



Gehaltstabelle linearer Aufstieg ab 01.01.2024 für Gemeinden und subventionierte Betriebe
Jahresgehalt

Inkl. 13. Monatsgehalt; ohne Sozialzulagen

Table with columns: Gehaltsklasse, GK 01 to GK 15, and a final column for the range. Rows are categorized into Einstiegsstufe (starting from -12) and Gehaltsstufe (from +01 to +33). Each cell contains a numerical value representing the salary for that grade.

Gehaltsklasse	GK 01	GK 02	GK 03	GK 04	GK 05	GK 06	GK 07	GK 08	GK 09	GK 10	GK 11	GK 12	GK 13	GK 14	GK 15		
Gehaltsstufe	+34	59'428.20	60'228.35	61'168.25	62'257.00	63'512.15	64'947.35	66'579.50	68'418.35	70'480.15	72'783.10	75'340.20	78'165.75	81'277.30	84'689.15	88'420.15	+34
	+35	59'783.10	60'588.45	61'533.55	62'629.45	63'891.75	65'335.40	66'977.30	68'827.20	70'901.35	73'217.95	75'790.65	78'632.45	81'763.50	85'195.50	88'948.60	+35
	+36	60'138.65	60'947.90	61'898.85	63'001.25	64'271.35	65'724.10	67'375.10	69'236.05	71'322.55	73'652.80	76'240.45	79'099.80	82'249.05	85'701.85	89'477.05	+36
	+37	60'493.55	61'308.00	62'264.80	63'373.70	64'650.95	66'112.15	67'772.90	69'644.90	71'743.75	74'088.30	76'690.90	79'567.15	82'734.60	86'207.55	90'005.50	+37
	+38	60'849.10	61'668.10	62'630.10	63'745.50	65'030.55	66'500.20	68'170.70	70'053.75	72'164.95	74'523.15	77'141.35	80'033.85	83'220.15	86'713.90	90'533.95	+38
	+39	61'204.00	62'028.20	62'996.05	64'117.30	65'410.15	66'888.25	68'568.50	70'462.60	72'586.15	74'958.00	77'591.15	80'501.20	83'706.35	87'220.25	91'062.40	+39
	+40	61'558.90	62'387.65	63'361.35	64'489.75	65'789.75	67'276.30	68'966.30	70'871.45	73'007.35	75'392.85	78'041.60	80'968.55	84'191.90	87'725.95	91'590.85	+40
	+41	61'914.45	62'747.75	63'726.65	64'861.55	66'169.35	67'664.35	69'364.10	71'280.30	73'428.55	75'827.70	78'492.05	81'435.25	84'677.45	88'232.30	92'119.30	+41
	+42	62'269.35	63'107.85	64'092.60	65'234.00	66'548.95	68'052.40	69'762.55	71'689.15	73'849.75	76'263.20	78'941.85	81'902.60	85'163.00	88'738.00	92'647.75	+42
	+43	62'624.90	63'467.95	64'457.90	65'605.80	66'928.55	68'440.45	70'160.35	72'098.00	74'270.95	76'698.05	79'392.30	82'369.95	85'649.20	89'244.35	93'176.20	+43
	+44	62'979.80	63'827.40	64'823.20	65'977.60	67'308.15	68'829.15	70'558.15	72'506.85	74'692.15	77'132.90	79'842.75	82'836.65	86'134.75	89'750.70	93'704.65	+44
	+45	63'334.70	64'187.50	65'189.15	66'350.05	67'687.75	69'217.20	70'955.95	72'915.70	75'113.35	77'567.75	80'292.55	83'304.00	86'620.30	90'256.40	94'232.45	+45
	+46	63'690.25	64'547.60	65'554.45	66'721.85	68'066.70	69'605.25	71'353.75	73'324.55	75'534.55	78'002.60	80'743.00	83'771.35	87'105.85	90'762.75	94'760.90	+46
	+47	64'045.15	64'907.70	65'920.40	67'094.30	68'446.30	69'993.30	71'751.55	73'733.40	75'955.75	78'437.45	81'193.45	84'238.05	87'592.05	91'269.10	95'289.35	+47
	+48	64'400.05	65'267.15	66'285.70	67'466.10	68'825.90	70'381.35	72'149.35	74'142.25	76'376.95	78'872.95	81'643.25	84'705.40	88'077.60	91'774.80	95'817.80	+48
	+49	64'755.60	65'627.25	66'651.00	67'837.90	69'205.50	70'769.40	72'547.15	74'551.10	76'798.15	79'307.80	82'093.70	85'172.10	88'563.15	92'281.15	96'346.25	+49
