

# Godfrey's

## Tax Tables 2012-13

### INCOME TAX RELIEFS AND ALLOWANCES

	2010-11	2011-12	2012-13
<b>Personal allowance</b>	£	£	£
Aged under 65 on 5 April	6,475	7,475	8,105
Aged 65 or over on 5 April	9,490	9,940	10,500
Aged 75 or over on 5 April	9,640	10,090	10,660
Personal allowance reduced by £1 for each £2 by which total income is over	100,000	100,000	100,000
<b>Married/civil partners: 10% rate of tax relief</b>			
Aged 75 and over	6,965	7,295	7,705
Minimum	2,670	2,800	2,960
Age allowance reduced by £1 for each £2 by which total income is over	22,900	24,000	25,400
<b>Other reliefs and allowances</b>			
Childcare and childcare vouchers (weekly)	55	55*	55*
*£28 for higher rate taxpayer, £22 for additional rate tax payer			
<b>Enterprise Investment Scheme (EIS) income tax relief ceiling</b>	<b>500,000</b>	<b>500,000</b>	<b>1,000,000</b>
EIS rate of income tax relief	20%	30%	30%
<b>Seed EIS (SEIS) income tax relief ceiling</b>	<b>N/A</b>	<b>N/A</b>	<b>100,000</b>
SEIS rate of income tax relief	N/A	N/A	50%
<b>Venture Capital Trust (VCT) income tax relief ceiling</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
VCT rate of income tax relief	30%	30%	30%
<b>'Rent A Room': maximum tax-free income from furnished letting in main home</b>	<b>4,250</b>	<b>4,250</b>	<b>4,250</b>

### REGISTERED PENSIONS

	2010-11	2011-12	2012-13
<b>Lifetime allowance*</b>	£1,800,000	£1,800,000	£1,500,000
Amount of pension value which can be withdrawn tax free on commencement*	25%	25%	25%
Lifetime allowance charge on excess lump sum withdrawals	55%	55%	55%
Lifetime allowance charge on excess income withdrawals	25%	25%	25%
<b>Annual allowance</b>	£255,000	£50,000**	£50,000**
Annual allowance charge on excess	40%	20%-50%	20%-50%
<b>Special annual allowance applies where relevant income is £130,000 or more:</b>			
Tax relief for individual capped at maximum of 100% relevant UK earnings or:	£3,600	£3,600	£3,600
* Subject to transitional protection for excess amount			
**Subject to unused allowance carried forward			

### INCOME TAX RATES

	2010-11	2011-12	2012-13
	£	£	£
Starting rate band of 10% on savings income up to*	2,440	2,560	2,710
Basic rate of 20% on income up to	37,400	35,000	34,370
Higher rate of 40% on income	37,401-150,000	35,001-150,000	34,371-150,000
Additional rate of 50% on income over	150,000	150,000	150,000
Dividends for:			
Basic rate taxpayers	10%	10%	10%
Higher rate taxpayers	32.5%	32.5%	32.5%
Additional rate taxpayers	42.5%	42.5%	42.5%
Trusts: Standard rate band generally:	1,000	1,000	1,000
Rate applicable to trusts: dividends	42.5%	42.5%	42.5%
Other income	50%	50%	50%
Pre-owned assets tax minimum taxable as income	5,000	5,000	5,000
*Not available if taxable non-savings income exceeds starting rate band			

### NON-DOMICILE CHARGE 2012-13

Annual charge for use of remittance basis by adult non-UK domiciliary after UK residence in (a) seven or more of the previous nine tax years: £30,000 (b) 12 or more of the previous 14 tax years: £50,000

### INDIVIDUAL SAVINGS ACCOUNTS (ISA)

	2010-11	2011-12	2012-13
<b>Maximum investment</b>			
Cash component	£5,100	£5,340	£5,640
Stocks and shares component (balance up to)	£10,200	£10,680	£11,280
Junior ISAs (JISAs)*	N/A	£3,600	£3,600

\*Available from 1 November 2011 for children (to age 18) without a child trust fund. Funds are locked in until age 18.

