

SUPREME COURT OF NEW JERSEY

It is ORDERED that the attached annual updating revisions to the following Appendices to the Rules of Court relating to child support guidelines are adopted to be effective June 1, 2020:

- (1) Appendix IX-A (“Considerations in the Use of Child Support Guidelines”);
- (2) Appendix IX-B (“Use of the Child Support Guidelines – General Information; Line Instructions for the Sole-Parenting Worksheet; Line Instructions for the Shared-Parenting Worksheet”);
- (3) Appendix IX-C (“Child Support Guidelines Sole Parenting Worksheet”);
- (4) Appendix IX-D (“Child Support Guidelines Shared Parenting Worksheet”); and
- (5) Appendix IX-H (“Combined Tax Withholding Tables for Use with the [Child] Support Guidelines”).

For the Court,



Chief Justice

Dated: May 5, 2020

New Jersey Rules of Court Appendix IX-A
CONSIDERATIONS IN THE USE OF CHILD SUPPORT GUIDELINES
(Includes amendments through those effective [September 1, 2019] June 1, 2020)

1. Philosophy of the Child Support Guidelines

[no change]

2. Use of the Child Support Guidelines as a Rebuttable Presumption

[no change]

3. Deviating from the Child Support Guidelines

[no change]

4. The Income Shares Approach to Sharing Child-Rearing Expenses

[no change]

5. Economic Basis for the Child Support Guidelines

[no change]

6. Economic Principles Included in the Child Support Guidelines

[no change]

7. Assumptions Included in the Child Support Guidelines

a. *[no change]*

b. *[no change]*

c. *[no change]*

d. *[no change]*

e. *[no change]*

f. *[no change]*

g. *[no change]*

h. Self-Support Reserve - The self-support reserve is a factor in calculating a child support award only when one or both of the parents have income at or near the poverty level. The self-support reserve is 105% of the U.S. poverty guideline for one

person. It attempts to ensure that the obligor has sufficient income to maintain a basic subsistence level and the incentive to work so that child support can be paid. A child support award is adjusted to reflect the self-support reserve only if payment of the child support award would reduce the obligor's net income below the reserve and the custodial parent's (or the Parent of the Primary Residence's) net income minus the custodial parent's share of the child support award is greater than 105% of the poverty guideline. The latter condition is necessary to ensure that custodial parents can meet their basic needs so that they can care for the children. As of [January 11, 2019] January 15, 2020, the self-support reserve is [\$252] \$258 per week. (This amount is 105% of the poverty guideline for one person).

i. Income Tax Withholding - For wage earners, income tax withholding rates provide an accurate estimate of after-tax income available to pay weekly support obligations. Income tax withholding may differ from end-of-year tax obligations due to the parent's filing status and the number of [exemptions] dependents, deductions and credits reported or claimed by each parent.

j. *[no change]*

k. *[no change]*

8. Expenses Included in the Child Support Schedules

[no change]

9. Expenses That May Be Added to the Basic Child Support Obligation

[no change]

10. Adjustments to the Support Obligation

[no change]

11. Defining Income

[no change]

12. Imputing Income to Parents

[no change]

13. Adjustments for PAR Time (formerly Visitation Time)

[no change]

14. Shared-Parenting Arrangements

a. *[no change]*

b. *[no change]*

c. *[no change]*

d. *[no change]*

e. If a shared-parenting award is inappropriate due to the PPR's limited household income, a sole-custody award shall be calculated.

Shared-Parenting Primary Household Net Income Thresholds (2.0 x [2019] 2020 Poverty Guideline)			
Total Persons in Household	Weekly Net Income		Annual Net Income
2	[\$650]	<u>\$663</u>	[\$33,820] <u>\$34,480</u>
3	[\$820]	<u>\$835</u>	[\$42,660] <u>\$43,440</u>
4	[\$990]	<u>\$1,008</u>	[\$51,500] <u>\$52,400</u>
5	[\$1,160]	<u>\$1,180</u>	[\$60,340] <u>\$61,360</u>
6	[\$1,330]	<u>\$1,352</u>	[\$69,180] <u>\$70,320</u>
7	[\$1,500]	<u>\$1,525</u>	[\$78,020] <u>\$79,280</u>
8	[\$1,670]	<u>\$1,697</u>	[\$86,860] <u>\$88,240</u>

f. *[no change]*

g. *[no change]*

h. *[no change]*

i. *[no change]*

j. *[no change]*

15. Split-Parenting Arrangements

[no change]

16. Child in the Custody of a Third Party

[no change]

17. Adjustments for the Age of the Children

[no change]

18. College or Other Post-Secondary Education Expenses

[no change]

19. Determining Child Support and Alimony or Spousal Support Simultaneously

[no change]

20. Extreme Parental Income Situations

Although these guidelines apply to all actions to establish and modify child support awards, extremely low or high parental income situations make the Appendix IX-F awards inappropriate due to the limitations of the economic data. The guidelines listed below apply to extreme parental income situations.

- a. **Obligors With Net Income Less Than the U.S. Poverty Guideline.** If an obligor's net income, after deducting that person's share of the total support award, is less than 105% of the U.S. poverty guideline for one person (net income of [\$252] \$258 per week as of [January 11, 2019] January 15, 2020, or as published annually in the Federal Register), the court shall carefully review the obligor's income and living expenses to determine the maximum amount of child support that can reasonably be ordered without denying the obligor the means of self-support at a minimum subsistence level. If an obligee's income minus the obligee's share of the child support award is less than 105% of the poverty guideline, no self-support reserve adjustment shall be made regardless of the obligor's income. In all cases, a fixed dollar amount shall be ordered to establish the principle of the parent's support obligation and to provide a basis for an upward modification should the obligor's income increase in the future. In these circumstances, the support award should be between \$5.00 per week and the support amount at \$180 combined net weekly income for the appropriate number of children.

- b. *[no change]*

21. Other Factors that May Require an Adjustment to a Guidelines-Based Award

[no change]

22. Stipulated Agreements

[no change]

23. Modification of Support Awards

[no change]

24. Effect of Emancipation of a Child

[no change]

25. Support for a Child Who has Reached Majority

[no change]

26. Health Insurance for Children

[no change]

27. Unpredictable, Non-Recurring Unreimbursed Healthcare In Excess of \$250 Per Child Per Year

[no change]

28. Distribution of Worksheets and Financial Affidavits

[no change]

29. Background Reports and Publications

[no change]

Appendix IX-B
USE OF THE CHILD SUPPORT GUIDELINES
(Includes Amendments through those effective [June 1, 2019] June 1, 2020)

GENERAL INFORMATION

[no change]

LINE INSTRUCTIONS FOR THE SOLE-PARENTING WORKSHEET

Caption

[no change]

Lines 1 through 5 - Determining Income

Gross Income

[no change]

Sources of Income

[no change]

Income from self-employment or operation of a business.