	+50	65'110.50	65'987.35	67'016.95	68'210.35	69'585.10	71'157.45	72'945.60	74'959.95	77'219.35	79'742.65	82'544.15	85'639.45	89'048.70	92'787.50	96'874.70	+50
	+51	65'466.05	66'347.45	67'382.25	68'582.15	69'964.70	71'545.50	73'343.40	75'368.80	77'640.55	80'177.50	82'993.95	86'106.80	89'534.90	93'293.20	97'403.15	+51
	+52	65'820.95	66'706.90	67'747.55	68'954.60	70'344.30	71'934.20	73'741.20	75'777.65	78'061.75	80'612.35	83'444.40	86'573.50	90'020.45	93'799.55	97'931.60	+52
	+53	66'175.85	67'067.00	68'113.50	69'326.40	70'723.90	72'322.25	74'139.00	76'186.50	78'482.95	81'047.20	83'894.85	87'040.85	90'506.00	94'305.25	98'460.05	+53
	+54	66'531.40	67'427.10	68'478.80	69'698.20	71'103.50	72'710.30	74'536.80	76'595.35	78'904.15	81'482.70	84'344.65	87'508.20	90'992.20	94'811.60	98'988.50	+54
	+55	66'886.30	67'786.55	68'844.75	70'070.65	71'483.10	73'098.35	74'934.60	77'004.20	79'325.35	81'917.55	84'795.10	87'974.90	91'477.75	95'317.95	99'516.95	+55
	+56	67'241.85	68'146.65	69'210.05	70'442.45	71'862.70	73'486.40	75'332.40	77'413.05	79'746.55	82'352.40	85'245.55	88'442.25	91'963.30	95'823.65	100'045.40	+56
	+57	67'596.75	68'506.75	69'575.35	70'814.25	72'242.30	73'874.45	75'730.20	77'821.90	80'167.75	82'787.25	85'695.35	88'909.60	92'448.85	96'330.00	100'573.85	+57
	+58	67'951.65	68'866.85	69'941.30	71'186.70	72'621.90	74'262.50	76'128.65	78'230.75	80'588.95	83'222.10	86'145.80	89'376.30	92'935.05	96'836.35	101'102.30	+58
	+59	68'307.20	69'226.30	70'306.60	71'558.50	73'001.50	74'650.55	76'526.45	78'639.60	81'010.15	83'656.95	86'596.25	89'843.65	93'420.60	97'342.05	101'630.75	+59
	+60	68'662.10	69'586.40	70'671.90	71'930.95	73'380.45	75'039.25	76'924.25	79'048.45	81'431.35	84'092.45	87'046.05	90'311.00	93'906.15	97'848.40	102'159.20	+60
	+61	69'017.00	69'946.50	71'037.85	72'302.75	73'760.05	75'427.30	77'322.05	79'457.30	81'852.55	84'527.30	87'496.50	90'777.70	94'391.70	98'354.10	102'687.00	+61
	+62	69'372.55	70'306.60	71'403.15	72'674.55	74'139.65	75'815.35	77'719.85	79'866.80	82'273.75	84'962.15	87'946.95	91'245.05	94'877.90	98'860.45	103'215.45	+62
	+63	69'727.45	70'666.05	71'769.10	73'047.00	74'519.25	76'203.40	78'117.65	80'275.65	82'694.95	85'397.00	88'397.40	91'712.40	95'363.45	99'366.80	103'743.90	+63
	+64	70'083.00	71'026.15	72'134.40	73'418.80	74'898.85	76'591.45	78'515.45	80'684.50	83'116.15	85'831.85	88'847.20	92'179.10	95'849.00	99'872.50	104'272.35	+64
	+65	70'437.90	71'386.25	72'499.70	73'791.25	75'278.45	76'979.50	78'913.90	81'093.35	83'537.35	86'266.70	89'297.65	92'646.45	96'334.55	100'378.85	104'800.80	+65
	+66	70'792.80	71'746.35	72'865.65	74'163.05	75'658.05	77'367.55	79'311.70	81'502.20	83'958.55	86'702.20	89'748.10	93'113.80	96'820.75	100'885.20	105'329.25	+66
	+67	71'148.35	72'105.80	73'230.95	74'534.85	76'037.65	77'756.25	79'709.50	81'911.05	84'379.75	87'137.05	90'197.90	93'580.50	97'306.30	101'390.90	105'857.70	+67
	+68	71'503.25	72'465.90	73'596.90	74'907.30	76'417.25	78'144.30	80'107.30	82'319.90	84'800.95	87'571.90	90'648.35	94'047.85	97'791.85	101'897.25	106'386.15	+68