# Godfrey's Tax Tables 2012-13

## MAIN DUE DATES FOR TAX PAYMENT

### Income Tax and Capital Gains Tax Self-Assessment 2012-13

	Due Date	Payment
First Interim Payment	31 January 2013	Normally 50% of previous year's income tax, less tax deducted at source
Second Interim Payment	31 July 2013	As above
Balancing Payment	31 January 2014	Balance of income tax for 2012-13 and all CGT
Inheritance Tax		
Death:		Normally six months after month of death
Lifetime transfer 6 April-30 September:		30 April in following tax year
Lifetime transfer 1 October-5 April:		Six months after month of transfer
Corporation tax	Small profit and marginal rate companies: Large companies (those who pay tax at 24%): quarterly CT payments:	Normally nine months after end of accounting period Normally due in months 7, 10, 13, 16 from start of the accounting period Growing companies: no instalments where profits are £10m or less and the company was small profit or marginal rate for the previous year.

## KEY DATES FOR FILING RETURNS

### Self-Assessment

	2011-12	2012-13
Filed on paper	31 October 2012	31 October 2013
Filed online	31 January 2013	31 January 2014

### PAYE

P14, P35, P38 and P38A	19 May following end of tax year
P9D, P11D and P11D(B)	6 July following end of tax year
Corporation tax self-assessment	
Generally later of:	12 months from end of accounting period or three months after issue of Notice CT603

## OFFICIAL AND PRESCRIBED RATES OF INTEREST

Loans – Official deemed interest rates on loans to directors and employees earning at the rate of £8,500 per annum or more. The cash equivalent of interest is charged where total of non-qualifying loans exceeds £5,000.

Late – Prescribed interest charged on late tax except for inheritance tax and pre-self-assessment corporation tax and corporation tax instalments.

Period	Loans	Late Tax	Period	Loans	Late Tax
6/8/03-5/12/03	5%	5.5%	6/11/08-5/12/08	6.25%	6.5%
6/12/03-5/9/04	5%	6.5%	6/12/08-5/1/09	6.25%	5.5%
6/9/04-5/9/05	5%	7.5%	6/1/09-26/1/09	6.25%	4.5%
6/9/05-5/9/06	5%	6.5%	27/1/09-28/2/09	6.25%	3.5%
6/9/06-5/4/07	5%	7.5%	1/3/09-23/3/09	4.75%	3.5%
6/4/07-5/8/07	6.25%	7.5%	24/3/09-28/09/09	4.75%	2.5%
6/8/07-5/1/08	6.25%	8.5%	29/09/09-5/04/10	4.75%	3.0%
6/1/08-5/11/08	6.25%	7.5%	6/04/10 –	4.00%	3.0%

## INHERITANCE TAX

	2010-11	2011-12	2012-13
Nil rate band*	£325,000	£325,000	£325,000
Death rate of tax on excess	40%	40%	40%†
Lifetime rate of tax on excess	20%	20%	20%

Reduced tax charge on gifts within 7 years of death

Years before death:	0-3	3-4	4-5	5-6	6-7
Percentage of death charge:	100%	80%	60%	40%	20%

### Main exemptions

Annual gifts	£3,000 per donor, £250 per donee
Gifts in consideration of marriage or civil partnership	Parent £5,000, Grandparent £2,500, Other £1,000
Regular gifts from income so long as they do not reduce the donor's normal standard of living	No limit
Non-UK domiciled spouse donee	£55,000

### Business Property Reliefs

Unincorporated businesses and unquoted company shares	100%
Controlling shareholdings in quoted companies	50%
Certain other property used in companies and partnerships	50%

### Agricultural Reliefs

Owner occupied farms and farm tenancies	100%
Interest of landlords in let property	50%/100%

\* Up to 100% of the unused proportion of a deceased spouse's/civil partner's nil-rate band can be claimed on the surviving spouse's/civil partner's death.

†36% where at least 10% of net estate left to charity from 6 April 2012.

## INHERITANCE TAX READY-RECKONER – DEATH RATES 2012-13

Gross Transfer	Rate	Tax	Net Transfer	Gross Transfer	Rate	Tax	Net Transfer
£	%	£	£	£	%	£	£
325,000	40	0	325,000	800,000	40	190,000	610,000
350,000		10,000	340,000	900,000		230,000	670,000
400,000		30,000	370,000	1,000,000		270,000	730,000
450,000		50,000	400,000	1,500,000		470,000	1,030,000
500,000		70,000	430,000	2,000,000		670,000	1,330,000
600,000		110,000	490,000	2,500,000		870,000	1,630,000
700,000		150,000	550,000	3,000,000		1,070,000	1,930,000

