



ORDINANCE

ADOPTION OF MERIT SALARY SCHEDULE (APPENDIX A) AND MERIT EMPLOYEE RULES AND REGULATIONS

CITY OF NASHUA

In the Year Two Thousand and Seven

The City of Nashua ordains that Chapter 2 “Administration”, Article V “Personnel Administration Merit System”, is hereby amended by adding the following:

“Sec. 2-308. Merit Pay Compensation System.

The merit pay compensation system set forth on the “Merit Salary Schedule (Appendix A) and Merit Employee Rules and Regulations” effective July 1, 2007 is hereby adopted.

The Mayor shall inform the Board of Aldermen of any and all changes to the Merit Employee Rules and Regulations, including the Merit Salary Schedule. The Board of Aldermen shall review the Merit Salary Schedule and Merit Employee Rules and Regulations, during the budget review process, every three years from the date of final passage.”

All previous resolutions and ordinances and/or parts of resolutions and ordinances inconsistent with Ordinance O-07-97 are herewith rescinded.

A copy is attached.



MERIT EMPLOYEE RULES AND REGULATIONS

EFFECTIVE JULY 1, 2007

The City of Nashua reserves the right to amend or revoke any of the provisions of any of the benefits, terms and conditions of employment provided herein. The benefit package shall not be construed as a contract of employment.

MERIT EMPLOYEE RULES AND REGULATIONS

INTRODUCTION

This document applies to employees covered under Chapter 2, Article 5, "Personnel Administration Merit System," Section 2-304 of the Nashua Revised Ordinances.

EMPLOYMENT

Work Schedule

An employee's work schedule is determined by his or her division director based on the operational needs of the city/department. The city has the right to make changes in work schedules and assignments, as it deems necessary.

Attendance

Employees are responsible for their attendance. Employees who know in advance that they will be late or absent shall notify the department manager prior to the date in question. An employee who fails to notify the department manager of their absence will be deemed absent without leave. This absence may be without pay and subject to disciplinary action.

Equal Employment Opportunity (EEO)

The City of Nashua is an equal opportunity employer. EEO applies to all terms and conditions of employment, that is hiring, placement, promotion, termination, layoffs, recall, transfer, leaves of absence, compensation, training, and all illegal harassment.

Probation Period

Newly hired or promoted employees must successfully complete a six-month probationary period.

Performance Evaluations

Employees will receive an annual evaluation at the completion of the fiscal year. In addition, all newly hired, or promoted employees will receive an end of probation performance evaluation.

Personnel File

Employees are entitled to review their personnel file during normal office hours with adequate notice to Human Resources. Authorized personnel/representatives will be required to sign to review personnel files.

Vacancies

Designated vacancies will be posted for a minimum of five workdays.

Promotions

Selected candidates will be placed on the designated grade of the attached Merit Salary Schedule (Appendix A) one step above the salary equal to or greater than their current salary just prior to the effective date of the promotion.

The hiring source may elect to place the candidate no more than two (2) steps above this requirement. Under extraordinary circumstances, the mayor may approve further adjustments and the Mayor shall notify the Board of Aldermen in writing when this privilege is exercised.

Employees who do not serve a successful probationary period may, at the discretion of management, be returned or request to be returned to their former position if available or to a similar position if available.

Reclassification

A department manager, division director, or an employee through his or her respective supervisor may request a review of their position classification by submitting a position description form (PDF) to Human Resources for evaluation.

In the event that a position is reclassified to a higher grade classification, the compensation will be determined within the attached Merit Salary Schedule (Appendix A) by placing the employee on the designated grade one step above the salary equal to or greater than their current salary.

The hiring source may elect to place the employee no more than two (2) steps above this requirement. Under extraordinary circumstances, the mayor may approve further adjustments and the Mayor shall notify the Board of Aldermen in writing when this privilege is exercised.

Demotions

Demotions may be voluntary or by administrative directive. Compensation is determined by crediting the employee with the number of years spent at the higher grade and then adjusting his or her salary to a step within the lower grade.

Seniority

City seniority is defined as continuous service either from the date of hire or rehire. Department seniority is defined from either the date of hire or transfer into the department and shall be given due consideration with regard to choice of vacations and layoffs.

Discipline

The city has the right to discipline or discharge employees for cause. Discipline shall be corrective in nature and ordinarily utilized progressively. Disciplinary actions normally follow the order of (1) written warning; (2) suspension without pay and (3) discharge.

