

| Preliminär skatt för kolumn |     |     |     |     |      |      |     | Preliminär skatt för kolumn |      |      |      |      |      |      |      |
|-----------------------------|-----|-----|-----|-----|------|------|-----|-----------------------------|------|------|------|------|------|------|------|
| Lön kr                      | 1   | 2   | 3   | 4   | 5    | 6    | 7   | Lön kr                      | 1    | 2    | 3    | 4    | 5    | 6    | 7    |
| 1 - 1800                    | 0   | 0   | 0   | 0   | 0    | 0    | 0   | 8101 - 8200                 | 952  | 866  | 628  | 1017 | 1934 | 1934 | 695  |
| 1801 - 1900                 | 134 | 0   | 133 | 0   | 134  | 14   | 134 | 8201 - 8300                 | 973  | 892  | 638  | 1040 | 1960 | 1960 | 705  |
| 1901 - 2000                 | 144 | 0   | 141 | 3   | 144  | 49   | 144 | 8301 - 8400                 | 994  | 918  | 648  | 1062 | 1988 | 1988 | 715  |
| 2001 - 2100                 | 155 | 0   | 150 | 5   | 155  | 84   | 155 | 8401 - 8500                 | 1016 | 944  | 649  | 1085 | 2014 | 2014 | 717  |
| 2101 - 2200                 | 157 | 0   | 150 | 7   | 157  | 119  | 157 | 8501 - 8600                 | 1037 | 965  | 659  | 1108 | 2042 | 2042 | 727  |
| 2201 - 2300                 | 167 | 0   | 158 | 9   | 167  | 154  | 167 | 8601 - 8700                 | 1058 | 985  | 669  | 1131 | 2071 | 2071 | 737  |
| 2301 - 2400                 | 178 | 0   | 166 | 11  | 189  | 189  | 178 | 8701 - 8800                 | 1079 | 1009 | 678  | 1153 | 2097 | 2097 | 747  |
| 2401 - 2500                 | 188 | 0   | 175 | 13  | 224  | 224  | 188 | 8801 - 8900                 | 1101 | 1029 | 688  | 1176 | 2125 | 2125 | 757  |
| 2501 - 2600                 | 199 | 0   | 183 | 16  | 259  | 259  | 199 | 8901 - 9000                 | 1122 | 1049 | 698  | 1199 | 2151 | 2151 | 767  |
| 2601 - 2700                 | 209 | 0   | 191 | 18  | 294  | 294  | 209 | 9001 - 9100                 | 1143 | 1070 | 699  | 1222 | 2179 | 2179 | 769  |
| 2701 - 2800                 | 220 | 0   | 200 | 20  | 329  | 329  | 220 | 9101 - 9200                 | 1164 | 1093 | 709  | 1245 | 2208 | 2208 | 779  |
| 2801 - 2900                 | 222 | 0   | 200 | 22  | 364  | 364  | 222 | 9201 - 9300                 | 1186 | 1114 | 718  | 1267 | 2234 | 2234 | 789  |
| 2901 - 3000                 | 232 | 0   | 208 | 24  | 399  | 399  | 232 | 9301 - 9400                 | 1207 | 1134 | 728  | 1290 | 2262 | 2262 | 799  |
| 3001 - 3100                 | 243 | 0   | 216 | 26  | 434  | 434  | 243 | 9401 - 9500                 | 1228 | 1154 | 737  | 1313 | 2288 | 2288 | 809  |
| 3101 - 3200                 | 253 | 0   | 225 | 28  | 469  | 469  | 253 | 9501 - 9600                 | 1249 | 1178 | 747  | 1336 | 2316 | 2316 | 819  |
| 3201 - 3300                 | 264 | 0   | 233 | 31  | 504  | 504  | 264 | 9601 - 9700                 | 1271 | 1198 | 748  | 1359 | 2345 | 2345 | 821  |
| 3301 - 3400                 | 274 | 0   | 241 | 33  | 539  | 539  | 274 | 9701 - 9800                 | 1292 | 1218 | 758  | 1381 | 2371 | 2371 | 831  |
| 3401 - 3500                 | 277 | 0   | 241 | 35  | 574  | 574  | 277 | 9801 - 9900                 | 1313 | 1238 | 768  | 1404 | 2399 | 2399 | 841  |
| 3501 - 3600                 | 287 | 0   | 250 | 37  | 609  | 609  | 287 | 9901 - 10000                | 1334 | 1260 | 777  | 1427 | 2425 | 2425 | 851  |
| 3601 - 3700                 | 298 | 0   | 258 | 39  | 644  | 644  | 298 | 10001 - 10100               | 1355 | 1280 | 787  | 1450 | 2453 | 2453 | 861  |
| 3701 - 3800                 | 308 | 0   | 266 | 41  | 679  | 679  | 308 | 10101 - 10200               | 1377 | 1300 | 797  | 1473 | 2482 | 2482 | 871  |
| 3801 - 3900                 | 319 | 0   | 275 | 44  | 714  | 714  | 319 | 10201 - 10300               | 1398 | 1320 | 806  | 1495 | 2508 | 2508 | 881  |
| 3901 - 4000                 | 329 | 0   | 283 | 50  | 749  | 749  | 329 | 10301 - 10400               | 1419 | 1343 | 808  | 1518 | 2536 | 2536 | 883  |
| 4001 - 4100                 | 331 | 0   | 283 | 74  | 784  | 784  | 331 | 10401 - 10500               | 1440 | 1363 | 817  | 1541 | 2562 | 2562 | 893  |
| 4101 - 4200                 | 342 | 0   | 291 | 97  | 819  | 819  | 342 | 10501 - 10600               | 1462 | 1383 | 827  | 1564 | 2590 | 2590 | 903  |
| 4201 - 4300                 | 352 | 0   | 300 | 121 | 854  | 854  | 352 | 10601 - 10700               | 1483 | 1403 | 836  | 1587 | 2619 | 2619 | 913  |
| 4301 - 4400                 | 363 | 0   | 308 | 145 | 886  | 886  | 363 | 10701 - 10800               | 1504 | 1426 | 846  | 1609 | 2645 | 2645 | 923  |
| 4401 - 4500                 | 373 | 0   | 316 | 168 | 912  | 912  | 373 | 10801 - 10900               | 1525 | 1446 | 856  | 1632 | 2673 | 2673 | 933  |
