Legislative Council Staff
Nonpartisan Services for Colorado's Legislature

Memorandum

September 14, 2026

TO: Interested Persons

FROM: Natalie Castle, Director, 303-866-4778

SUBJECT: Updated 2026 and 2027 Salaries for Elected County Officials

Summary

This memorandum provides updated salaries for elected county officials whose terms begin in calendar years 2026 and 2027. These salaries are shown in Table 1 on pages 4 and 5. Salaries for elected county officials are determined pursuant to Section 30-2-102, C.R.S., which sets a schedule of salaries for terms that begin during calendar years 2016 and 2017, and requires Legislative Council Staff to index these salaries to inflation every two years thereafter.

Salaries for terms that begin in 2026 and 2027 were increased by the rate of change in the Denver-Aurora-Lakewood Consumer Price Index between the first half of 2023 and the first half of 2025, or 5.08 percent.[1] Salaries were also updated to reflect changes in county classifications during the 2026 legislative session. Salaries have increased by a total of 20.48 percent since 2021, and 39.81 percent since 2015. Tables 2 through 7 contain a history of salaries for these offices back to 2016. Figure 1 on page 6 shows the current categories of counties based on the color scheme in Table 1.

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[1] Source: U.S. Bureau of Labor Statistics, Consumer Price Index

Background

Article XIV, Section 15, of the Colorado Constitution requires the General Assembly to set the salary levels for county commissioners, sheriffs, treasurers, assessors, clerks and recorders, and coroners. County officers cannot have their compensation changed during their terms of office. Further, any change may occur only when the compensation of all county officers within the same county is adjusted, or when the compensation for the same county office in all of the counties of the state is increased or decreased.

Section 30-2-102, C.R.S., sets these salaries for officials within different categories of counties. The law assigns a category to each statutory county based on factors reflecting the tax resources available to and workload of officials within each county, including total population, population in unincorporated areas, assessed values, motor vehicle registration, building permits, and military installations. In general, the counties in categories I through III are larger counties that are required to pay higher salaries than counties in categories IV through VI.

The current schedule of salaries, which is contained in Section 30-2-102 (2.3) (a), C.R.S., was enacted by Senate Bill 15-288 and House Bill 16-1367 using recommendations from the County Elected Officials' Salary Commission, an independent commission created and later repealed by the General Assembly. Legislation is required to move counties to another category, and since 2015 five bills have done so, resulting in higher or lower salaries in some counties. These changes are as follows:

HB 18-1242 made the following changes for terms starting on or after August 8, 2018:

- Grand County moved from III-D to III-B
- Jackson County moved from VI-D to VI-C
- Rio Grande County moved from IV-D to IV-C
- Saguache County moved from V-D to V-B
- Sedgwick County moved from VI-B to VI-C

HB 20-1281 made the following changes for terms starting on or after September 14, 2020:

- Alamosa County moved from III-A to III-B
- Yuma County moved from IV-B to IV-C

HB 23-1139 made the following changes for terms starting on or after March 23, 2023:

- Archuleta and Delta counties moved from category III-B to III-A
- Eagle, Routt, and Summit counties moved from II-A to I-A
- Grand County moved from III-B to II-A
- Las Animas County moved from III-D to III-C

- Montezuma County moved from III-D to III-A
- Ouray County moved from IV-A to III-A
- Pitkin County moved from II-C to II-B
- Saguache County moved from V-B to V-A

SB 24-138 made the following changes for terms starting on or after August 7, 2023:

- Elbert County moved from category IV-A to III-A
- Fremont County moved from II-C to II-B
- Hinsdale County moved from V-B to V-A
- Rio Grande County moved from IV-C to III-C

SB 26-092 made the following changes for terms starting on or after August 12, 2026:

- Pitkin County moved from category II-B to I-A
- Lake County moved from IV-B to IV-A
- Cheyenne County moved from V-D to V-C
- Dolores County moved from V-C to V-D

Finally, Senate Bill 22-065 modified the salary schedule by allowing counties in some categories to designate the coroner's position as a full-time position. The bill increased the pay for the full-time coroner to match the salaries for elected treasurers, assessors, clerks, and commissioners. This change was effective for full-time coroners whose terms commenced on or after January 1, 2023.