	+69	71'858.80	72'826.00	73'962.20	75'279.10	76'796.85	78'532.35	80'505.10	82'728.75	85'222.15	88'006.75	91'098.80	94'515.20	98'277.40	102'403.60	106'914.60	+69
	+70	72'213.70	73'186.10	74'327.50	75'651.55	77'176.45	78'920.40	80'902.90	83'137.60	85'643.35	88'441.60	91'548.60	94'981.90	98'763.60	102'909.30	107'443.05	+70
	+71	72'568.60	73'545.55	74'693.45	76'023.35	77'556.05	79'308.45	81'300.70	83'546.45	86'064.55	88'876.45	91'999.05	95'449.25	99'249.15	103'415.65	107'971.50	+71
	+72	72'924.15	73'905.65	75'058.75	76'395.15	77'935.65	79'696.50	81'698.50	83'955.30	86'485.75	89'311.95	92'449.50	95'916.60	99'734.70	103'921.35	108'499.95	+72
	+73	73'279.05	74'265.75	75'424.05	76'767.60	78'315.25	80'084.55	82'096.95	84'364.15	86'906.95	89'746.80	92'899.30	96'383.30	100'220.90	104'427.70	109'028.40	+73
+74	73'633.95	74'625.20	75'790.00	77'139.40	78'694.85	80'472.60	82'494.75	84'773.00	87'328.15	90'181.65	93'349.75	96'850.65	100'706.45	104'934.05	109'556.85	+74	
+75	73'989.50	74'985.30	76'155.30	77'511.85	79'073.80	80'861.30	82'892.55	85'181.85	87'749.35	90'616.50	93'800.20	97'317.35	101'192.00	105'439.75	110'085.30	+75	
+76	74'344.40	75'345.40	76'521.25	77'883.65	79'453.40	81'249.35	83'290.35	85'590.70	88'170.55	91'051.35	94'250.00	97'784.70	101'677.55	105'946.10	110'613.10	+76	
+77	74'699.95	75'705.50	76'886.55	78'255.45	79'833.00	81'637.40	83'688.15	85'999.55	88'591.75	91'486.20	94'700.45	98'252.05	102'163.75	106'452.45	111'141.55	+77	
+78	75'054.85	76'064.95	77'251.85	78'627.90	80'212.60	82'025.45	84'085.95	86'408.40	89'012.95	91'921.70	95'150.90	98'718.75	102'649.30	106'958.15	111'670.00	+78	
+79	75'409.75	76'425.05	77'617.80	78'999.70	80'592.20	82'413.50	84'483.75	86'817.25	89'434.15	92'356.55	95'600.70	99'186.10	103'134.85	107'464.50	112'198.45	+79	
+80	75'765.30	76'785.15	77'983.10	79'372.15	80'971.80	82'801.55	84'881.55	87'226.10	89'855.35	92'791.40	96'051.15	99'653.45	103'620.40	107'970.85	112'726.90	+80	

Gehaltsklassentabelle linearer Aufstieg ab 01.01.2024 für Gemeinden und subventionierte Betriebe

Jahresgehalt



Personalamt des Kantons Bern

Inkl. 13. Monatsgehalt; ohne Sozialzulagen

Gehaltsklasse	GK 16	GK 17	GK 18	GK 19	GK 20	GK 21	GK 22	GK 23	GK 24	GK 25	GK 26	GK 27	GK 28	GK 29	GK 30		
Einstiegsstufe	-12	67'059.20	70'259.80	73'724.95	77'467.65	81'499.60	85'832.50	90'479.35	95'453.80	100'765.60	106'429.05	112'455.20	118'857.70	125'648.90	132'843.10	140'452.00	-12
	-11	67'611.70	70'838.95	74'332.05	78'105.95	82'171.05	86'540.35	91'224.90	96'240.30	101'595.65	107'305.90	113'382.10	119'837.25	126'685.00	133'937.70	141'609.65	-11
	-10	68'164.85	71'417.45	74'939.80	78'744.25	82'842.50	87'247.55	91'971.10	97'026.80	102'426.35	108'183.40	114'309.00	120'816.80	127'720.45	135'032.95	142'767.30	-10
	-09	68'717.35	71'996.60	75'547.55	79'382.55	83'514.60	87'954.75	92'716.65	97'813.95	103'257.05	109'060.25	115'235.90	121'796.35	128'755.90	136'127.55	143'924.95	-09
	-08	69'269.85	72'575.75	76'155.30	80'021.50	84'186.05	88'662.60	93'462.20	98'600.45	104'087.10	109'937.75	116'162.80	122'775.90	129'791.35	137'222.80	145'081.95	-08
