,927	231,719	5,890	225,829
234,000	1,287	12,132	21,960	35,379	198,621	4,700	40,079	193,921	232,713	5,890	226,823
235,000	1,293	12,132	21,960	35,385	199,616	4,770	40,155	194,846	233,708	5,990	227,718
236,000	1,298	12,132	21,960	35,390	200,610	4,770	40,160	195,840	234,702	5,990	228,712
237,000	1,304	12,132	21,960	35,396	201,605	4,840	40,236	196,765	235,697	5,990	229,707
238,000	1,309	12,132	21,960	35,401	202,599	4,840	40,241	197,759	236,691	6,110	230,581
239,000	1,315	12,132	21,960	35,407	203,594	4,910	40,317	198,684	237,686	6,110	231,576
240,000	1,320	12,132	21,960	35,412	204,588	4,910	40,322	199,678	238,680	6,110	232,570
241,000	1,326	12,132	21,960	35,418	205,583	4,980	40,398	200,603	239,675	6,210	233,465
242,000	1,331	12,132	21,960	35,423	206,577	4,980	40,403	201,597	240,669	6,210	234,459
243,000	1,337	12,132	21,960	35,429	207,572	5,050	40,479	202,522	241,664	6,210	235,454
244,000	1,342	12,132	21,960	35,434	208,566	5,050	40,484	203,516	242,658	6,320	236,338
245,000	1,348	12,132	21,960	35,440	209,561	5,130	40,570	204,431	243,653	6,320	237,333
246,000	1,353	12,132	21,960	35,445	210,555	5,130	40,575	205,425	244,647	6,320	238,327
247,000	1,359	12,132	21,960	35,451	211,550	5,200	40,651	206,350	245,642	6,420	239,222
248,000	1,364	12,132	21,960	35,456	212,544	5,200	40,656	207,344	246,636	6,420	240,216
249,000	1,370	12,132	21,960	35,462	213,539	5,270	40,732	208,269	247,631	6,420	241,211
250,000	1,375	13,143	23,790	38,308	211,692	5,200	43,508	206,492	248,625	6,530	242,095
251,000	1,381	13,143	23,790	38,314	212,687	5,200	43,514	207,487	249,620	6,530	243,090
252,000	1,386	13,143	23,790	38,319	213,681	5,270	43,589	208,411	250,614	6,530	244,084
253,000	1,392	13,143	23,790	38,325	214,676	5,270	43,595	209,406	251,609	6,640	244,969
254,000	1,397	13,143	23,790	38,330	215,670	5,340	43,670	210,330	252,603	6,640	245,963
255,000	1,403	13,143	23,790	38,336	216,665	5,340	43,676	211,325	253,598	6,640	246,958
256,000	1,408	13,143	23,790	38,341	217,659	5,410	43,751	212,249	254,592	6,750	247,842
257,000	1,414	13,143	23,790	38,347	218,654	5,410	43,757	213,244	255,587	6,750	248,837
258,000	1,419	13,143	23,790	38,352	219,648	5,480	43,832	214,168	256,581	6,750	249,831
259,000	1,425	13,143	23,790	38,358	220,643	5,480	43,838	215,163	257,576	6,850	250,726
260,000	1,430	13,143	23,790	38,363	221,637	5,560	43,923	216,077	258,570	6,850	251,720
261,000	1,436	13,143	23,790	38,369	222,632	5,560	43,929	217,072	259,565	6,850	252,715
262,000	1,441	13,143	23,790	38,374	223,626	5,560	43,934	218,066	260,559	6,960	253,599
263,000	1,447	13,143	23,790	38,380	224,621	5,680	44,060	218,941	261,554	6,960	254,594
264,000	1,452	13,143	23,790	38,385	225,615	5,680	44,065	219,935	262,548	6,960	255,588
265,000	1,458	13,143	23,790	38,391	226,610	5,680	44,071	220,930	263,543	7,070	256,473
266,000	1,463	13,143	23,790	38,396	227,604	5,780	44,176	221,824	264,537	7,070	257,467
267,000	1,469	13,143	23,790	38,402	228,599	5,780	44,182	222,819	265,532	7,070	258,462
268,000	1,474	13,143	23,790	38,407	229,593	5,780	44,187	223,813	266,526	7,180	259,346
269,000	1,480	13,143	23,790	38,413	230,588	5,890	44,303	224,698	267,521	7,180	260,341
270,000	1,485	14,154	25,620	41,259	228,741	5,780	47,039	222,961	268,515	7,180	261,335
271,000	1,491	14,154	25,620	41,265	229,736	5,780	47,045	223,956	269,510	7,280	262,230
272,000	1,496	14,154	25,620	41,270	230,730	5,890	47,160	224,840	270,504	7,280	263,224
273,000	1,502	14,154	25,620	41,276	231,725	5,890	47,166	225,835	271,499	7,280	264,219
274,000	1,507	14,154	25,620	41,281	232,719	5,890	47,171	226,829	272,493	7,390	265,103
275,000	1,513	14,154	25,620	41,287	233,714	5,990	47,277	227,724	273,488	7,390	266,098
276,000	1,518	14,154	25,620	41,292	234,708	5,990	47,282	228,718	274,482	7,390	267,092
277,000	1,524	14,154	25,620	41,298	235,703	5,990	47,288	229,713	275,477	7,490	267,987
278,000	1,529	14,154	25,620	41,303	236,697	6,110	47,413	230,587	276,471	7,490	268,981
279,000	1,535	14,154	25,620	41,309	237,692	6,110	47,419	231,582	277,466	7,490	269,976
280,000	1,540	14,154	25,620	41,314	238,686	6,110	47,424	232,576	278,460	7,610	270,850
281,000	1,546	14,154	25,620	41,320	239,681	6,210	47,530	233,471	279,455	7,610	271,845
282,000	1,551	14,154	25,620	41,325	240,675	6,210	47,535	234,465	280,449	7,610	272,839
283,000	1,557	14,154	25,620	41,331	241,670	6,210	47,541	235,460	281,444	7,710	273,734
284,000	1,562	14,154	25,620	41,336	242,664	6,320	47,656	236,344	282,438	7,710	274,728

