

국무회의의 심의를 거친 소득세법 시행령 일부개정령을 이에 공포한다.

대통령 문재인 인

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소득세법 시행령 일부개정령

소득세법 시행령 일부를 다음과 같이 개정한다.

제12조에 제18호를 다음과 같이 신설한다.

18. 종교관련종사자가 소속 종교단체의 규약 또는 소속 종교단체의 의결기구의 의결·승인 등을 통하여 결정된 지급 기준에 따라 종교 활동을 위하여 통상적으로 사용할 목적으로 지급받은 금액 및 물품 제19조제3항제3호를 다음과 같이 한다.

3. 제12조제18호에 따른 금액 및 물품

제41조제14항을 다음과 같이 하고, 같은 조 제15항을 제16항으로 하며, 같은 조에 제15항을 다음과 같이 신설한다.

⑭ 법 제21조제1항제26호에서 “대통령령으로 정하는 종교단체”란 다음 각 호의 어느 하나에 해당하는 자 중 종교의 보급이나 교화를 목적으로 설립된 단체(그 소속 단체를 포함한다)로서 해당 종교관련종사자가 소속된 단체(이하 “종교단체”라 한다)를 말한다.

1. 「민법」 제32조에 따라 설립된 비영리법인
2. 「국세기본법」 제13조에 따른 법인으로 보는 단체
3. 「부동산등기법」 제49조제1항제3호에 따라 부동산등기용등록번호를 부여받은 법인 아닌 사단·재단

⑮ 종교단체는 소속 종교관련종사자에게 지급한 금액 및 물품(법 제12조제3호 및 같은 조 제5호아목에 따른 금액 및 물품을 포함한다. 이하 같다)과 그 밖에 종교 활동과 관련하여 지출한 비용을 구분하여 기록·관리한다.

제118조의6제14항에 제3호를 다음과 같이 신설한다.

3. 「한국장학재단 설립 등에 관한 법률」 제49조의8에 따라 구상채권등을 매수한 법인

제186조제1항 중 ““대통령령으로 정하는 원천징수의무자”란 직전 과세기간(신규로 사업을 개시한 사업자 또는 신설된 종교단체의 경우 신청일이 속하는 반기를 말한다. 이하 이 조에서 같다)의 상시고용인원이 20명 이하인 원천징수의무자(금융 및 보험업을 경영하는 자는 제외한다)로서”를 ““대통령령으로 정하는 원천징수의무자”란 다음 각 호의 어느 하나에 해당하는 원천징수의무자로서”로 하고, 같은 항에 각 호를 다음과 같이 신설한다.

1. 직전 과세기간(신규로 사업을 개시한 사업자의 경우 신청일이 속하는 반기를 말한다. 이하 이 조에서 같다)의 상시고용인원이 20명 이하인 원천징수의무자(금융 및 보험업을 경영하는 자는 제외한다)
2. 종교단체

제186조제2항 본문 중 “제1항”을 “제1항제1호”로 하고, 같은 항 단서를 삭제한다.

제202조제4항을 다음과 같이 한다.

- ④ 법 제145조제1항에 따라 원천징수의무자가 소득세를 원천징수할 때 종교인소득에 대해서는 별표 3의4의 종교인소득 간이세액표 해당란의 세액을 기준으로 원천징수한다.

제214조제1항제1호에 단서를 다음과 같이 신설한다.

다만, 제19조제3항제3호에 따른 금액 및 물품은 제외한다.

제216조의3제1항에 제4호의3을 다음과 같이 신설한다.

4의3. 법 제59조의4제3항제2호라목에 따른 학자금 대출의 원리금 상환에 지출한 교육비

제222조 제6항 외의 부분을 제1항으로 하고, 같은 조에 제2항 및 제3항을 각각 다음과 같이 신설한다.

- ② 제41조제15항에 따라 종교단체가 소속 종교관련종사자에게 지급한 금액 및 물품과 그 밖에 종교 활동과 관련하여 지출한 비용을 정당하게 구분하여 기록·관리하는 경우 세무에 종사하는 공무원은 법 제170조에 따라 질문·조사할 때 종교단체가 소속 종교관련종사자에게 지급한 금액 및 물품 외에 그 밖에 종교 활동과 관련하여 지출한 비용을 구분하여 기록·관리한 장부 또는 서류에 대해서는 조사하거나 그 제출을 명할 수 없다.

- ③ 세무에 종사하는 공무원은 종교인소득에 관한 신고내용에 누락 또는 오류가 있어 법 제170조에 따라 질문·조사권을 행사하려는 경우에는 미리 「국세기본법」 제45조에 따른 수정신고를 안내하여야 한다.

별표 3의4를 별지와 같이 신설한다.

부 칙

제1조(시행일) 이 영은 2018년 1월 1일부터 시행한다.

제2조(일반적 적용례) 이 영은 이 영 시행일이 속하는 과세기간에 발생하는 소득분부터 적용한다.

제3조(교육비 세액공제 등에 관한 적용례) 제118조의6제14항제3호 및 제216조의3제1항제4호의3의 개정규정은 이 영 시행 이후 연말정산하는 분부터 적용한다.

[별표 3의4]

종교인소득 간이세액표(제202조제4항 관련)

1. 이 간이세액표의 해당세액은 종교단체가 종교인소득(기타소득)으로 지급시 종교관련종사자가 연간 지급받는 금액 또는 월 지급액에 대하여 필요경비, 기본공제 및 세액공제 수준을 반영하여 원천징수할 세액을 계산한 금액임.

가. 적용산식

$$[\{ (\text{매월 지급하는 소득} \times 12 \text{ 또는 연간 지급하는 소득}) - \text{필요경비}(80\text{퍼센트부터 } 20\text{퍼센트까지}) \} \\ - \text{기본공제} - \text{연금소득공제}] \times \text{세율}(20\text{퍼센트}) - \text{총지급액 구간별 기부금, 연금계좌세액공제, 표준세액공제를 반영한 세액공제 결과 계산한 세액을 12개월로 나눈 금액}$$

나. 연간 총지급액 구간별 기부금 등 지출수준을 반영한 세액공제 금액

$$\text{총지급액이 7천만원 이하인 자는 총지급액의 } 2.3\text{퍼센트}(\text{총지급액 7천만원 초과자는 161만원}) + \text{결정세액의 } 10\text{퍼센트}(90\text{만원 한도})$$

2. 공제대상 가족의 수를 산정할 때 본인 및 배우자도 각각 1명으로 보아 계산함.

3. 추가공제 대상자 또는 자녀세액공제가 있는 경우 간이세액표 적용방법

공제대상 가족 중 추가공제(경로우대 및 장애인공제)가 있는 경우와 20세 이하의 자녀가 있는 경우 원천징수 세액은 다음의 계산식에 따른 공제대상 가족 수에 해당하는 금액으로 함.

추가공제 적용 시 공제대상 가족의 수 = 실제 공제대상 가족의 수 + 경로우대 및 장애인공제대상 인원 수, 20세 이하 자녀의 수

4. 공제대상 가족의 수가 10명을 초과하는 경우 10명의 세액으로 징수함.

5. 종교인소득 간이세액표

월지급액 (천원)		부양가족 인원별 원천징수 세액 (원)									
이상	미만	1명	2명	3명	4명	5명	6명	7명	8명	9명	10명
995	1,000	-	-	-	-	-	-	-	-	-	-
1,000	1,005	-	-	-	-	-	-	-	-	-	-
1,005	1,010	-	-	-	-	-	-	-	-	-	-
1,010	1,015	-	-	-	-	-	-	-	-	-	-
1,015	1,020	-	-	-	-	-	-	-	-	-	-
1,020	1,025	-	-	-	-	-	-	-	-	-	-
1,025	1,030	-	-	-	-	-	-	-	-	-	-
1,030	1,035	-	-	-	-	-	-	-	-	-	-
1,035	1,040	-	-	-	-	-	-	-	-	-	-
1,040	1,045	-	-	-	-	-	-	-	-	-	-
1,045	1,050	-	-	-	-	-	-	-	-	-	-
1,050	1,055	-	-	-	-	-	-	-	-	-	-
1,055	1,060	-	-	-	-	-	-	-	-	-	-
1,060	1,065	-	-	-	-	-	-	-	-	-	-
1,065	1,070	-	-	-	-	-	-	-	-	-	-
1,070	1,075	-	-	-	-	-	-	-	-	-	-
1,075	1,080	-	-	-	-	-	-	-	-	-	-
1,080	1,085	-	-	-	-	-	-	-	-	-	-
1,085	1,090	-	-	-	-	-	-	-	-	-	-
1,090	1,095	-	-	-	-	-	-	-	-	-	-
1,095	1,100	-	-	-	-	-	-	-	-	-	-
1,100	1,105	-	-	-	-	-	-	-	-	-	-
1,105	1,110	-	-	-	-	-	-	-	-	-	-
1,110	1,115	-	-	-	-	-	-	-	-	-	-
1,115	1,120	-	-	-	-	-	-	-	-	-	-
1,120	1,125	-	-	-	-	-	-	-	-	-	-
1,125	1,130	-	-	-	-	-	-	-	-	-	-
1,130	1,135	-	-	-	-	-	-	-	-	-	-
1,135	1,140	-	-	-	-	-	-	-	-	-	-
1,140	1,145	-	-	-	-	-	-	-	-	-	-
1,145	1,150	-	-	-	-	-	-	-	-	-	-
1,150	1,155	-	-	-	-	-	-	-	-	-	-