	-07	69'822.35	73'154.90	76'763.05	80'659.80	84'858.15	89'369.80	94'207.75	99'386.95	104'917.80	110'814.60	117'089.70	123'755.45	130'826.80	138'317.40	146'239.60	-07
	-06	70'375.50	73'734.05	77'370.15	81'298.10	85'529.60	90'077.00	94'953.95	100'174.10	105'748.50	111'691.45	118'016.60	124'735.00	131'862.25	139'412.00	147'397.25	-06
	-05	70'928.00	74'313.20	77'977.90	81'936.40	86'201.05	90'784.85	95'699.50	100'960.60	106'578.55	112'568.95	118'943.50	125'714.55	132'898.35	140'507.25	148'554.90	-05
	-04	71'480.50	74'892.35	78'585.65	82'575.35	86'873.15	91'492.05	96'445.05	101'747.10	107'409.25	113'445.80	119'869.75	126'694.10	133'933.80	141'601.85	149'712.55	-04
	-03	72'033.65	75'471.50	79'193.40	83'213.65	87'544.60	92'199.25	97'190.60	102'534.25	108'239.95	114'323.30	120'796.65	127'673.65	134'969.25	142'697.10	150'870.20	-03
	-02	72'586.15	76'050.00	79'801.15	83'851.95	88'216.70	92'907.10	97'936.80	103'320.75	109'070.00	115'200.15	121'723.55	128'653.85	136'004.70	143'791.70	152'027.85	-02
-01	73'138.65	76'629.15	80'408.25	84'490.25	88'888.15	93'614.30	98'682.35	104'107.25	109'900.70	116'077.65	122'650.45	129'633.40	137'040.15	144'886.30	153'185.50	-01	
Grundgehalt	73'691.15	77'208.30	81'016.00	85'129.20	89'559.60	94'321.50	99'427.90	104'893.75	110'731.40	116'954.50	123'577.35	130'612.95	138'076.25	145'981.55	154'342.50	00	
Gehaltsstufe	+01	74'244.30	77'787.45	81'623.75	85'767.50	90'231.70	95'028.70	100'173.45	105'680.90	111'561.45	117'832.00	124'504.25	131'592.50	139'111.70	147'076.15	155'500.15	+01
	+02	74'796.80	78'366.60	82'231.50	86'405.80	90'903.15	95'736.55	100'919.65	106'467.40	112'392.15	118'708.85	125'431.15	132'572.05	140'147.15	148'171.40	156'657.80	+02
	+03	75'349.30	78'945.75	82'839.25	87'044.10	91'574.60	96'443.75	101'665.20	107'253.90	113'222.85	119'586.35	126'358.05	133'551.60	141'182.60	149'266.00	157'815.45	+03
	+04	75'902.45	79'524.90	83'446.35	87'683.05	92'246.70	97'150.95	102'410.75	108'041.05	114'053.55	120'463.20	127'284.95	134'531.15	142'218.05	150'360.60	158'973.10	+04
	+05	76'454.95	80'103.40	84'054.10	88'321.35	92'918.15	97'858.80	103'156.30	108'827.55	114'883.60	121'340.70	128'211.20	135'510.70	143'254.15	151'455.85	160'130.75	+05
	+06	77'007.45	80'682.55	84'661.85	88'959.65	93'590.25	98'566.00	103'902.50	109'614.05	115'714.30	122'217.55	129'138.10	136'490.25	144'289.60	152'550.45	161'288.40	+06
	+07	77'559.95	81'261.70	85'269.60	89'597.95	94'261.70	99'273.20	104'648.05	110'401.20	116'545.00	123'095.05	130'065.00	137'469.80	145'325.05	153'645.70	162'446.05	+07
	+08	78'113.10	81'840.85	85'877.35	90'236.90	94'933.15	99'981.05	105'393.60	111'187.70	117'375.05	123'971.90	130'991.90	138'449.35	146'360.50	154'740.30	163'603.05	+08
	+09	78'665.60	82'420.00	86'484.45	90'875.20	95'605.25	100'688.25	106'139.15	111'974.20	118'205.75	124'849.40	131'918.80	139'428.90	147'395.95	155'834.90	164'760.70	+09
	+10	79'218.10	82'999.15	87'092.20	91'513.50	96'276.70	101'395.45	106'885.35	112'761.35	119'036.45	125'726.25	132'845.70	140'408.45	148'431.40	156'930.15	165'918.35	+10