| 4501 - 4600                 | 383 | 0   | 325 | 192 | 942  | 942  | 383 | 10901 - 11000               | 1547 | 1466 | 857  | 1655 | 2699 | 2699 | 935  |
| 4601 - 4700                 | 384 | 0   | 325 | 215 | 971  | 971  | 384 | 11001 - 11100               | 1568 | 1489 | 867  | 1678 | 2727 | 2727 | 945  |
| 4701 - 4800                 | 394 | 0   | 333 | 238 | 997  | 997  | 394 | 11101 - 11200               | 1589 | 1509 | 876  | 1700 | 2756 | 2756 | 955  |
| 4801 - 4900                 | 405 | 8   | 342 | 262 | 1026 | 1026 | 405 | 11201 - 11300               | 1610 | 1529 | 886  | 1723 | 2782 | 2782 | 965  |
| 4901 - 5000                 | 414 | 34  | 352 | 285 | 1052 | 1052 | 414 | 11301 - 11400               | 1632 | 1549 | 896  | 1746 | 2810 | 2810 | 975  |
| 5001 - 5100                 | 425 | 61  | 362 | 309 | 1082 | 1082 | 425 | 11401 - 11500               | 1653 | 1571 | 905  | 1769 | 2836 | 2836 | 985  |
| 5101 - 5200                 | 435 | 87  | 372 | 332 | 1111 | 1111 | 435 | 11501 - 11600               | 1674 | 1591 | 907  | 1792 | 2864 | 2864 | 987  |
| 5201 - 5300                 | 445 | 113 | 382 | 355 | 1137 | 1137 | 445 | 11601 - 11700               | 1695 | 1611 | 916  | 1814 | 2893 | 2893 | 997  |
| 5301 - 5400                 | 447 | 139 | 383 | 379 | 1166 | 1166 | 447 | 11701 - 11800               | 1717 | 1631 | 926  | 1837 | 2919 | 2919 | 1007 |
| 5401 - 5500                 | 456 | 166 | 393 | 402 | 1192 | 1192 | 456 | 11801 - 11900               | 1738 | 1654 | 936  | 1860 | 2947 | 2947 | 1017 |
| 5501 - 5600                 | 467 | 192 | 403 | 424 | 1220 | 1220 | 467 | 11901 - 12000               | 1759 | 1674 | 945  | 1883 | 2979 | 2979 | 1027 |
| 5601 - 5700                 | 477 | 218 | 413 | 447 | 1249 | 1249 | 477 | 12001 - 12100               | 1781 | 1694 | 955  | 1906 | 3013 | 3013 | 1038 |
| 5701 - 5800                 | 487 | 244 | 423 | 470 | 1275 | 1275 | 487 | 12101 - 12200               | 1802 | 1714 | 956  | 1929 | 3047 | 3047 | 1040 |
| 5801 - 5900                 | 497 | 268 | 433 | 493 | 1303 | 1303 | 497 | 12201 - 12300               | 1824 | 1737 | 966  | 1952 | 3081 | 3081 | 1051 |
| 5901 - 6000                 | 498 | 294 | 434 | 515 | 1329 | 1329 | 498 | 12301 - 12400               | 1845 | 1757 | 975  | 1975 | 3116 | 3116 | 1061 |
| 6001 - 6100                 | 509 | 320 | 444 | 538 | 1357 | 1357 | 509 | 12401 - 12500               | 1867 | 1777 | 985  | 1998 | 3150 | 3150 | 1072 |
| 6101 - 6200                 | 527 | 347 | 454 | 561 | 1386 | 1386 | 519 | 12501 - 12600               | 1888 | 1797 | 995  | 2021 | 3184 | 3184 | 1082 |
| 6201 - 6300                 | 548 | 373 | 464 | 584 | 1412 | 1412 | 529 | 12601 - 12700               | 1910 | 1820 | 1004 | 2044 | 3218 | 3218 | 1093 |
| 6301 - 6400                 | 569 | 399 | 474 | 607 | 1440 | 1440 | 539 | 12701 - 12800               | 1932 | 1840 | 1014 | 2067 | 3253 | 3253 | 1107 |
| 6401 - 6500                 | 591 | 425 | 484 | 629 | 1466 | 1466 | 549 | 12801 - 12900               | 1953 | 1860 | 1015 | 2090 | 3287 | 3287 | 1134 |
| 6501 - 6600                 | 612 | 452 | 486 | 652 | 1494 | 1494 | 551 | 12901 - 13000               | 1975 | 1883 | 1025 | 2114 | 3321 | 3321 | 1161 |
| 6601 - 6700                 | 633 | 478 | 496 | 675 | 1523 | 1523 | 561 | 13001 - 13100               | 1996 | 1903 | 1035 | 2137 | 3355 | 3355 | 1188 |
| 6701 - 6800                 | 654 | 504 | 506 | 698 | 1549 | 1549 | 571 | 13101 - 13200               | 2018 | 1923 | 1044 | 2160 | 3390 | 3390 | 1216 |
| 6801 - 6900                 | 676 | 530 | 516 | 721 | 1577 | 1577 | 581 | 13201 - 13300               | 2039 | 1942 | 1054 | 2183 | 3424 | 3424 | 1243 |
| 6901 - 7000                 | 697 | 554 | 525 | 743 | 1603 | 1603 | 591 | 13301 - 13400               | 2061 | 1965 | 1064 | 2206 | 3458 | 3458 | 1270 |
| 7001 - 7100                 | 718 | 580 | 535 | 766 | 1631 | 1631 | 601 | 13401 - 13500               | 2082 | 1985 | 1065 | 2229 | 3492 | 3492 | 1297 |
| 7101 - 7200                 | 739 | 606 | 537 | 789 | 1660 | 1660 | 603 | 13501 - 13600               | 2104 | 2005 | 1074 | 2252 | 3527 | 3527 | 1325 |
| 7201 - 7300                 | 761 | 632 | 547 | 812 | 1686 | 1686 | 613 | 13601 - 13700               | 2125 | 2025 | 1084 | 2275 | 3564 | 3564 | 1355 |
| 7301 - 7400                 | 782 | 659 | 557 | 834 | 1714 | 1714 | 623 | 13701 - 13800               | 2147 | 2048 | 1094 | 2298 | 3604 | 3604 | 1388 |
| 7401 - 7500                 | 803 | 685 | 567 | 857 | 1740 | 1740 | 633 | 13801 - 13900               | 2169 | 2068 | 1103 | 2322 | 3641 | 3641 | 1418 |