1,155	1,160	-	-	-	-	-	-	-	-	-	-
1,160	1,165	-	-	-	-	-	-	-	-	-	-
1,165	1,170	-	-	-	-	-	-	-	-	-	-
1,170	1,175	-	-	-	-	-	-	-	-	-	-
1,175	1,180	-	-	-	-	-	-	-	-	-	-
1,180	1,185	-	-	-	-	-	-	-	-	-	-
1,185	1,190	-	-	-	-	-	-	-	-	-	-
1,190	1,195	-	-	-	-	-	-	-	-	-	-
1,195	1,200	-	-	-	-	-	-	-	-	-	-
1,200	1,205	-	-	-	-	-	-	-	-	-	-
1,205	1,210	-	-	-	-	-	-	-	-	-	-
1,210	1,215	-	-	-	-	-	-	-	-	-	-
1,215	1,220	-	-	-	-	-	-	-	-	-	-
1,220	1,225	-	-	-	-	-	-	-	-	-	-
1,225	1,230	-	-	-	-	-	-	-	-	-	-
1,230	1,235	-	-	-	-	-	-	-	-	-	-
1,235	1,240	-	-	-	-	-	-	-	-	-	-
1,240	1,245	-	-	-	-	-	-	-	-	-	-
1,245	1,250	-	-	-	-	-	-	-	-	-	-
1,250	1,255	1,000	-	-	-	-	-	-	-	-	-
1,255	1,260	1,000	-	-	-	-	-	-	-	-	-
1,260	1,265	1,000	-	-	-	-	-	-	-	-	-
1,265	1,270	1,000	-	-	-	-	-	-	-	-	-
1,270	1,275	1,000	-	-	-	-	-	-	-	-	-
1,275	1,280	1,000	-	-	-	-	-	-	-	-	-
1,280	1,285	1,000	-	-	-	-	-	-	-	-	-
1,285	1,290	1,000	-	-	-	-	-	-	-	-	-
1,290	1,295	1,000	-	-	-	-	-	-	-	-	-
1,295	1,300	1,000	-	-	-	-	-	-	-	-	-
1,300	1,305	1,000	-	-	-	-	-	-	-	-	-
1,305	1,310	1,000	-	-	-	-	-	-	-	-	-
1,310	1,315	1,000	-	-	-	-	-	-	-	-	-
1,315	1,320	1,000	-	-	-	-	-	-	-	-	-
1,320	1,325	1,000	-	-	-	-	-	-	-	-	-
1,325	1,330	1,000	-	-	-	-	-	-	-	-	-
1,330	1,335	1,000	-	-	-	-	-	-	-	-	-
1,335	1,340	1,000	-	-	-	-	-	-	-	-	-
1,340	1,345	1,000	-	-	-	-	-	-	-	-	-
1,345	1,350	1,000	-	-	-	-	-	-	-	-	-
1,350	1,355	1,000	-	-	-	-	-	-	-	-	-
1,355	1,360	1,000	-	-	-	-	-	-	-	-	-
1,360	1,365	1,000	-	-	-	-	-	-	-	-	-
1,365	1,370	1,000	-	-	-	-	-	-	-	-	-
1,370	1,375	1,000	-	-	-	-	-	-	-	-	-
1,375	1,380	1,000	-	-	-	-	-	-	-	-	-

1,380	1,385	1,000	-	-	-	-	-	-	-	-	-
1,385	1,390	1,000	-	-	-	-	-	-	-	-	-
1,390	1,395	1,000	-	-	-	-	-	-	-	-	-
1,395	1,400	1,000	-	-	-	-	-	-	-	-	-
1,400	1,405	1,000	-	-	-	-	-	-	-	-	-
1,405	1,410	1,000	-	-	-	-	-	-	-	-	-
1,410	1,415	1,000	-	-	-	-	-	-	-	-	-
1,415	1,420	1,000	-	-	-	-	-	-	-	-	-
1,420	1,425	1,000	-	-	-	-	-	-	-	-	-
1,425	1,430	1,000	-	-	-	-	-	-	-	-	-
1,430	1,435	1,000	-	-	-	-	-	-	-	-	-
1,435	1,440	1,000	-	-	-	-	-	-	-	-	-
1,440	1,445	1,000	-	-	-	-	-	-	-	-	-
1,445	1,450	1,000	-	-	-	-	-	-	-	-	-
1,450	1,455	1,000	-	-	-	-	-	-	-	-	-
1,455	1,460	1,000	-	-	-	-	-	-	-	-	-
1,460	1,465	1,000	-	-	-	-	-	-	-	-	-
1,465	1,470	1,000	-	-	-	-	-	-	-	-	-
1,470	1,475	1,000	-	-	-	-	-	-	-	-	-
1,475	1,480	1,000	-	-	-	-	-	-	-	-	-
1,480	1,485	1,000	-	-	-	-	-	-	-	-	-
1,485	1,490	1,000	-	-	-	-	-	-	-	-	-
1,490	1,495	1,000	-	-	-	-	-	-	-	-	-
1,495	1,500	1,000	-	-	-	-	-	-	-	-	-
1,500	1,505	1,000	-	-	-	-	-	-	-	-	-
1,505	1,510	1,000	-	-	-	-	-	-	-	-	-
1,510	1,520	1,000	-	-	-	-	-	-	-	-	-
1,520	1,530	1,000	-	-	-	-	-	-	-	-	-
1,530	1,540	1,000	-	-	-	-	-	-	-	-	-
1,540	1,550	1,000	-	-	-	-	-	-	-	-	-
1,550	1,560	1,000	-	-	-	-	-	-	-	-	-
1,560	1,570	1,000	-	-	-	-	-	-	-	-	-
1,570	1,580	1,000	-	-	-	-	-	-	-	-	-
1,580	1,590	1,000	-	-	-	-	-	-	-	-	-
1,590	1,600	1,000	-	-	-	-	-	-	-	-	-
1,600	1,610	1,000	-	-	-	-	-	-	-	-	-
1,610	1,620	1,000	-	-	-	-	-	-	-	-	-
1,620	1,630	1,000	-	-	-	-	-	-	-	-	-
1,630	1,640	1,000	-	-	-	-	-	-	-	-	-
1,640	1,650	1,000	-	-	-	-	-	-	-	-	-
1,650	1,660	1,000	-	-	-	-	-	-	-	-	-
1,660	1,670	1,000	-	-	-	-	-	-	-	-	-
1,670	1,680	1,000	-	-	-	-	-	-	-	-	-
1,680	1,690	1,000	-	-	-	-	-	-	-	-	-
1,690	1,700	1,000	-	-	-	-	-	-	-	-	-

1,700	1,710	1,000	-	-	-	-	-	-	-	-	-
1,710	1,720	1,000	-	-	-	-	-	-	-	-	-
1,720	1,730	1,000	1,000	-	-	-	-	-	-	-	-
1,730	1,740	1,000	1,000	-	-	-	-	-	-	-	-
1,740	1,750	1,000	1,000	-	-	-	-	-	-	-	-
1,750	1,760	1,000	1,000	-	-	-	-	-	-	-	-
1,760	1,770	1,000	1,000	-	-	-	-	-	-	-	-
1,770	1,780	1,000	1,000	-	-	-	-	-	-	-	-
1,780	1,790	1,000	1,000	-	-	-	-	-	-	-	-
1,790	1,800	1,000	1,000	-	-	-	-	-	-	-	-
1,800	1,810	1,000	1,000	-	-	-	-	-	-	-	-
1,810	1,820	1,000	1,000	-	-	-	-	-	-	-	-
1,820	1,830	1,000	1,000	-	-	-	-	-	-	-	-
1,830	1,840	1,000	1,000	-	-	-	-	-	-	-	-
1,840	1,850	1,000	1,000	-	-	-	-	-	-	-	-
1,850	1,860	1,000	1,000	-	-	-	-	-	-	-	-
1,860	1,870	1,000	1,000	-	-	-	-	-	-	-	-
1,870	1,880	1,000	1,000	-	-	-	-	-	-	-	-
1,880	1,890	1,000	1,000	-	-	-	-	-	-	-	-
1,890	1,900	1,000	1,000	-	-	-	-	-	-	-	-
1,900	1,910	1,000	1,000	-	-	-	-	-	-	-	-
1,910	1,920	1,000	1,000	-	-	-	-	-	-	-	-
1,920	1,930	1,000	1,000	-	-	-	-	-	-	-	-
1,930	1,940	1,470	1,000	-	-	-	-	-	-	-	-
1,940	1,950	2,060	1,000	-	-	-	-	-	-	-	-
1,950	1,960	2,640	1,000	-	-	-	-	-	-	-	-
1,960	1,970	3,230	1,000	-	-	-	-	-	-	-	-
1,970	1,980	3,820	1,000	1,000	-	-	-	-	-	-	-
1,980	1,990	4,410	1,000	1,000	-	-	-	-	-	-	-
1,990	2,000	5,000	1,000	1,000	-	-	-	-	-	-	-
2,000	2,010	5,590	1,000	1,000	-	-	-	-	-	-	-
2,010	2,020	6,180	1,000	1,000	-	-	-	-	-	-	-
2,020	2,030	6,770	1,000	1,000	-	-	-	-	-	-	-
2,030	2,040	7,360	1,000	1,000	-	-	-	-	-	-	-
2,040	2,050	7,950	1,000	1,000	-	-	-	-	-	-	-
2,050	2,060	8,530	1,000	1,000	-	-	-	-	-	-	-
2,060	2,070	9,120	1,000	1,000	-	-	-	-	-	-	-
2,070	2,080	9,710	1,000	1,000	-	-	-	-	-	-	-
2,080	2,090	10,300	1,000	1,000	-	-	-	-	-	-	-
2,090	2,100	10,890	1,000	1,000	-	-	-	-	-	-	-
2,100	2,110	11,480	1,000	1,000	-	-	-	-	-	-	-
2,110	2,120	12,070	1,000	1,000	-	-	-	-	-	-	-
2,120	2,130	12,660	1,000	1,000	-	-	-	-	-	-	-
2,130	2,140	13,250	1,000	1,000	-	-	-	-	-	-	-
2,140	2,150	13,840	1,000	1,000	-	-	-	-	-	-	-

2,150	2,160	14,420	1,000	1,000	-	-	-	-	-	-	-
2,160	2,170	15,010	1,000	1,000	-	-	-	-	-	-	-
2,170	2,180	15,600	1,000	1,000	-	-	-	-	-	-	-
2,180	2,190	16,190	1,000	1,000	-	-	-	-	-	-	-
2,190	2,200	16,780	1,000	1,000	-	-	-	-	-	-	-
2,200	2,210	17,370	1,000	1,000	-	-	-	-	-	-	-
2,210	2,220	17,960	1,000	1,000	-	-	-	-	-	-	-
2,220	2,230	18,550	1,000	1,000	1,000	-	-	-	-	-	-
2,230	2,240	19,140	1,000	1,000	1,000	-	-	-	-	-	-
2,240	2,250	19,730	1,000	1,000	1,000	-	-	-	-	-	-
2,250	2,260	20,310	1,000	1,000	1,000	-	-	-	-	-	-
2,260	2,270	20,900	1,000	1,000	1,000	-	-	-	-	-	-
2,270	2,280	21,490	1,000	1,000	1,000	-	-	-	-	-	-
2,280	2,290	22,080	1,000	1,000	1,000	-	-	-	-	-	-
2,290	2,300	22,670	1,000	1,000	1,000	-	-	-	-	-	-
2,300	2,310	23,260	1,000	1,000	1,000	-	-	-	-	-	-
2,310	2,320	23,850	1,350	1,000	1,000	-	-	-	-	-	-
2,320	2,330	24,440	1,940	1,000	1,000	-	-	-	-	-	-
2,330	2,340	25,030	2,530	1,000	1,000	-	-	-	-	-	-
2,340	2,350	25,620	3,120	1,000	1,000	-	-	-	-	-	-
2,350	2,360	26,200	3,700	1,000	1,000	-	-	-	-	-	-
2,360	2,370	26,790	4,290	1,000	1,000	-	-	-	-	-	-
2,370	2,380	27,380	4,880	1,000	1,000	-	-	-	-	-	-
2,380	2,390	27,970	5,470	1,000	1,000	-	-	-	-	-	-
2,390	2,400	28,560	6,060	1,000	1,000	-	-	-	-	-	-
2,400	2,410	29,150	6,650	1,000	1,000	-	-	-	-	-	-
2,410	2,420	29,740	7,240	1,000	1,000	-	-	-	-	-	-
2,420	2,430	30,330	7,830	1,000	1,000	-	-	-	-	-	-
2,430	2,440	30,920	8,420	1,000	1,000	-	-	-	-	-	-
2,440	2,450	31,510	9,010	1,000	1,000	-	-	-	-	-	-
2,450	2,460	32,090	9,590	1,000	1,000	-	-	-	-	-	-
2,460	2,470	32,680	10,180	1,000	1,000	-	-	-	-	-	-
2,470	2,480	33,270	10,770	1,000	1,000	1,000	-	-	-	-	-
2,480	2,490	33,860	11,360	1,000	1,000	1,000	-	-	-	-	-
2,490	2,500	34,450	11,950	1,000	1,000	1,000	-	-	-	-	-
2,500	2,510	35,040	12,540	1,000	1,000	1,000	-	-	-	-	-
2,510	2,520	35,630	13,130	1,000	1,000	1,000	-	-	-	-	-
2,520	2,530	36,220	13,720	1,000	1,000	1,000	-	-	-	-	-
2,530	2,540	36,810	14,310	1,000	1,000	1,000	-	-	-	-	-
2,540	2,550	37,400	14,900	1,000	1,000	1,000	-	-	-	-	-
2,550	2,560	37,990	15,480	1,000	1,000	1,000	-	-	-	-	-
2,560	2,570	38,570	16,070	1,000	1,000	1,000	-	-	-	-	-
2,570	2,580	39,160	16,660	1,000	1,000	1,000	-	-	-	-	-
2,580	2,590	39,750	17,250	1,000	1,000	1,000	-	-	-	-	-
2,590	2,600	40,340	17,840	1,000	1,000	1,000	-	-	-	-	-