	+11	79'771.25	83'578.30	87'699.95	92'151.80	96'948.15	102'103.30	107'630.90	113'547.85	119'866.50	126'603.75	133'772.60	141'388.00	149'467.50	158'024.75	167'076.00	+11
	+12	80'323.75	84'157.45	88'307.70	92'790.75	97'620.25	102'810.50	108'376.45	114'334.35	120'697.20	127'480.60	134'699.50	142'367.55	150'502.95	159'120.00	168'233.65	+12
	+13	80'876.25	84'735.95	88'915.45	93'429.05	98'291.70	103'517.70	109'122.00	115'121.50	121'527.90	128'358.10	135'626.40	143'347.75	151'538.40	160'214.60	169'391.30	+13
	+14	81'428.75	85'315.10	89'522.55	94'067.35	98'963.80	104'225.55	109'868.20	115'908.00	122'357.95	129'234.95	136'552.65	144'327.30	152'573.85	161'309.20	170'548.95	+14
	+15	81'981.90	85'894.25	90'130.30	94'705.65	99'635.25	104'932.75	110'613.75	116'694.50	123'188.65	130'112.45	137'479.55	145'306.85	153'609.30	162'404.45	171'706.60	+15
	+16	82'534.40	86'473.40	90'738.05	95'344.60	100'306.70	105'639.95	111'359.30	117'481.65	124'019.35	130'989.30	138'406.45	146'286.40	154'645.40	163'499.05	172'864.25	+16
	+17	83'086.90	87'052.55	91'345.80	95'982.90	100'978.80	106'347.80	112'104.85	118'268.15	124'849.40	131'866.15	139'333.35	147'265.95	155'680.85	164'594.30	174'021.25	+17
	+18	83'640.05	87'631.70	91'953.55	96'621.20	101'650.25	107'055.00	112'851.05	119'054.65	125'680.10	132'743.65	140'260.25	148'245.50	156'716.30	165'688.90	175'178.90	+18
	+19	84'192.55	88'210.85	92'560.65	97'259.50	102'322.35	107'762.20	113'596.60	119'841.15	126'510.80	133'620.50	141'187.15	149'225.05	157'751.75	166'783.50	176'336.55	+19
	+20	84'745.05	88'789.35	93'168.40	97'898.45	102'993.80	108'470.05	114'342.15	120'628.30	127'340.85	134'498.00	142'114.05	150'204.60	158'787.20	167'878.75	177'494.20	+20
	+21	85'297.55	89'368.50	93'776.15	98'536.75	103'665.25	109'177.25	115'087.70	121'414.80	128'171.55	135'374.85	143'040.95	151'184.15	159'822.65	168'973.35	178'651.85	+21
	+22	85'850.70	89'947.65	94'383.90	99'175.05	104'337.35	109'884.45	115'833.90	122'201.30	129'002.25	136'252.35	143'967.85	152'163.70	160'858.75	170'068.60	179'809.50	+22
	+23	86'403.20	90'526.80	94'991.65	99'813.35	105'008.80	110'592.30	116'579.45	122'988.45	129'832.30	137'129.20	144'894.75	153'143.25	161'894.20	171'163.20	180'967.15	+23
	+24	86'955.70	91'105.95	95'598.75	100'452.30	105'680.25	111'299.50	117'325.00	123'774.95	130'663.00	138'006.70	145'821.00	154'122.80	162'929.65	172'257.80	182'124.80	+24
	+25	87'508.85	91'685.10	96'206.50	101'090.60	106'352.35	112'006.70	118'070.55	124'561.45	131'493.70	138'883.55	146'747.90	155'102.35	163'965.10	173'353.05	183'281.80	+25
	+26	88'061.35	92'264.25	96'814.25	101'728.90	107'023.80	112'714.55	118'816.75	125'348.60	132'323.75	139'761.05	147'674.80	156'081.90	165'000.55	174'447.65	184'439.45	+26
	+27	88'613.85	92'842.75	97'422.00	102'367.85	107'695.90	113'421.75	119'562.30	126'135.10	133'154.45	140'637.90	148'601.70	157'062.10	166'036.65	175'542.90	185'597.10	+27
	+28	89'166.35	93'421.90	98'029.75	103'006.15	108'367.35	114'128.95	120'307.85	126'921.60	133'985.15	141'515.40	149'528.60	158'041.65	167'072.10	176'637.50	186'754.75	+28