The home rule counties of Pitkin and Weld are authorized by the state constitution to set their own compensation rates by adopting a different salary schedule in their home rule charter. For home rule counties, the statutory categorization provides a fall back in the event that a county's home rule charter is silent on compensation, in which case the compensation for county officers defaults to the statutory category. The home rule city and county governments of Broomfield and Denver are also able to determine their own compensation, but are not included in the county categorizations found in Section 30-2-102 (2.3) (a), C.R.S.

Table 1 *(continued on the next page)*

Elected County Office Salaries for Terms Starting in 2026 and 2027

Category	Commissioners	Sheriffs	Treasurers, Assessors, & Clerks	Counties
I-A	$158,669	$201,926	$158,669	Adams, Arapahoe, Boulder, Douglas, Eagle, El Paso, Jefferson, Larimer, Pueblo, Routt, Summit, Pitkin and Weld
I-B	$146,464	$186,393	$146,464	
I-C	$134,258	$170,860	$134,258	
I-D	$122,053	$155,327	$122,053	Mesa
II-A	$131,770	$159,396	$131,770	Garfield, Grand, and La Plata
II-B	$121,634	$147,135	$121,634	Fremont
II-C	$111,497	$134,873	$111,497	
II-D	$101,361	$122,612	$101,361	
III-A	$106,325	$138,131	$106,325	Archuleta, Chaffee, Clear Creek, Delta, Elbert, Gunnison, Moffat, Montezuma, Montrose, Morgan, Ouray, Park, Rio Blanco, San Miguel, and Teller
III-B	$98,146	$127,506	$98,146	Alamosa, Gilpin, and Logan
III-C	$89,967	$116,880	$89,967	Las Animas, Rio Grande, and Otero
III-D	$81,788	$106,255	$81,788	
IV-A	$90,330	$121,046	$90,330	Custer, Lake, and Prowers
IV-B	$83,382	$111,735	$83,382	Kit Carson and Washington
IV-C	$76,433	$102,424	$76,433	Huerfano and Yuma
IV-D	$69,485	$93,113	$69,485	
V-A	$79,607	$89,240	$79,607	Baca, Conejos, Costilla, Hinsdale, Lincoln, Mineral, Phillips, Saguache, and San Juan
V-B	$73,483	$82,375	$73,483	Crowley
V-C	$67,360	$75,511	$67,360	Bent and Cheyenne
V-D	$61,236	$68,646	$61,236	Dolores
VI-A	$72,155	$84,514	$72,155	
VI-B	$66,605	$78,013	$66,605	
VI-C	$61,054	$71,512	$61,054	Jackson and Sedgwick
VI-D	$55,504	$65,011	$55,504	Kiowa

Home rule counties may set their own compensation rate (Pitkin and Weld Counties). Combined cities and counties (Broomfield and Denver) may also set their own compensation rate. For terms starting on or after January 1, 2026, but before August 12, 2026, salaries in Pitkin County are in category II-B; Lake County in category IV-B; Cheyenne County in V-D; and Dolores County in V-C (see SB 26-092).

