

2012 TAX TABLES

The two tax tables used for Individual Income Tax are listed below. A brief synopsis of when a form should be used is also listed. For the complete set of qualifications of when a particular tax table may be used, refer to the instructions for the type of form you are filling out.

Low Income Tax Table

This table can be used with forms AR1000F, AR1000NR, and AR1000S. Use the income lines listed for each particular form below along with your filing status to see if you qualify to use this tax table.

NOTE: The standard deduction is incorporated into the low income tax table. You can not use this table if you take the standard deduction or if you itemize your deductions in calculating your net taxable income.

Regular Tax Table

This table can be used with forms AR1000F, AR1000NR, AR1000S, AR1002, and AR1002NR. Use the income lines for each particular form below to figure your taxes. You must use this tax table if you itemize your deductions or if you are filing a Fiduciary Tax Return.

The proper line numbers that are used to figure your tax from the tax tables are listed below. Refer to the instructions for each tax form to see if you qualify to use a particular tax table.

AR1000F Full Year Resident Individual Income Tax

Use the Net Taxable Income on Lines 26(A) and 26(B) to figure your tax.

AR1000NR Part Year & Nonresident Individual Income Tax

Use the Net Taxable Income on Lines 26(A) and 26(B) to figure your tax.

AR1000S Short Form – Individual Income Tax

Use the Total Income on Lines 13(A) and 13(B) to figure your tax.

AR1002 Fiduciary Income Tax – Resident Trusts

The Fiduciary Tax Table is the same as the Regular Tax Table.
Use the Net Taxable Income on Line 19 to figure your tax.

AR1002NR Fiduciary Income Tax – Nonresident Trusts

The Fiduciary Tax Table is the same as the Regular Tax Table.
Use the Net Taxable Income on Line 19 to figure your tax.

2012 Low Income Tax Tables

QUALIFICATIONS:

1. Your total income **from all sources (regardless of whether the income is taxable to Arkansas)** must fall within the limits of the appropriate table based on your filing status.
2. Married couples must file a joint return (*Filing Status 2*) to qualify to use these tables.
3. If you use an exemption for military compensation or employment related pension income, you do not qualify.
4. If you itemize your deductions, you must use the Regular Tax Table.
5. Find your Adjusted Gross Income in the appropriate table below. Your tax is to the right of this amount.

Single (FILING STATUS 1)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	11,221	0
11,222	11,300	36
11,301	11,400	44
11,401	11,500	51
11,501	11,600	59
11,601	11,700	66
11,701	11,800	74
11,801	11,900	81
11,901	12,000	89
12,001	12,100	96
12,101	12,200	104
12,201	12,300	111
12,301	12,400	119
12,401	12,500	126
12,501	12,600	134
12,601	12,700	141
12,701	12,800	149
12,801	12,900	156
12,901	13,000	164
13,001	13,100	171
13,101	13,200	179
13,201	13,300	186
13,301	13,400	194
13,401	13,500	201
13,501	13,600	209
13,601	13,700	216
13,701	13,800	224
13,801	13,900	231
13,901	14,000	239
14,001	14,100	246
14,101	14,200	254
14,201	14,300	262
14,301	14,400	270
14,401	14,500	279
14,501	14,600	287
14,601	14,700	296
14,701	14,800	304

*Above \$14,800 use Standard or Itemized Deductions and Regular Tax Table

(Rev 10/3/12)

Head of Household/Qualifying Widow(er) with 1 or No Dependents (FILING STATUS 3 or 6)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	15,952	0
15,953	16,000	72
16,001	16,100	83
16,101	16,200	93
16,201	16,300	104
16,301	16,400	114
16,401	16,500	125
16,501	16,600	135
16,601	16,700	146
16,701	16,800	156
16,801	16,900	167
16,901	17,000	177
17,001	17,100	188
17,101	17,200	198
17,201	17,300	209
17,301	17,400	219
17,401	17,500	230
17,501	17,600	240
17,601	17,700	251
17,701	17,800	261
17,801	17,900	272
17,901	18,000	282
18,001	18,100	293
18,101	18,200	303
18,201	18,300	314
18,301	18,400	324
18,401	18,500	335
18,501	18,600	345
18,601	18,700	356
18,701	18,800	366
18,801	18,900	377
18,901	19,000	387
19,001	19,100	398
19,101	19,200	408
19,201	19,300	419
19,301	19,400	429
19,401	19,500	440
19,501	19,600	450
19,601	19,700	461
19,701	19,800	471
19,801	19,900	482
19,901	20,000	492
20,001	20,100	503
20,101	20,200	513
20,201	20,300	524
20,301	20,400	534
20,401	20,500	545
20,501	20,600	555
20,601	20,700	566
20,701	20,800	576