# Godfrey's Tax Tables 2012-13

## CAPITAL GAINS TAX

	2010-11	2011-12	2012-13
<b>Rates – Individuals, Personal Representatives</b>			
To 22/6/10	18%	N/A	N/A
Post 22/6/10 gains where taxable income less than basic rate band	18%	18%	18%
Post 22/6/10 gains where taxable income exceeds basic rate band	28%	28%	28%
<b>Rate – Trusts</b>			
To 22/6/10	18%	N/A	N/A
Post 23/6/10	28%	28%	28%
<b>Annual Exemption</b>			
Individuals, Personal Representatives (in year of death and for up to next two years), Trusts for disabled persons	£10,100	£10,600	£10,600
Trusts in general (where single trust created by settlor)	£5,050	£5,300	£5,300
<b>Chattel Exemption</b> (5/3 taxable on excess)	£6,000	£6,000	£6,000
Let proportion of main residence	£40,000	£40,000	£40,000

### Other exemptions & reliefs

Private motor vehicles, principal private residence, National Savings Certificates, Defence Bonds, Development Bonds, SAYE, foreign currency for personal expenditure abroad, decorations for gallantry (unless bought), betting winnings, compensation for damage or injury in connection with trade or profession, gilt edged securities, life assurance policies and deferred annuity policies (unless bought for money or money's worth), assets gifted to charity or for public benefit, tangible moveable property which is a wasting asset (unless qualifying for capital allowance), debts which are not debts on security, qualifying corporate bonds, transactions in futures and options in gilts, business expansion scheme shares issued after 18 March 1986. Hold-over relief or roll-over relief claimed. Venture Capital Trusts, Enterprise Investment Schemes and Seed Enterprise Investment Schemes.

## ENTREPRENEURS' RELIEF

	Lifetime limit
From 6/4/08 to 5/4/10	£1,000,000
From 6/4/10 to 22/6/10	£2,000,000
From 23/6/10 to 5/4/11	£5,000,000
From 6/4/11 to date	£10,000,000
To 22/6/10: relief given as reduction of $\frac{4}{9}$ ths of gain (effective tax rate of 10%)	
From 23/6/10: qualifying gains taxed at 10%	
For trading businesses and companies (minimum 5% employee/director shareholding) held for at least one year and certain associated disposals of business assets.	

## CORPORATION TAX

		2010 01/4/10 – 31/3/11	2011 01/4/11 – 31/3/12	2012 01/04/12 – 31/3/13
Main Rate		28%	26%	24%
Small profits	Rate	21%	20%	20%
	Limit	£300,000	£300,000	£300,000
	Marginal Rate	29.75%	27.5%	25%
	Upper Marginal Limit	£1,500,000	£1,500,000	£1,500,000
Standard	Fraction	7/400	3/200	1/100

## STAMP DUTIES

### LAND TAX based on consideration

Residential	Commercial	Rate
£125,000* or less	£150,000 or less	Nil
Over £125,000* up to £250,000	Over £150,000 up to £250,000	1%
Over £250,000 up to £500,000	Over £250,000 up to £500,000	3%
Over £500,000 up to £1,000,000	Over £500,000	4%
Over £1,000,000 up to £2,000,000	N/A	5%
Over £2,000,000	N/A	7%+

\*£150,000 for property in disadvantaged areas.

+15% if purchased by a non-natural entity e.g. a limited company

**Stamp Duty (including SDRT):** stocks and marketable securities 0.5%  
No stamp duty charge unless the duty exceeds £5

## VALUE ADDED TAX

**Standard rate:** from 4/1/2011: 20%

**Reduced rate,** eg domestic fuel and power: 5%

	Annual limit £
Registration limit from 1 April 2012:	77,000
Registration limit from 1 April 2011:	73,000
Deregistration limit from 1 April 2012 future turnover:	75,000
Deregistration limit from 1 April 2011 future turnover:	71,000
Cash accounting scheme turnover limit	1,350,000
Flat rate scheme turnover limit	150,000