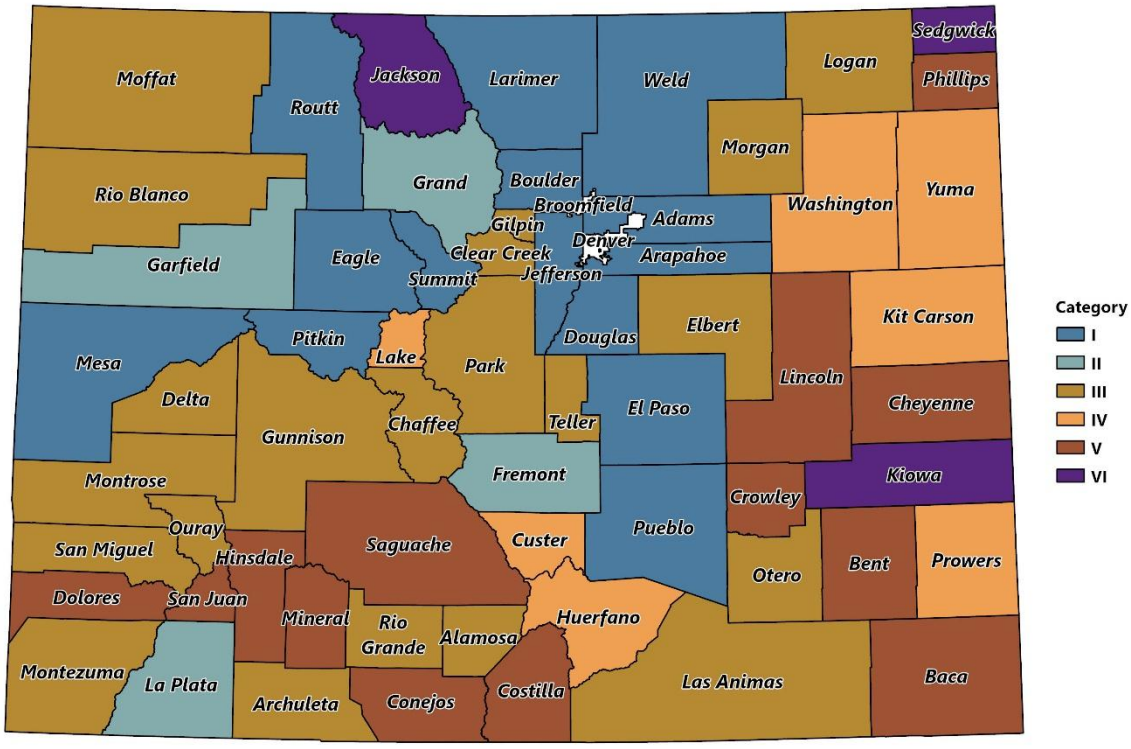
Table 1 *(continued)*

Elected County Office Salaries for Terms Starting in 2026 and 2027

Category	Coroners Part-Time	Coroners Full-Time	Surveyors	Counties
I-A	*Not applicable*	$158,669	$9,996	Adams, Arapahoe, Boulder, Douglas, Eagle, El Paso, Jefferson, Larimer, Pueblo, Routt, Summit, Pitkin and Weld
I-B	*Not applicable*	$146,464	$9,227	
I-C	*Not applicable*	$134,258	$8,458	
I-D	*Not applicable*	$122,053	$7,689	Mesa
II-A	$80,334	$131,770	$7,997	Garfield, Grand, and La Plata
II-B	$74,155	$121,634	$7,382	Fremont
II-C	$67,975	$111,497	$6,767	
II-D	$61,795	$101,361	$6,152	
III-A	$60,160	$106,325	$5,998	Archuleta, Chaffee, Clear Creek, Delta, Elbert, Gunnison, Moffat, Montezuma, Montrose, Morgan, Ouray, Park, Rio Blanco, San Miguel, and Teller
III-B	$55,532	$98,146	$5,536	Alamosa, Gilpin, and Logan
III-C	$50,904	$89,967	$5,075	Las Animas, Rio Grande, and Otero
III-D	$46,277	$81,788	$4,614	
IV-A	$40,167	$90,330	$3,999	Custer, Lake, and Prowers
IV-B	$37,077	$83,382	$3,691	Kit Carson and Washington
IV-C	$33,988	$76,433	$3,383	Huerfano and Yuma
IV-D	$30,898	$69,485	$3,076	
V-A	$17,993	*Not applicable*	$1,999	Baca, Conejos, Costilla, Hinsdale, Lincoln, Mineral, Phillips, Saguache, and San Juan
V-B	$16,609	*Not applicable*	$1,845	Crowley
V-C	$15,225	*Not applicable*	$1,692	Bent and Cheyenne
V-D	$13,841	*Not applicable*	$1,538	Dolores
VI-A	$16,358	*Not applicable*	$1,818	
VI-B	$15,099	*Not applicable*	$1,678	
VI-C	$13,841	*Not applicable*	$1,538	Jackson and Sedgwick
VI-D	$12,583	*Not applicable*	$1,398	Kiowa

Home rule counties may set their own compensation rate (Pitkin and Weld Counties). Combined cities and counties (Broomfield and Denver) may also set their own compensation rate. For terms starting on or after January 1,2026, but before August 12, 2026, salaries in Pitkin County are in category II-B; Lake County in category IV-B; Cheyenne County in V-D; and Dolores County in V-C (see SB 26-092).