*Above \$20,800, use Standard or Itemized Deductions and Regular Tax Table

Head of Household/Qualifying Widow(er) with 2 or More Dependents (FILING STATUS 3 or 6)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	19,016	0
19,017	19,100	100
19,101	19,200	114
19,201	19,300	127
19,301	19,400	141
19,401	19,500	154
19,501	19,600	168
19,601	19,700	181
19,701	19,800	195
19,801	19,900	208
19,901	20,000	222
20,001	20,100	235
20,101	20,200	249
20,201	20,300	262
20,301	20,400	276
20,401	20,500	289
20,501	20,600	303
20,601	20,700	316
20,701	20,800	330
20,801	20,900	343
20,901	21,000	357
21,001	21,100	370
21,101	21,200	384
21,201	21,300	397
21,301	21,400	411
21,401	21,500	424
21,501	21,600	438
21,601	21,700	451
21,701	21,800	465
21,801	21,900	478
21,901	22,000	492
22,001	22,100	505
22,101	22,200	519
22,201	22,300	532
22,301	22,400	546
22,401	22,500	560
22,501	22,600	575
22,601	22,700	590
22,701	22,800	605
22,801	22,900	620
22,901	23,000	635
23,001	23,100	650
23,101	23,200	665
23,201	23,300	680
23,301	23,400	695
23,401	23,500	710

*Above \$23,500, use Standard or Itemized Deductions and Regular Tax Table

2012 Low Income Tax Tables

QUALIFICATIONS:

- Your total income **from all sources (regardless of whether the income is taxable to Arkansas)** must fall within the limits of the appropriate table based on your filing status.
- Married couples must file a joint return (*Filing Status 2*) to qualify to use these tables.
- If you use an exemption for military compensation or employment related pension income, you do not qualify.
- If you itemize your deductions, you must use the Regular Tax Table.
- Find your Adjusted Gross Income in the appropriate table below. Your tax is to the right of this amount.

Married Filing Joint With One or No Dependents (FILING STATUS 2)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	18,922	0
18,923	19,000	81
19,001	19,100	93
19,101	19,200	104
19,201	19,300	116
19,301	19,400	127
19,401	19,500	139
19,501	19,600	150
19,601	19,700	162
19,701	19,800	173
19,801	19,900	185
19,901	20,000	196
20,001	20,100	208
20,101	20,200	219
20,201	20,300	231
20,301	20,400	242
20,401	20,500	254
20,501	20,600	265
20,601	20,700	277
20,701	20,800	288
20,801	20,900	300
20,901	21,000	311
21,001	21,100	323
21,101	21,200	334
21,201	21,300	346
21,301	21,400	357
21,401	21,500	369
21,501	21,600	380
21,601	21,700	392
21,701	21,800	403
21,801	21,900	415
21,901	22,000	426
22,001	22,100	438
22,101	22,200	449
22,201	22,300	461
22,301	22,400	472
22,401	22,500	484
22,501	22,600	495
22,601	22,700	507
22,701	22,800	518
22,801	22,900	530
22,901	23,000	541
23,001	23,100	553
23,101	23,200	564
23,201	23,300	576
23,301	23,400	587
23,401	23,500	599
23,501	23,600	610

*Above \$23,600, use Standard or Itemized Deductions and Regular Tax Table

(Rev 10/3/12)