# Godfrey's Tax Tables 2012-13

## NATIONAL INSURANCE CONTRIBUTIONS

### Class 1 Employees Not Contracted-Out Rates

2010-11			2011-12			2012-13		
Total Earnings £ weekly	Employee Contribution	Employer Contribution	Total Earnings £ weekly	Employee Contribution	Employer Contribution	Total Earnings £ weekly	Employee Contribution	Employer Contribution
Up to 110.00	Nil	Nil	Up to 136.00	Nil	Nil	Up to 144.00	Nil	Nil
110.01-844.00	11%	12.8%	136.01-139.00	Nil	13.8%	144.01-146.00	Nil	13.8%
844.01 and over	1%	12.8%	139.01-817.00	12%	13.8%	146.01-817.00	12%	13.8%
			817.01 and over	2%	13.8%	817.01 and over	2%	13.8%

Limit or Threshold	2010-11			2011-12			2012-13		
	Weekly £	Monthly £	Annual £	Weekly £	Monthly £	Annual £	Weekly £	Monthly £	Annual £
Lower earnings limit	97	420	5,044	102	442	5,304	107	464	5,564
Employee primary contribution threshold	110	476	5,715	139	602	7,225	146	634	7,605
Employer secondary contribution threshold	110	476	5,715	136	589	7,072	144	624	7,488
Upper accrual point	770	3,337	40,040	770	3,337	40,040	770	3,337	40,040
Upper earnings limit	844	3,656	43,875	817	3,540	42,475	817	3,540	42,475

**Contracted-Out Rates** Contributions are reduced on earnings between the lower earnings limit and the upper accrual point.

Year		Contribution Reduction		Contributions where Upper Earnings Limit Exceeded	
		Employee	Employer	Employee	Employer
2012-13	Salary Related	1.4%	3.4%	£3,704.38+2% over £42,475	£3,657.26+13.8% over £42,475
2011-12	Salary Related	1.6%	3.7%	£3,674.94+2% over £42,475	£3,601.62+13.8% over £42,475
	Money Purchase	1.6%	1.4%	£3,674.94+2% over £42,475	£4,400.55+13.8% over £42,475
2010-11	Salary Related	1.6%	3.7%	£3,638.54+1% over £43,875	£3,590.65+12.8% over £43,875
	Money Purchase	1.6%	1.4%	£3,638.54+1% over £43,875	£4,395.56+12.8% over £43,875

- Employers are able to reduce other NI payments to take account of rebate due between £107 and £144 per week on which NICs are not levied (£102 and £136 per week for 2011-12).
- Employees are able to reduce their NI payments to take account of rebate due between £107 and £146 per week (£102 and £139 per week for 2011-12) on which NICs are not levied.
- Rebates and contribution reductions are abolished for money purchase schemes from 6 April 2012.

	2010-11	2011-12	2012-13
Class 1A Employer on most benefits in kind	12.8%	13.8%	13.8%
Class 2 Self-employed*			
Fiat rate	£2.40 pw	£124.80 pa	£2.65 pw
Where earnings are over	£5,075	£130.00 pa	£137.80 pa
Class 4 Self-employed*			
Annual profit level	£5,715-£43,875	£7,225-£42,475 pa	£7,605-£42,475 pa
Rate on annual profit level	8%	9%	9%
Rate thereafter	1%	2%	2%
Class 3 (Voluntary) Contribution	£12.05 pw	£626.60 pa	£13.25 pw
		£655.20 pa	£689.00 pa

\*Unless over state retirement age at start of tax year

## TAX CREDITS

	2011-12		2012-13	
	Annual	Approximate Weekly Equivalent	Annual	Approximate Weekly Equivalent
<b>Working Tax Credit</b>				
Basic	1,920	36.82	1,920	36.82
Additional couple's and lone parent element	1,950	37.40	1,950	37.40
30 hour element	790	15.15	790	15.15
Disabled worker element	2,650	50.82	2,790	53.55
Severe disability element	1,130	21.67	1,190	22.89
50 plus return to work payment, 16-29 hours	1,365	26.18	-	-
50 plus return to work payment, 30 hours +	2,030	38.93	-	-
Childcare element: 70% of eligible cost covered				
Maximum eligible cost for two or more children		300.00		300.00
Maximum eligible cost for one child		175.00		175.00
<b>Child Tax Credit</b>				
Family element	545	10.50	545	10.50
Child element	2,555	49.00	2,690	51.59
Disabled child additional element	2,800	53.70	2,950	56.63
Severely disabled child additional element	1,130	21.67	1,190	22.89

- All credits are withdrawn at the rate of 41% for each £1 of (joint) gross income over £6,420 a year.
- For those entitled to Child Tax Credit only the corresponding income threshold is £15,860 a year.
- The in-year income rise disregard is £10,000.
- Weekly credit figures are daily rates multiplied by seven.