Figure 1
Map of County Categories, 2026 and 2027



Home rule counties are authorized to set their own compensation rate (Pitkin and Weld Counties). In addition, the cities and counties of Broomfield and Denver are also authorized to set their own compensation rate.

Table 2 *(continued on the next page)*

Elected County Office Salaries for Terms Starting in 2024 and 2025

Category	Commissioners	Sheriffs	Treasurers, Assessors, & Clerks	Counties
I-A	$150,991	$192,155	$150,991	Adams, Arapahoe, Boulder, Douglas, Eagle, El Paso, Jefferson, Larimer, Pueblo, Routt, Summit, and Weld
I-B	$139,376	$177,374	$139,376	
I-C	$127,762	$162,592	$127,762	
I-D	$116,147	$147,811	$116,147	Mesa
II-A	$125,394	$151,683	$125,394	Garfield, Grand, and La Plata
II-B	$115,748	$140,015	$115,748	Fremont and Pitkin
II-C	$106,102	$128,347	$106,102	
II-D	$96,457	$116,679	$96,457	
III-A	$101,180	$131,447	$101,180	Archuleta, Chaffee, Clear Creek, Delta, Elbert, Gunnison, Moffat, Montezuma, Montrose, Morgan, Ouray, Park, Rio Blanco, San Miguel, and Teller
III-B	$93,397	$121,336	$93,397	Alamosa, Gilpin, and Logan
III-C	$85,614	$111,224	$85,614	Las Animas, Rio Grande, and Otero
III-D	$77,830	$101,113	$77,830	
IV-A	$85,959	$115,189	$85,959	Custer and Prowers
IV-B	$79,347	$106,328	$79,347	Kit Carson, Lake, and Washington
IV-C	$72,735	$97,468	$72,735	Huerfano and Yuma
IV-D	$66,123	$88,607	$66,123	
V-A	$75,755	$84,922	$75,755	Baca, Conejos, Costilla, Hinsdale, Lincoln, Mineral, Phillips, Saguache, and San Juan
V-B	$69,928	$78,389	$69,928	Crowley
V-C	$64,100	$71,857	$64,100	Bent and Dolores
V-D	$58,273	$65,324	$58,273	Cheyenne
VI-A	$68,664	$80,425	$68,664	
VI-B	$63,382	$74,238	$63,382	
VI-C	$58,100	$68,052	$58,100	Jackson and Sedgwick
VI-D	$52,818	$61,865	$52,818	Kiowa

Home rule counties may set their own compensation rate (Pitkin and Weld Counties). In addition, combined cities and counties (Broomfield and Denver) may also set their own compensation rate. For terms starting on or after January 1, 2024, but before August 7, 2024, salaries in Elbert County are in category IV-A; Fremont County are in category II-C; Hinsdale County in V-B; and Rio Grande County in IV-C (see SB 24-138).