[no change]

Sporadic Income

[no change]

Military Pay

[no change]

In-Kind Income

[no change]

Alimony, Spousal Support, and/or Separate Maintenance

[no change]

Types of Income Excluded from Gross Income

[no change]

Collecting and Verifying Income Information

a. *[no change]*

b. *[no change]*

Note on Income Documentation

[no change]

1. Income Not Subject to Federal Income Tax

[no change]

2. Income Not Subject to New Jersey State Income Tax

[no change]

Note on Social Security Taxes: Social Security tax withholding (FICA) for high-income persons may vary during the year. In the early part of the year, 6.2% is withheld on the first [\$132,900] \$137,700 of gross earnings (for wage earners in [2019] 2020). After the maximum \$8,240 is withheld, no additional FICA taxes are withheld. Thus, pay stubs issued early in the year may understate net income, while those issued later in the year may overstate it. To estimate weekly FICA taxes, amortize the annual FICA tax using the number of weeks employed or use the Appendix IX-H combined tax tables. Note that self-employed persons must pay the full FICA tax (12.4%) up to the [\$132,900] \$137,700 limit of all earned income.

Note on Medicare Taxes

[no change]

Analyzing Income Tax Returns

[no change]

Line 1 - Gross Taxable Income

[no change]

Line 1a - Mandatory Retirement Contributions

[no change]

Line 1b – Tax-Deductible Alimony Paid

[no change]

Line 1c – Taxable Alimony Received

[no change]

Line 2 - Adjusted Gross Taxable Income

[no change]

Line 2a - Withholding Taxes

Enter each parent's combined weekly federal, state, and local withholding taxes in the appropriate Line 2a column.

Once the taxable portion of gross income is determined, the combined federal, state, city (if applicable), Social Security, and Medicare withholding taxes are deducted. As set forth below, four methods are available to determine the amount of combined income tax withholding to be deducted from gross income.

1. Combined Income Tax Withholding Tables (Appendix IX-H) - To use the combined tax withholding tables, the gross taxable income and the number of [withholding allowances claimed] dependent children eligible for the federal income tax credit (eligible dependents) must be known.

- [a. Income tax withholding is meant to be consistent with end-of-year tax obligations to avoid the need for payments or refunds. Generally, individuals may claim from zero to two withholding allowances for themselves, one for a spouse, and one for each dependent. Starting in the 1998 tax year, additional allowances may be claimed to accommodate the new child tax credit (see paragraph b). The number of withholding exemptions claimed may vary with the taxpayer's marital status, number of jobs held, estimated adjustments to income, and the employment status of the taxpayer's spouse (see Section 3402 of the Internal Revenue Code, IRS Form W-4, or IRS Pub. 505).
- b. Individuals must justify claiming fewer withholding exemptions than allowed since this may result in less available gross income per payroll period and may provide the taxpayer with a substantial refund at the end of the year that will not be considered when determining the child support award. Unless a party can show good cause for claiming fewer withholding exemptions than permitted, the following standards shall be used to determine withholding taxes from the Appendix IX-H Combined Tax Withholding Tables:

- (1) Two allowances for the parent, and one additional allowance if filing as head-of-household.
- (2) Four allowances for each child if not married and income is less than \$71,201 or if married and income is less than \$103,351.
- (3) Two allowances for each child if not married and income is between \$71,201 and \$179,050 or if married and income is between \$103,351 and \$345,850.
- (4) One allowance for each child if not married and income is between \$179,051 and \$200,000 or married and income is between \$345,851 and \$400,000.]

(To determine eligibility, see IRS Form W-4 and 26 U.S.C.A. § 24).

NOTE: The combined tax withholding table may not result in the correct tax withholding amount if significant portions of the parent's income are not subject to FICA/Medicare tax (e.g., alimony, rents, dealings in property, interest income), if wages for federal income tax and the FICA/Medicare tax differ, or if the parent is self-employed (requires payment of the full FICA/Medicare tax rate on 92.35% of income - see IRS Pub. 533 or Schedule SE). Generally, unearned income is not subject to the FICA/Medicare tax. See the notes at the end of the Appendix IX-H combined tax withholding table.

2. End-of-Year Tax Obligations

[no change]

3. Year-to-Date Calculation

[no change]

4. Self-Employed Persons - For persons whose income is derived from self-employment or the operation of a business, the court should carefully review personal and business income tax returns (State and federal) and IRS-1099 statements from the most recent tax year to determine the amount of taxes to be deducted from gross income.

Note: the method of determining withholding taxes and each parent's number of [allowances] eligible dependents and marital status must be documented in the Comments section (Line 6) of the worksheet.

Line 2b - Mandatory Union Dues

[no change]

Line 2c - Child Support Orders for Other Dependents

[no change]

Line 2d - Other-Dependent Deduction

[no change]

Line 3 - Net Taxable Income

[no change]

Line 4 – Non-Taxable Income

[no change]

Line 4a – Non-Tax-Deductible Alimony Paid

[no change]

Line 4b – Non-Taxable Alimony Received

[no change].

Line 5 – Government (Non-Means Tested) Benefit for the Child

[no change]

Line 6 - Net Income

[no change]

Line 7 - Each Parent's Share of Income

[no change]

Line 8 – Basic Child Support Amount

[no change]

Line 9 – Adding Net Work-Related Child Care Costs to the Basic Obligation

[no change]

Line 10 – Adding Health Insurance Costs for the Child to the Basic Obligation

[no change]

Line 11 – Adding Predictable and Recurring Unreimbursed Health Care to the Basic Obligation

[no change]

Line 12 - Adding Court-Approved Predictable and Recurring Extraordinary Expenses to the Basic Support Amount

[no change]

Line 13 - Calculating the Total Child Support Amount

[no change]

Line 14 - Parental Share of the Total Child Support Obligation

[no change]

Line 15 - Credit for Derivative Government Benefits for the Child Based on Contribution of the Non-Custodial Parent

[no change]

Line 16 - Credit for Child-Care Payments

[no change]

Line 17 - Credit for Payment of Child's Health Insurance Cost

[no change]

Line 18 - Credit for Payment of Child's Predictable and Recurring Unreimbursed Health Care

[no change]

Line 19 - Credit for Payment of Court-Approved Extraordinary Expenses

[no change]

Line 20 - Adjustment for Parenting Time Variable Expenses

[no change]

Line 20a - Number of Overnights with Each Parent

[no change]

Line 20b - Each Parent's Share of Overnights with the Child

[no change]

Line 21 - Net Child Support Obligation

[no change]

Lines 22, 23, and 24 - Adjusting the Child Support Obligation for Other Dependents

[no change]

Line 22 - Line 21 CS Obligation With Deduction for Other Dependents

[no change]

Line 23 - Line 21 CS Obligation Without Deduction for Other Dependents

[no change]

Line 24 - Obligation Adjusted for Other Dependents

[no change]

Lines 25, 26, and 27 - Maintaining a Self-Support Reserve

[no change]

Line 25 - Self-Support Reserve Test

[no change]

Line 26 - Maximum Child Support Order

[no change]

Line 27 - Child Support Order

[no change]

LINE INSTRUCTIONS FOR THE SHARED-PARENTING WORKSHEET

Caption

[no change]

Lines 1 through 5 - Determining Income

Gross Income

[no change]

Sources of Income

[no change]

Income from self-employment or operation of a business.