# Godfrey's Tax Tables 2012-13

## MAIN TAXABLE STATE BENEFITS

BENEFIT	Weekly rate from			2010-11 £	Annual taxable total	
	6/4/10 £	6/4/11 £	6/4/12 £		2011-12 £	2012-13 £
<b>Retirement pension</b>						
Standard Rate	97.65	102.15	107.45	5,077.80	5,311.80	5,587.40
Adult dependant's	58.50	61.20	64.40	3,042.00	3,182.40	3,348.80
Addition at age 80	0.25	0.25	0.25	13.00	13.00	13.00
<b>Pension Credit: Standard Minimum Guarantee (not taxable)</b>						
Single	132.60	137.35	142.70	-	-	-
Couple	202.40	209.70	217.90	-	-	-
<b>Incapacity benefit (for claims made before 27/10/08)*</b>						
Long-term	91.40	94.25	99.15	4,752.80	4,901.00	5,155.80
Increased higher rate	15.00	13.80	11.70	780.00	717.60	608.40
Increased lower rate	5.80	5.60	5.90	301.60	291.20	306.80
Short-term (under pension age) (higher rate)	81.60	84.15	88.55	-	-	-
Short-term (over pension age) (lower rate)	87.75	90.45	95.15	-	-	-
<b>Employment and Support Allowance (ESA)*</b>						
Single under 25	51.85	53.45	56.25	-	-	-
25 or over	65.45	67.50	71.00	-	-	-
Single work related group	91.40	94.25	99.15	-	-	-
Single support group	96.85	99.85	105.05	-	-	-
<b>Widowed mother's allowance</b> (widowed pre 9/4/01)	97.65	100.70	105.95	5,077.80	5,236.40	5,509.40
<b>Widow's pension</b>	97.65	100.70	105.95	5,077.80	5,236.40	5,509.40
<b>Widowed parent's allowance</b>	97.65	100.70	105.95	5,077.80	5,236.40	5,509.40
<b>Bereavement allowance</b>	97.65	100.70	105.95	-	-	-
<b>Carer's allowance</b>						
Standard rate	53.90	55.55	58.45	2,802.80	2,888.60	3,039.40
Adult dependant's (claims made before 6 April 2010)	31.70	32.70	34.40	1,648.40	1,700.40	1,788.80
<b>Jobseeker's allowance*</b>						
Single under 18 and 18-24	51.85	53.45	56.25	-	-	-
25 or over	65.45	67.50	71.00	-	-	-

\* taxable only if contribution-based and not income-based

## STATUTORY SICK PAY

2010-11		2011-12		2012-13	
Average earnings pw	SSP pw	Average earnings pw	SSP pw	Average earnings pw	SSP pw
Under £97	NIL	Under £102	NIL	Under £107	NIL
£97 and over	£79.15	£102 and over	£81.60	£107 and over	£85.85

## MAIN CAPITAL AND OTHER ALLOWANCES 2011-13

Plant and Machinery	2011-12	2012-13
Annual investment allowance	100% in first year up to £100,000	100% in first year up to £25,000
Writing down allowance (reducing balance)	20% pa	18% pa
Long-life plant and machinery and intergral features	10% pa	8% pa
Cars with CO <sub>2</sub> emissions of up to 160 g/km	20% pa	18% pa
Cars with CO <sub>2</sub> emissions of 161 g/km or more	10% pa	8% pa

### FIRST-YEAR ALLOWANCES

Designated energy water-efficient equipment and technologies	100%	100%
Renovation of business premises in disadvantaged areas	100%	100%
Conversion and renovation of flats above shops	100%	100%
Zero-emission goods vehicles (new)	100%	100%
New cars with CO <sub>2</sub> emissions of 110 g/km or less	100%	100%

### Research and Development (R&D)

Capital expenditure	100%	100%
Revenue deduction: Small and medium sized companies	200%	225%
Large companies	130%	130%