The severity of any particular infraction may warrant deviation from the cited steps, for example willful destruction of property, theft, falsification of records, fighting, etc.

Grievance Procedure

Employees, who have completed a successful probationary period, have the right to discuss a grievance with their supervisor within 10 days of the event giving rise to the grievance. The supervisor then has ten (10) days to render a decision.

If an employee is not satisfied with the decision, he or she may file a written grievance with the department manager within ten (10) workdays of receipt of the supervisor's decision. The employee and the department head must discuss the issue(s) within ten (10) workdays of the submission. The manager must render a written response within ten (10) workdays of receipt of the submission.

If an employee is not satisfied with that decision, he or she may file a written grievance with the division director, who may elect to involve the elected board/commission. The division director, in conjunction with the Human Resources Manager, shall discuss the merits of the grievance at a meeting to which all interested parties are welcome to attend, including any representative of the employee. The division director then has ten (10) workdays from hearing the grievance to render a written decision.

Employees who are not satisfied with the decision of the division director may appeal within ten (10) workdays of receipt of the division director's decision to the Personnel Advisory Board (PAB).

Personnel Advisory Board (PAB)

Employees who are not satisfied with the decision of the division director may file a written appeal with the PAB within 10 workdays of receipt of the division director's decision. The PAB shall hear the grievance and render a written recommendation to the Mayor within 30 workdays of the hearing.

All recommendations will be advisory except in those instances of discharge when an employee demonstrates that the discharge was based on race, color, religion, sex, sexual orientation, age, national origin, disability, marital status or political affiliation. Under the above stated exceptions the PAB may order the employee reinstated.

Resignation

Employees are considered to have resigned in good standing provided they have given a two (2) week notice or the department has waived the timeframe.

Employees who have failed to notify the department manager of an absence in excess of two (2) pay periods, failed to report to work at the end of an approved leave of absence, or fails to return to work when recalled from layoff upon official notice from the city, will be considered to have abandoned (voluntarily resigned) their position.

Exit Interview

Employees whom, either voluntarily or through an administrative action, leave the employment of the city must meet with Human Resources to return all city property, review their benefits and to be informed of their rights to COBRA health benefits as required by law.

Recall

Employees who through no fault of their own are laid off from their position will be placed on a recall list and given preferential consideration for like positions with due regard for city/department seniority and past performance. Laid off employees will remain on an established list for a period not to exceed two years.

Retired Employees

No person who is receiving or is eligible to receive a pension, as a result of prior service in the employment of the city, or a pension which is or has been funded in whole or in part with city funds, shall be hired or rehired unless such person agrees in writing to a remuneration reduced by the amount of the pension. Retirees are eligible to participate in the city's health and dental plan at full cost to the retiree.

Medical Examinations

A **Pre-employment** physical that is considered to be a condition of employment will be conducted by a physician designated by the city and will be paid for by the city.

A **Fitness for duty/return to duty** physical may be required. Fitness for duty physicals will be conducted by a physician designated by the city and may be paid by the city.

City Property

City owned or leased equipment is for city business purposes only. Any violation will be subject to disciplinary action. Personal calls on city telephones shall be kept to an absolute minimum.

COMPENSATION

Compensation for all merit employees shall be in compliance with the Merit Salary Schedule attached in Appendix A. Although the city discourages the payment of stipends, fees and additional compensation, it is recognized that there may be instances when such payment for services, which are deemed not to be part of an employee's normal job duties, is in the best interest of the City. The Board of Aldermen shall receive written notification on a quarterly basis of any and all such stipends, fees, and additional compensation paid to any merit employee.

Merit Salary Schedule

Grades One through twenty as shown as Appendix A.

Steps One through seventeen as shown on Appendix A.

Merit Pay Program

Newly hired employees may receive a starting salary within the job classification grade from step 1 through step 12 on the attached Merit Salary Schedule (Appendix A). Recruitment should be based on the documented education and/or experience he/she brings to the job.

Employees who are hired or promoted after July 1st but before December 31st of each calendar year will be eligible for a one step advancement within their job classification on July 1st of the next year provided he/she attains a satisfactory performance evaluation.

Employees who are hired or promoted between January 1st and June 30th will not be eligible until they have completed an entire fiscal year.

An employee who has reached the maximum step within his/her designated grade and has attained a satisfactory performance evaluation shall be eligible for a salary increase equal to the three (3) year average of the CPI-U.