Married Filing Joint With Two or More Dependents (FILING STATUS 2)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	22,773	0
22,774	22,800	116
22,801	22,900	127
22,901	23,000	139
23,001	23,100	150
23,101	23,200	162
23,201	23,300	173
23,301	23,400	185
23,401	23,500	196
23,501	23,600	208
23,601	23,700	219
23,701	23,800	231
23,801	23,900	242
23,901	24,000	254
24,001	24,100	265
24,101	24,200	277
24,201	24,300	288
24,301	24,400	300
24,401	24,500	312
24,501	24,600	325
24,601	24,700	338
24,701	24,800	351
24,801	24,900	364
24,901	25,000	377
25,001	25,100	390
25,101	25,200	403
25,201	25,300	416
25,301	25,400	429
25,401	25,500	442
25,501	25,600	455
25,601	25,700	468
25,701	25,800	481
25,801	25,900	494
25,901	26,000	507
26,001	26,100	520
26,101	26,200	533
26,201	26,300	546
26,301	26,400	559
26,401	26,500	572
26,501	26,600	585
26,601	26,700	598
26,701	26,800	611
26,801	26,900	624
26,901	27,000	637
27,001	27,100	650
27,101	27,200	663
27,201	27,300	676
27,301	27,400	689
27,401	27,500	702
27,501	27,600	715
27,601	27,700	728
27,701	27,800	741
27,801	27,900	754
27,901	28,000	767
28,001	28,100	780
28,101	28,200	793
28,201	28,300	806
28,301	28,400	819
28,401	28,500	832
28,501	28,600	845
28,601	28,700	858
28,701	28,800	871
28,801	28,900	884
28,901	29,000	897
29,001	29,100	910
29,101	29,200	923
29,201	29,300	936
29,301	29,400	949

*Above \$29,400 use Standard or Itemized Deductions and Regular Tax Table

2012 Regular Tax Table

Instructions:

1. Find your net taxable income in the table below. Your tax is to the right of this amount.
2. Married couples must use the same filing status and tax table. If one spouse uses the Regular Tax Table, then both must use the Regular Tax Table.

Current year indexed tax brackets are available on the Individual Income Tax website at www.arkansas.gov/incometax

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
			5,000			10,000		
0	100	1	5,000	5,100	65	10,000	10,100	208
100	200	2	5,100	5,200	67	10,100	10,200	212
200	300	3	5,200	5,300	70	10,200	10,300	215
300	400	4	5,300	5,400	72	10,300	10,400	219
400	500	5	5,400	5,500	75	10,400	10,500	222
500	600	6	5,500	5,600	77	10,500	10,600	226
600	700	7	5,600	5,700	80	10,600	10,700	229