| 7501 - 7600                 | 824 | 711 | 577 | 880 | 1768 | 1768 | 643 | 13901 - 14000               | 2190 | 2088 | 1113 | 2345 | 3678 | 3678 | 1448 |
| 7601 - 7700                 | 846 | 737 | 587 | 903 | 1797 | 1797 | 653 | 14001 - 14100               | 2212 | 2108 | 1114 | 2368 | 3715 | 3715 | 1478 |
| 7701 - 7800                 | 867 | 764 | 597 | 926 | 1823 | 1823 | 663 | 14101 - 14200               | 2236 | 2134 | 1124 | 2393 | 3752 | 3752 | 1508 |
| 7801 - 7900                 | 888 | 790 | 598 | 948 | 1851 | 1851 | 665 | 14201 - 14300               | 2265 | 2162 | 1134 | 2422 | 3790 | 3790 | 1539 |
| 7901 - 8000                 | 909 | 816 | 608 | 971 | 1877 | 1877 | 675 | 14301 - 14400               | 2295 | 2194 | 1145 | 2451 | 3826 | 3826 | 1568 |
| 8001 - 8100                 | 931 | 842 | 618 | 994 | 1905 | 1905 | 685 | 14401 - 14500               | 2324 | 2222 | 1155 | 2480 | 3862 | 3862 | 1597 |

| Preliminär skatt för kolumn |      |      |      |      |      |      |      | Preliminär skatt för kolumn |      |      |      |      |       |       |      |
|-----------------------------|------|------|------|------|------|------|------|-----------------------------|------|------|------|------|-------|-------|------|
| Lön kr                      | 1    | 2    | 3    | 4    | 5    | 6    | 7    | Lön kr                      | 1    | 2    | 3    | 4    | 5     | 6     | 7    |
| 14501 - 14600               | 2353 | 2251 | 1165 | 2509 | 3898 | 3898 | 1626 | 21801 - 22000               | 4505 | 4428 | 1799 | 4662 | 6605  | 6605  | 3815 |
| 14601 - 14700               | 2382 | 2282 | 1167 | 2538 | 3934 | 3934 | 1655 | 22001 - 22200               | 4563 | 4486 | 1810 | 4720 | 6678  | 6678  | 3874 |
| 14701 - 14800               | 2411 | 2311 | 1177 | 2567 | 3973 | 3973 | 1687 | 22201 - 22400               | 4622 | 4544 | 1828 | 4778 | 6752  | 6752  | 3934 |
| 14801 - 14900               | 2440 | 2342 | 1187 | 2597 | 4009 | 4009 | 1716 | 22401 - 22600               | 4681 | 4602 | 1847 | 4837 | 6825  | 6825  | 3993 |
| 14901 - 15000               | 2469 | 2371 | 1197 | 2626 | 4045 | 4045 | 1745 | 22601 - 22800               | 4740 | 4658 | 1866 | 4897 | 6902  | 6902  | 4056 |
| 15001 - 15100               | 2498 | 2399 | 1208 | 2655 | 4081 | 4081 | 1774 | 22801 - 23000               | 4800 | 4716 | 1876 | 4957 | 6975  | 6975  | 4115 |
| 15101 - 15200               | 2527 | 2431 | 1218 | 2684 | 4117 | 4117 | 1803 | 23001 - 23200               | 4860 | 4774 | 1900 | 5017 | 7049  | 7049  | 4175 |
| 15201 - 15300               | 2556 | 2459 | 1228 | 2713 | 4156 | 4156 | 1835 | 23201 - 23400               | 4920 | 4832 | 1944 | 5077 | 7126  | 7126  | 4238 |
| 15301 - 15400               | 2585 | 2490 | 1230 | 2742 | 4192 | 4192 | 1864 | 23401 - 23600               | 4980 | 4890 | 1988 | 5136 | 7199  | 7199  | 4297 |
| 15401 - 15500               | 2614 | 2519 | 1240 | 2771 | 4228 | 4228 | 1893 | 23601 - 23800               | 5040 | 4949 | 2033 | 5196 | 7276  | 7276  | 4360 |
| 15501 - 15600               | 2644 | 2548 | 1250 | 2800 | 4264 | 4264 | 1922 | 23801 - 24000               | 5099 | 5004 | 2074 | 5256 | 7350  | 7350  | 4420 |
| 15601 - 15700               | 2673 | 2579 | 1261 | 2829 | 4300 | 4300 | 1951 | 24001 - 24200               | 5159 | 5062 | 2118 | 5316 | 7423  | 7423  | 4479 |
| 15701 - 15800               | 2702 | 2608 | 1271 | 2858 | 4339 | 4339 | 1983 | 24201 - 24400               | 5219 | 5123 | 2165 | 5376 | 7500  | 7500  | 4542 |
| 15801 - 15900               | 2731 | 2639 | 1281 | 2887 | 4375 | 4375 | 2012 | 24401 - 24600               | 5279 | 5181 | 2209 | 5435 | 7573  | 7573  | 4601 |
| 15901 - 16000               | 2760 | 2667 | 1283 | 2916 | 4411 | 4411 | 2041 | 24601 - 24800               | 5339 | 5239 | 2253 | 5495 | 7650  | 7650  | 4664 |
| 16001 - 16100               | 2789 | 2696 | 1293 | 2946 | 4447 | 4447 | 2070 | 24801 - 25000               | 5399 | 5298 | 2298 | 5555 | 7723  | 7723  | 4723 |
| 16101 - 16200               | 2818 | 2727 | 1303 | 2975 | 4483 | 4483 | 2099 | 25001 - 25200               | 5458 | 5359 | 2359 | 5615 | 7797  | 7797  | 4797 |
| 16201 - 16300               | 2847 | 2756 | 1313 | 3004 | 4522 | 4522 | 2131 | 25201 - 25400               | 5518 | 5417 | 2417 | 5675 | 7874  | 7874  | 4874 |
| 16301 - 16400               | 2876 | 2787 | 1324 | 3033 | 4558 | 4558 | 2160 | 25401 - 25600               | 5578 | 5475 | 2475 | 5735 | 7947  | 7947  | 4947 |
| 16401 - 16500               | 2905 | 2816 | 1334 | 3062 | 4594 | 4594 | 2189 | 25601 - 25800               | 5638 | 5536 | 2536 | 5794 | 8024  | 8024  | 5024 |
| 16501 - 16600               | 2934 | 2844 | 1336 | 3091 | 4630 | 4630 | 2218 | 25801 - 26000               | 5698 | 5594 | 2594 | 5854 | 8097  | 8097  | 5097 |