Table 2 *(continued)*

Elected County Office Salaries for Terms Starting in 2024 and 2025

Category	Coroners Part-Time	Coroners Full-Time	Surveyors	Counties
I-A	*Not applicable*	$150,991	$9,513	Adams, Arapahoe, Boulder, Douglas, Eagle, El Paso, Jefferson, Larimer, Pueblo, Routt, Summit, and Weld
I-B	*Not applicable*	$139,376	$8,781	
I-C	*Not applicable*	$127,762	$8,049	
I-D	*Not applicable*	$116,147	$7,317	Mesa
II-A	$76,447	$125,394	$7,610	Garfield, Grand, and La Plata
II-B	$70,566	$115,748	$7,025	Fremont and Pitkin
II-C	$64,686	$106,102	$6,439	
II-D	$58,805	$96,457	$5,854	
III-A	$57,249	$101,180	$5,708	Archuleta, Chaffee, Clear Creek, Delta, Elbert, Gunnison, Moffat, Montezuma, Montrose, Morgan, Ouray, Park, Rio Blanco, San Miguel, and Teller
III-B	$52,845	$93,397	$5,269	Alamosa, Gilpin, and Logan
III-C	$48,441	$85,614	$4,829	Las Animas, Rio Grande, and Otero
III-D	$44,037	$77,830	$4,390	
IV-A	$38,223	$85,959	$3,805	Custer and Prowers
IV-B	$35,283	$79,347	$3,512	Kit Carson, Lake, and Washington
IV-C	$32,343	$72,735	$3,220	Huerfano and Yuma
IV-D	$29,403	$66,123	$2,927	
V-A	$17,123	*Not applicable*	$1,903	Baca, Conejos, Costilla, Hinsdale, Lincoln, Mineral, Phillips, Saguache, and San Juan
V-B	$15,806	*Not applicable*	$1,756	Crowley
V-C	$14,488	*Not applicable*	$1,610	Bent and Dolores
V-D	$13,171	*Not applicable*	$1,463	Cheyenne
VI-A	$15,566	*Not applicable*	$1,730	
VI-B	$14,369	*Not applicable*	$1,597	
VI-C	$13,171	*Not applicable*	$1,463	Jackson and Sedgwick
VI-D	$11,974	*Not applicable*	$1,330	Kiowa

Home rule counties may set their own compensation rate (Pitkin and Weld Counties). Combined cities and counties (Broomfield and Denver) may also set their own compensation rate. For terms starting on or after January 1, 2024, but before August 7, 2024, salaries in Elbert County are in category IV-A; Fremont County are in category II-C; Hinsdale County in V-B; and Rio Grande County in IV-C (see SB 24-138).

Table 3
Salaries for Elected County Office Salaries for Terms Starting in 2023

Category	Commissioners	Sheriffs	Treasurers, Assessors, and Clerks	Coroners *Part-Time*	Coroners *Full-Time**	Surveyors
I-A	$131,701	$167,606	$131,701	*Not applicable*	$131,701	$8,297
I-B	$121,570	$154,713	$121,570	*Not applicable*	$121,570	$7,659
I-C	$111,439	$141,820	$111,439	*Not applicable*	$111,439	$7,021
I-D	$101,308	$128,927	$101,308	*Not applicable*	$101,308	$6,383
II-A	$109,374	$132,304	$109,374	$66,680	$109,374	$6,638
II-B	$100,960	$122,127	$100,960	$61,551	$100,960	$6,127
II-C	$92,547	$111,950	$92,547	$56,422	$92,547	$5,617
II-D	$84,134	$101,773	$84,134	$51,292	$84,134	$5,106
III-A	$88,253	$114,654	$88,253	$49,935	$88,253	$4,978
III-B	$81,465	$105,834	$81,465	$46,094	$81,465	$4,595
III-C	$74,676	$97,015	$74,676	$42,252	$74,676	$4,212
III-D	$67,887	$88,195	$67,887	$38,411	$67,887	$3,830
IV-A	$74,978	$100,473	$74,978	$33,340	$74,978	$3,319
IV-B	$69,210	$92,744	$69,210	$30,775	$69,210	$3,064
IV-C	$63,443	$85,016	$63,443	$28,211	$63,443	$2,808
IV-D	$57,675	$77,287	$57,675	$25,646	$57,675	$2,553
V-A	$66,077	$74,072	$66,077	$14,935	*Not applicable*	$1,659
V-B	$60,994	$68,374	$60,994	$13,786	*Not applicable*	$1,532
V-C	$55,911	$62,677	$55,911	$12,637	*Not applicable*	$1,404
V-D	$50,828	$56,979	$50,828	$11,489	*Not applicable*	$1,277
VI-A	$59,891	$70,150	$59,891	$13,577	*Not applicable*	$1,509
VI-B	$55,284	$64,754	$55,284	$12,533	*Not applicable*	$1,393
VI-C	$50,677	$59,358	$50,677	$11,489	*Not applicable*	$1,277
VI-D	$46,070	$53,962	$46,070	$10,444	*Not applicable*	$1,160

* Senate Bill 22-065 allowed full-time salaries for coroners in certain categories; these salaries apply only to coroners whose terms began on or after January 1, 2023. Coroners whose terms began prior to January 1, 2023 received the salaries listed in Table 5 during 2022 and 2023.