[no change]

Sporadic Income

[no change]

Military Pay

[no change]

In-Kind Income

[no change]

Alimony, Spousal Support, and/or Separate Maintenance

[no change]

Types of Income Excluded from Gross Income

[no change]

Collecting and Verifying Income Information

a. *[no change]*

b. *[no change]*

Note on Income Documentation

[no change]

1. Income Not Subject to Federal Income Tax

[no change]

2. Income Not Subject to New Jersey State Income Tax

[no change]

Note on Social Security Taxes: Social Security tax withholding (FICA) for high-income persons may vary during the year. In the early part of the year, 6.2% is withheld on the first [\$132,900] \$137,700 of gross earnings (for wage earners in [2019] 2020). After the maximum \$8,240 is withheld, no additional FICA taxes are withheld. Thus, pay stubs issued early in the year may understate net income, while those issued later in the year may overstate it. To estimate weekly FICA taxes, amortize the annual FICA tax using the number of weeks employed or use the Appendix IX-H combined tax tables. Note that self-employed persons must pay the full FICA tax (12.4%) up to the [\$132,900] \$137,700 limit of all earned income.

Note on Medicare Taxes

[no change]

Analyzing Income Tax Returns

[no change]

Government Benefits for the Child

[no change]

Line 1 – Gross Taxable Income

[no change]

Line 1a – Mandatory Retirement Contributions

[no change]

Line 1b – Tax Deductible Alimony Paid

[no change]

Line 1c – Taxable Alimony Received

[no change]

Line 2 – Adjusted Gross Taxable Income

[no change]

Line 2a – Withholding Taxes

Enter each parent's combined weekly federal, state, and local withholding taxes in the appropriate Line 2a column.

Once the taxable portion of gross income is determined, the combined federal, state, city (if applicable), Social Security, and Medicare withholding taxes are deducted. As set forth below, four methods are available to determine the amount of combined income tax withholding to be deducted from gross income.

1. Combined Income Tax Withholding Tables (Appendix IX-H) - To use the combined tax withholding tables, the gross taxable income and the number of [withholding allowances claimed] dependent children eligible for the federal income tax credit (eligible dependents) must be known.

[a. Income tax withholding is meant to be consistent with end-of-year tax obligations to avoid the need for payments or refunds. Generally, individuals may claim from zero to two withholding allowances for themselves, one for a spouse, and one for each dependent. Starting in the 1998 tax year, additional allowances may be claimed to accommodate the new child tax credit (see paragraph b). The number of withholding exemptions claimed may vary with the taxpayer's marital status, number of jobs held, estimated adjustments to income, and the employment status of the taxpayer's spouse (see Section 3402 of the Internal Revenue Code, IRS Form W-4, or IRS Pub. 505).

b. Individuals must justify claiming fewer withholding exemptions than allowed since this may result in less available gross income per payroll period and may provide the taxpayer with a substantial refund at the end of the year that will not be considered when determining the child support award. Unless a party can show good cause for claiming fewer withholding allowances than permitted, the following standards shall be used to determine withholding taxes from the Appendix IX-H Combined Tax Withholding Tables:

- (1) Two allowances for the parent, plus one additional allowance if filing as head-of-household.
- (2) Four allowances for each child if not married and income is less than \$71,201 or if married and income is less than \$103,351.
- (3) Two allowances for each child if not married and income is between \$71,201 and \$179,050, or if married and income is between \$103,351 and

\$345,850.

- (4) One allowance for each child if not married and income is between \$179,051 and \$200,000 or married and income is between \$345,851 and \$400,000.]

(To determine eligibility, see IRS Form W-4 and 26 U.S.C.A. § 24).

NOTE: The combined tax withholding table may not result in the correct tax withholding amount if significant portions of the parent's income are not subject to FICA/Medicare tax (e.g., alimony, rents, dealings in property, interest income), if wages for federal income tax and the FICA/Medicare tax differ, or if the parent is self-employed (requires payment of the full FICA/Medicare tax rate on 92.35% of income - see IRS Pub. 533 or Schedule SE). Generally, unearned income is not subject to the FICA/Medicare tax. See the notes at the end of the Appendix IX-H combined tax withholding table.

2. End-of-Year Tax Obligations

[no change]

3. Year-to-Date Calculation

[no change]

4. Self-Employed Persons - For persons whose income is derived from self-employment or the operation of a business, the court should carefully review personal and business income tax returns (State and federal) and IRS 1099 statements from the most recent tax year to determine the amount of taxes to be deducted from gross income.

Note: the method of determining withholding taxes and each parent's number of [allowances] eligible dependents and marital status must be documented in the Comments section (Line 5) of the worksheet.

Line 2b – Mandatory Union Dues

[no change]

Line 2c – Child Support Orders for Other Dependents

[no change]

Line 2d – Other-Dependent Deduction

[no change]

Line 3 – Net Taxable Income

[no change]

Line 4a – Non-Tax-Deductible Alimony Paid

[no change]

Line 4b – Non-Taxable Alimony Received

[no change]

Line 5 – Government (Non-Means Tested) Benefit for the Child

[no change]

Line 6 – Net Income

[no change]

Line 7 – Each Parent's Share of Income

[no change]

Line 8 – Basic Child Support Amount

[no change]

Line 9 – Number of Overnights with Each Parent

[no change]

Line 10 - Each Parent's Share of Overnights with Child

[no change]

Line 11 - PAR Shared Parenting Fixed Expenses

[no change]

Line 12 - Shared Parenting Basic Child Support Amount

[no change]

Line 13 - Each Parent's Share of Shared Parenting Basic Child Support Amount

[no change]

Line 14 - PAR Shared Parenting Variable Expenses

[no change]

Line 15 - PAR Adjusted Shared Parenting Basic Child Support Amount

[no change]

Lines 16 through 20 - Figuring Supplemental Expenses to be Added to the Shared Parenting Basic Child Support Amount

[no change]

Line 16 - Adding Net Work-Related Child Care Costs

[no change]

Line 17 - Adding Health Insurance Costs for the Child

[no change]

Line 18 – Adding Predictable and Recurring Unreimbursed Health Care

[no change]

Line 19 – Adding Court-Approved Predictable and Recurring Extraordinary Expenses

[no change]

Line 20 – Total Supplemental Expenses

[no change]

Line 21 – PAR's Share of the Total Supplemental Expenses

[no change]

Line 22 – Credit for Derivative Government Benefits for the Child Based on Contribution of the Parent of Alternate Residence

[no change]

Line 23 – Credit for PAR's Child Care Payments

[no change]

Line 24 – Credit for PAR's Payment of Child's Health Insurance Cost

[no change]

Line 25 – Credit for PAR's Payment of Unreimbursed Health Care

[no change]

Line 26 – Credit for PAR's Payment of Court-Approved Extraordinary Expenses

[no change]

Line 27 – PAR's Total Payments for Supplemental Expenses

[no change]

Line 28 – PAR's Net Supplemental Expenses

[no change]

Line 29 – PAR's Net Child Support Obligation

[no change]

Lines 30, 31 and 32 – Adjusting the Child Support Obligation for Other Dependents

[no change]

Line 30 – Line 29 PAR CS Obligation WITH Deductions for Other Dependents

[no change]