700	800	8	5,700	5,800	82	10,700	10,800	233
800	900	9	5,800	5,900	85	10,800	10,900	236
900	1,000	10	5,900	6,000	87	10,900	11,000	240
1,000			6,000			11,000		
1,000	1,100	11	6,000	6,100	90	11,000	11,100	243
1,100	1,200	12	6,100	6,200	92	11,100	11,200	247
1,200	1,300	13	6,200	6,300	95	11,200	11,300	250
1,300	1,400	14	6,300	6,400	97	11,300	11,400	254
1,400	1,500	15	6,400	6,500	100	11,400	11,500	257
1,500	1,600	16	6,500	6,600	102	11,500	11,600	261
1,600	1,700	17	6,600	6,700	105	11,600	11,700	264
1,700	1,800	18	6,700	6,800	107	11,700	11,800	268
1,800	1,900	19	6,800	6,900	110	11,800	11,900	271
1,900	2,000	20	6,900	7,000	112	11,900	12,000	275
2,000			7,000			12,000		
2,000	2,100	21	7,000	7,100	115	12,000	12,100	278
2,100	2,200	22	7,100	7,200	117	12,100	12,200	282
2,200	2,300	23	7,200	7,300	120	12,200	12,300	286
2,300	2,400	24	7,300	7,400	122	12,300	12,400	290
2,400	2,500	25	7,400	7,500	125	12,400	12,500	295
2,500	2,600	26	7,500	7,600	127	12,500	12,600	299
2,600	2,700	27	7,600	7,700	130	12,600	12,700	304
2,700	2,800	28	7,700	7,800	132	12,700	12,800	308
2,800	2,900	29	7,800	7,900	135	12,800	12,900	313
2,900	3,000	30	7,900	8,000	137	12,900	13,000	317
3,000			8,000			13,000		
3,000	3,100	31	8,000	8,100	140	13,000	13,100	322
3,100	3,200	32	8,100	8,200	142	13,100	13,200	326
3,200	3,300	33	8,200	8,300	145	13,200	13,300	331
3,300	3,400	34	8,300	8,400	149	13,300	13,400	335
3,400	3,500	35	8,400	8,500	152	13,400	13,500	340
3,500	3,600	36	8,500	8,600	156	13,500	13,600	344
3,600	3,700	37	8,600	8,700	159	13,600	13,700	349
3,700	3,800	38	8,700	8,800	163	13,700	13,800	353
3,800	3,900	39	8,800	8,900	166	13,800	13,900	358
3,900	4,000	40	8,900	9,000	170	13,900	14,000	362
4,000			9,000			14,000		
4,000	4,100	41	9,000	9,100	173	14,000	14,100	367
4,100	4,200	42	9,100	9,200	177	14,100	14,200	371
4,200	4,300	45	9,200	9,300	180	14,200	14,300	376
4,300	4,400	47	9,300	9,400	184	14,300	14,400	380
4,400	4,500	50	9,400	9,500	187	14,400	14,500	385
4,500	4,600	52	9,500	9,600	191	14,500	14,600	389
4,600	4,700	55	9,600	9,700	194	14,600	14,700	394
4,700	4,800	57	9,700	9,800	198	14,700	14,800	398
4,800	4,900	60	9,800	9,900	201	14,800	14,900	403
4,900	5,000	62	9,900	10,000	205	14,900	15,000	407