2,600	2,610	40,930	18,430	1,000	1,000	1,000	-	-	-	-	-
2,610	2,620	41,520	19,020	1,000	1,000	1,000	-	-	-	-	-
2,620	2,630	42,110	19,610	1,000	1,000	1,000	-	-	-	-	-
2,630	2,640	42,700	20,200	1,000	1,000	1,000	-	-	-	-	-
2,640	2,650	43,290	20,790	1,000	1,000	1,000	-	-	-	-	-
2,650	2,660	43,870	21,370	1,000	1,000	1,000	-	-	-	-	-
2,660	2,670	44,460	21,960	1,000	1,000	1,000	-	-	-	-	-
2,670	2,680	45,050	22,550	1,000	1,000	1,000	-	-	-	-	-
2,680	2,690	45,640	23,140	1,220	1,000	1,000	-	-	-	-	-
2,690	2,700	46,230	23,730	1,230	1,000	1,000	-	-	-	-	-
2,700	2,710	46,820	24,320	1,820	1,000	1,000	-	-	-	-	-
2,710	2,720	47,410	24,910	2,410	1,000	1,000	-	-	-	-	-
2,720	2,730	48,000	25,500	3,000	1,000	1,000	1,000	-	-	-	-
2,730	2,740	48,590	26,090	3,590	1,000	1,000	1,000	-	-	-	-
2,740	2,750	49,180	26,680	4,180	1,000	1,000	1,000	-	-	-	-
2,750	2,760	49,760	27,260	4,760	1,000	1,000	1,000	-	-	-	-
2,760	2,770	50,350	27,850	5,350	1,000	1,000	1,000	-	-	-	-
2,770	2,780	50,940	28,440	5,940	1,000	1,000	1,000	-	-	-	-
2,780	2,790	51,530	29,030	6,530	1,000	1,000	1,000	-	-	-	-
2,790	2,800	52,120	29,620	7,120	1,000	1,000	1,000	-	-	-	-
2,800	2,810	52,710	30,210	7,710	1,000	1,000	1,000	-	-	-	-
2,810	2,820	53,300	30,800	8,300	1,000	1,000	1,000	-	-	-	-
2,820	2,830	53,890	31,390	8,890	1,000	1,000	1,000	-	-	-	-
2,830	2,840	54,480	31,980	9,480	1,000	1,000	1,000	-	-	-	-
2,840	2,850	55,070	32,570	10,070	1,000	1,000	1,000	-	-	-	-
2,850	2,860	55,650	33,150	10,650	1,000	1,000	1,000	-	-	-	-
2,860	2,870	56,240	33,740	11,240	1,000	1,000	1,000	-	-	-	-
2,870	2,880	56,830	34,330	11,830	1,000	1,000	1,000	-	-	-	-
2,880	2,890	57,420	34,920	12,420	1,000	1,000	1,000	-	-	-	-
2,890	2,900	58,010	35,510	13,010	1,000	1,000	1,000	-	-	-	-
2,900	2,910	58,600	36,100	13,600	1,000	1,000	1,000	-	-	-	-
2,910	2,920	59,190	36,690	14,190	1,000	1,000	1,000	-	-	-	-
2,920	2,930	59,780	37,280	14,780	1,000	1,000	1,000	-	-	-	-
2,930	2,940	60,370	37,870	15,370	1,000	1,000	1,000	-	-	-	-
2,940	2,950	60,960	38,460	15,960	1,000	1,000	1,000	-	-	-	-
2,950	2,960	61,540	39,040	16,540	1,000	1,000	1,000	-	-	-	-
2,960	2,970	62,130	39,630	17,130	1,000	1,000	1,000	-	-	-	-
2,970	2,980	62,720	40,220	17,720	1,000	1,000	1,000	1,000	-	-	-
2,980	2,990	63,310	40,810	18,310	1,000	1,000	1,000	1,000	-	-	-
2,990	3,000	63,900	41,400	18,900	1,000	1,000	1,000	1,000	-	-	-
3,000	3,020	64,780	42,280	19,780	1,000	1,000	1,000	1,000	-	-	-
3,020	3,040	65,960	43,460	20,960	1,000	1,000	1,000	1,000	-	-	-
3,040	3,060	67,140	44,640	22,140	1,000	1,000	1,000	1,000	-	-	-
3,060	3,080	68,320	45,820	23,320	1,000	1,000	1,000	1,000	-	-	-
3,080	3,100	69,500	47,000	24,500	2,000	1,000	1,000	1,000	-	-	-

3,100	3,120	70,670	48,170	25,670	3,170	1,000	1,000	1,000	-	-	-
3,120	3,140	71,850	49,350	26,850	4,350	1,000	1,000	1,000	-	-	-
3,140	3,160	73,030	50,530	28,030	5,530	1,000	1,000	1,000	-	-	-
3,160	3,180	74,210	51,710	29,210	6,710	1,000	1,000	1,000	-	-	-
3,180	3,200	75,390	52,890	30,390	7,890	1,000	1,000	1,000	-	-	-
3,200	3,220	76,560	54,060	31,560	9,060	1,000	1,000	1,000	-	-	-
3,220	3,240	77,740	55,240	32,740	10,240	1,000	1,000	1,000	1,000	-	-
3,240	3,260	78,920	56,420	33,920	11,420	1,000	1,000	1,000	1,000	-	-
3,260	3,280	80,100	57,600	35,100	12,600	1,000	1,000	1,000	1,000	-	-
3,280	3,300	81,280	58,780	36,280	13,780	1,000	1,000	1,000	1,000	-	-
3,300	3,320	82,450	59,950	37,450	14,950	1,000	1,000	1,000	1,000	-	-
3,320	3,340	83,630	61,130	38,630	16,130	1,000	1,000	1,000	1,000	-	-
3,340	3,360	85,410	62,910	40,410	17,910	1,000	1,000	1,000	1,000	-	-
3,360	3,380	87,310	64,810	42,310	19,810	1,000	1,000	1,000	1,000	-	-
3,380	3,400	89,210	66,710	44,210	21,710	1,000	1,000	1,000	1,000	-	-
3,400	3,420	91,100	68,600	46,100	23,600	1,100	1,000	1,000	1,000	-	-
3,420	3,440	93,000	70,500	48,000	25,500	3,000	1,000	1,000	1,000	1,000	-
3,440	3,460	94,900	72,400	49,900	27,400	4,900	1,000	1,000	1,000	1,000	-
3,460	3,480	96,800	74,300	51,800	29,300	6,800	1,000	1,000	1,000	1,000	-
3,480	3,500	98,700	76,200	53,700	31,200	8,700	1,000	1,000	1,000	1,000	-
3,500	3,520	100,590	78,090	55,590	33,090	10,590	1,000	1,000	1,000	1,000	-
3,520	3,540	102,490	79,990	57,490	34,990	12,490	1,000	1,000	1,000	1,000	-
3,540	3,560	104,390	81,890	59,390	36,890	14,390	1,000	1,000	1,000	1,000	-
3,560	3,580	106,290	83,790	61,290	38,790	16,290	1,000	1,000	1,000	1,000	-
3,580	3,600	108,190	85,690	63,190	40,690	18,190	1,000	1,000	1,000	1,000	-
3,600	3,620	110,080	87,580	65,080	42,580	20,080	1,000	1,000	1,000	1,000	1,000
3,620	3,640	111,980	89,480	66,980	44,480	21,980	1,000	1,000	1,000	1,000	1,000
3,640	3,660	113,880	91,380	68,880	46,380	23,880	1,380	1,000	1,000	1,000	1,000
3,660	3,680	115,780	93,280	70,780	48,280	25,780	3,280	1,000	1,000	1,000	1,000
3,680	3,700	117,680	95,180	72,680	50,180	27,680	5,180	1,000	1,000	1,000	1,000
3,700	3,720	119,570	97,070	74,570	52,070	29,570	7,070	1,000	1,000	1,000	1,000
3,720	3,740	121,470	98,970	76,470	53,970	31,470	8,970	1,000	1,000	1,000	1,000
3,740	3,760	123,370	100,870	78,370	55,870	33,370	10,870	1,000	1,000	1,000	1,000
3,760	3,780	125,270	102,770	80,270	57,770	35,270	12,770	1,000	1,000	1,000	1,000
3,780	3,800	127,170	104,670	82,170	59,670	37,170	14,670	1,000	1,000	1,000	1,000
3,800	3,820	129,060	106,560	84,060	61,560	39,060	16,560	1,000	1,000	1,000	1,000
3,820	3,840	130,960	108,460	85,960	63,460	40,960	18,460	1,000	1,000	1,000	1,000
3,840	3,860	132,860	110,360	87,860	65,360	42,860	20,360	1,000	1,000	1,000	1,000
3,860	3,880	134,760	112,260	89,760	67,260	44,760	22,260	1,000	1,000	1,000	1,000
3,880	3,900	136,660	114,160	91,660	69,160	46,660	24,160	1,660	1,000	1,000	1,000
3,900	3,920	138,550	116,050	93,550	71,050	48,550	26,050	3,550	1,000	1,000	1,000
3,920	3,940	140,450	117,950	95,450	72,950	50,450	27,950	5,450	1,000	1,000	1,000
3,940	3,960	142,350	119,850	97,350	74,850	52,350	29,850	7,350	1,000	1,000	1,000
3,960	3,980	144,250	121,750	99,250	76,750	54,250	31,750	9,250	1,000	1,000	1,000
3,980	4,000	146,150	123,650	101,150	78,650	56,150	33,650	11,150	1,000	1,000	1,000