Line 31 – Line 29 PAR CS Obligation WITHOUT Deductions for Other Dependents

[no change]

Line 32 – Adjusted PAR CS Obligation

[no change]

Lines 33 and 34 – Maintaining a Self-Support Reserve

To ensure that the PAR retains sufficient net income to live at a minimum subsistence level and has the incentive to work, that parent's net child support award is tested against 105% of the U.S. poverty guideline for one person. If the PAR's net income after deducting the child support award is less than the self-support reserve, the order should be adjusted. No such adjustment shall occur, however, if the PPR's net income minus the PPR's child support obligation is less than the self-support reserve. This priority is

necessary to ensure that a PPR can meet his or her basic needs while caring for the child(ren). The poverty guideline will be disseminated by the AOC each February or when it is published in the Federal Register. The self-support reserve test is applied as follows:

1. Subtract the obligor's child support obligation from that person's net income.
2. If the difference is greater than 105% of the poverty guideline for one person (~~[\$252]~~ \$258 per week as of ~~[January 11, 2019]~~ January 15, 2020), the self-support reserve is preserved, and the obligor's support obligation is the child support order.
3. If the difference is less than 105% of the poverty guideline for one person and the PPR's net income is greater than 105% of the poverty guideline, the obligor's child support order is the difference between the obligor's net income and the 105% of the poverty guideline for one person.

In determining whether the application of the self-support reserve is appropriate, the court may need to impute income to a parent as provided in Appendix IX-A. The court should also consider a parent's actual living expenses and the PPR's share of the support obligation (see Appendix IX-A, paragraph 20).

NOTE: *[no change]*

Line 33 – Self-Support Reserve Test

[no change]

Line 34 – PAR's Maximum Child Support Order

[no change]

Line 35 – Child Support Order

[no change]

Line 36 – PPR Household Income Test

[no change]

Appendix IX-C

CHILD SUPPORT GUIDELINES - SOLE PARENTING WORKSHEET			
Case Name: _____ v. _____		County: _____	
Plaintiff _____ Defendant _____		Docket #: _____	
Custodial Parent is the: ☐ Plaintiff ☐ Defendant		Number of Children: _____	
All amounts must be weekly	CUSTODIAL	NON-CUSTODIAL	COMBINED
1. Gross Taxable Income	\$ _____	\$ _____	
1a. Mandatory Retirement Contributions (non-taxable)	-\$ _____	-\$ _____	
1b. Tax-Deductible Alimony Paid (Current and/or Past Relationships)	-\$ _____	-\$ _____	
1c. Taxable Alimony Received (Current and/or Past Relationships)	+\$ _____	+\$ _____	
2. Adjusted Gross Taxable Income ((L1 - L1a - L1b) + L1c)	\$ _____	\$ _____	
2a. Federal, State and Local Income Tax Withholding	-\$ _____	-\$ _____	
2b. Mandatory Union Dues	-\$ _____	-\$ _____	
2c. Child Support Orders for Other Dependents	-\$ _____	-\$ _____	
2d. Other Dependent Deduction (from L14 of a separate worksheet)	-\$ _____	-\$ _____	
3. Net Taxable Income (L2 - L2a - L2b - L2c - L2d)	\$ _____	\$ _____	
4. Non-Taxable Income (source: _____)	+\$ _____	+\$ _____	
4a. Non-Tax-Deductible Alimony Paid (Current and/or Past Relationships)	-\$ _____	-\$ _____	
4b. Non-Taxable Alimony Received (Current and/or Past Relationships)	+\$ _____	+\$ _____	
5. Government (Non-Means Tested) Benefits for the Child	+\$ _____	+\$ _____	
6. Net Income (L3 + L4 + L5)	\$ _____	\$ _____	\$ _____
7. Each Parent's Share of Income (L6 Each Parent + L6 Combined)	0. _____	0. _____	1.00
8. Basic Child Support Amount (from Appendix IX-F Schedules)			\$ _____
9. Net Work Related Child Care (from Appendix IX-E Worksheet)			+\$ _____
10. Child's Share of Health Insurance Premium			+\$ _____
11. Unreimbursed Health Care Expenses over \$250 per child per year			+\$ _____
12. Court-Approved Extraordinary Expenses			+\$ _____
13. Total Child Support Amount (L8 + L9 + L10 + L11 + L12)			\$ _____
14. Each Parent's Share of Support Obligation (L7 x L13)	\$ _____	\$ _____	
15. Government Benefits for the Child Based on Contribution of NCP		-\$ _____	
16. Net Work-Related Child Care Paid		-\$ _____	
17. Health Insurance Premium for the Child Paid		-\$ _____	
18. Unreimbursed Health Care Expenses Paid (>\$250/child/year)		-\$ _____	
19. Court-Approved Extraordinary Expenses Paid		-\$ _____	
20. Adjustment for Parenting Time Expenses (L8 x L20b for Non-Custodial Parent x 0.37) <i>Note: Not presumptive in some low income situations (see App IX-A., ¶13)</i>		-\$ _____	
20a. Number of Annual Overnights with Each Parent			
20b. Each Parent's Share of Overnights with the Child (L20a for Parent + L20a Combined)	0. _____	0. _____	1.00
21. Net Child Support Obligation (L14 - L15 - L16 - L17 - L18 - L19 - L20)		\$ _____	

Continued on Page 2

Appendix IX-C

CHILD SUPPORT GUIDELINES – SOLE PARENTING WORKSHEET – PAGE 2			
If [neither parent is requesting the other-dependent deduction] there is no adjustment for other dependents, go to line 25			
22. Child Support Order WITH Other Dependent Deduction (L2d) and Child Support Orders for Other Dependents (L2c)		\$	
23. Child Support Order WITHOUT Other Dependent Deduction and Child Support Orders for Other Dependents		\$	
24. Adjusted Child Support Order ((L22 + L23) ÷ 2)		\$	
25. Self-Support Reserve Test: (L6 - L21 or L24 for NCP; L6 - L14 for CP) If L25 for NCP is greater than 105% of the federal poverty guideline for one-person (pg) L25 for CP is less than pg, enter L21 or L24 amount on L27. If NCP L25 is less than the pg and CP L25 is greater than the pg, go to L26.	\$	\$	
26. Obligor Parent's Maximum Child Support Obligation. (L6 NCP income - 105% of federal poverty guideline for one person). Enter result here and on Line 27.		\$	
27. Child Support Order		\$	
COMMENTS, REBUTTALS, AND JUSTIFICATION FOR DEVIATIONS			
1. This child support order for this case ☐ was ☐ was not based on the child support guidelines award.			
2. If different from the child support guidelines award (Line 27), enter amount ordered:			
3. The child support guidelines were not used, or the guidelines award was adjusted because:			
4. The following court-approved extraordinary expenses were added to the basic support obligation:			
5. Custodial Taxes:	☐ App IX-H	☐ Circ E	☐ Other
Non-Custodial Taxes:	☐ App IX-H	☐ Circ E	☐ Other
			#[Allowances] Eligible Dependents: #[Allowances] Eligible Dependents:
Prepared By:	Title:		Marital: Marital: Date:

Appendix IX-D

CHILD SUPPORT GUIDELINES - SHARED PARENTING WORKSHEET			
Case Name: _____		County: _____	
v. _____		Docket #: _____	
Plaintiff _____ Defendant _____		Number of Children: _____	
PPR is the: ☐ Plaintiff ☐ Defendant			
All amounts must be weekly	PARENT OF PRIMARY RESIDENCE (PPR)	PARENT OF ALTERNATE RESIDENCE (PAR)	COMBINED
1. Gross Taxable Income	\$ _____	\$ _____	
1a. Mandatory Retirement Contributions (non-taxable)	-\$ _____	-\$ _____	
1b. Tax-Deductible Alimony Paid (Current and/or Past Relationships)	-\$ _____	-\$ _____	
1c. Taxable Alimony Received (Current and/or Past Relationships)	+\$ _____	+\$ _____	
2. Adjusted Gross Taxable Income ((L1 - L1a - L1b) + L1c)	\$ _____	\$ _____	
2a. Federal, State and Local Income Tax Withholding	-\$ _____	-\$ _____	
2b. Mandatory Union Dues	-\$ _____	-\$ _____	
2c. Child Support Orders for Other Dependents	-\$ _____	-\$ _____	
2d. Other Dependent Deduction (from L14 of a separate worksheet)	-\$ _____	-\$ _____	
3. Net Taxable Income (L2 - L2a - L2b - L2c - L2d)	\$ _____	\$ _____	
4. Non-Taxable Income (source: _____)	+\$ _____	+\$ _____	
4a. Non-Tax-Deductible Alimony Paid (Current and/or Past Relationships)	-\$ _____	-\$ _____	
4b. Non-Taxable Alimony Received (Current and/or Past Relationships)	+\$ _____	+\$ _____	
5. Government (Non-Means Tested) Benefits for the Child	+\$ _____	+\$ _____	
6. Net Income (L3 + L4 + L5)	\$ _____	\$ _____	\$ _____
7. Each Parent's Share of Income (L6 Each Parent + L6 Combined)	0. _____	0. _____	1.00
8. Basic Child Support Amount (from Appendix IX-F Schedules)			\$ _____
9. Number of Overnights with Each Parent			
10. Each Parent's Share of Overnights with the Child (L9 for Parent + L9 Combined)	0. _____	0. _____	1.00
If PAR time sharing is less than the equivalent of two overnights per week (28%), use Sole Parenting Worksheet.			
11. PAR Shared Parenting Fixed Expenses (L8 x PAR L10 x 0.38 x 2)			+\$ _____
12. Shared Parenting Basic Child Support Amount (L8 + L11)			\$ _____
13. Each Parent's Share of SP Basic Child Support Amount (L7 x L12)	\$ _____	\$ _____	
14. PAR Shared Parenting Variable Expenses (PAR L10 x L8 x 0.37)		-\$ _____	
15. PAR Adjusted SP Basic Child Support Amount (PAR L13 - L11 - L14)		\$ _____	
16. Net Work Related Child Care (from Appendix IX-E Worksheet)			+\$ _____
17. Child's Share of Health Insurance Premium			+\$ _____
18. Unreimbursed Health Care Expenses over \$250 per child per year			+\$ _____
19. Court-Approved Extraordinary Expenses			+\$ _____
20. Total Supplemental Expenses (L16 + L17 + L18 + L19)			\$ _____
21. PAR's Share of Total Supplemental Expenses (PAR L7 x L20)		\$ _____	
22. Government Benefits for the Child Based on Contribution of PAR		\$ _____	
23. PAR Net Work-Related Child Care PAID		\$ _____	
Continued on Page 2			

Appendix IX-D

CHILD SUPPORT GUIDELINES - SHARED PARENTING WORKSHEET – PAGE 2			
<i>All amounts must be weekly</i>	PPR	PAR	COMBINED
24. PAR Health Insurance Premium for the Child PAID		\$	
25. PAR Unreimbursed Health Care Expenses >\$250/child/year) PAID		\$	
26. PAR Court-Approved Extraordinary Expenses PAID		\$	
27. PAR Total Supplemental Expenses PAID (L23 + L24 + L25 + L26)		\$	
28. PAR Net Supplemental Expenses (L21 - L27)		\$	
29. PAR Net Child Support Obligation (L15 + L28)		\$	
<i>If [neither parent is requesting the other dependent deduction] there is no adjustment for other dependents, go to line 33.</i>			
30. Line 29 PAR CS Obligation WITH Other Dependent Deduction L2d and Child Support Orders for Other Dependents L2c		\$	
31. Line 29 PAR CS Obligation WITHOUT Other Dependent Deduction and Child Support Orders for Other Dependents		\$	
32. Adjusted PAR Child Support Obligation ((L30 + L31) + 2)		\$	
33. Self-Support Reserve Test: (L6 - L29 or L32 for PAR; L6 - L13 for PPR) If L33 for PAR is greater than 105% of the federal poverty guideline for one person (pg) or L33 for the PPR is less than the pg, enter the L29 or L32 amount on the PAR L35. If PAR L33 is less than the pg and PPR's L33 is greater than the pg, go to L34. If L29 or L32 is negative, see App. IX-B for instructions.	\$	\$	
34. Maximum CS Obligation (Obligor Parent's L6 net income - 105% of the poverty guideline for one person). Enter result here and on Line 35.	\$	\$	
35. Child Support Order (negative L29 or L32 denotes PPR Obligation)	\$	\$	
<i>If the PAR is the Obligor, Continue on Line 36</i>			
36. PPR Household Income Test (L6 PPR net income from all sources + net income of other household members + L35 order). If less than the PPR household income threshold (see App. IX-A, ¶14(c)), the SOLE PARENTING WORKSHEET should be used.	\$		
COMMENTS, REBUTTALS, AND JUSTIFICATION FOR DEVIATIONS			
1. This child support order for this case ☐ was ☐ was not based on the child support guidelines award.			
2. If different from the child support guidelines award (Line 35), enter amount ordered:			
3. The child support guidelines were not used, or the guidelines award was adjusted because:			
4. The following extraordinary expenses were added to the basic support obligation on Line 19:			
5. PPR Taxes:	☐ App IX-H	☐ Circ E	☐ Other
PAR Taxes:	☐ App IX-H	☐ Circ E	☐ Other
			#[Allowances] Eligible Dependents: #[Allowances] Eligible Dependents:
Prepared By:	Title:		Marital: Marital:
		Date:	

APPENDIX IX-H

COMBINED TAX WITHHOLDING TABLES FOR USE WITH THE SUPPORT GUIDELINES

Includes Federal, State, Social Security and Medicare Income Tax Withholding Rates

Weekly Payroll Period - Single Persons and Married Living Apart - For Wages Paid on or After January 1, [2019] 2020

These Tables should not be used for certain income situations - see notes at end of tables.