| 16601 - 16700               | 2963 | 2876 | 1346 | 3120 | 4666 | 4666 | 2247 | 26001 - 26200               | 5757 | 5652 | 2652 | 5914 | 8171  | 8171  | 5171 |
| 16701 - 16800               | 2993 | 2904 | 1356 | 3149 | 4705 | 4705 | 2279 | 26201 - 26400               | 5817 | 5713 | 2713 | 5974 | 8248  | 8248  | 5248 |
| 16801 - 16900               | 3022 | 2936 | 1366 | 3178 | 4741 | 4741 | 2308 | 26401 - 26600               | 5877 | 5771 | 2771 | 6034 | 8321  | 8321  | 5321 |
| 16901 - 17000               | 3051 | 2964 | 1377 | 3207 | 4777 | 4777 | 2337 | 26601 - 26800               | 5937 | 5830 | 2830 | 6094 | 8398  | 8398  | 5398 |
| 17001 - 17100               | 3080 | 2993 | 1387 | 3237 | 4813 | 4813 | 2366 | 26801 - 27000               | 5997 | 5891 | 2891 | 6153 | 8471  | 8471  | 5471 |
| 17101 - 17200               | 3109 | 3024 | 1389 | 3266 | 4849 | 4849 | 2395 | 27001 - 27200               | 6057 | 5949 | 2949 | 6213 | 8545  | 8545  | 5545 |
| 17201 - 17300               | 3138 | 3053 | 1399 | 3295 | 4888 | 4888 | 2427 | 27201 - 27400               | 6116 | 6007 | 3007 | 6273 | 8622  | 8622  | 5622 |
| 17301 - 17400               | 3167 | 3084 | 1409 | 3324 | 4924 | 4924 | 2456 | 27401 - 27600               | 6176 | 6068 | 3068 | 6333 | 8695  | 8695  | 5695 |
| 17401 - 17500               | 3196 | 3113 | 1419 | 3353 | 4960 | 4960 | 2485 | 27601 - 27800               | 6236 | 6126 | 3126 | 6393 | 8772  | 8772  | 5772 |
| 17501 - 17600               | 3225 | 3141 | 1429 | 3382 | 4996 | 4996 | 2514 | 27801 - 28000               | 6296 | 6184 | 3184 | 6452 | 8845  | 8845  | 5845 |
| 17601 - 17700               | 3254 | 3173 | 1440 | 3411 | 5032 | 5032 | 2543 | 28001 - 28200               | 6356 | 6243 | 3243 | 6512 | 8919  | 8919  | 5919 |
| 17701 - 17800               | 3284 | 3201 | 1450 | 3440 | 5070 | 5070 | 2574 | 28201 - 28400               | 6416 | 6303 | 3303 | 6572 | 8996  | 8996  | 5996 |
| 17801 - 17900               | 3313 | 3233 | 1452 | 3469 | 5106 | 5106 | 2603 | 28401 - 28600               | 6475 | 6362 | 3362 | 6632 | 9069  | 9069  | 6069 |
| 17901 - 18000               | 3342 | 3261 | 1462 | 3498 | 5142 | 5142 | 2632 | 28601 - 28800               | 6535 | 6420 | 3420 | 6692 | 9146  | 9146  | 6146 |
| 18001 - 18100               | 3371 | 3290 | 1472 | 3527 | 5179 | 5179 | 2662 | 28801 - 29000               | 6595 | 6481 | 3481 | 6752 | 9219  | 9219  | 6219 |
| 18101 - 18200               | 3400 | 3321 | 1482 | 3556 | 5215 | 5215 | 2691 | 29001 - 29200               | 6655 | 6539 | 3539 | 6811 | 9293  | 9293  | 6293 |
| 18201 - 18300               | 3429 | 3350 | 1493 | 3586 | 5253 | 5253 | 2722 | 29201 - 29400               | 6715 | 6597 | 3597 | 6871 | 9370  | 9370  | 6370 |
| 18301 - 18400               | 3458 | 3381 | 1503 | 3615 | 5289 | 5289 | 2751 | 29401 - 29600               | 6774 | 6658 | 3658 | 6931 | 9443  | 9443  | 6443 |
| 18401 - 18500               | 3487 | 3410 | 1505 | 3644 | 5325 | 5325 | 2780 | 29601 - 29800               | 6834 | 6716 | 3716 | 6991 | 9520  | 9520  | 6520 |
| 18501 - 18600               | 3516 | 3438 | 1515 | 3673 | 5361 | 5361 | 2809 | 29801 - 30000               | 6894 | 6775 | 3775 | 7051 | 9593  | 9593  | 6593 |
| 18601 - 18700               | 3545 | 3469 | 1525 | 3702 | 5397 | 5397 | 2838 | 30001 - 30200               | 6954 | 6837 | 3837 | 7111 | 9667  | 9667  | 6667 |
| 18701 - 18800               | 3574 | 3498 | 1535 | 3731 | 5436 | 5436 | 2870 | 30201 - 30400               | 7014 | 6896 | 3896 | 7170 | 9744  | 9744  | 6744 |
| 18801 - 18900               | 3603 | 3529 | 1546 | 3760 | 5472 | 5472 | 2899 | 30401 - 30600               | 7074 | 6956 | 3956 | 7230 | 9817  | 9817  | 6817 |
| 18901 - 19000               | 3633 | 3558 | 1556 | 3789 | 5508 | 5508 | 2928 | 30601 - 30800               | 7133 | 7015 | 4015 | 7290 | 9894  | 9894  | 6894 |
| 19001 - 19100               | 3662 | 3589 | 1558 | 3818 | 5544 | 5544 | 2957 | 30801 - 31000               | 7193 | 7077 | 4077 | 7350 | 9967  | 9967  | 6967 |
| 19101 - 19200               | 3691 | 3618 | 1568 | 3847 | 5580 | 5580 | 2986 | 31001 - 31200               | 7253 | 7137 | 4137 | 7410 | 10041 | 10041 | 7041 |
| 19201 - 19300               | 3720 | 3646 | 1578 | 3876 | 5619 | 5619 | 3018 | 31201 - 31400               | 7313 | 7196 | 4196 | 7470 | 10118 | 10118 | 7118 |
| 19301 - 19400               | 3749 | 3678 | 1588 | 3906 | 5655 | 5655 | 3047 | 31401 - 31600               | 7373 | 7259 | 4259 | 7529 | 10191 | 10191 | 7191 |
| 19401 - 19500               | 3778 | 3706 | 1598 | 3935 | 5691 | 5691 | 3076 | 31601 - 31800               | 7433 | 7318 | 4318 | 7589 | 10268 | 10268 | 7268 |
| 19501 - 19600               | 3807 | 3738 | 1609 | 3964 | 5727 | 5727 | 3105 | 31801 - 32000               | 7492 | 7378 | 4378 | 7649 | 10341 | 10341 | 7341 |