4,000	4,020	148,040	125,540	103,040	80,540	58,040	35,540	13,040	1,000	1,000	1,000
4,020	4,040	149,940	127,440	104,940	82,440	59,940	37,440	14,940	1,000	1,000	1,000
4,040	4,060	151,840	129,340	106,840	84,340	61,840	39,340	16,840	1,000	1,000	1,000
4,060	4,080	153,740	131,240	108,740	86,240	63,740	41,240	18,740	1,000	1,000	1,000
4,080	4,100	155,640	133,140	110,640	88,140	65,640	43,140	20,640	1,000	1,000	1,000
4,100	4,120	157,530	135,030	112,530	90,030	67,530	45,030	22,530	1,000	1,000	1,000
4,120	4,140	159,430	136,930	114,430	91,930	69,430	46,930	24,430	1,930	1,000	1,000
4,140	4,160	161,330	138,830	116,330	93,830	71,330	48,830	26,330	3,830	1,000	1,000
4,160	4,180	163,230	140,730	118,230	95,730	73,230	50,730	28,230	5,730	1,000	1,000
4,180	4,200	165,130	142,630	120,130	97,630	75,130	52,630	30,130	7,630	1,000	1,000
4,200	4,220	167,020	144,520	122,020	99,520	77,020	54,520	32,020	9,520	1,000	1,000
4,220	4,240	168,920	146,420	123,920	101,420	78,920	56,420	33,920	11,420	1,000	1,000
4,240	4,260	170,820	148,320	125,820	103,320	80,820	58,320	35,820	13,320	1,000	1,000
4,260	4,280	172,720	150,220	127,720	105,220	82,720	60,220	37,720	15,220	1,000	1,000
4,280	4,300	174,620	152,120	129,620	107,120	84,620	62,120	39,620	17,120	1,000	1,000
4,300	4,320	176,510	154,010	131,510	109,010	86,510	64,010	41,510	19,010	1,000	1,000
4,320	4,340	178,410	155,910	133,410	110,910	88,410	65,910	43,410	20,910	1,000	1,000
4,340	4,360	180,360	157,860	135,360	112,860	90,360	67,860	45,360	22,860	1,000	1,000
4,360	4,380	182,420	159,920	137,420	114,920	92,420	69,920	47,420	24,920	2,420	1,000
4,380	4,400	184,480	161,980	139,480	116,980	94,480	71,980	49,480	26,980	4,480	1,000
4,400	4,420	186,540	164,040	141,540	119,040	96,540	74,040	51,540	29,040	6,540	1,000
4,420	4,440	188,600	166,100	143,600	121,100	98,600	76,100	53,600	31,100	8,600	1,000
4,440	4,460	190,660	168,160	145,660	123,160	100,660	78,160	55,660	33,160	10,660	1,000
4,460	4,480	192,720	170,220	147,720	125,220	102,720	80,220	57,720	35,220	12,720	1,000
4,480	4,500	194,780	172,280	149,780	127,280	104,780	82,280	59,780	37,280	14,780	1,000
4,500	4,520	196,840	174,340	151,840	129,340	106,840	84,340	61,840	39,340	16,840	1,000
4,520	4,540	198,900	176,400	153,900	131,400	108,900	86,400	63,900	41,400	18,900	1,000
4,540	4,560	200,960	178,460	155,960	133,460	110,960	88,460	65,960	43,460	20,960	1,000
4,560	4,580	203,020	180,520	158,020	135,520	113,020	90,520	68,020	45,520	23,020	1,000
4,580	4,600	205,080	182,580	160,080	137,580	115,080	92,580	70,080	47,580	25,080	2,580
4,600	4,620	207,140	184,640	162,140	139,640	117,140	94,640	72,140	49,640	27,140	4,640
4,620	4,640	209,200	186,700	164,200	141,700	119,200	96,700	74,200	51,700	29,200	6,700
4,640	4,660	211,260	188,760	166,260	143,760	121,260	98,760	76,260	53,760	31,260	8,760
4,660	4,680	213,320	190,820	168,320	145,820	123,320	100,820	78,320	55,820	33,320	10,820
4,680	4,700	215,380	192,880	170,380	147,880	125,380	102,880	80,380	57,880	35,380	12,880
4,700	4,720	217,440	194,940	172,440	149,940	127,440	104,940	82,440	59,940	37,440	14,940
4,720	4,740	219,500	197,000	174,500	152,000	129,500	107,000	84,500	62,000	39,500	17,000
4,740	4,760	221,560	199,060	176,560	154,060	131,560	109,060	86,560	64,060	41,560	19,060
4,760	4,780	223,620	201,120	178,620	156,120	133,620	111,120	88,620	66,120	43,620	21,120
4,780	4,800	225,680	203,180	180,680	158,180	135,680	113,180	90,680	68,180	45,680	23,180
4,800	4,820	227,740	205,240	182,740	160,240	137,740	115,240	92,740	70,240	47,740	25,240
4,820	4,840	229,800	207,300	184,800	162,300	139,800	117,300	94,800	72,300	49,800	27,300
4,840	4,860	231,860	209,360	186,860	164,360	141,860	119,360	96,860	74,360	51,860	29,360
4,860	4,880	233,920	211,420	188,920	166,420	143,920	121,420	98,920	76,420	53,920	31,420
4,880	4,900	235,980	213,480	190,980	168,480	145,980	123,480	100,980	78,480	55,980	33,480

4,900	4,920	238,040	215,540	193,040	170,540	148,040	125,540	103,040	80,540	58,040	35,540
4,920	4,940	240,100	217,600	195,100	172,600	150,100	127,600	105,100	82,600	60,100	37,600
4,940	4,960	242,160	219,660	197,160	174,660	152,160	129,660	107,160	84,660	62,160	39,660
4,960	4,980	244,220	221,720	199,220	176,720	154,220	131,720	109,220	86,720	64,220	41,720
4,980	5,000	246,280	223,780	201,280	178,780	156,280	133,780	111,280	88,780	66,280	43,780
5,000	5,020	248,520	226,020	203,520	181,020	158,520	136,020	113,520	91,020	68,520	46,020
5,020	5,040	250,940	228,440	205,940	183,440	160,940	138,440	115,940	93,440	70,940	48,440
5,040	5,060	253,360	230,860	208,360	185,860	163,360	140,860	118,360	95,860	73,360	50,860
5,060	5,080	255,780	233,280	210,780	188,280	165,780	143,280	120,780	98,280	75,780	53,280
5,080	5,100	258,200	235,700	213,200	190,700	168,200	145,700	123,200	100,700	78,200	55,700
5,100	5,120	260,620	238,120	215,620	193,120	170,620	148,120	125,620	103,120	80,620	58,120
5,120	5,140	263,040	240,540	218,040	195,540	173,040	150,540	128,040	105,540	83,040	60,540
5,140	5,160	265,460	242,960	220,460	197,960	175,460	152,960	130,460	107,960	85,460	62,960
5,160	5,180	267,880	245,380	222,880	200,380	177,880	155,380	132,880	110,380	87,880	65,380
5,180	5,200	270,300	247,800	225,300	202,800	180,300	157,800	135,300	112,800	90,300	67,800
5,200	5,220	272,720	250,220	227,720	205,220	182,720	160,220	137,720	115,220	92,720	70,220
5,220	5,240	275,140	252,640	230,140	207,640	185,140	162,640	140,140	117,640	95,140	72,640
5,240	5,260	277,560	255,060	232,560	210,060	187,560	165,060	142,560	120,060	97,560	75,060
5,260	5,280	279,980	257,480	234,980	212,480	189,980	167,480	144,980	122,480	99,980	77,480
5,280	5,300	282,400	259,900	237,400	214,900	192,400	169,900	147,400	124,900	102,400	79,900
5,300	5,320	284,820	262,320	239,820	217,320	194,820	172,320	149,820	127,320	104,820	82,320
5,320	5,340	287,240	264,740	242,240	219,740	197,240	174,740	152,240	129,740	107,240	84,740
5,340	5,360	289,660	267,160	244,660	222,160	199,660	177,160	154,660	132,160	109,660	87,160
5,360	5,380	292,080	269,580	247,080	224,580	202,080	179,580	157,080	134,580	112,080	89,580
5,380	5,400	294,500	272,000	249,500	227,000	204,500	182,000	159,500	137,000	114,500	92,000
5,400	5,420	296,920	274,420	251,920	229,420	206,920	184,420	161,920	139,420	116,920	94,420
5,420	5,440	299,340	276,840	254,340	231,840	209,340	186,840	164,340	141,840	119,340	96,840
5,440	5,460	301,760	279,260	256,760	234,260	211,760	189,260	166,760	144,260	121,760	99,260
5,460	5,480	304,180	281,680	259,180	236,680	214,180	191,680	169,180	146,680	124,180	101,680
5,480	5,500	306,600	284,100	261,600	239,100	216,600	194,100	171,600	149,100	126,600	104,100
5,500	5,520	309,020	286,520	264,020	241,520	219,020	196,520	174,020	151,520	129,020	106,520
5,520	5,540	311,440	288,940	266,440	243,940	221,440	198,940	176,440	153,940	131,440	108,940
5,540	5,560	313,860	291,360	268,860	246,360	223,860	201,360	178,860	156,360	133,860	111,360
5,560	5,580	316,280	293,780	271,280	248,780	226,280	203,780	181,280	158,780	136,280	113,780
5,580	5,600	318,700	296,200	273,700	251,200	228,700	206,200	183,700	161,200	138,700	116,200
5,600	5,620	321,120	298,620	276,120	253,620	231,120	208,620	186,120	163,620	141,120	118,620
5,620	5,640	323,540	301,040	278,540	256,040	233,540	211,040	188,540	166,040	143,540	121,040
5,640	5,660	325,960	303,460	280,960	258,460	235,960	213,460	190,960	168,460	145,960	123,460
5,660	5,680	328,380	305,880	283,380	260,880	238,380	215,880	193,380	170,880	148,380	125,880
5,680	5,700	330,800	308,300	285,800	263,300	240,800	218,300	195,800	173,300	150,800	128,300
5,700	5,720	333,220	310,720	288,220	265,720	243,220	220,720	198,220	175,720	153,220	130,720
5,720	5,740	335,640	313,140	290,640	268,140	245,640	223,140	200,640	178,140	155,640	133,140
5,740	5,760	338,060	315,560	293,060	270,560	248,060	225,560	203,060	180,560	158,060	135,560
5,760	5,780	340,480	317,980	295,480	272,980	250,480	227,980	205,480	182,980	160,480	137,980
5,780	5,800	342,900	320,400	297,900	275,400	252,900	230,400	207,900	185,400	162,900	140,400