Table 4
Salaries for Elected County Office Salaries for Terms Starting in 2022

Category	Commissioners	Sheriffs	Treasurers, Assessors, and Clerks	Coroners	Surveyors
I-A	$131,701	$167,606	$131,701	$131,701	$8,297
I-B	$121,570	$154,713	$121,570	$121,570	$7,659
I-C	$111,439	$141,820	$111,439	$111,439	$7,021
I-D	$101,308	$128,927	$101,308	$101,308	$6,383
II-A	$109,374	$132,304	$109,374	$66,680	$6,638
II-B	$100,960	$122,127	$100,960	$61,551	$6,127
II-C	$92,547	$111,950	$92,547	$56,422	$5,617
II-D	$84,134	$101,773	$84,134	$51,292	$5,106
III-A	$88,253	$114,654	$88,253	$49,935	$4,978
III-B	$81,465	$105,834	$81,465	$46,094	$4,595
III-C	$74,676	$97,015	$74,676	$42,252	$4,212
III-D	$67,887	$88,195	$67,887	$38,411	$3,830
IV-A	$74,978	$100,473	$74,978	$33,340	$3,319
IV-B	$69,210	$92,744	$69,210	$30,775	$3,064
IV-C	$63,443	$85,016	$63,443	$28,211	$2,808
IV-D	$57,675	$77,287	$57,675	$25,646	$2,553
V-A	$66,077	$74,072	$66,077	$14,935	$1,659
V-B	$60,994	$68,374	$60,994	$13,786	$1,532
V-C	$55,911	$62,677	$55,911	$12,637	$1,404
V-D	$50,828	$56,979	$50,828	$11,489	$1,277
VI-A	$59,891	$70,150	$59,891	$13,577	$1,509
VI-B	$55,284	$64,754	$55,284	$12,533	$1,393
VI-C	$50,677	$59,358	$50,677	$11,489	$1,277
VI-D	$46,070	$53,962	$46,070	$10,444	$1,160

Table 5

Salaries for Elected County Office Salaries for Terms Starting in 2020 and 2021

Category	Commissioners	Sheriffs	Treasurers, Assessors, and Clerks	Coroners	Surveyors
I-A	$125,913	$160,239	$125,913	$125,913	$7,933
I-B	$116,227	$147,913	$116,227	$116,227	$7,322
I-C	$106,541	$135,587	$106,541	$106,541	$6,712
I-D	$96,856	$123,261	$96,856	$96,856	$6,102
II-A	$104,567	$126,490	$104,567	$63,750	$6,346
II-B	$96,523	$116,760	$96,523	$58,846	$5,858
II-C	$88,479	$107,030	$88,479	$53,942	$5,370
II-D	$80,436	$97,300	$80,436	$49,038	$4,882
III-A	$84,374	$109,615	$84,374	$47,740	$4,760
III-B	$77,884	$101,183	$77,884	$44,068	$4,393
III-C	$71,394	$92,751	$71,394	$40,395	$4,027
III-D	$64,903	$84,319	$64,903	$36,723	$3,661
IV-A	$71,682	$96,057	$71,682	$31,875	$3,173
IV-B	$66,168	$88,668	$66,168	$29,423	$2,929
IV-C	$60,654	$81,279	$60,654	$26,971	$2,685
IV-D	$55,140	$73,890	$55,140	$24,519	$2,441
V-A	$63,173	$70,817	$63,173	$14,279	$1,587
V-B	$58,313	$65,369	$58,313	$13,180	$1,464
V-C	$53,454	$59,922	$53,454	$12,082	$1,342
V-D	$48,594	$54,475	$48,594	$10,984	$1,220
VI-A	$57,259	$67,067	$57,259	$12,981	$1,442
VI-B	$52,855	$61,908	$52,855	$11,982	$1,331
VI-C	$48,450	$56,749	$48,450	$10,984	$1,220
VI-D	$44,046	$51,590	$44,046	$9,985	$1,109