賃金早見表（一般事業主用）

（宮城局版）

令和7年5月作成

	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		
①賃金 支給総額	②(①×0.0055) 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	1,568	14,154	25,620	41,342	243,659	6,320	47,662	237,339	283,433	7,710	275,723
286,000	1,573	14,154	25,620	41,347	244,653	6,320	47,667	238,333	284,427	7,820	276,607
287,000	1,579	14,154	25,620	41,353	245,648	6,420	47,773	239,228	285,422	7,820	277,602
288,000	1,584	14,154	25,620	41,358	246,642	6,420	47,778	240,222	286,416	7,820	278,596
289,000	1,590	14,154	25,620	41,364	247,637	6,420	47,784	241,217	287,411	7,920	279,491
290,000	1,595	15,165	27,450	44,210	245,790	6,420	50,630	239,370	288,405	7,920	280,485
291,000	1,601	15,165	27,450	44,216	246,785	6,420	50,636	240,365	289,400	7,920	281,480
292,000	1,606	15,165	27,450	44,221	247,779	6,420	50,641	241,359	290,394	8,040	282,354
293,000	1,612	15,165	27,450	44,227	248,774	6,530	50,757	242,244	291,389	8,040	283,349
294,000	1,617	15,165	27,450	44,232	249,768	6,530	50,762	243,238	292,383	8,040	284,343
295,000	1,623	15,165	27,450	44,238	250,763	6,530	50,768	244,233	293,378	8,140	285,238
296,000	1,628	15,165	27,450	44,243	251,757	6,640	50,883	245,117	294,372	8,140	286,232
297,000	1,634	15,165	27,450	44,249	252,752	6,640	50,889	246,112	295,367	8,140	287,227
298,000	1,639	15,165	27,450	44,254	253,746	6,640	50,894	247,106	296,361	8,250	288,111
299,000	1,645	15,165	27,450	44,260	254,741	6,750	51,010	247,991	297,356	8,250	289,106
300,000	1,650	15,165	27,450	44,265	255,735	6,750	51,015	248,985	298,350	8,250	290,100
301,000	1,656	15,165	27,450	44,271	256,730	6,750	51,021	249,980	299,345	8,420	290,925
302,000	1,661	15,165	27,450	44,276	257,724	6,850	51,126	250,874	300,339	8,420	291,919