	+29	89'719.50	94'001.05	98'636.85	103'644.45	109'038.80	114'836.80	121'053.40	127'708.75	134'815.20	142'392.25	150'455.50	159'021.20	168'107.55	177'732.75	187'912.40	+29
	+30	90'272.00	94'580.20	99'244.60	104'282.75	109'710.90	115'544.00	121'799.60	128'495.25	135'645.90	143'269.75	151'382.40	160'000.75	169'143.00	178'827.35	189'070.05	+30
	+31	90'824.50	95'159.35	99'852.35	104'921.70	110'382.35	116'251.20	122'545.15	129'281.75	136'476.60	144'146.60	152'309.30	160'980.30	170'178.45	179'921.95	190'227.70	+31
	+32	91'377.65	95'738.50	100'460.10	105'560.00	111'054.45	116'959.05	123'290.70	130'068.90	137'306.65	145'024.10	153'236.20	161'959.85	171'213.90	181'017.20	191'385.35	+32
	+33	91'930.15	96'317.65	101'067.85	106'198.30	111'725.90	117'666.25	124'036.25	130'855.40								

Gehaltsklasse	GK 16	GK 17	GK 18	GK 19	GK 20	GK 21	GK 22	GK 23	GK 24	GK 25	GK 26	GK 27	GK 28	GK 29	GK 30		
Gehaltsstufe	+34	92'482.65	96'896.80	101'674.95	106'836.60	112'397.35	118'373.45	124'782.45	131'641.90	138'968.05	146'778.45	155'089.35	163'918.95	173'285.45	183'207.05	193'700.00	+34
	+35	93'035.15	97'475.30	102'282.70	107'475.55	113'069.45	119'081.30	125'528.00	132'429.05	139'798.10	147'655.30	156'016.25	164'898.50	174'320.90	184'301.65	194'857.65	+35
	+36	93'588.30	98'054.45	102'890.45	108'113.85	113'740.90	119'788.50	126'273.55	133'215.55	140'628.80	148'532.80	156'943.15	165'878.05	175'356.35	185'396.25	196'015.30	+36
	+37	94'140.80	98'633.60	103'498.20	108'752.15	114'412.35	120'495.70	127'019.10	134'002.05	141'459.50	149'409.65	157'870.05	166'857.60	176'391.80	186'491.50	197'172.95	+37
	+38	94'693.30	99'212.75	104'105.95	109'390.45	115'084.45	121'203.55	127'765.30	134'789.20	142'289.55	150'287.15	158'796.95	167'837.15	177'427.90	187'586.10	198'330.60	+38
	+39	95'246.45	99'791.90	104'713.05	110'029.40	115'755.90	121'910.75	128'510.85	135'575.70	143'120.25	151'164.00	159'723.85	168'816.70	178'463.35	188'681.35	199'488.25	+39
	+40	95'798.95	100'371.05	105'320.80	110'667.70	116'428.00	122'617.95	129'256.40	136'362.20	143'950.95	152'040.85	160'650.75	169'796.25	179'498.80	189'775.95	200'645.90	+40
	+41	96'351.45	100'950.20	105'928.55	111'306.00	117'099.45	123'325.80	130'001.95	137'148.70	144'781.00	152'918.35	161'577.65	170'776.45	180'534.25	190'870.55	201'802.90	+41
	+42	96'903.95	101'528.70	106'536.30	111'944.30	117'770.90	124'033.00	130'747.50	137'935.85	145'611.70	153'795.20	162'503.90	171'756.00	181'569.70	191'965.80	202'960.55	+42
	+43	97'457.10	102'107.85	107'144.05	112'583.25	118'443.00	124'740.20	131'493.70	138'722.35	146'442.40	154'672.70	163'430.80	172'735.55	182'605.80	193'060.40	204'118.20	+43
	+44	98'009.60	102'687.00	107'751.15	113'221.55	119'114.45	125'448.05	132'239.25	139'508.85	147'272.45	155'549.55	164'357.70	173'715.10	183'641.25	194'155.65	205'275.85	+44
	+45	98'562.10	103'266.15	108'358.90	113'859.85	119'785.90	126'155.25	132'984.80	140'296.00	148'103.15	156'427.05	165'284.60	174'694.65	184'676.70	195'250.25	206'433.50	+45