Table 6

Salaries for Elected County Office Salaries for Terms Starting in 2018 and 2019

Category	Commissioners	Sheriffs	Treasurers, Assessors, and Clerks	Coroners	Surveyors
I-A	$120,485	$153,332	$120,485	$120,485	$7,591
I-B	$111,217	$141,537	$111,217	$111,217	$7,007
I-C	$101,949	$129,742	$101,949	$101,949	$6,423
I-D	$92,681	$117,947	$92,681	$92,681	$5,839
II-A	$100,059	$121,037	$100,059	$61,001	$6,073
II-B	$92,362	$111,726	$92,362	$56,309	$5,605
II-C	$84,665	$102,416	$84,665	$51,617	$5,138
II-D	$76,968	$93,105	$76,968	$46,924	$4,671
III-A	$80,737	$104,889	$80,737	$45,682	$4,554
III-B	$74,527	$96,821	$74,527	$42,168	$4,204
III-C	$68,316	$88,753	$68,316	$38,654	$3,854
III-D	$62,106	$80,684	$62,106	$35,140	$3,503
IV-A	$68,592	$91,916	$68,592	$30,501	$3,036
IV-B	$63,316	$84,846	$63,316	$28,155	$2,803
IV-C	$58,039	$77,775	$58,039	$25,808	$2,569
IV-D	$52,763	$70,705	$52,763	$23,462	$2,336
V-A	$60,449	$67,764	$60,449	$13,663	$1,518
V-B	$55,799	$62,551	$55,799	$12,612	$1,401
V-C	$51,149	$57,339	$51,149	$11,561	$1,285
V-D	$46,500	$52,126	$46,500	$10,510	$1,168
VI-A	$54,791	$64,176	$54,791	$12,421	$1,380
VI-B	$50,576	$59,239	$50,576	$11,466	$1,274
VI-C	$46,362	$54,303	$46,362	$10,510	$1,168
VI-D	$42,147	$49,366	$42,147	$9,555	$1,062

Table 7

Salaries for Elected County Office Salaries for Terms Starting in 2016 and 2017

Category	Commissioners	Sheriffs	Treasurers, Assessors, and Clerks	Coroners	Surveyors
I-A	$113,490	$144,430	$113,490	$113,490	$7,150
I-B	$104,760	$133,320	$104,760	$104,760	$6,600
I-C	$96,030	$122,210	$96,030	$96,030	$6,050
I-D	$87,300	$111,100	$87,300	$87,300	$5,500
II-A	$94,250	$114,010	$94,250	$57,460	$5,720
II-B	$87,000	$105,240	$87,000	$53,040	$5,280
II-C	$79,750	$96,470	$79,750	$48,620	$4,840
II-D	$72,500	$87,700	$72,500	$44,200	$4,400
III-A	$76,050	$98,800	$76,050	$43,030	$4,290
III-B	$70,200	$91,200	$70,200	$39,720	$3,960
III-C	$64,350	$83,600	$64,350	$36,410	$3,630
III-D	$58,500	$76,000	$58,500	$33,100	$3,300
IV-A	$64,610	$86,580	$64,610	$28,730	$2,860
IV-B	$59,640	$79,920	$59,640	$26,520	$2,640
IV-C	$54,670	$73,260	$54,670	$24,310	$2,420
IV-D	$49,700	$66,600	$49,700	$22,100	$2,200
V-A	$56,940	$63,830	$56,940	$12,870	$1,430
V-B	$52,560	$58,920	$52,560	$11,880	$1,320
V-C	$48,180	$54,010	$48,180	$10,890	$1,210
V-D	$43,800	$49,100	$43,800	$9,900	$1,100
VI-A	$51,610	$60,450	$51,610	$11,700	$1,300
VI-B	$47,640	$55,800	$47,640	$10,800	$1,200
VI-C	$43,670	$51,150	$43,670	$9,900	$1,100
VI-D	$39,700	$46,500	$39,700	$9,000	$1,000