| 19601 - 19700               | 3836 | 3765 | 1610 | 3993 | 5763 | 5763 | 3134 | 32001 - 32200               | 7552 | 7440 | 4440 | 7709 | 10415 | 10415 | 7415 |
| 19701 - 19800               | 3865 | 3793 | 1619 | 4022 | 5802 | 5802 | 3166 | 32201 - 32400               | 7612 | 7500 | 4500 | 7769 | 10492 | 10492 | 7492 |
| 19801 - 19900               | 3894 | 3824 | 1628 | 4051 | 5838 | 5838 | 3195 | 32401 - 32600               | 7672 | 7559 | 4559 | 7828 | 10565 | 10565 | 7565 |
| 19901 - 20000               | 3923 | 3851 | 1638 | 4080 | 5874 | 5874 | 3224 | 32601 - 32800               | 7732 | 7621 | 4621 | 7888 | 10642 | 10642 | 7642 |
| 20001 - 20200               | 3982 | 3909 | 1656 | 4138 | 5946 | 5946 | 3282 | 32801 - 33000               | 7792 | 7681 | 4681 | 7948 | 10715 | 10715 | 7715 |
| 20201 - 20400               | 4040 | 3968 | 1667 | 4196 | 6021 | 6021 | 3343 | 33001 - 33200               | 7851 | 7740 | 4740 | 8008 | 10789 | 10789 | 7789 |
| 20401 - 20600               | 4098 | 4026 | 1685 | 4255 | 6093 | 6093 | 3401 | 33201 - 33400               | 7911 | 7803 | 4803 | 8068 | 10866 | 10866 | 7866 |
| 20601 - 20800               | 4156 | 4081 | 1704 | 4313 | 6168 | 6168 | 3462 | 33401 - 33600               | 7971 | 7862 | 4862 | 8128 | 10939 | 10939 | 7939 |
| 20801 - 21000               | 4214 | 4139 | 1714 | 4371 | 6240 | 6240 | 3520 | 33601 - 33800               | 8031 | 7922 | 4922 | 8187 | 11016 | 11016 | 8016 |
| 21001 - 21200               | 4272 | 4198 | 1733 | 4429 | 6312 | 6312 | 3578 | 33801 - 34000               | 8091 | 7981 | 4981 | 8247 | 11089 | 11089 | 8089 |
| 21201 - 21400               | 4331 | 4256 | 1752 | 4487 | 6387 | 6387 | 3639 | 34001 - 34200               | 8150 | 8044 | 5044 | 8307 | 11163 | 11163 | 8163 |
| 21401 - 21600               | 4389 | 4314 | 1762 | 4545 | 6459 | 6459 | 3697 | 34201 - 34400               | 8210 | 8103 | 5103 | 8367 | 11240 | 11240 | 8240 |
| 21601 - 21800               | 4447 | 4369 | 1781 | 4604 | 6533 | 6533 | 3757 | 34401 - 34600               | 8270 | 8163 | 5163 | 8427 | 11310 | 11310 | 8310 |

| Preliminär skatt för kolumn |       |       |      |       |       |       |       | Preliminär skatt för kolumn |       |       |       |       |       |       |       |
|-----------------------------|-------|-------|------|-------|-------|-------|-------|-----------------------------|-------|-------|-------|-------|-------|-------|-------|
| Lön kr                      | 1     | 2     | 3    | 4     | 5     | 6     | 7     | Lön kr                      | 1     | 2     | 3     | 4     | 5     | 6     | 7     |
| 34601 - 34800               | 8330  | 8222  | 5222 | 8486  | 11378 | 11378 | 8378  | 47401 - 47600               | 12658 | 12549 | 9549  | 12300 | 15730 | 15730 | 12730 |
| 34801 - 35000               | 8389  | 8279  | 5279 | 8546  | 11446 | 11446 | 8446  | 47601 - 47800               | 12726 | 12617 | 9617  | 12360 | 15798 | 15798 | 12798 |
| 35001 - 35200               | 8449  | 8338  | 5338 | 8605  | 11514 | 11514 | 8514  | 47801 - 48000               | 12794 | 12685 | 9685  | 12419 | 15866 | 15866 | 12866 |
| 35201 - 35400               | 8510  | 8401  | 5401 | 8665  | 11582 | 11582 | 8582  | 48001 - 48200               | 12862 | 12753 | 9753  | 12479 | 15934 | 15934 | 12934 |
| 35401 - 35600               | 8578  | 8469  | 5469 | 8725  | 11650 | 11650 | 8650  | 48201 - 48400               | 12930 | 12821 | 9821  | 12539 | 16002 | 16002 | 13002 |
| 35601 - 35800               | 8646  | 8537  | 5537 | 8784  | 11718 | 11718 | 8718  | 48401 - 48600               | 12998 | 12889 | 9889  | 12598 | 16070 | 16070 | 13070 |
| 35801 - 36000               | 8714  | 8605  | 5605 | 8844  | 11786 | 11786 | 8786  | 48601 - 48800               | 13066 | 12957 | 9957  | 12658 | 16138 | 16138 | 13138 |
| 36001 - 36200               | 8782  | 8673  | 5673 | 8903  | 11854 | 11854 | 8854  | 48801 - 49000               | 13134 | 13025 | 10025 | 12717 | 16206 | 16206 | 13206 |
| 36201 - 36400               | 8850  | 8741  | 5741 | 8963  | 11922 | 11922 | 8922  | 49001 - 49200               | 13202 | 13093 | 10093 | 12777 | 16275 | 16275 | 13275 |
| 36401 - 36600               | 8918  | 8809  | 5809 | 9023  | 11990 | 11990 | 8990  | 49201 - 49400               | 13270 | 13161 | 10161 | 12836 | 16342 | 16342 | 13342 |
| 36601 - 36800               | 8986  | 8877  | 5877 | 9082  | 12058 | 12058 | 9058  | 49401 - 49600               | 13338 | 13229 | 10229 | 12896 | 16410 | 16410 | 13410 |
| 36801 - 37000               | 9054  | 8945  | 5945 | 9142  | 12126 | 12126 | 9126  | 49601 - 49800               | 13406 | 13297 | 10297 | 12956 | 16478 | 16478 | 13478 |