2012 Regular Tax Table

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
15,000			21,000			27,000		
15,000	15,100	412	21,000	21,100	692	27,000	27,100	1,052
15,100	15,200	416	21,100	21,200	698	27,100	27,200	1,058
15,200	15,300	421	21,200	21,300	704	27,200	27,300	1,064
15,300	15,400	425	21,300	21,400	710	27,300	27,400	1,070
15,400	15,500	430	21,400	21,500	716	27,400	27,500	1,076
15,500	15,600	434	21,500	21,600	722	27,500	27,600	1,082
15,600	15,700	439	21,600	21,700	728	27,600	27,700	1,088
15,700	15,800	443	21,700	21,800	734	27,700	27,800	1,094
15,800	15,900	448	21,800	21,900	740	27,800	27,900	1,100
15,900	16,000	452	21,900	22,000	746	27,900	28,000	1,106
16,000			22,000			28,000		
16,000	16,100	457	22,000	22,100	752	28,000	28,100	1,112
16,100	16,200	461	22,100	22,200	758	28,100	28,200	1,118
16,200	16,300	466	22,200	22,300	764	28,200	28,300	1,124
16,300	16,400	470	22,300	22,400	770	28,300	28,400	1,130
16,400	16,500	475	22,400	22,500	776	28,400	28,500	1,136
16,500	16,600	479	22,500	22,600	782	28,500	28,600	1,142
16,600	16,700	484	22,600	22,700	788	28,600	28,700	1,148
16,700	16,800	488	22,700	22,800	794	28,700	28,800	1,154
16,800	16,900	493	22,800	22,900	800	28,800	28,900	1,160
16,900	17,000	497	22,900	23,000	806	28,900	29,000	1,166
17,000			23,000			29,000		
17,000	17,100	502	23,000	23,100	812	29,000	29,100	1,172
17,100	17,200	506	23,100	23,200	818	29,100	29,200	1,178
17,200	17,300	511	23,200	23,300	824	29,200	29,300	1,184
17,300	17,400	515	23,300	23,400	830	29,300	29,400	1,190
17,400	17,500	520	23,400	23,500	836	29,400	29,500	1,196
17,500	17,600	524	23,500	23,600	842	29,500	29,600	1,202
17,600	17,700	529	23,600	23,700	848	29,600	29,700	1,208
17,700	17,800	533	23,700	23,800	854	29,700	29,800	1,214
17,800	17,900	538	23,800	23,900	860	29,800	29,900	1,220
17,900	18,000	542	23,900	24,000	866	29,900	30,000	1,226
18,000			24,000			30,000		
18,000	18,100	547	24,000	24,100	872	30,000	30,100	1,232
18,100	18,200	551	24,100	24,200	878	30,100	30,200	1,238
18,200	18,300	556	24,200	24,300	884	30,200	30,300	1,244
18,300	18,400	560	24,300	24,400	890	30,300	30,400	1,250
18,400	18,500	565	24,400	24,500	896	30,400	30,500	1,256
18,500	18,600	569	24,500	24,600	902	30,500	30,600	1,262
18,600	18,700	574	24,600	24,700	908	30,600	30,700	1,268
18,700	18,800	578	24,700	24,800	914	30,700	30,800	1,274
18,800	18,900	583	24,800	24,900	920	30,800	30,900	1,280
18,900	19,000	587	24,900	25,000	926	30,900	31,000	1,286
19,000			25,000			31,000		
19,000	19,100	592	25,000	25,100	932	31,000	31,100	1,292
19,100	19,200	596	25,100	25,200	938	31,100	31,200	1,298
19,200	19,300	601	25,200	25,300	944	31,200	31,300	1,304
19,300	19,400	605	25,300	25,400	950	31,300	31,400	1,310
19,400	19,500	610	25,400	25,500	956	31,400	31,500	1,316
19,500	19,600	614	25,500	25,600	962	31,500	31,600	1,322
19,600	19,700	619	25,600	25,700	968	31,600	31,700	1,328
19,700	19,800	623	25,700	25,800	974	31,700	31,800	1,334
19,800	19,900	628	25,800	25,900	980	31,800	31,900	1,340
19,900	20,000	632	25,900	26,000	986	31,900	32,000	1,346
20,000			26,000			32,000		
20,000	20,100	637	26,000	26,100	992	32,000	32,100	1,352
20,100	20,200	641	26,100	26,200	998	32,100	32,200	1,358
20,200	20,300	646	26,200	26,300	1,004	32,200	32,300	1,364
20,300	20,400	650	26,300	26,400	1,010	32,300	32,400	1,370
20,400	20,500	656	26,400	26,500	1,016	32,400	32,500	1,376
20,500	20,600	662	26,500	26,600	1,022	32,500	32,600	1,382
20,600	20,700	668	26,600	26,700	1,028	32,600	32,700	1,388
20,700	20,800	674	26,700	26,800	1,034	32,700	32,800	1,394
20,800	20,900	680	26,800	26,900	1,040	32,800	32,900	1,400
20,900	21,000	686	26,900	27,000	1,046	32,900	33,000	1,406