5,800	5,820	345,320	322,820	300,320	277,820	255,320	232,820	210,320	187,820	165,320	142,820
5,820	5,840	347,740	325,240	302,740	280,240	257,740	235,240	212,740	190,240	167,740	145,240
5,840	5,860	350,540	328,040	305,540	283,040	260,540	238,040	215,540	193,040	170,540	148,040
5,860	5,880	353,420	330,920	308,420	285,920	263,420	240,920	218,420	195,920	173,420	150,920
5,880	5,900	356,300	333,800	311,300	288,800	266,300	243,800	221,300	198,800	176,300	153,800
5,900	5,920	359,180	336,680	314,180	291,680	269,180	246,680	224,180	201,680	179,180	156,680
5,920	5,940	362,060	339,560	317,060	294,560	272,060	249,560	227,060	204,560	182,060	159,560
5,940	5,960	364,940	342,440	319,940	297,440	274,940	252,440	229,940	207,440	184,940	162,440
5,960	5,980	367,820	345,320	322,820	300,320	277,820	255,320	232,820	210,320	187,820	165,320
5,980	6,000	370,700	348,200	325,700	303,200	280,700	258,200	235,700	213,200	190,700	168,200
6,000	6,020	373,580	351,080	328,580	306,080	283,580	261,080	238,580	216,080	193,580	171,080
6,020	6,040	376,460	353,960	331,460	308,960	286,460	263,960	241,460	218,960	196,460	173,960
6,040	6,060	379,340	356,840	334,340	311,840	289,340	266,840	244,340	221,840	199,340	176,840
6,060	6,080	382,220	359,720	337,220	314,720	292,220	269,720	247,220	224,720	202,220	179,720
6,080	6,100	385,100	362,600	340,100	317,600	295,100	272,600	250,100	227,600	205,100	182,600
6,100	6,120	387,980	365,480	342,980	320,480	297,980	275,480	252,980	230,480	207,980	185,480
6,120	6,140	390,860	368,360	345,860	323,360	300,860	278,360	255,860	233,360	210,860	188,360
6,140	6,160	393,740	371,240	348,740	326,240	303,740	281,240	258,740	236,240	213,740	191,240
6,160	6,180	396,620	374,120	351,620	329,120	306,620	284,120	261,620	239,120	216,620	194,120
6,180	6,200	399,500	377,000	354,500	332,000	309,500	287,000	264,500	242,000	219,500	197,000
6,200	6,220	402,380	379,880	357,380	334,880	312,380	289,880	267,380	244,880	222,380	199,880
6,220	6,240	405,260	382,760	360,260	337,760	315,260	292,760	270,260	247,760	225,260	202,760
6,240	6,260	408,140	385,640	363,140	340,640	318,140	295,640	273,140	250,640	228,140	205,640
6,260	6,280	411,020	388,520	366,020	343,520	321,020	298,520	276,020	253,520	231,020	208,520
6,280	6,300	413,900	391,400	368,900	346,400	323,900	301,400	278,900	256,400	233,900	211,400
6,300	6,320	416,780	394,280	371,780	349,280	326,780	304,280	281,780	259,280	236,780	214,280
6,320	6,340	419,660	397,160	374,660	352,160	329,660	307,160	284,660	262,160	239,660	217,160
6,340	6,360	422,540	400,040	377,540	355,040	332,540	310,040	287,540	265,040	242,540	220,040
6,360	6,380	425,420	402,920	380,420	357,920	335,420	312,920	290,420	267,920	245,420	222,920
6,380	6,400	428,300	405,800	383,300	360,800	338,300	315,800	293,300	270,800	248,300	225,800
6,400	6,420	431,180	408,680	386,180	363,680	341,180	318,680	296,180	273,680	251,180	228,680
6,420	6,440	434,060	411,560	389,060	366,560	344,060	321,560	299,060	276,560	254,060	231,560
6,440	6,460	436,940	414,440	391,940	369,440	346,940	324,440	301,940	279,440	256,940	234,440
6,460	6,480	439,820	417,320	394,820	372,320	349,820	327,320	304,820	282,320	259,820	237,320
6,480	6,500	442,700	420,200	397,700	375,200	352,700	330,200	307,700	285,200	262,700	240,200
6,500	6,520	445,580	423,080	400,580	378,080	355,580	333,080	310,580	288,080	265,580	243,080
6,520	6,540	448,460	425,960	403,460	380,960	358,460	335,960	313,460	290,960	268,460	245,960
6,540	6,560	451,340	428,840	406,340	383,840	361,340	338,840	316,340	293,840	271,340	248,840
6,560	6,580	454,220	431,720	409,220	386,720	364,220	341,720	319,220	296,720	274,220	251,720
6,580	6,600	457,100	434,600	412,100	389,600	367,100	344,600	322,100	299,600	277,100	254,600
6,600	6,620	459,980	437,480	414,980	392,480	369,980	347,480	324,980	302,480	279,980	257,480
6,620	6,640	462,860	440,360	417,860	395,360	372,860	350,360	327,860	305,360	282,860	260,360
6,640	6,660	465,740	443,240	420,740	398,240	375,740	353,240	330,740	308,240	285,740	263,240
6,660	6,680	468,620	446,120	423,620	401,120	378,620	356,120	333,620	311,120	288,620	266,120
6,680	6,700	471,500	449,000	426,500	404,000	381,500	359,000	336,500	314,000	291,500	269,000

6,700	6,720	474,380	451,880	429,380	406,880	384,380	361,880	339,380	316,880	294,380	271,880
6,720	6,740	477,260	454,760	432,260	409,760	387,260	364,760	342,260	319,760	297,260	274,760
6,740	6,760	480,140	457,640	435,140	412,640	390,140	367,640	345,140	322,640	300,140	277,640
6,760	6,780	483,020	460,520	438,020	415,520	393,020	370,520	348,020	325,520	303,020	280,520
6,780	6,800	485,900	463,400	440,900	418,400	395,900	373,400	350,900	328,400	305,900	283,400
6,800	6,820	488,780	466,280	443,780	421,280	398,780	376,280	353,780	331,280	308,780	286,280
6,820	6,840	491,660	469,160	446,660	424,160	401,660	379,160	356,660	334,160	311,660	289,160
6,840	6,860	494,540	472,040	449,540	427,040	404,540	382,040	359,540	337,040	314,540	292,040
6,860	6,880	497,420	474,920	452,420	429,920	407,420	384,920	362,420	339,920	317,420	294,920
6,880	6,900	500,300	477,800	455,300	432,800	410,300	387,800	365,300	342,800	320,300	297,800
6,900	6,920	503,180	480,680	458,180	435,680	413,180	390,680	368,180	345,680	323,180	300,680
6,920	6,940	506,060	483,560	461,060	438,560	416,060	393,560	371,060	348,560	326,060	303,560
6,940	6,960	508,940	486,440	463,940	441,440	418,940	396,440	373,940	351,440	328,940	306,440
6,960	6,980	511,820	489,320	466,820	444,320	421,820	399,320	376,820	354,320	331,820	309,320
6,980	7,000	514,700	492,200	469,700	447,200	424,700	402,200	379,700	357,200	334,700	312,200
7,000	7,020	517,580	495,080	472,580	450,080	427,580	405,080	382,580	360,080	337,580	315,080
7,020	7,040	520,460	497,960	475,460	452,960	430,460	407,960	385,460	362,960	340,460	317,960
7,040	7,060	523,340	500,840	478,340	455,840	433,340	410,840	388,340	365,840	343,340	320,840
7,060	7,080	526,220	503,720	481,220	458,720	436,220	413,720	391,220	368,720	346,220	323,720
7,080	7,100	529,100	506,600	484,100	461,600	439,100	416,600	394,100	371,600	349,100	326,600
7,100	7,120	531,980	509,480	486,980	464,480	441,980	419,480	396,980	374,480	351,980	329,480
7,120	7,140	534,860	512,360	489,860	467,360	444,860	422,360	399,860	377,360	354,860	332,360
7,140	7,160	537,740	515,240	492,740	470,240	447,740	425,240	402,740	380,240	357,740	335,240
7,160	7,180	540,620	518,120	495,620	473,120	450,620	428,120	405,620	383,120	360,620	338,120
7,180	7,200	543,500	521,000	498,500	476,000	453,500	431,000	408,500	386,000	363,500	341,000
7,200	7,220	547,000	523,880	501,380	478,880	456,380	433,880	411,380	388,880	366,380	343,880
7,220	7,240	550,200	526,760	504,260	481,760	459,260	436,760	414,260	391,760	369,260	346,760
7,240	7,260	553,400	529,640	507,140	484,640	462,140	439,640	417,140	394,640	372,140	349,640
7,260	7,280	556,600	532,520	510,020	487,520	465,020	442,520	420,020	397,520	375,020	352,520
7,280	7,300	559,800	535,400	512,900	490,400	467,900	445,400	422,900	400,400	377,900	355,400
7,300	7,320	563,000	538,280	515,780	493,280	470,780	448,280	425,780	403,280	380,780	358,280
7,320	7,340	566,200	541,200	518,660	496,160	473,660	451,160	428,660	406,160	383,660	361,160
7,340	7,360	569,400	544,400	521,540	499,040	476,540	454,040	431,540	409,040	386,540	364,040
7,360	7,380	572,600	547,600	524,420	501,920	479,420	456,920	434,420	411,920	389,420	366,920
7,380	7,400	575,800	550,800	527,300	504,800	482,300	459,800	437,300	414,800	392,300	369,800
7,400	7,420	579,000	554,000	530,180	507,680	485,180	462,680	440,180	417,680	395,180	372,680
7,420	7,440	582,200	557,200	533,060	510,560	488,060	465,560	443,060	420,560	398,060	375,560
7,440	7,460	585,400	560,400	535,940	513,440	490,940	468,440	445,940	423,440	400,940	378,440
7,460	7,480	588,600	563,600	538,820	516,320	493,820	471,320	448,820	426,320	403,820	381,320
7,480	7,500	591,800	566,800	541,800	519,200	496,700	474,200	451,700	429,200	406,700	384,200
7,500	7,520	595,000	570,000	545,000	522,080	499,580	477,080	454,580	432,080	409,580	387,080
7,520	7,540	598,200	573,200	548,200	524,960	502,460	479,960	457,460	434,960	412,460	389,960
7,540	7,560	601,400	576,400	551,400	527,840	505,340	482,840	460,340	437,840	415,340	392,840
7,560	7,580	604,600	579,600	554,600	530,720	508,220	485,720	463,220	440,720	418,220	395,720
7,580	7,600	607,800	582,800	557,800	533,600	511,100	488,600	466,100	443,600	421,100	398,600