| 37001 - 37200               | 9122  | 9013  | 6013 | 9201  | 12194 | 12194 | 9194  | 49801 - 50000               | 13474 | 13365 | 10365 | 13015 | 16546 | 16546 | 13546 |
| 37201 - 37400               | 9190  | 9081  | 6081 | 9261  | 12262 | 12262 | 9262  | 50001 - 50200               | 13542 | 13433 | 10439 | 13075 | 16614 | 16614 | 13620 |
| 37401 - 37600               | 9258  | 9149  | 6149 | 9320  | 12330 | 12330 | 9330  | 50201 - 50400               | 13610 | 13537 | 10549 | 13134 | 16682 | 16682 | 13694 |
| 37601 - 37800               | 9326  | 9217  | 6217 | 9380  | 12398 | 12398 | 9398  | 50401 - 50600               | 13678 | 13645 | 10663 | 13194 | 16750 | 16750 | 13768 |
| 37801 - 38000               | 9394  | 9285  | 6285 | 9440  | 12466 | 12466 | 9466  | 50601 - 50800               | 13746 | 13756 | 10780 | 13254 | 16818 | 16818 | 13842 |
| 38001 - 38200               | 9462  | 9353  | 6353 | 9499  | 12534 | 12534 | 9534  | 50801 - 51000               | 13814 | 13866 | 10896 | 13313 | 16886 | 16886 | 13916 |
| 38201 - 38400               | 9530  | 9421  | 6421 | 9559  | 12602 | 12602 | 9602  | 51001 - 51200               | 13880 | 13977 | 11013 | 13381 | 16963 | 16963 | 13999 |
| 38401 - 38600               | 9598  | 9489  | 6489 | 9618  | 12670 | 12670 | 9670  | 51201 - 51400               | 13998 | 14087 | 11129 | 13481 | 17071 | 17071 | 14113 |
| 38601 - 38800               | 9666  | 9557  | 6557 | 9678  | 12738 | 12738 | 9738  | 51401 - 51600               | 14106 | 14198 | 11246 | 13580 | 17179 | 17179 | 14227 |
| 38801 - 39000               | 9734  | 9625  | 6625 | 9738  | 12806 | 12806 | 9806  | 51601 - 51800               | 14214 | 14308 | 11362 | 13680 | 17287 | 17287 | 14341 |
| 39001 - 39200               | 9802  | 9693  | 6693 | 9797  | 12875 | 12875 | 9875  | 51801 - 52000               | 14322 | 14419 | 11479 | 13780 | 17395 | 17395 | 14455 |
| 39201 - 39400               | 9870  | 9761  | 6761 | 9857  | 12942 | 12942 | 9942  | 52001 - 52200               | 14430 | 14526 | 11592 | 13879 | 17503 | 17503 | 14569 |
| 39401 - 39600               | 9938  | 9829  | 6829 | 9916  | 13010 | 13010 | 10010 | 52201 - 52400               | 14538 | 14637 | 11709 | 13979 | 17611 | 17611 | 14683 |
| 39601 - 39800               | 10006 | 9897  | 6897 | 9976  | 13078 | 13078 | 10078 | 52401 - 52600               | 14646 | 14747 | 11825 | 14078 | 17719 | 17719 | 14797 |
| 39801 - 40000               | 10074 | 9965  | 6965 | 10036 | 13146 | 13146 | 10146 | 52601 - 52800               | 14754 | 14858 | 11942 | 14178 | 17827 | 17827 | 14911 |
| 40001 - 40200               | 10142 | 10033 | 7033 | 10095 | 13214 | 13214 | 10214 | 52801 - 53000               | 14862 | 14968 | 12058 | 14277 | 17935 | 17935 | 15025 |
| 40201 - 40400               | 10210 | 10101 | 7101 | 10155 | 13282 | 13282 | 10282 | 53001 - 53200               | 14970 | 15079 | 12175 | 14377 | 18043 | 18043 | 15139 |
| 40401 - 40600               | 10278 | 10169 | 7169 | 10214 | 13350 | 13350 | 10350 | 53201 - 53400               | 15078 | 15189 | 12291 | 14477 | 18151 | 18151 | 15253 |
| 40601 - 40800               | 10346 | 10237 | 7237 | 10274 | 13418 | 13418 | 10418 | 53401 - 53600               | 15186 | 15300 | 12408 | 14576 | 18259 | 18259 | 15367 |
| 40801 - 41000               | 10414 | 10305 | 7305 | 10334 | 13486 | 13486 | 10486 | 53601 - 53800               | 15294 | 15407 | 12521 | 14676 | 18367 | 18367 | 15481 |
| 41001 - 41200               | 10482 | 10373 | 7373 | 10393 | 13554 | 13554 | 10554 | 53801 - 54000               | 15402 | 15518 | 12638 | 14775 | 18475 | 18475 | 15595 |
| 41201 - 41400               | 10550 | 10441 | 7441 | 10453 | 13622 | 13622 | 10622 | 54001 - 54200               | 15510 | 15628 | 12754 | 14875 | 18583 | 18583 | 15709 |
| 41401 - 41600               | 10618 | 10509 | 7509 | 10512 | 13690 | 13690 | 10690 | 54201 - 54400               | 15618 | 15739 | 12871 | 14975 | 18691 | 18691 | 15823 |
| 41601 - 41800               | 10686 | 10577 | 7577 | 10572 | 13758 | 13758 | 10758 | 54401 - 54600               | 15726 | 15850 | 12988 | 15074 | 18799 | 18799 | 15937 |
| 41801 - 42000               | 10754 | 10645 | 7645 | 10632 | 13826 | 13826 | 10826 | 54601 - 54800               | 15834 | 15960 | 13104 | 15174 | 18907 | 18907 | 16051 |
| 42001 - 42200               | 10822 | 10713 | 7713 | 10691 | 13894 | 13894 | 10894 | 54801 - 55000               | 15942 | 16070 | 13220 | 15273 | 19015 | 19015 | 16165 |
| 42201 - 42400               | 10890 | 10781 | 7781 | 10751 | 13962 | 13962 | 10962 | 55001 - 55200               | 16050 | 16181 | 13337 | 15373 | 19123 | 19123 | 16279 |