	+46	99'115.25	103'845.30	108'966.65	114'498.15	120'458.00	126'862.45	133'730.35	141'082.50	148'933.85	157'303.90	166'211.50	175'674.20	185'712.15	196'344.85	207'591.15	+46
	+47	99'667.75	104'424.45	109'574.40	115'137.10	121'129.45	127'569.65	134'476.55	141'869.00	149'763.90	158'181.40	167'138.40	176'653.75	186'747.60	197'440.10	208'748.80	+47
	+48	100'220.25	105'003.60	110'182.15	115'775.40	121'801.55	128'277.50	135'222.10	142'656.15	150'594.60	159'058.25	168'065.30	177'633.30	187'783.05	198'534.70	209'906.45	+48
	+49	100'772.75	105'582.75	110'789.25	116'413.70	122'473.00	128'984.70	135'967.65	143'442.65	151'425.30	159'935.75	168'992.20	178'612.85	188'819.15	199'629.95	211'064.10	+49
	+50	101'325.90	106'161.25	111'397.00	117'052.00	123'144.45	129'691.90	136'713.20	144'229.15	152'255.35	160'812.60	169'919.10	179'592.40	189'854.60	200'724.55	212'221.10	+50
	+51	101'878.40	106'740.40	112'004.75	117'690.95	123'816.55	130'399.75	137'459.40	145'016.30	153'086.05	161'690.10	170'845.35	180'571.95	190'890.05	201'819.15	213'378.75	+51
	+52	102'430.90	107'319.55	112'612.50	118'329.25	124'488.00	131'106.95	138'204.95	145'802.80	153'916.75	162'566.95	171'772.25	181'551.50	191'925.50	202'914.40	214'536.40	+52
	+53	102'984.05	107'898.70	113'220.25	118'967.55	125'160.10	131'814.15	138'950.50	146'589.30	154'746.80	163'444.45	172'699.15	182'531.05	192'960.95	204'009.00	215'694.05	+53
	+54	103'536.55	108'477.85	113'827.35	119'605.85	125'831.55	132'522.00	139'696.05	147'376.45	155'577.50	164'321.30	173'626.05	183'510.60	193'997.05	205'104.25	216'851.70	+54
	+55	104'089.05	109'057.00	114'435.10	120'244.80	126'503.00	133'229.20	140'442.25	148'162.95	156'408.20	165'198.80	174'552.95	184'490.15	195'032.50	206'198.85	218'009.35	+55
	+56	104'641.55	109'636.15	115'042.85	120'883.10	127'175.10	133'936.40	141'187.80	148'949.45	157'238.25	166'075.65	175'479.85	185'470.35	196'067.95	207'293.45	219'167.00	+56
	+57	105'194.70	110'214.65	115'650.60	121'521.40	127'846.55	134'644.25	141'933.35	149'736.60	158'068.95	166'953.15	176'406.75	186'449.90	197'103.40	208'388.70	220'324.65	+57
	+58	105'747.20	110'793.80	116'258.35	122'159.70	128'518.00	135'351.45	142'678.90	150'523.10	158'899.65	167'830.00	177'333.65	187'429.45	198'138.85	209'483.30	221'481.65	+58
	+59	106'299.70	111'372.95	116'865.45	122'798.65	129'190.10	136'058.65	143'425.10	151'309.60	159'729.70	168'707.50	178'260.55	188'409.00	199'174.30	210'578.55	222'639.30	+59
	+60	106'852.85	111'952.10	117'473.20	123'436.95	129'861.55	136'766.50	144'170.65	152'096.10	160'560.40	169'584.35	179'187.45	189'388.55	200'210.40	211'673.15	223'796.95	+60
	+61	107'405.35	112'531.25	118'080.95	124'075.25	130'533.65	137'473.70	144'916.20	152'883.25	161'391.10	170'461.85	180'113.70	190'368.10	201'245.85	212'767.75	224'954.60	+61
	+62	107'957.85	113'110.40	118'688.70	124'714.20	131'205.10	138'180.90	145'661.75	153'669.75	162'221.15	171'338.70	181'040.60	191'347.65	202'281.30	213'863.00	226'112.25	+62
	+63	108'510.35	113'689.55	119'296.45	125'352.50	131'876.55	138'888.75	146'407.95	154'456.25	163'051.85	172'215.55	181'967.50	192'327.20	203'316.75	214'957.60	227'269.90	+63