7,600	7,620	611,000	586,000	561,000	536,480	513,980	491,480	468,980	446,480	423,980	401,480
7,620	7,640	614,200	589,200	564,200	539,360	516,860	494,360	471,860	449,360	426,860	404,360
7,640	7,660	617,400	592,400	567,400	542,400	519,740	497,240	474,740	452,240	429,740	407,240
7,660	7,680	620,600	595,600	570,600	545,600	522,620	500,120	477,620	455,120	432,620	410,120
7,680	7,700	623,800	598,800	573,800	548,800	525,500	503,000	480,500	458,000	435,500	413,000
7,700	7,720	627,000	602,000	577,000	552,000	528,380	505,880	483,380	460,880	438,380	415,880
7,720	7,740	630,200	605,200	580,200	555,200	531,280	508,780	486,280	463,780	441,280	418,780
7,740	7,760	633,400	608,400	583,400	558,400	534,140	511,640	489,140	466,640	444,140	421,640
7,760	7,780	636,600	611,600	586,600	561,600	537,020	514,520	492,020	469,520	447,020	424,520
7,780	7,800	639,800	614,800	589,800	564,800	539,900	517,400	494,900	472,400	449,900	427,400
7,800	7,820	643,000	618,000	593,000	568,000	543,000	520,280	497,780	475,280	452,780	430,280
7,820	7,840	646,200	621,200	596,200	571,200	546,200	523,180	500,680	478,180	455,680	433,180
7,840	7,860	649,400	624,400	599,400	574,400	549,400	526,040	503,540	481,040	458,540	436,040
7,860	7,880	652,600	627,600	602,600	577,600	552,600	528,920	506,420	483,920	461,420	438,920
7,880	7,900	655,800	630,800	605,800	580,800	555,800	531,800	509,300	486,800	464,300	441,800
7,900	7,920	659,000	634,000	609,000	584,000	559,000	534,680	512,180	489,680	467,180	444,680
7,920	7,940	662,200	637,200	612,200	587,200	562,200	537,560	515,060	492,560	470,060	447,560
7,940	7,960	665,400	640,400	615,400	590,400	565,400	540,440	517,940	495,440	472,940	450,440
7,960	7,980	668,600	643,600	618,600	593,600	568,600	543,600	520,820	498,320	475,820	453,320
7,980	8,000	671,800	646,800	621,800	596,800	571,800	546,800	523,700	501,200	478,700	456,200
8,000	8,020	675,000	650,000	625,000	600,000	575,000	550,000	526,580	504,080	481,580	459,080
8,020	8,040	678,200	653,200	628,200	603,200	578,200	553,200	529,460	506,960	484,460	461,960
8,040	8,060	681,400	656,400	631,400	606,400	581,400	556,400	532,340	509,840	487,340	464,840
8,060	8,080	684,600	659,600	634,600	609,600	584,600	559,600	535,220	512,720	490,220	467,720
8,080	8,100	687,800	662,800	637,800	612,800	587,800	562,800	538,100	515,600	493,100	470,600
8,100	8,120	691,000	666,000	641,000	616,000	591,000	566,000	541,000	518,480	495,980	473,480
8,120	8,140	694,200	669,200	644,200	619,200	594,200	569,200	544,200	521,360	498,860	476,360
8,140	8,160	697,400	672,400	647,400	622,400	597,400	572,400	547,400	524,240	501,740	479,240
8,160	8,180	700,600	675,600	650,600	625,600	600,600	575,600	550,600	527,120	504,620	482,120
8,180	8,200	703,800	678,800	653,800	628,800	603,800	578,800	553,800	530,000	507,500	485,000
8,200	8,220	707,000	682,000	657,000	632,000	607,000	582,000	557,000	532,880	510,380	487,880
8,220	8,240	710,200	685,200	660,200	635,200	610,200	585,200	560,200	535,760	513,260	490,760
8,240	8,260	713,400	688,400	663,400	638,400	613,400	588,400	563,400	538,640	516,140	493,640
8,260	8,280	716,600	691,600	666,600	641,600	616,600	591,600	566,600	541,600	519,020	496,520
8,280	8,300	719,800	694,800	669,800	644,800	619,800	594,800	569,800	544,800	521,900	499,400
8,300	8,320	723,000	698,000	673,000	648,000	623,000	598,000	573,000	548,000	524,780	502,280
8,320	8,340	726,200	701,200	676,200	651,200	626,200	601,200	576,200	551,200	527,660	505,160
8,340	8,360	729,400	704,400	679,400	654,400	629,400	604,400	579,400	554,400	530,540	508,040
8,360	8,380	732,600	707,600	682,600	657,600	632,600	607,600	582,600	557,600	533,420	510,920
8,380	8,400	735,800	710,800	685,800	660,800	635,800	610,800	585,800	560,800	536,300	513,800
8,400	8,420	739,000	714,000	689,000	664,000	639,000	614,000	589,000	564,000	539,180	516,680
8,420	8,440	742,200	717,200	692,200	667,200	642,200	617,200	592,200	567,200	542,200	519,560
8,440	8,460	745,400	720,400	695,400	670,400	645,400	620,400	595,400	570,400	545,400	522,440
8,460	8,480	748,600	723,600	698,600	673,600	648,600	623,600	598,600	573,600	548,600	525,320
8,480	8,500	751,800	726,800	701,800	676,800	651,800	626,800	601,800	576,800	551,800	528,200

8,500	8,520	755,000	730,000	705,000	680,000	655,000	630,000	605,000	580,000	555,000	531,080
8,520	8,540	758,200	733,200	708,200	683,200	658,200	633,200	608,200	583,200	558,200	533,960
8,540	8,560	761,400	736,400	711,400	686,400	661,400	636,400	611,400	586,400	561,400	536,840
8,560	8,580	764,600	739,600	714,600	689,600	664,600	639,600	614,600	589,600	564,600	539,720
8,580	8,600	767,800	742,800	717,800	692,800	667,800	642,800	617,800	592,800	567,800	542,800
8,600	8,620	771,000	746,000	721,000	696,000	671,000	646,000	621,000	596,000	571,000	546,000
8,620	8,640	774,200	749,200	724,200	699,200	674,200	649,200	624,200	599,200	574,200	549,200
8,640	8,660	777,400	752,400	727,400	702,400	677,400	652,400	627,400	602,400	577,400	552,400
8,660	8,680	780,600	755,600	730,600	705,600	680,600	655,600	630,600	605,600	580,600	555,600
8,680	8,700	783,800	758,800	733,800	708,800	683,800	658,800	633,800	608,800	583,800	558,800
8,700	8,720	787,000	762,000	737,000	712,000	687,000	662,000	637,000	612,000	587,000	562,000
8,720	8,740	790,200	765,200	740,200	715,200	690,200	665,200	640,200	615,200	590,200	565,200
8,740	8,760	793,400	768,400	743,400	718,400	693,400	668,400	643,400	618,400	593,400	568,400
8,760	8,780	796,600	771,600	746,600	721,600	696,600	671,600	646,600	621,600	596,600	571,600
8,780	8,800	799,800	774,800	749,800	724,800	699,800	674,800	649,800	624,800	599,800	574,800
8,800	8,820	803,000	778,000	753,000	728,000	703,000	678,000	653,000	628,000	603,000	578,000
8,820	8,840	806,200	781,200	756,200	731,200	706,200	681,200	656,200	631,200	606,200	581,200
8,840	8,860	809,400	784,400	759,400	734,400	709,400	684,400	659,400	634,400	609,400	584,400
8,860	8,880	812,600	787,600	762,600	737,600	712,600	687,600	662,600	637,600	612,600	587,600
8,880	8,900	815,800	790,800	765,800	740,800	715,800	690,800	665,800	640,800	615,800	590,800
8,900	8,920	819,000	794,000	769,000	744,000	719,000	694,000	669,000	644,000	619,000	594,000
8,920	8,940	822,200	797,200	772,200	747,200	722,200	697,200	672,200	647,200	622,200	597,200
8,940	8,960	825,400	800,400	775,400	750,400	725,400	700,400	675,400	650,400	625,400	600,400
8,960	8,980	828,600	803,600	778,600	753,600	728,600	703,600	678,600	653,600	628,600	603,600
8,980	9,000	831,800	806,800	781,800	756,800	731,800	706,800	681,800	656,800	631,800	606,800
9,000	9,020	835,000	810,000	785,000	760,000	735,000	710,000	685,000	660,000	635,000	610,000
9,020	9,040	838,200	813,200	788,200	763,200	738,200	713,200	688,200	663,200	638,200	613,200
9,040	9,060	841,400	816,400	791,400	766,400	741,400	716,400	691,400	666,400	641,400	616,400
9,060	9,080	844,600	819,600	794,600	769,600	744,600	719,600	694,600	669,600	644,600	619,600
9,080	9,100	847,800	822,800	797,800	772,800	747,800	722,800	697,800	672,800	647,800	622,800
9,100	9,120	851,000	826,000	801,000	776,000	751,000	726,000	701,000	676,000	651,000	626,000
9,120	9,140	854,200	829,200	804,200	779,200	754,200	729,200	704,200	679,200	654,200	629,200
9,140	9,160	857,400	832,400	807,400	782,400	757,400	732,400	707,400	682,400	657,400	632,400
9,160	9,180	860,600	835,600	810,600	785,600	760,600	735,600	710,600	685,600	660,600	635,600
9,180	9,200	863,800	838,800	813,800	788,800	763,800	738,800	713,800	688,800	663,800	638,800
9,200	9,220	867,000	842,000	817,000	792,000	767,000	742,000	717,000	692,000	667,000	642,000
9,220	9,240	870,200	845,200	820,200	795,200	770,200	745,200	720,200	695,200	670,200	645,200
9,240	9,260	873,400	848,400	823,400	798,400	773,400	748,400	723,400	698,400	673,400	648,400
9,260	9,280	876,600	851,600	826,600	801,600	776,600	751,600	726,600	701,600	676,600	651,600
9,280	9,300	879,800	854,800	829,800	804,800	779,800	754,800	729,800	704,800	679,800	654,800
9,300	9,320	883,000	858,000	833,000	808,000	783,000	758,000	733,000	708,000	683,000	658,000
9,320	9,340	886,200	861,200	836,200	811,200	786,200	761,200	736,200	711,200	686,200	661,200
9,340	9,360	889,400	864,400	839,400	814,400	789,400	764,400	739,400	714,400	689,400	664,400
9,360	9,380	892,600	867,600	842,600	817,600	792,600	767,600	742,600	717,600	692,600	667,600
9,380	9,400	895,800	870,800	845,800	820,800	795,800	770,800	745,800	720,800	695,800	670,800