Classification and Compensation

Compensation will be determined by the designated grade and step within the attached Merit Salary Schedule (Appendix A). The Mayor, through the Board of Aldermen, may grant a cost of living adjustment to all merit employees. Any changes to the Merit Salary Schedule shall be approved by the Board of Aldermen before taking effect.

Overtime

Overtime will be compensated in accordance with the Fair Labor Standards Act (FLSA). Employees classified as exempt shall not be entitled to the overtime provisions set forth in FLSA.

Payroll Deductions

Employees are paid on a weekly basis. All required deductions, such as State, Federal, court ordered, and voluntary deductions are automatically withheld from the employee's paycheck. Employees may elect to enroll in the Dependent Care Program, Flexible Spending Account, United Way, US Savings Bonds, Credit Union and Deferred Compensation Program. Employees assigned to the Division of Public Works who are members of the DPW retirement system, hired after 4/1/86 are subject to a Medicare deduction.

Working Out of Classification

When it is determined that an employee is assigned to the functions of a vacant higher classification, the affected employee shall be eligible for the promotional rate of that classification provided he/she has worked a minimum of four (4) hours in any one (1) calendar day for an accumulated period of forty (40) hours within a twenty-four (24) month period. Once the employee has met those criteria, he/she shall remain eligible for that promotional compensation while performing the assigned functions of that classification

Workers Compensation

All employees are covered by the city's worker's compensation insurance. In the event an employee is injured on the job, he or she must give immediate notice to their supervisor and complete the required paper work. The employee may choose to supplement his or her worker's compensation payment utilizing available benefit leave balances. Employees will continue to accrue full benefits while receiving worker's compensation benefits.

LEAVE BENEFITS

Bereavement Leave

Employees are entitled to bereavement leave for three (3) consecutive days from either the date of death or three (3) days from the date of burial of a member of the employee's immediate family. Employees on a scheduled leave of absence will not be eligible for bereavement leave.

The immediate family includes an employee's spouse and the following relatives of the employee or their spouse: children, brother, sister, parents, step-parents, grandparents, grandchildren, daughter-in-law, son-in-law, blood relative or ward residing in the employee's household.

Holidays

There are eleven (11) paid holidays per calendar year, plus the Presidential Election Day every fourth year.

The following are standard holidays:

1. New Year's Day
2. Labor Day
3. Civil Rights Day
4. Veteran's Day
5. Memorial Day
6. Thanksgiving Day

7. Independence Day

8. Christmas Day

The remaining three (3) days are determined by the Mayor in January of each year. Nonexempt employees who are required to work a holiday will receive 1.5 times their regular hourly rate. Exempt employees are allowed to carry forward and use the holiday compensatory time within sixty (60) days following the holiday.

If a holiday falls on a Saturday, the preceding Friday is observed. If the holiday falls on a Sunday, the following Monday is observed. Employees must be on payroll the day before and the day after the holiday in order to be eligible for holiday pay. Part time employees who are not scheduled to work on the holiday are not eligible for holiday pay.

Jury Duty

Employees called to jury duty will be paid the difference between the time served and their regular weekly salary. Employees must submit evidence of service as a juror and any compensation for jury duty to the Payroll Section.

Personal Days

Employees on payroll effective July 1st or hired before December 1st are entitled to three (3) personal days per fiscal year. Employees hired after December 1st are entitled to two (2) Personal Days and those hired dafter April 1st are entitled to one (1) Personal Day.

Personal days cannot be carried over from one fiscal year to another. Personal time must be requested and approved in advance and may be taken in half-hour increments.

Vacation

Employees are entitled to use accrued vacation leave provided they are on payroll at least fifteen (15) days beginning the first of each month and have been employed with the city at least ninety (90) calendar days. Part time employees working a minimum of 20 hours earn vacation leave on a pro rated basis.

Vacation leave must be requested and approved by the employee's supervisor. Vacation leave is approved based on the operational needs of the department. Employees who resign or leave after ninety (90) days of employment with the city will be paid for all unused accrued vacation.

Vacation is accumulated as follows:

- Less than 5 years: 10.8 days (7.2 hrs per month)
- Less than 10 years: 15 days (10 hrs per month)
- Less than 20 years: 21 days (14 hrs per month)
- 20 or more years: 27 days (18 hrs per month).

Employees may carry no more than two (2) times their respective annual accrual rate. Vacation is calculated at the employee's regular straight time rate. Vacation preferences must be made known to the department manager by April 1st. Employees with the most seniority have preference in requesting vacation time. In the event of an employee's death, lay off, retirement, or resignation, accrued vacation will be paid to the employee or designated beneficiary.