	+64	109'063.50	114'268.70	119'903.55	125'990.80	132'548.65	139'595.95	147'153.50	155'243.40	163'882.55	173'093.05	182'894.40	193'306.75	204'352.20	216'052.85	228'427.55	+64
	+65	109'616.00	114'847.20	120'511.30	126'629.10	133'220.10	140'303.15	147'899.05	156'029.90	164'712.60	173'969.90	183'821.30	194'286.30	205'388.30	217'147.45	229'585.20	+65
	+66	110'168.50	115'426.35	121'119.05	127'268.05	133'892.20	141'011.00	148'644.60	156'816.40	165'543.30	174'847.40	184'748.20	195'265.85	206'423.75	218'242.05	230'742.20	+66
+67	110'721.65	116'005.50	121'726.80	127'906.35	134'563.65	141'718.20	149'390.80	157'603.55	166'374.00	175'724.25	185'675.10	196'245.40	207'459.20	219'337.30	231'899.85	+67	
+68	111'274.15	116'584.65	122'334.55	128'544.65	135'235.10	142'425.40	150'136.35	158'390.05	167'204.05	176'601.75	186'602.00	197'224.95	208'494.65	220'431.90	233'057.50	+68	
+69	111'826.65	117'163.80	122'941.65	129'182.95	135'907.20	143'133.25	150'881.90	159'176.55	168'034.75	177'478.60	187'528.90	198'204.50	209'530.10	221'527.15	234'215.15	+69	
+70	112'379.15	117'742.95	123'549.40	129'821.90	136'578.65	143'840.45	151'627.45	159'963.70	168'865.45	178'356.10	188'455.15	199'184.70	210'565.55	222'621.75	235'372.80	+70	
+71	112'932.30	118'322.10	124'157.15	130'460.20	137'250.10	144'547.65	152'373.65	160'750.20	169'695.50	179'232.95	189'382.05	200'164.25	211'601.65	223'716.35	236'530.45	+71	
+72	113'484.80	118'900.60	124'764.90	131'098.50	137'922.20	145'255.50	153'119.20	161'536.70	170'526.20	180'110.45	190'308.95	201'143.80	212'637.10	224'811.60	237'688.10	+72	
+73	114'037.30	119'479.75	125'372.65	131'736.80	138'593.65	145'962.70	153'864.75	162'323.85	171'356.90	180'987.30	191'235.85	202'123.35	213'672.55	225'906.20	238'845.75	+73	
+74	114'589.80	120'058.90	125'979.75	132'375.75	139'265.75	146'669.90	154'610.30	163'110.35	172'186.95	181'864.80	192'162.75	203'102.90	214'708.00	227'001.45	240'002.75	+74	
+75	115'142.95	120'638.05	126'587.50	133'014.05	139'937.20	147'377.75	155'356.50	163'896.85	173'017.65	182'741.65	193'089.65	204'082.45	215'743.45	228'096.05	241'160.40	+75	
+76	115'695.45	121'217.20	127'195.25	133'652.35	140'608.65	148'084.95	156'102.05	164'684.00	173'848.35	183'619.15	194'016.55	205'062.00	216'779.55	229'190.65	242'318.05	+76	
+77	116'247.95	121'796.35	127'803.00	134'290.65	141'280.75	148'792.15	156'847.60	165'470.50	174'678.40	184'496.00	194'943.45	206'041.55	217'815.00	230'285.90	243'475.70	+77	
+78	116'801.10	122'375.50	128'410.75	134'929.60	141'952.20	149'500.00	157'593.15	166'257.00	175'509.10	185'373.50	195'870.35	207'021.10	218'850.45	231'380.50	244'633.35	+78	
+79	117'353.60	122'954.65	129'017.85	135'567.90	142'623.65	150'207.20	158'339.35	167'043.50	176'339.80	186'250.35	196'796.60	208'000.65	219'885.90	232'475.75	245'791.00	+79	
+80	117'906.10	123'533.15	129'625.60	136'206.20	143'295.75	150'914.40	159'084.90	167'830.65	177'169.85	187'127.85	197'723.50	208'980.20	220'921.35	233'570.35	246'948.65	+80	