[Replace the following table in its entirety]

2020 [2019] Weekly Gross Income		And the number of [withholding allowances] <u>eligible dependents</u> claimed from IRS form W-4 [2019] <u>2020</u>								
At Least	But Less Than	0	1	2	3	4	5	6	7	8
0	100	0	0	0	0	0	0	0	0	0
100	110	9	9	9	8	8	8	8	8	8
110	120	10	10	10	9	9	9	9	9	9
120	130	11	11	11	10	10	10	10	10	10
130	140	12	12	11	11	11	11	10	10	10
140	150	13	13	12	12	12	12	11	11	11
150	160	14	14	13	13	13	12	12	12	12
160	170	15	15	14	14	14	13	13	13	13
170	180	16	15	15	15	15	14	14	14	13
180	190	17	16	16	16	15	15	15	15	14
190	200	18	17	17	17	16	16	16	16	15
200	210	18	18	18	18	17	17	17	16	16
210	220	19	19	19	19	18	18	18	17	17
220	230	20	20	20	19	19	19	19	18	18
230	240	21	21	21	20	20	20	19	19	19
240	250	23	22	22	21	21	21	20	20	20
250	260	25	23	22	22	22	22	21	21	21
260	270	27	24	23	23	23	23	22	22	22
270	280	29	25	24	24	24	23	23	23	23
280	290	30	26	25	25	25	24	24	24	23
290	300	32	26	26	26	26	25	25	25	24
300	310	34	27	27	27	26	26	26	26	25
310	320	36	28	28	28	27	27	27	27	26
320	330	38	29	29	29	28	28	28	27	27
330	340	40	30	30	30	29	29	29	28	28
340	350	42	31	31	30	30	30	30	29	29
350	360	44	32	32	31	31	31	30	30	30

360	370	46	33	33	32	32	32	31	31	31
370	380	48	34	33	33	33	33	32	32	32
380	390	50	35	34	34	34	33	33	33	33
390	400	52	36	35	35	35	34	34	34	34
400	410	53	36	36	36	36	35	35	35	34
410	420	55	37	37	37	37	36	36	36	35
420	430	57	38	38	38	37	37	37	37	36
430	440	60	39	39	39	38	38	38	37	37
440	450	62	40	40	40	39	39	39	38	38
450	460	64	41	41	40	40	40	40	39	39
460	470	66	42	42	41	41	41	41	40	40
470	480	68	43	43	42	42	42	41	41	41
480	490	70	44	44	43	43	43	42	42	42
490	500	73	45	45	44	44	44	43	43	43
500	510	75	46	46	45	45	45	44	44	44
510	520	77	47	47	46	46	45	45	45	45
520	530	79	48	48	47	47	46	46	46	45
530	540	81	49	49	48	48	47	47	47	46
540	550	83	50	50	49	49	48	48	48	47
550	560	85	51	50	50	50	49	49	49	48
560	570	88	52	51	51	51	50	50	50	49
570	580	90	53	52	52	52	51	51	50	50
580	590	92	54	53	53	53	52	52	51	51
590	600	94	55	54	54	54	53	53	52	52
600	610	96	57	55	55	55	54	54	53	53
610	620	98	60	56	56	56	55	55	54	54
620	630	101	62	57	57	56	56	56	55	55
630	640	103	64	58	58	57	57	57	56	56
640	650	105	66	59	59	58	58	58	57	57
650	660	107	68	60	60	59	59	59	58	58
660	670	109	70	61	61	60	60	60	59	59
670	680	111	73	62	62	61	61	61	60	60
680	690	114	75	63	63	62	62	61	61	61
690	700	116	77	64	64	63	63	62	62	62
700	710	118	79	65	65	64	64	63	63	63
710	720	121	81	66	66	65	65	64	64	64
720	730	123	84	67	67	66	66	65	65	65
730	740	125	86	68	67	67	67	66	66	66
740	750	128	88	69	68	68	68	67	67	67
750	760	130	91	70	69	69	69	68	68	67
760	770	132	93	71	71	70	70	69	69	68
770	780	135	95	73	72	71	71	70	70	69

780	790	137	98	74	73	72	72	71	71	70
790	800	140	100	75	74	73	73	72	72	71
800	810	142	103	76	75	75	74	73	73	72
810	820	145	105	77	76	76	75	74	74	73
820	830	147	108	78	78	77	76	75	75	74
830	840	150	110	80	79	78	77	76	76	75
840	850	152	113	81	80	79	78	78	77	76
850	860	155	115	82	81	80	80	79	78	77
860	870	158	118	84	83	81	81	80	79	78
870	880	160	121	85	84	83	82	81	80	80
880	890	163	123	87	85	84	83	82	82	81
890	900	165	126	88	87	86	84	83	83	82
900	910	168	128	89	88	87	86	85	84	83
910	920	170	131	91	89	88	87	86	85	84
920	930	173	133	94	91	90	89	87	86	85
930	940	176	136	96	92	91	90	89	88	87
940	950	178	139	99	94	92	91	90	89	88
950	960	181	141	101	95	94	93	91	90	89
960	970	183	144	104	96	95	94	93	92	91
970	980	186	146	107	98	97	95	94	93	92
980	990	188	149	109	99	98	97	96	94	93
990	1000	191	151	112	100	99	98	97	96	95
1000	1010	194	154	114	102	101	100	98	97	96
1010	1020	197	157	117	103	102	101	100	99	97
1020	1030	200	161	121	105	103	102	101	100	99
1030	1040	204	164	125	106	105	104	102	101	100
1040	1050	207	168	128	107	106	105	104	103	102
1050	1060	211	171	132	109	108	106	105	104	103
1060	1070	215	175	135	110	109	108	107	105	104
1070	1080	218	179	139	111	110	109	108	107	106
1080	1090	222	182	142	113	112	111	109	108	107
1090	1100	225	186	146	114	113	112	111	110	108
1100	1110	229	189	150	116	114	113	112	111	110
1110	1120	232	193	153	117	116	115	113	112	111
1120	1130	236	196	157	118	117	116	115	114	113
1130	1140	240	200	160	121	119	117	116	115	114
1140	1150	243	204	164	124	120	119	118	116	115
1150	1160	247	207	167	128	121	120	119	118	117
1160	1170	250	211	171	131	123	122	120	119	118
1170	1180	254	214	175	135	124	123	122	121	119
1180	1190	257	218	178	139	125	124	123	122	121
1190	1200	261	221	182	142	127	126	124	123	122