9,400	9,420	899,000	874,000	849,000	824,000	799,000	774,000	749,000	724,000	699,000	674,000
9,420	9,440	902,200	877,200	852,200	827,200	802,200	777,200	752,200	727,200	702,200	677,200
9,440	9,460	905,400	880,400	855,400	830,400	805,400	780,400	755,400	730,400	705,400	680,400
9,460	9,480	908,600	883,600	858,600	833,600	808,600	783,600	758,600	733,600	708,600	683,600
9,480	9,500	911,800	886,800	861,800	836,800	811,800	786,800	761,800	736,800	711,800	686,800
9,500	9,520	915,000	890,000	865,000	840,000	815,000	790,000	765,000	740,000	715,000	690,000
9,520	9,540	918,200	893,200	868,200	843,200	818,200	793,200	768,200	743,200	718,200	693,200
9,540	9,560	921,400	896,400	871,400	846,400	821,400	796,400	771,400	746,400	721,400	696,400
9,560	9,580	924,600	899,600	874,600	849,600	824,600	799,600	774,600	749,600	724,600	699,600
9,580	9,600	927,800	902,800	877,800	852,800	827,800	802,800	777,800	752,800	727,800	702,800
9,600	9,620	931,000	906,000	881,000	856,000	831,000	806,000	781,000	756,000	731,000	706,000
9,620	9,640	934,200	909,200	884,200	859,200	834,200	809,200	784,200	759,200	734,200	709,200
9,640	9,660	937,400	912,400	887,400	862,400	837,400	812,400	787,400	762,400	737,400	712,400
9,660	9,680	940,600	915,600	890,600	865,600	840,600	815,600	790,600	765,600	740,600	715,600
9,680	9,700	943,800	918,800	893,800	868,800	843,800	818,800	793,800	768,800	743,800	718,800
9,700	9,720	947,000	922,000	897,000	872,000	847,000	822,000	797,000	772,000	747,000	722,000
9,720	9,740	950,200	925,200	900,200	875,200	850,200	825,200	800,200	775,200	750,200	725,200
9,740	9,760	953,400	928,400	903,400	878,400	853,400	828,400	803,400	778,400	753,400	728,400
9,760	9,780	956,600	931,600	906,600	881,600	856,600	831,600	806,600	781,600	756,600	731,600
9,780	9,800	959,800	934,800	909,800	884,800	859,800	834,800	809,800	784,800	759,800	734,800
9,800	9,820	963,000	938,000	913,000	888,000	863,000	838,000	813,000	788,000	763,000	738,000
9,820	9,840	966,200	941,200	916,200	891,200	866,200	841,200	816,200	791,200	766,200	741,200
9,840	9,860	969,400	944,400	919,400	894,400	869,400	844,400	819,400	794,400	769,400	744,400
9,860	9,880	972,600	947,600	922,600	897,600	872,600	847,600	822,600	797,600	772,600	747,600
9,880	9,900	975,800	950,800	925,800	900,800	875,800	850,800	825,800	800,800	775,800	750,800
9,900	9,920	979,000	954,000	929,000	904,000	879,000	854,000	829,000	804,000	779,000	754,000
9,920	9,940	982,200	957,200	932,200	907,200	882,200	857,200	832,200	807,200	782,200	757,200
9,940	9,960	985,400	960,400	935,400	910,400	885,400	860,400	835,400	810,400	785,400	760,400
9,960	9,980	988,600	963,600	938,600	913,600	888,600	863,600	838,600	813,600	788,600	763,600
9,980	10,000	991,800	966,800	941,800	916,800	891,800	866,800	841,800	816,800	791,800	766,800
10,000	10,020	995,000	970,000	945,000	920,000	895,000	870,000	845,000	820,000	795,000	770,000
10,020	10,040	998,200	973,200	948,200	923,200	898,200	873,200	848,200	823,200	798,200	773,200
10,040	10,060	1,001,400	976,400	951,400	926,400	901,400	876,400	851,400	826,400	801,400	776,400
10,060	10,080	1,004,600	979,600	954,600	929,600	904,600	879,600	854,600	829,600	804,600	779,600
10,080	10,100	1,007,800	982,800	957,800	932,800	907,800	882,800	857,800	832,800	807,800	782,800
10,100	10,120	1,011,000	986,000	961,000	936,000	911,000	886,000	861,000	836,000	811,000	786,000
10,120	10,140	1,014,200	989,200	964,200	939,200	914,200	889,200	864,200	839,200	814,200	789,200
10,140	10,160	1,017,400	992,400	967,400	942,400	917,400	892,400	867,400	842,400	817,400	792,400
10,160	10,180	1,020,600	995,600	970,600	945,600	920,600	895,600	870,600	845,600	820,600	795,600
10,180	10,200	1,023,800	998,800	973,800	948,800	923,800	898,800	873,800	848,800	823,800	798,800
10,200	10,220	1,027,000	1,002,000	977,000	952,000	927,000	902,000	877,000	852,000	827,000	802,000
10,220	10,240	1,030,200	1,005,200	980,200	955,200	930,200	905,200	880,200	855,200	830,200	805,200
10,240	10,260	1,033,400	1,008,400	983,400	958,400	933,400	908,400	883,400	858,400	833,400	808,400
10,260	10,280	1,036,600	1,011,600	986,600	961,600	936,600	911,600	886,600	861,600	836,600	811,600
10,280	10,300	1,039,800	1,014,800	989,800	964,800	939,800	914,800	889,800	864,800	839,800	814,800

10,300	10,320	1,043,000	1,018,000	993,000	968,000	943,000	918,000	893,000	868,000	843,000	818,000
10,320	10,340	1,046,200	1,021,200	996,200	971,200	946,200	921,200	896,200	871,200	846,200	821,200
10,340	10,360	1,049,400	1,024,400	999,400	974,400	949,400	924,400	899,400	874,400	849,400	824,400
10,360	10,380	1,052,600	1,027,600	1,002,600	977,600	952,600	927,600	902,600	877,600	852,600	827,600
10,380	10,400	1,055,800	1,030,800	1,005,800	980,800	955,800	930,800	905,800	880,800	855,800	830,800
10,400	10,420	1,059,000	1,034,000	1,009,000	984,000	959,000	934,000	909,000	884,000	859,000	834,000
10,420	10,440	1,062,200	1,037,200	1,012,200	987,200	962,200	937,200	912,200	887,200	862,200	837,200
10,440	10,460	1,065,400	1,040,400	1,015,400	990,400	965,400	940,400	915,400	890,400	865,400	840,400
10,460	10,480	1,068,600	1,043,600	1,018,600	993,600	968,600	943,600	918,600	893,600	868,600	843,600
10,480	10,500	1,071,800	1,046,800	1,021,800	996,800	971,800	946,800	921,800	896,800	871,800	846,800
10,500	10,520	1,075,000	1,050,000	1,025,000	1,000,000	975,000	950,000	925,000	900,000	875,000	850,000
10,520	10,540	1,078,200	1,053,200	1,028,200	1,003,200	978,200	953,200	928,200	903,200	878,200	853,200
10,540	10,560	1,081,400	1,056,400	1,031,400	1,006,400	981,400	956,400	931,400	906,400	881,400	856,400
10,560	10,580	1,084,600	1,059,600	1,034,600	1,009,600	984,600	959,600	934,600	909,600	884,600	859,600
10,580	10,600	1,087,800	1,062,800	1,037,800	1,012,800	987,800	962,800	937,800	912,800	887,800	862,800
10,600	10,620	1,091,000	1,066,000	1,041,000	1,016,000	991,000	966,000	941,000	916,000	891,000	866,000
10,620	10,640	1,094,200	1,069,200	1,044,200	1,019,200	994,200	969,200	944,200	919,200	894,200	869,200
10,640	10,660	1,097,400	1,072,400	1,047,400	1,022,400	997,400	972,400	947,400	922,400	897,400	872,400
10,660	10,680	1,100,600	1,075,600	1,050,600	1,025,600	1,000,600	975,600	950,600	925,600	900,600	875,600
10,680	10,700	1,103,800	1,078,800	1,053,800	1,028,800	1,003,800	978,800	953,800	928,800	903,800	878,800
10,700	10,720	1,107,000	1,082,000	1,057,000	1,032,000	1,007,000	982,000	957,000	932,000	907,000	882,000
10,720	10,740	1,110,200	1,085,200	1,060,200	1,035,200	1,010,200	985,200	960,200	935,200	910,200	885,200
10,740	10,760	1,113,400	1,088,400	1,063,400	1,038,400	1,013,400	988,400	963,400	938,400	913,400	888,400
10,760	10,780	1,116,600	1,091,600	1,066,600	1,041,600	1,016,600	991,600	966,600	941,600	916,600	891,600
10,780	10,800	1,119,800	1,094,800	1,069,800	1,044,800	1,019,800	994,800	969,800	944,800	919,800	894,800
10,800	10,820	1,123,000	1,098,000	1,073,000	1,048,000	1,023,000	998,000	973,000	948,000	923,000	898,000
10,820	10,840	1,126,200	1,101,200	1,076,200	1,051,200	1,026,200	1,001,200	976,200	951,200	926,200	901,200
10,840	10,860	1,129,400	1,104,400	1,079,400	1,054,400	1,029,400	1,004,400	979,400	954,400	929,400	904,400
10,860	10,880	1,132,600	1,107,600	1,082,600	1,057,600	1,032,600	1,007,600	982,600	957,600	932,600	907,600
10,880	10,900	1,135,800	1,110,800	1,085,800	1,060,800	1,035,800	1,010,800	985,800	960,800	935,800	910,800
10,900	10,920	1,139,000	1,114,000	1,089,000	1,064,000	1,039,000	1,014,000	989,000	964,000	939,000	914,000
10,920	10,940	1,142,200	1,117,200	1,092,200	1,067,200	1,042,200	1,017,200	992,200	967,200	942,200	917,200
10,940	10,960	1,145,400	1,120,400	1,095,400	1,070,400	1,045,400	1,020,400	995,400	970,400	945,400	920,400
10,960	10,980	1,148,600	1,123,600	1,098,600	1,073,600	1,048,600	1,023,600	998,600	973,600	948,600	923,600
10,980	11,000	1,151,800	1,126,800	1,101,800	1,076,800	1,051,800	1,026,800	1,001,800	976,800	951,800	926,800
11,000	11,020	1,155,000	1,130,000	1,105,000	1,080,000	1,055,000	1,030,000	1,005,000	980,000	955,000	930,000
11,020	11,040	1,158,200	1,133,200	1,108,200	1,083,200	1,058,200	1,033,200	1,008,200	983,200	958,200	933,200
11,040	11,060	1,161,400	1,136,400	1,111,400	1,086,400	1,061,400	1,036,400	1,011,400	986,400	961,400	936,400
11,060	11,080	1,164,600	1,139,600	1,114,600	1,089,600	1,064,600	1,039,600	1,014,600	989,600	964,600	939,600
11,080	11,100	1,167,800	1,142,800	1,117,800	1,092,800	1,067,800	1,042,800	1,017,800	992,800	967,800	942,800
11,100	11,120	1,171,000	1,146,000	1,121,000	1,096,000	1,071,000	1,046,000	1,021,000	996,000	971,000	946,000
11,120	11,140	1,174,200	1,149,200	1,124,200	1,099,200	1,074,200	1,049,200	1,024,200	999,200	974,200	949,200
11,140	11,160	1,177,400	1,152,400	1,127,400	1,102,400	1,077,400	1,052,400	1,027,400	1,002,400	977,400	952,400
11,160	11,180	1,180,600	1,155,600	1,130,600	1,105,600	1,080,600	1,055,600	1,030,600	1,005,600	980,600	955,600
11,180	11,200	1,183,800	1,158,800	1,133,800	1,108,800	1,083,800	1,058,800	1,033,800	1,008,800	983,800	958,800