Credible Service Credit

Employees who have been hired into a Merit position from a direct/indirect service contract or as an independent contractor without a break in service may upon request be granted credible service credit for the purpose of vacation accrual and eligibility for long-term disability.

Sick Leave

Sick leave is accumulated at 1.25 (10 hours) days per month provided the employee is on payroll for the first fifteen (15) calendar days of any given month. Total accumulation per year is fifteen (15) days. Part time employees working a minimum of 20 hours earn sick leave on a pro rated basis. Employees hired prior to July 1995 may accrue up to a maximum of ninety (90) days for which they will receive 100% of their sick leave upon retirement from the City.

Employees hired on or after July 1, 1995 can accrue an unlimited amount of sick time; however, they will be eligible for twenty (20%) percent of their unused sick leave balance upon their retirement. Sick leave may be taken in ½ hour increments.

The City may, at its discretion, require medical verification from a licensed medical practitioner, which must state the nature of the illness, date seen, and the anticipated date of return. In the event of death, the employee's beneficiary will be entitled to fifty (50%) percent of the unused balanced of sick leave. An employee who resigns but returns to employment within one (1) year will have his or her sick leave balance reinstated.

Leave of Absence

An employee must submit to the hiring source a written request for a leave of absence prior to the initial date of leave indicating the reason for the leave of absence and the duration of the leave. An employee may request to use available vacation and/or personal time. Employees on an unpaid leave of absence will not accrue benefit leave (vacation/sick).

Employees with one (1) or more years of continuous service may be granted a personal leave up to one year. An employee with less than one year may be granted a personal leave up to thirty (30) days. The city will continue to pay its share of health insurance up to six (6) months for an employee who is on an approved leave of absence.

Family Medical Leave Act (FMLA)

An employee, who is employed for at least twelve (12) months, who has worked at least 1,250 hours during the prior twelve (12) month period, is eligible to take up to twelve (12) weeks leave of absence over a twelve (12) month period of time. FMLA leave is granted for the serious illness of the employee, spouse, the care of a minor child, the placement of a foster/adoptive child, the birth of a child, personal illness or the care of a parent, child or disabled child, who has a serious health condition.

Military Leave

An employee who voluntarily or involuntarily enters into the Armed Forces is entitled to a leave of absence for the anticipate length of enlistment. The employee upon discharge is entitled to reinstatement to his or her previous position or a position of like status.

Employees called to serve in the National Guard or Armed Forces Reserve are entitled to seventeen (17) days of paid leave of absence per Federal fiscal year (October 1st through September 30th). The employee will be required to submit verification of leave orders as evidence of the amount of pay received. Reservists called into active duty will be eligible for benefits in accordance to the Mayoral Memo dated October 5, 2001.

BENEFITS

Health Insurance

Health insurance is offered to all full time employees or part time employees, who work a minimum of twenty (20) hours per week. The cost for health insurance for part time employees is pro-rated. The types of coverage for health insurance are for an individual, two person, and family. The City offers the following plans:

Health Maintenance Organization: (HMO): selected by the city.

Point of Service Plan: selected by the city: New employees who wish to enroll in a health insurance program must enroll in one within the first 30 days of employment. Employees who want to change their carrier or subscribe to another program can only do so during an annual “open enrollment” period.

City Contributions

HMO the city contributes 95%.

Point of Service (POS) the city contributes 85%.

Employees who are married to another employee of the City, who also subscribes to a plan, will be subject to the birthday rule. The birthday rule states, whichever spouse’s birthday falls first in a calendar year, is designated as the subscriber to any health plan.

Dental Insurance

The city will pay 100% of the premium for a one or two person dental plan selected by the city. Employees electing to participate in a family plan will pay the difference between the cost of a two person and a family plan. Employees may choose to elect to enroll in just the dental plan. Regular part time employees working a minimum of twenty (20) hours per week are eligible to enroll on a pro rata basis. Employees who wish to change carriers may do so during open enrollment.

COBRA

Medical and dental coverage may be maintained at the employees expense for the following “qualifying events”:

1. Termination other than for “gross misconduct”
2. Reduction of work hours
3. Death, divorce or legal separation
4. Child no longer dependent for IRS purposes

Employees who are terminated for other than “gross misconduct” are eligible for 18 months of coverage at his or her expense.

An employee’s dependants are eligible for coverage for up to 36 months in the event of “qualifying events” at their own expense. Coverage may continue until dependants become eligible under another plan. Changes in plans may be made during open enrollment.