# Godfrey's Tax Tables 2012-13

## EMPLOYEE BENEFITS

	2010-11 £	2011-12 £	2012-13 £
Notional occupational pensions cap for 'new entrants'	123,600	123,600	123,600
Share incentive plan – tax-free up to employer 'free' contribution	3,000	3,000	3,000
employee partnership annual contribution	1,500	1,500	1,500
employer matching (2:1) annual contribution	3,000	3,000	3,000
Enterprise Management Incentive maximum total per individual	120,000	120,000	250,000*
maximum total options per company	3,000,000	3,000,000	3,000,000
SAYE share option scheme up to per month	250	250	250
Approved share option scheme maximum per individual	30,000	30,000	30,000
Cheap loan benefit tax-free if the loan is up to 5,000	5,000	5,000	5,000
Golden handshake (maximum)	30,000	30,000	30,000
Relocation expenses	8,000	8,000	8,000
Overnight tax-free personal incidental expenses for employees on business – UK	5	5	5
– overseas	10	10	10
Incidental costs of homeworking per week (non-evidenced)	3	3	4

\*Subject to state aid approval

## CAR BENEFIT FOR EMPLOYEES – CARS PROVIDED BY EMPLOYERS 2011-13

Car benefit taxable amount based on a petrol car's CO<sub>2</sub> emissions in grams per kilometre and car's list price when new

CO <sub>2</sub> g/km	% of price		CO <sub>2</sub> g/km	% of price		CO <sub>2</sub> g/km	% of price	
	11-12	12-13		11-12	12-13		11-12	12-13
75 or less	5	5	135-9	17	18	180-4	26	27
76-99	10	10	140-4	18	19	185-9	27	28
100-4	10	11	145-9	19	20	190-4	28	29
105-9	10	12	150-4	20	21	195-9	29	30
110-4	10	13	155-9	21	22	200-4	30	31
115-9	10	14	160-4	22	23	205-9	31	32
120-4	15	15	165-9	23	24	210-4	32	33
125-9	15	16	170-4	24	25	215-9	33	34
130-4	16	17	175-9	25	26	220-4	34	35
						225 & over	35	35

Diesel cars have a 3% addition subject to a maximum charge of 35%.

**Zero emission cars, incl. electric only:** no taxable benefit.

**Car fuel benefit** calculated by multiplying a set figure of £20,200 (£18,800 for 2011/12) by CO<sub>2</sub> percentage.

**VANS – 2010-13** Taxable amount for private use\*

	2010-11	2011-12	2012-13
Vehicles	£3,000	£3,000	£3,000
Fuel	£500	£550	£550

\*No charge if zero emissions, or private use limited to home-work journeys

## BUSINESS USE OF OWN VEHICLE 2011-13

Tax-free rates per business mile	Per mile	Tax-free rates per business mile	Per mile
Cars: first 10,000 business miles	45p	Motorcycles	24p
Cars: over 10,000 business miles	25p	Bicycles	20p
Car passengers	5p		

## COMPANY CARS – ADVISORY FUEL RATES FROM 1 JULY 2012

Engine size	Petrol	LPG	Engine size	Diesel
1400cc or less	15p	11p	1600cc or less	12p
1401cc to 2000cc	18p	13p	1601cc to 2000cc	15p
Over 2000cc	26p	19p	over 2000cc	18p

## VALUE ADDED TAX – ROAD FUEL USED FOR PRIVATE MOTORING

For VAT periods beginning on or after 1 May 2012 the scale charges are based on the vehicle's CO<sub>2</sub> emissions in grams per kilometre.

CO <sub>2</sub> g/ks	3 month fuel scale charge		CO <sub>2</sub> g/ks	3 month fuel scale charge		CO <sub>2</sub> g/ks	3 month fuel scale charge	
	£	20% per car £		£	20% per car £		£	20% per car £
<120	166.00	27.67	155-159	350.00	58.33	190-194	467.00	77.83
121-129	250.00	41.67	160-164	366.00	61.00	195-199	483.00	80.50
130-134	266.00	44.33	165-169	383.00	63.83	200-204	500.00	83.33
135-139	283.00	47.17	170-174	400.00	66.67	205-209	517.50	86.17
140-144	300.00	50.00	175-179	416.00	69.33	210-214	533.00	88.83
145-149	316.00	52.67	180-184	433.00	72.17	215-219	550.00	91.67
150-154	333.00	55.50	185-189	450.00	75.00	220-224	567.00	94.50
						225+	583.00	97.17