11,200	11,220	1,187,000	1,162,000	1,137,000	1,112,000	1,087,000	1,062,000	1,037,000	1,012,000	987,000	962,000
11,220	11,240	1,190,200	1,165,200	1,140,200	1,115,200	1,090,200	1,065,200	1,040,200	1,015,200	990,200	965,200
11,240	11,260	1,193,400	1,168,400	1,143,400	1,118,400	1,093,400	1,068,400	1,043,400	1,018,400	993,400	968,400
11,260	11,280	1,196,600	1,171,600	1,146,600	1,121,600	1,096,600	1,071,600	1,046,600	1,021,600	996,600	971,600
11,280	11,300	1,199,800	1,174,800	1,149,800	1,124,800	1,099,800	1,074,800	1,049,800	1,024,800	999,800	974,800
11,300	11,320	1,203,000	1,178,000	1,153,000	1,128,000	1,103,000	1,078,000	1,053,000	1,028,000	1,003,000	978,000
11,320	11,340	1,206,200	1,181,200	1,156,200	1,131,200	1,106,200	1,081,200	1,056,200	1,031,200	1,006,200	981,200
11,340	11,360	1,209,400	1,184,400	1,159,400	1,134,400	1,109,400	1,084,400	1,059,400	1,034,400	1,009,400	984,400
11,360	11,380	1,212,600	1,187,600	1,162,600	1,137,600	1,112,600	1,087,600	1,062,600	1,037,600	1,012,600	987,600
11,380	11,400	1,215,800	1,190,800	1,165,800	1,140,800	1,115,800	1,090,800	1,065,800	1,040,800	1,015,800	990,800
11,400	11,420	1,219,000	1,194,000	1,169,000	1,144,000	1,119,000	1,094,000	1,069,000	1,044,000	1,019,000	994,000
11,420	11,440	1,222,200	1,197,200	1,172,200	1,147,200	1,122,200	1,097,200	1,072,200	1,047,200	1,022,200	997,200
11,440	11,460	1,225,400	1,200,400	1,175,400	1,150,400	1,125,400	1,100,400	1,075,400	1,050,400	1,025,400	1,000,400
11,460	11,480	1,228,600	1,203,600	1,178,600	1,153,600	1,128,600	1,103,600	1,078,600	1,053,600	1,028,600	1,003,600
11,480	11,500	1,231,800	1,206,800	1,181,800	1,156,800	1,131,800	1,106,800	1,081,800	1,056,800	1,031,800	1,006,800
11,500	11,520	1,235,000	1,210,000	1,185,000	1,160,000	1,135,000	1,110,000	1,085,000	1,060,000	1,035,000	1,010,000
11,520	11,540	1,238,200	1,213,200	1,188,200	1,163,200	1,138,200	1,113,200	1,088,200	1,063,200	1,038,200	1,013,200
11,540	11,560	1,241,400	1,216,400	1,191,400	1,166,400	1,141,400	1,116,400	1,091,400	1,066,400	1,041,400	1,016,400
11,560	11,580	1,244,600	1,219,600	1,194,600	1,169,600	1,144,600	1,119,600	1,094,600	1,069,600	1,044,600	1,019,600
11,580	11,600	1,247,800	1,222,800	1,197,800	1,172,800	1,147,800	1,122,800	1,097,800	1,072,800	1,047,800	1,022,800
11,600	11,620	1,251,000	1,226,000	1,201,000	1,176,000	1,151,000	1,126,000	1,101,000	1,076,000	1,051,000	1,026,000
11,620	11,640	1,254,200	1,229,200	1,204,200	1,179,200	1,154,200	1,129,200	1,104,200	1,079,200	1,054,200	1,029,200
11,640	11,660	1,257,400	1,232,400	1,207,400	1,182,400	1,157,400	1,132,400	1,107,400	1,082,400	1,057,400	1,032,400
11,660	11,680	1,260,600	1,235,600	1,210,600	1,185,600	1,160,600	1,135,600	1,110,600	1,085,600	1,060,600	1,035,600
11,680	11,700	1,263,800	1,238,800	1,213,800	1,188,800	1,163,800	1,138,800	1,113,800	1,088,800	1,063,800	1,038,800
11,700	11,720	1,267,000	1,242,000	1,217,000	1,192,000	1,167,000	1,142,000	1,117,000	1,092,000	1,067,000	1,042,000
11,720	11,740	1,270,200	1,245,200	1,220,200	1,195,200	1,170,200	1,145,200	1,120,200	1,095,200	1,070,200	1,045,200
11,740	11,760	1,273,400	1,248,400	1,223,400	1,198,400	1,173,400	1,148,400	1,123,400	1,098,400	1,073,400	1,048,400
11,760	11,780	1,276,600	1,251,600	1,226,600	1,201,600	1,176,600	1,151,600	1,126,600	1,101,600	1,076,600	1,051,600
11,780	11,800	1,279,800	1,254,800	1,229,800	1,204,800	1,179,800	1,154,800	1,129,800	1,104,800	1,079,800	1,054,800
11,800	11,820	1,283,000	1,258,000	1,233,000	1,208,000	1,183,000	1,158,000	1,133,000	1,108,000	1,083,000	1,058,000
11,820	11,840	1,286,200	1,261,200	1,236,200	1,211,200	1,186,200	1,161,200	1,136,200	1,111,200	1,086,200	1,061,200
11,840	11,860	1,289,400	1,264,400	1,239,400	1,214,400	1,189,400	1,164,400	1,139,400	1,114,400	1,089,400	1,064,400
11,860	11,880	1,292,600	1,267,600	1,242,600	1,217,600	1,192,600	1,167,600	1,142,600	1,117,600	1,092,600	1,067,600
11,880	11,900	1,295,800	1,270,800	1,245,800	1,220,800	1,195,800	1,170,800	1,145,800	1,120,800	1,095,800	1,070,800
11,900	11,920	1,299,000	1,274,000	1,249,000	1,224,000	1,199,000	1,174,000	1,149,000	1,124,000	1,099,000	1,074,000
11,920	11,940	1,302,200	1,277,200	1,252,200	1,227,200	1,202,200	1,177,200	1,152,200	1,127,200	1,102,200	1,077,200
11,940	11,960	1,305,400	1,280,400	1,255,400	1,230,400	1,205,400	1,180,400	1,155,400	1,130,400	1,105,400	1,080,400
11,960	11,980	1,308,600	1,283,600	1,258,600	1,233,600	1,208,600	1,183,600	1,158,600	1,133,600	1,108,600	1,083,600
11,980	12,000	1,311,800	1,286,800	1,261,800	1,236,800	1,211,800	1,186,800	1,161,800	1,136,800	1,111,800	1,086,800
12,000		1,315,000	1,290,000	1,265,000	1,240,000	1,215,000	1,190,000	1,165,000	1,140,000	1,115,000	1,090,000
12,000 초과		12,000천원인 경우의 해당 세액 + 12,000천원을 초과하는 금액의 20퍼센트 상당액									

◇개정이유

종교인소득에 대한 비과세 범위를 조정하기 위하여 비과세되는 종교인소득에 종교관련종사자가 종교 활동에 통상적으로 사용할 목적으로 지급받은 금액 및 물품을 추가하고, 종교단체 간 과세형 평을 높이기 위하여 「국세기본법」에 따른 법인으로 보는 단체 등도 종교단체의 범위에 포함하며, 종교단체의 원천징수세액 반기 납부 적용요건을 완화하고, 종교인소득 원천징수 간이세액표를 마련하며, 종교인소득에 대한 질문·조사의 범위 및 절차를 명확하게 규정하려는 것임.

◇주요내용

가. 비과세되는 종교인소득의 범위 조정(제12조제18호 신설, 제19조제3항제3호)

종교관련종사자가 소속 종교단체의 규약 또는 의결기구의 의결·승인 등을 통하여 결정된 지급 기준에 따라 종교 활동을 위하여 통상적으로 사용할 목적으로 지급받은 금액 및 물품을 비과세 되는 근로소득 또는 기타소득의 범위에 추가함.

나. 종교인소득을 지급하는 종교단체 범위 및 종교단체의 구분 기장 근거 마련(제41조제14항, 제41조제15항 신설)

1) 종교인소득을 지급하는 종교단체의 범위에 기존의 「민법」에 따른 비영리법인 외에도 「국세기본법」에 따른 법인으로 보는 단체 또는 「부동산등기법」에 따라 등록번호를 부여받은 법인 아닌 사단·재단 등으로서 종교의 보급이나 교화를 목적으로 해당 종교관련종사자가 소속된 단체를 추가함.

2) 종교인소득을 지급하는 종교단체는 소속 종교관련종사자에게 지급한 금액 및 물품과 종교 활동과 관련하여 지출한 비용을 구분하여 기록·관리하도록 함.

다. 종교단체에 대한 원천징수세액의 납부에 관한 특례 요건 완화(제186조제1항)

종교인 및 종교단체의 납세 편의를 높이기 위하여 종교단체에 대해서는 상시인원의 규모와 관계없이 원천징수세액을 반기별로 납부할 수 있도록 함.

라. 종교인소득 간이세액표 신설(제202조제4항, 별표 3의4 신설)

종교단체가 소속 종교관련종사자의 종교인소득에 대한 소득세를 원천징수하는 경우 종교인소득 간이세액표에 따른 세액을 기준으로 원천징수를 할 수 있도록 함.

마. 종교 활동비에 대한 지급명세서 제출 항목 추가(제214조제1항제1호)

지급명세서 제출 항목에 종교단체가 소속 종교관련종사자에 대하여 종교단체의 규약 또는 의결기구의 의결·승인 등을 통하여 결정된 지급 기준에 따라 종교 활동을 위하여 통상적으로 사용할 목적으로 지급한 금액 및 물품을 추가함.

바. 종교인소득에 대한 질문·조사의 범위 및 절차 명확화(제222조제2항 및 제3항 신설)

1) 종교단체가 소속 종교관련종사자에게 지급한 금품 등과 그 밖에 종교 활동과 관련하여 지출한 비용을 정당하게 구분하여 기록·관리한 경우에는 세무에 종사하는 공무원이 질문·조사하는 때에 종교단체가 종교 활동과 관련하여 지출한 비용을 기록·관리한 장부 또는 서류에 대하여 조사하거나 그 제출을 명할 수 없도록 함.

2) 종교인소득에 관한 신고내용에 누락 또는 오류가 있어 질문·조사권을 행사하는 경우 그 질문·조사권을 행사하기 전에 종교관련종사자 또는 종교단체에 미리 수정신고를 안내하도록 함.

<법제처 제공>