Life Insurance

Employees who work at least thirty (30) hours per week may participate in the term life insurance program. The benefit is equal to one and a half (1.5) times an employee's annual base pay with the city paying sixty-six (66%) percent of the premium. Optional term life is available at full cost to the employee. Whole life is available at full cost to employees who work twenty (20) hours or more per week.

Long Term Disability (LTD)

Full time employees who have been employed by the city for at least one (1) year are eligible for LTD. Part time employees, who work a minimum of twenty (20) hours per week and have been employed for an equivalent of one (1) year of full time continuous service are eligible for LTD. LTD is effective after 45 continuous workdays of illness or injury and is subject to federal income tax.

Dependent Care Assistance Plan (DCAP)

Any employee who is regularly scheduled to work at least 25 hours per week and has dependent care expenses (day care, after school care, summer camp, etc.) which are incurred to enable them to work will be eligible to participate in this plan. This program is governed by the IRS and allows the employee to deduct up to \$2,500 if married and filing separately or up to \$5,000 if single or married filing a joint return which is pre-tax and pre-FICA.

Flexible Spending Account (FSA)

Any employee who is regularly scheduled to work at least 20 hours per week is eligible to participate in this plan. This program is governed by the IRS and allows the employee to deduct up to \$2,000 annually which is pre-tax and pre-FICA, to pay out of pocket health care expenses.

Deferred Compensation Plan (DCMP).

This supplemental retirement plan is governed by the IRS rules and regulations and is funded 100% by employee contribution. This plan (457) allows employees to deduct up to the maximum set by the IRS annually that is pre-tax dollars. Contributions are invested at the employee's direction.

Educational Reimbursement

In order for employees to access educational reimbursement, funding must be included in the department budget. Employees who are mandated to participate in programs or workshops/conferences will be reimbursed at 100%. Employees are eligible for course reimbursement at an accredited institution for a maximum of \$1,500 per fiscal year as follows:

1. 75% for courses taken in a work related degree or certificate program.
2. 75% for work related courses.
3. 50% for courses taken in a non-work related degree or certificate program but related to the overall operations of the City.
4. 50% for courses taken in a non-work related, non-degree program, however the course must be related to overall operations of the City.

The City does not reimburse employees for books and/or related fees.

In order to qualify for this benefit, the employee must achieve a satisfactory grade of a "C" for undergraduate work and a "B" for graduate work that includes law and doctoral programs.

Employee Assistance Program (EAP)

All employees are eligible to request assistance from EAP at no cost to the employee. Any contact with EAP is confidential. Employees and their respective spouse and/or children are eligible for EAP services.

Transportation/Travel

City vehicles may only be used for work related business. Personal use of city vehicles, when authorized by the division director or the department manager, shall be subject to applicable Internal Revenue Service (IRS) regulations. An employee who either is provided transportation or reimbursed must present a valid driver's license annually to the Risk Management Department.

Parking

Employees shall be allowed to park at no cost to the employee in a City owned or leased lot or garage.

Retirement System

Employees who work thirty-five (35) hours or more are mandated to join the NH Retirement System (NHRS). Merit employees are assigned to Group I and contribute 5% of their total pre-tax pay. In the Fire Department, the Chief, Assistant Chief(s) and Deputy Chiefs are assigned to Group II and contribute 9.3% of their total pre-tax pay. Employees should contact Human Resources or NHRS for additional information.

DPW merit employees are required to join the Public Works Retirement System at a rate of 9.15%. DPW merit employees should contact the DPW Business and Administration Office for additional information.