1200	1210	265	225	185	146	128	127	126	125	124
1210	1220	268	229	189	149	130	128	127	126	125
1220	1230	272	232	193	153	131	130	129	127	126
1230	1240	275	236	196	156	132	131	130	129	128
1240	1250	279	239	200	160	134	133	131	130	129
1250	1260	282	243	203	164	135	134	133	132	130
1260	1270	286	246	207	167	136	135	134	133	132
1270	1280	290	250	210	171	138	137	135	134	133
1280	1290	293	254	214	174	139	138	137	136	135
1290	1300	297	257	218	178	141	139	138	137	136
1300	1310	300	261	221	181	142	141	140	138	137
1310	1320	304	264	225	185	145	142	141	140	139
1320	1330	308	268	228	189	149	144	142	141	140
1330	1340	311	271	232	192	153	145	144	143	141
1340	1350	315	275	235	196	156	146	145	144	143
1350	1360	318	279	239	199	160	148	146	145	144
1360	1370	322	282	243	203	163	149	148	147	146
1370	1380	325	286	246	207	167	150	149	148	147
1380	1390	329	289	250	210	170	152	151	149	148
1390	1400	333	293	253	214	174	153	152	151	150
1400	1410	336	296	257	217	178	155	153	152	151
1410	1420	340	300	260	221	181	156	155	154	152
1420	1430	343	304	264	224	185	157	156	155	154
1430	1440	347	307	268	228	188	159	157	156	155
1440	1450	350	311	271	232	192	160	159	158	157
1450	1460	354	314	275	235	195	161	160	159	158
1460	1470	358	318	278	239	199	163	162	160	159
1470	1480	361	322	282	242	203	164	163	162	161
1480	1490	365	325	285	246	206	167	164	163	162
1490	1500	369	329	289	249	210	170	166	165	163
1500	1510	372	332	293	253	213	174	167	166	165
1510	1520	376	336	296	257	217	177	168	167	166
1520	1530	380	340	300	260	220	181	170	169	168
1530	1540	383	343	304	264	224	184	171	170	169
1540	1550	387	347	307	268	228	188	173	171	170
1550	1560	391	351	311	271	231	192	174	173	172
1560	1570	394	354	315	275	235	195	175	174	173
1570	1580	398	358	318	279	239	199	177	176	174
1580	1590	402	362	322	282	242	203	178	177	176
1590	1600	405	365	326	286	246	206	180	178	177
1600	1610	409	369	329	290	250	210	181	180	179
1610	1620	413	373	333	293	253	214	183	181	180

1620	1630	416	376	337	297	257	217	184	183	181
1630	1640	420	380	340	300	261	221	186	184	183
1640	1650	424	384	344	304	264	225	187	186	184
1650	1660	427	387	348	308	268	228	188	187	186
1660	1670	431	391	351	311	272	232	192	189	187
1670	1680	435	395	355	315	275	236	196	190	189
1680	1690	438	398	359	319	279	239	199	191	190
1690	1700	442	402	362	322	283	243	203	193	192
1700	1710	446	406	366	326	286	247	207	194	193
1710	1720	449	409	370	330	290	250	210	196	195
1720	1730	453	413	373	333	294	254	214	197	196
1730	1740	457	417	377	337	297	258	218	199	197
1740	1750	460	420	381	341	301	261	221	200	199
1750	1760	464	424	384	344	305	265	225	202	200
1760	1770	468	428	388	348	308	269	229	203	202
1770	1780	471	431	392	352	312	272	232	205	203
1780	1790	475	435	395	355	316	276	236	206	205
1790	1800	479	439	399	359	319	280	240	208	206
1800	1810	482	442	403	363	323	283	243	209	208
1810	1820	486	446	406	366	327	287	247	211	209
1820	1830	490	450	410	370	330	291	251	212	211
1830	1840	493	453	414	374	334	294	254	215	212
1840	1850	497	457	417	377	338	298	258	218	214
1850	1860	501	461	421	381	341	302	262	222	215
1860	1870	504	464	425	385	345	305	265	226	217
1870	1880	508	468	428	388	349	309	269	229	218
1880	1890	512	472	432	392	352	313	273	233	219
1890	1900	515	476	436	396	356	316	277	237	221
1900	1910	519	480	440	400	360	320	280	241	222
1910	1920	523	483	444	404	364	324	284	245	224
1920	1930	527	487	447	408	368	328	288	248	225
1930	1940	531	491	451	411	372	332	292	252	227
1940	1950	535	495	455	415	376	336	296	256	228
1950	1960	539	499	459	419	379	340	300	260	230
1960	1970	542	503	463	423	383	343	304	264	231
1970	1980	546	507	467	427	387	347	308	268	233
1980	1990	550	510	471	431	391	351	311	272	234
1990	2000	554	514	474	435	395	355	315	275	236
2000	2010	558	518	478	439	399	359	319	279	240
2010	2020	562	522	482	442	403	363	323	283	243
2020	2030	566	526	486	446	406	367	327	287	247
2030	2040	570	530	490	450	410	371	331	291	251

2040	2050	573	534	494	454	414	374	335	295	255
2050	2060	577	537	498	458	418	378	338	299	259
2060	2070	581	541	502	462	422	382	342	303	263
2070	2080	585	545	505	466	426	386	346	306	267
2080	2090	589	549	509	469	430	390	350	310	270
2090	2100	593	553	513	473	434	394	354	314	274
2100	2110	597	557	517	477	437	398	358	318	278
2110	2120	600	561	521	481	441	401	362	322	282
2120	2130	604	565	525	485	445	405	366	326	286
2130	2140	608	568	529	489	449	409	369	330	290
2140	2150	612	572	532	493	453	413	373	333	294
2150	2160	616	576	536	497	457	417	377	337	297
2160	2170	620	580	540	500	461	421	381	341	301
2170	2180	624	584	544	504	464	425	385	345	305
2180	2190	628	588	548	508	468	428	389	349	309
2190	2200	631	592	552	512	472	432	393	353	313
2200	2210	635	595	556	516	476	436	396	357	317
2210	2220	639	599	560	520	480	440	400	360	321
2220	2230	643	603	563	524	484	444	404	364	325
2230	2240	647	607	567	527	488	448	408	368	328
2240	2250	651	611	571	531	491	452	412	372	332
2250	2260	655	615	575	535	495	456	416	376	336
2260	2270	658	619	579	539	499	459	420	380	340
2270	2280	662	623	583	543	503	463	423	384	344
2280	2290	666	626	587	547	507	467	427	388	348
2290	2300	670	630	590	551	511	471	431	391	352
2300	2310	674	634	594	554	515	475	435	395	355
2310	2320	678	638	598	558	519	479	439	399	359
2320	2330	682	642	602	562	522	483	443	403	363
2330	2340	686	646	606	566	526	486	447	407	367
2340	2350	689	650	610	570	530	490	451	411	371
2350	2360	693	653	614	574	534	494	454	415	375
2360	2370	697	657	617	578	538	498	458	418	379
2370	2380	701	661	621	582	542	502	462	422	383
2380	2390	705	665	625	585	546	506	466	426	386
2390	2400	709	669	629	589	549	510	470	430	390
2400	2410	713	673	633	593	553	514	474	434	394
2410	2420	716	677	637	597	557	517	478	438	398
2420	2430	720	680	641	601	561	521	481	442	402
2430	2440	724	684	645	605	565	525	485	446	406
2440	2450	728	688	648	609	569	529	489	449	410
2450	2460	732	692	652	612	573	533	493	453	413