| 42401 - 42600               | 10958 | 10849 | 7849 | 10810 | 14030 | 14030 | 11030 | 55201 - 55400               | 16158 | 16291 | 13453 | 15473 | 19231 | 19231 | 16393 |
| 42601 - 42800               | 11026 | 10917 | 7917 | 10870 | 14098 | 14098 | 11098 | 55401 - 55600               | 16266 | 16399 | 13567 | 15572 | 19339 | 19339 | 16507 |
| 42801 - 43000               | 11094 | 10985 | 7985 | 10929 | 14166 | 14166 | 11166 | 55601 - 55800               | 16374 | 16510 | 13684 | 15672 | 19447 | 19447 | 16621 |
| 43001 - 43200               | 11162 | 11053 | 8053 | 10989 | 14234 | 14234 | 11234 | 55801 - 56000               | 16482 | 16620 | 13800 | 15771 | 19555 | 19555 | 16735 |
| 43201 - 43400               | 11230 | 11121 | 8121 | 11049 | 14302 | 14302 | 11302 | 56001 - 56200               | 16590 | 16691 | 13877 | 15871 | 19663 | 19663 | 16849 |
| 43401 - 43600               | 11298 | 11189 | 8189 | 11108 | 14370 | 14370 | 11370 | 56201 - 56400               | 16698 | 16759 | 13951 | 15971 | 19771 | 19771 | 16963 |
| 43601 - 43800               | 11366 | 11257 | 8257 | 11168 | 14438 | 14438 | 11438 | 56401 - 56600               | 16806 | 16827 | 14025 | 16070 | 19879 | 19879 | 17077 |
| 43801 - 44000               | 11434 | 11325 | 8325 | 11227 | 14506 | 14506 | 11506 | 56601 - 56800               | 16914 | 16895 | 14099 | 16170 | 19987 | 19987 | 17191 |
| 44001 - 44200               | 11502 | 11393 | 8393 | 11287 | 14575 | 14575 | 11575 | 56801 - 57000               | 17022 | 16976 | 14186 | 16269 | 20095 | 20095 | 17305 |
| 44201 - 44400               | 11570 | 11461 | 8461 | 11347 | 14644 | 14644 | 11642 | 57001 - 57200               | 17130 | 17084 | 14300 | 16369 | 20203 | 20203 | 17419 |
| 44401 - 44600               | 11638 | 11529 | 8529 | 11406 | 14712 | 14712 | 11710 | 57201 - 57400               | 17238 | 17192 | 14414 | 16469 | 20311 | 20311 | 17533 |
| 44601 - 44800               | 11706 | 11597 | 8597 | 11466 | 14778 | 14778 | 11778 | 57401 - 57600               | 17346 | 17300 | 14528 | 16568 | 20419 | 20419 | 17647 |
| 44801 - 45000               | 11774 | 11665 | 8665 | 11525 | 14846 | 14846 | 11846 | 57601 - 57800               | 17454 | 17408 | 14642 | 16668 | 20527 | 20527 | 17761 |
| 45001 - 45200               | 11842 | 11733 | 8733 | 11585 | 14914 | 14914 | 11914 | 57801 - 58000               | 17562 | 17516 | 14756 | 16767 | 20635 | 20635 | 17875 |
| 45201 - 45400               | 11910 | 11801 | 8801 | 11645 | 14982 | 14982 | 11982 | 58001 - 58200               | 17670 | 17624 | 14870 | 16867 | 20743 | 20743 | 17989 |
| 45401 - 45600               | 11978 | 11869 | 8869 | 11704 | 15050 | 15050 | 12050 | 58201 - 58400               | 17778 | 17732 | 14984 | 16966 | 20851 | 20851 | 18103 |
| 45601 - 45800               | 12046 | 11937 | 8937 | 11764 | 15118 | 15118 | 12118 | 58401 - 58600               | 17886 | 17840 | 15098 | 17066 | 20959 | 20959 | 18217 |
| 45801 - 46000               | 12114 | 12005 | 9005 | 11823 | 15186 | 15186 | 12186 | 58601 - 58800               | 17994 | 17948 | 15212 | 17166 | 21067 | 21067 | 18331 |
| 46001 - 46200               | 12182 | 12073 | 9073 | 11883 | 15254 | 15254 | 12254 | 58801 - 59000               | 18102 | 18056 | 15326 | 17265 | 21175 | 21175 | 18445 |
| 46201 - 46400               | 12250 | 12141 | 9141 | 11943 | 15322 | 15322 | 12322 | 59001 - 59200               | 18210 | 18164 | 15440 | 17365 | 21283 | 21283 | 18559 |
| 46401 - 46600               | 12318 | 12209 | 9209 | 12002 | 15390 | 15390 | 12390 | 59201 - 59400               | 18323 | 18277 | 15559 | 17464 | 21391 | 21391 | 18673 |
| 46601 - 46800               | 12386 | 12277 | 9277 | 12062 | 15458 | 15458 | 12458 | 59401 - 59600               | 18437 | 18389 | 15677 | 17564 | 21499 | 21499 | 18787 |
| 46801 - 47000               | 12454 | 12345 | 9345 | 12121 | 15526 | 15526 | 12526 | 59601 - 59800               | 18551 | 18506 | 15800 | 17664 | 21607 | 21607 | 18901 |
| 47001 - 47200               | 12522 | 12413 | 9413 | 12181 | 15594 | 15594 | 12594 | 59801 - 60000               | 18665 | 18619 | 15919 | 17763 | 21715 | 21715 | 19015 |
| 47201 - 47400               | 12590 | 12481 | 9481 | 12241 | 15662 | 15662 | 12662 | 60001 - 60200               | 18779 | 18731 | 16037 | 17863 | 21823 | 21823 | 19129 |



| Lön kr          | Preliminär skatt för kolumn |    |    |    |    |    |    |
|-----------------|-----------------------------|----|----|----|----|----|----|
|                 | 1                           | 2  | 3  | 4  | 5  | 6  | 7  |
|                 | %                           | %  | %  | %  | %  | %  | %  |
| 80001 – 81800   | 38                          | 38 | 35 | 35 | 41 | 41 | 38 |
| 81801 – 82000   | 38                          | 38 | 36 | 35 | 41 | 41 | 38 |