APPENDIX A
MERIT SALARY SCHEDULE
Effective 1 July 2007

GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	STEP 11	STEP 12	STEP 13	STEP 14	STEP 15	STEP 16	STEP 17
1	20,221.67	20,855.13	21,508.43	22,182.20	22,877.08	23,593.72	24,332.81	25,095.06	25,847.91	26,623.35	27,422.05	28,244.71	29,092.05	29,964.81	30,863.76	31,789.67	32,743.36
2	20,592.18	21,237.27	21,902.58	22,588.72	23,296.36	24,026.16	24,778.83	25,555.08	26,321.73	27,111.38	27,924.73	28,762.47	29,625.34	30,514.10	31,429.53	32,372.41	33,343.59
3	21,097.63	21,758.56	22,440.19	23,143.18	23,868.20	24,615.92	25,387.07	26,182.38	26,967.85	27,776.89	28,610.19	29,468.50	30,352.56	31,263.13	32,201.03	33,167.06	34,162.07
4	21,697.66	22,377.38	23,078.40	23,801.38	24,547.00	25,315.99	26,109.06	26,926.98	27,734.79	28,566.83	29,423.84	30,306.55	31,215.75	32,152.22	33,116.79	34,110.29	35,133.60
5	22,329.91	23,029.41	23,750.82	24,494.83	25,262.15	26,053.50	26,869.65	27,711.36	28,542.70	29,398.98	30,280.95	31,189.38	32,125.06	33,088.81	34,081.48	35,103.92	36,157.04
6	23,123.84	23,848.22	24,595.29	25,365.76	26,160.37	26,979.86	27,825.03	28,696.68	29,557.58	30,444.31	31,357.64	32,298.37	33,267.32	34,265.34	35,293.30	36,352.10	37,442.66
7	24,101.71	24,913.40	25,752.42	26,619.70	27,516.19	28,442.87	29,400.75	30,390.90	31,302.63	32,241.71	33,208.96	34,205.23	35,231.39	36,288.33	37,376.98	38,498.29	39,653.24
8	24,951.63	25,830.86	26,741.08	27,683.36	28,658.85	29,668.72	30,714.17	31,796.46	32,750.35	33,732.86	34,744.85	35,787.20	36,860.82	37,966.64	39,105.64	40,278.81	41,487.17
9	25,971.37	26,926.84	27,917.46	28,944.52	30,009.37	31,113.39	32,258.03	33,444.78	34,448.12	35,481.57	36,546.01	37,642.39	38,771.66	39,934.81	41,132.86	42,366.84	43,637.85
10	26,828.69	27,836.02	28,881.18	29,965.58	31,090.69	32,258.05	33,469.24	34,725.90	35,767.68	36,840.71	37,945.93	39,084.31	40,256.84	41,464.54	42,708.48	43,989.74	45,309.43
11	30,126.59	31,257.76	32,431.39	33,649.09	34,912.51	36,223.37	37,583.45	38,994.60	40,164.44	41,369.37	42,610.45	43,888.77	45,205.43	46,561.60	47,958.44	49,397.20	50,879.11
12	32,674.04	33,900.89	35,173.81	36,494.52	37,864.83	39,286.59	40,761.73	42,292.26	43,561.03	44,867.86	46,213.89	47,600.31	49,028.32	50,499.17	52,014.14	53,574.57	55,181.81
13	35,688.25	37,028.28	38,418.63	39,861.18	41,357.89	42,910.81	44,522.04	46,193.76	47,579.57	49,006.96	50,477.17	51,991.48	53,551.22	55,157.76	56,812.49	58,516.87	60,272.37
14	39,120.90	40,589.82	42,113.90	43,695.20	45,335.88	47,038.16	48,804.36	50,636.88	52,155.99	53,720.67	55,332.29	56,992.25	58,702.02	60,463.08	62,276.97	64,145.28	66,069.64
15	43,021.65	44,637.03	46,313.07	48,052.05	49,856.32	51,728.33	53,670.64	55,685.88	57,356.46	59,077.15	60,849.46	62,674.95	64,555.20	66,491.85	68,486.61	70,541.21	72,657.44
16	46,892.98	48,653.77	50,480.67	52,376.17	54,342.84	56,383.36	58,500.50	60,697.14	62,518.05	64,393.60	66,325.40	68,315.17	70,364.63	72,475.56	74,649.83	76,889.33	79,196.01
17	51,112.87	53,032.11	55,023.41	57,089.48	59,233.13	61,457.28	63,764.93	66,159.24	68,144.02	70,188.34	72,293.99	74,462.81	76,696.69	78,997.60	81,367.52	83,808.55	86,322.81
18	55,713.39	57,805.36	59,975.89	62,227.92	64,564.51	66,988.84	69,504.19	72,114.00	74,277.42	76,505.74	78,800.91	81,164.94	83,599.89	86,107.88	88,691.12	91,351.86	94,092.41
19	60,726.29	63,006.45	65,372.23	67,826.85	70,373.63	73,016.03	75,757.65	78,602.22	80,960.29	83,389.10	85,890.77	88,467.49	91,121.51	93,855.16	96,670.81	99,570.94	102,558.07
20	66,796.87	69,304.56	71,906.40	74,605.92	77,406.79	80,312.80	83,327.91	86,456.22	89,049.91	91,721.40	94,473.05	97,307.24	100,226.46	103,233.25	106,330.25	109,520.16	112,805.76