2012 Regular Tax Table

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
33,000			39,000			45,000		
33,000	33,100	1,412	39,000	39,100	1,822	45,000	45,100	2,242
33,100	33,200	1,418	39,100	39,200	1,829	45,100	45,200	2,249
33,200	33,300	1,424	39,200	39,300	1,836	45,200	45,300	2,256
33,300	33,400	1,430	39,300	39,400	1,843	45,300	45,400	2,263
33,400	33,500	1,436	39,400	39,500	1,850	45,400	45,500	2,270
33,500	33,600	1,442	39,500	39,600	1,857	45,500	45,600	2,277
33,600	33,700	1,448	39,600	39,700	1,864	45,600	45,700	2,284
33,700	33,800	1,454	39,700	39,800	1,871	45,700	45,800	2,291
33,800	33,900	1,460	39,800	39,900	1,878	45,800	45,900	2,298
33,900	34,000	1,466	39,900	40,000	1,885	45,900	46,000	2,305
34,000			40,000			46,000		
34,000	34,100	1,472	40,000	40,100	1,892	46,000	46,100	2,312
34,100	34,200	1,479	40,100	40,200	1,899	46,100	46,200	2,319
34,200	34,300	1,486	40,200	40,300	1,906	46,200	46,300	2,326
34,300	34,400	1,493	40,300	40,400	1,913	46,300	46,400	2,333
34,400	34,500	1,500	40,400	40,500	1,920	46,400	46,500	2,340
34,500	34,600	1,507	40,500	40,600	1,927	46,500	46,600	2,347
34,600	34,700	1,514	40,600	40,700	1,934	46,600	46,700	2,354
34,700	34,800	1,521	40,700	40,800	1,941	46,700	46,800	2,361
34,800	34,900	1,528	40,800	40,900	1,948	46,800	46,900	2,368
34,900	35,000	1,535	40,900	41,000	1,955	46,900	47,000	2,375
35,000			41,000			47,000		
35,000	35,100	1,542	41,000	41,100	1,962	47,000	47,100	2,382
35,100	35,200	1,549	41,100	41,200	1,969	47,100	47,200	2,389
35,200	35,300	1,556	41,200	41,300	1,976	47,200	47,300	2,396
35,300	35,400	1,563	41,300	41,400	1,983	47,300	47,400	2,403
35,400	35,500	1,570	41,400	41,500	1,990	47,400	47,500	2,410
35,500	35,600	1,577	41,500	41,600	1,997	47,500	47,600	2,417
35,600	35,700	1,584	41,600	41,700	2,004	47,600	47,700	2,424
35,700	35,800	1,591	41,700	41,800	2,011	47,700	47,800	2,431
35,800	35,900	1,598	41,800	41,900	2,018	47,800	47,900	2,438
35,900	36,000	1,605	41,900	42,000	2,025	47,900	48,000	2,445
36,000			42,000			48,000		
36,000	36,100	1,612	42,000	42,100	2,032	48,000	48,100	2,452
36,100	36,200	1,619	42,100	42,200	2,039	48,100	48,200	2,459
36,200	36,300	1,626	42,200	42,300	2,046	48,200	48,300	2,466
36,300	36,400	1,633	42,300	42,400	2,053	48,300	48,400	2,473
36,400	36,500	1,640	42,400	42,500	2,060	48,400	48,500	2,480
36,500	36,600	1,647	42,500	42,600	2,067	48,500	48,600	2,487
36,600	36,700	1,654	42,600	42,700	2,074	48,600	48,700	2,494
36,700	36,800	1,661	42,700	42,800	2,081	48,700	48,800	2,501
36,800	36,900	1,668	42,800	42,900	2,088	48,800	48,900	2,508
36,900	37,000	1,675	42,900	43,000	2,095	48,900	49,000	2,515
37,000			43,000			49,000		
37,000	37,100	1,682	43,000	43,100	2,102	49,000	49,100	2,522
37,100	37,200	1,689	43,100	43,200	2,109	49,100	49,200	2,529
37,200	37,300	1,696	43,200	43,300	2,116	49,200	49,300	2,536
37,300	37,400	1,703	43,300	43,400	2,123	49,300	49,400	2,543
37,400	37,500	1,710	43,400	43,500	2,130	49,400	49,500	2,550
37,500	37,600	1,717	43,500	43,600	2,137	49,500	49,600	2,557
37,600	37,700	1,724	43,600	43,700	2,144	49,600	49,700	2,564
37,700	37,800	1,731	43,700	43,800	2,151	49,700	49,800	2,571
37,800	37,900	1,738	43,800	43,900	2,158	49,800	49,900	2,578
37,900	38,000	1,745	43,900	44,000	2,165	49,900	50,000	2,585
38,000			44,000			PLEASE NOTE: For \$50,000 and over, your tax is \$2,585 + 7% of the excess over \$49,999		
38,000	38,100	1,752	44,000	44,100	2,172			
38,100	38,200	1,759	44,100	44,200	2,179			
38,200	38,300	1,766	44,200	44,300	2,186			
38,300	38,400	1,773	44,300	44,400	2,193			
38,400	38,500	1,780	44,400	44,500	2,200			
38,500	38,600	1,787	44,500	44,600	2,207			
38,600	38,700	1,794	44,600	44,700	2,214			
38,700	38,800	1,801	44,700	44,800	2,221			
38,800	38,900	1,808	44,800	44,900	2,228			
38,900	39,000	1,815	44,900	45,000	2,235			