| 82001 – 83800   | 38                          | 38 | 36 | 35 | 41 | 41 | 39 |
| 83801 – 84000   | 39                          | 38 | 36 | 35 | 41 | 41 | 39 |
| 84001 – 84600   | 39                          | 39 | 36 | 35 | 41 | 41 | 39 |
| 84601 – 85200   | 39                          | 39 | 36 | 36 | 41 | 41 | 39 |
| 85201 – 85400   | 39                          | 39 | 37 | 36 | 41 | 41 | 39 |
| 85401 – 86600   | 39                          | 39 | 37 | 36 | 42 | 42 | 39 |
| 86601 – 88600   | 39                          | 39 | 37 | 36 | 42 | 42 | 40 |
| 88601 – 88800   | 40                          | 39 | 37 | 36 | 42 | 42 | 40 |
| 88801 – 89000   | 40                          | 40 | 37 | 36 | 42 | 42 | 40 |
| 89001 – 91000   | 40                          | 40 | 38 | 36 | 42 | 42 | 40 |
| 91001 – 92000   | 40                          | 40 | 38 | 37 | 42 | 42 | 40 |
| 92001 – 92800   | 40                          | 40 | 38 | 37 | 42 | 42 | 41 |
| 92801 – 93200   | 40                          | 40 | 38 | 37 | 43 | 43 | 41 |
| 93201 – 94000   | 40                          | 40 | 39 | 37 | 43 | 43 | 41 |
| 94001 – 94200   | 41                          | 40 | 39 | 37 | 43 | 43 | 41 |
| 94201 – 97600   | 41                          | 41 | 39 | 37 | 43 | 43 | 41 |
| 97601 – 97800   | 41                          | 41 | 40 | 37 | 43 | 43 | 41 |
| 97801 – 98400   | 41                          | 41 | 40 | 37 | 43 | 43 | 42 |
| 98401 – 100200  | 41                          | 41 | 40 | 38 | 43 | 43 | 42 |
| 100201 – 101600 | 42                          | 42 | 40 | 38 | 43 | 43 | 42 |
| 101601 – 102600 | 42                          | 42 | 40 | 38 | 44 | 44 | 42 |
| 102601 – 104600 | 42                          | 42 | 41 | 38 | 44 | 44 | 42 |
| 104601 – 107000 | 42                          | 42 | 41 | 38 | 44 | 44 | 43 |
| 107001 – 107200 | 43                          | 43 | 41 | 38 | 44 | 44 | 43 |
| 107201 – 108200 | 43                          | 43 | 41 | 39 | 44 | 44 | 43 |
| 108201 – 112400 | 43                          | 43 | 42 | 39 | 44 | 44 | 43 |
| 112401 – 114400 | 43                          | 43 | 42 | 39 | 45 | 45 | 44 |
| 114401 – 115000 | 43                          | 43 | 43 | 39 | 45 | 45 | 44 |
| 115001 – 117600 | 44                          | 44 | 43 | 39 | 45 | 45 | 44 |
| 117601 – 121200 | 44                          | 44 | 43 | 40 | 45 | 45 | 44 |
| 121201 – 121400 | 44                          | 44 | 44 | 40 | 45 | 45 | 44 |
| 121401 – 124000 | 44                          | 44 | 44 | 40 | 45 | 45 | 45 |
| 124001 – 124200 | 44                          | 45 | 44 | 40 | 45 | 45 | 45 |
| 124201 – 125600 | 45                          | 45 | 44 | 40 | 45 | 45 | 45 |
| 125601 – 129000 | 45                          | 45 | 44 | 40 | 46 | 46 | 45 |
| 129001 – 130200 | 45                          | 45 | 45 | 40 | 46 | 46 | 45 |
| 130201 – 132000 | 45                          | 45 | 45 | 41 | 46 | 46 | 45 |
| 132001 – 134800 | 45                          | 45 | 45 | 41 | 46 | 46 | 46 |
| 134801 – 135000 | 45                          | 46 | 45 | 41 | 46 | 46 | 46 |
| 135001 – 137800 | 46                          | 46 | 45 | 41 | 46 | 46 | 46 |
| 137801 – 142400 | 46                          | 46 | 46 | 41 | 46 | 46 | 46 |
| 142401 – 144600 | 46                          | 46 | 46 | 41 | 47 | 47 | 46 |
| 144601 – 146000 | 46                          | 46 | 46 | 41 | 47 | 47 | 47 |
| 146001 – 147400 | 46                          | 46 | 46 | 42 | 47 | 47 | 47 |
| 147401 – 147800 | 46                          | 47 | 46 | 42 | 47 | 47 | 47 |
| 147801 – 148000 | 47                          | 47 | 46 | 42 | 47 | 47 | 47 |
| 148001 – 164200 | 47                          | 47 | 47 | 42 | 47 | 47 | 47 |
| 164201 – 166000 | 48                          | 48 | 48 | 42 | 48 | 48 | 48 |
| 166001 – 192200 | 48                          | 48 | 48 | 43 | 48 | 48 | 48 |
| 192201 – 194200 | 48                          | 48 | 48 | 44 | 48 | 48 | 48 |
| 194201 – 228600 | 49                          | 49 | 49 | 44 | 49 | 49 | 49 |
| 228601 – 237400 | 49                          | 49 | 49 | 45 | 49 | 49 | 49 |
| 237401 – 281800 | 50                          | 50 | 50 | 45 | 50 | 50 | 50 |
| 281801 – 305200 | 50                          | 50 | 50 | 46 | 50 | 50 | 50 |
| 305201 – 367400 | 51                          | 51 | 51 | 46 | 51 | 51 | 51 |
| 367401 – 427200 | 51                          | 51 | 51 | 47 | 51 | 51 | 51 |
| 427201 – 527400 | 52                          | 52 | 52 | 47 | 52 | 52 | 52 |
| 527401 – 712200 | 52                          | 52 | 52 | 48 | 52 | 52 | 52 |
| 712201 – 934200 | 53                          | 53 | 53 | 48 | 53 | 53 | 53 |
| 934201 –        | 53                          | 53 | 53 | 49 | 53 | 53 | 53 |