2460	2470	736	696	656	616	577	537	497	457	417
2470	2480	740	700	660	620	580	541	501	461	421
2480	2490	743	704	664	624	584	544	505	465	425
2490	2500	747	708	668	628	588	548	509	469	429
2500	2510	751	711	672	632	592	552	512	473	433
2510	2520	755	715	675	636	596	556	516	476	437
2520	2530	759	719	679	640	600	560	520	480	440
2530	2540	763	723	683	643	604	564	524	484	444
2540	2550	767	727	687	647	607	568	528	488	448
2550	2560	771	731	691	651	611	572	532	492	452
2560	2570	774	735	695	655	615	575	536	496	456
2570	2580	778	738	699	659	619	579	539	500	460
2580	2590	782	742	703	663	623	583	543	503	464
2590	2600	786	746	706	667	627	587	547	507	468
2600	2610	790	750	710	670	631	591	551	511	471
2610	2620	794	754	714	674	634	595	555	515	475
2620	2630	798	758	718	678	638	599	559	519	479
2630	2640	801	762	722	682	642	602	563	523	483
2640	2650	805	766	726	686	646	606	566	527	487
2650	2660	809	769	729	689	650	610	570	530	490
2660	2670	812	772	732	693	653	613	573	533	494
2670	2680	815	775	736	696	656	616	576	537	497
2680	2690	818	779	739	699	659	619	580	540	500
2690	2700	822	782	742	702	663	623	583	543	503
2700	2710	825	785	745	706	666	626	586	546	507
2710	2720	828	788	749	709	669	629	589	550	510
2720	2730	831	792	752	712	672	632	593	553	513
2730	2740	835	795	755	715	675	636	596	556	516
2740	2750	838	798	758	719	679	639	599	559	520
2750	2760	841	801	762	722	682	642	602	563	523
2760	2770	844	805	765	725	685	645	606	566	526
2770	2780	848	808	768	728	688	649	609	569	529
2780	2790	851	811	771	732	692	652	612	572	532
2790	2800	854	814	775	735	695	655	615	576	536
2800	2810	857	818	778	738	698	658	619	579	539
2810	2820	861	821	781	741	701	662	622	582	542
2820	2830	864	824	784	745	705	665	625	585	545
2830	2840	867	827	788	748	708	668	628	589	549
2840	2850	870	831	791	751	711	671	632	592	552
2850	2860	874	834	794	754	714	675	635	595	555
2860	2870	877	837	797	757	718	678	638	598	558
2870	2880	880	840	801	761	721	681	641	602	562

2880	2890	883	844	804	764	724	684	645	605	565
2890	2900	887	847	807	767	727	688	648	608	568
2900	2910	890	850	810	770	731	691	651	611	571
2910	2920	893	853	814	774	734	694	654	614	575
2920	2930	896	857	817	777	737	697	658	618	578
2930	2940	900	860	820	780	740	701	661	621	581
2940	2950	903	863	823	783	744	704	664	624	584
2950	2960	906	866	826	787	747	707	667	627	588
2960	2970	909	870	830	790	750	710	671	631	591
2970	2980	913	873	833	793	753	714	674	634	594
2980	2990	916	876	836	796	757	717	677	637	597
2990	3000	919	879	839	800	760	720	680	640	601
3000	3010	922	883	843	803	763	723	683	644	604
3010	3020	926	886	846	806	766	727	687	647	607
3020	3030	929	889	849	809	770	730	690	650	610
3030	3040	932	892	852	813	773	733	693	653	614
3040	3050	935	896	856	816	776	736	696	657	617
3050	3060	939	899	859	819	779	740	700	660	620
3060	3070	942	902	862	822	783	743	703	663	623
3070	3080	945	905	865	826	786	746	706	666	627
3080	3090	948	908	869	829	789	749	709	670	630
3090	3100	952	912	872	832	792	753	713	673	633
3100	3110	955	915	875	835	796	756	716	676	636
3110	3120	958	918	878	839	799	759	719	679	640
3120	3130	961	921	882	842	802	762	722	683	643
3130	3140	965	925	885	845	805	765	726	686	646
3140	3150	968	928	888	848	809	769	729	689	649
3150	3160	971	931	891	852	812	772	732	692	653
3160	3170	974	934	895	855	815	775	735	696	656
3170	3180	977	938	898	858	818	778	739	699	659
3180	3190	981	941	901	861	822	782	742	702	662
3190	3200	984	944	904	865	825	785	745	705	666
3200	3210	987	947	908	868	828	788	748	709	669
3210	3220	990	951	911	871	831	791	752	712	672
3220	3230	994	954	914	874	834	795	755	715	675
3230	3240	997	957	917	878	838	798	758	718	679
3240	3250	1000	960	921	881	841	801	761	722	682
3250	3260	1003	964	924	884	844	804	765	725	685
3260	3270	1007	967	927	887	847	808	768	728	688
3270	3280	1010	970	930	891	851	811	771	731	692
3280	3290	1013	973	934	894	854	814	774	735	695
3290	3300	1016	977	937	897	857	817	778	738	698

3300	3310	1020	980	940	900	860	821	781	741	701
3310	3320	1023	983	943	904	864	824	784	744	704
3320	3330	1026	986	947	907	867	827	787	748	708
3330	3340	1029	990	950	910	870	830	791	751	711
3340	3350	1033	993	953	913	873	834	794	754	714
3350	3360	1036	996	956	916	877	837	797	757	717
3360	3370	1039	999	960	920	880	840	800	761	721
3370	3380	1042	1003	963	923	883	843	804	764	724
3380	3390	1046	1006	967	927	887	847	807	767	728
3390	3400	1050	1010	971	931	891	851	811	772	732
3400	3410	1054	1014	975	935	895	855	815	776	736
3410	3420	1058	1018	979	939	899	859	819	780	740
3420	3430	1062	1022	983	943	903	863	823	784	744
3430	3440	1066	1027	987	947	907	867	828	788	748
3440	3450	1070	1031	991	951	911	871	832	792	752
3450	3460	1074	1035	995	955	915	875	836	796	756
3460	3470	1078	1039	999	959	919	879	840	800	760
3470	3480	1083	1043	1003	963	923	883	844	804	764
3480	3490	1087	1047	1007	967	927	888	848	808	768
3490	3500	1091	1051	1011	971	931	892	852	812	772
3500	3510	1095	1055	1015	975	935	896	856	816	776
3510	3520	1099	1059	1019	979	939	900	860	820	780
3520	3530	1103	1063	1023	983	944	904	864	824	784
3530	3540	1107	1067	1027	987	948	908	868	828	788
3540	3550	1111	1071	1031	991	952	912	872	832	792
3550	3560	1115	1075	1035	995	956	916	876	836	796
3560	3570	1119	1079	1039	1000	960	920	880	840	800
3570	3580	1123	1083	1043	1004	964	924	884	844	805
3580	3590	1127	1087	1047	1008	968	928	888	848	809
3590	3600	1131	1091	1051	1012	972	932	892	852	813
3600	3610	1135	1095	1055	1016	976	936	896	856	817
3610	3620	1139	1099	1060	1020	980	940	900	861	821
3620	3630	1143	1103	1064	1024	984	944	904	865	825
3630	3640	1147	1107	1068	1028	988	948	908	869	829
3640	3650	1151	1111	1072	1032	992	952	912	873	833
3650	3660	1155	1116	1076	1036	996	956	916	877	837
3660	3670	1159	1120	1080	1040	1000	960	921	881	841
3670	3680	1163	1124	1084	1044	1004	964	925	885	845
3680	3690	1167	1128	1088	1048	1008	968	929	889	849
3690	3700	1172	1132	1092	1052	1012	972	933	893	853
3700	3710	1176	1136	1096	1056	1016	977	937	897	857
3710	3720	1180	1140	1100	1060	1020	981	941	901	861

3720	3730	1184	1144	1104	1064	1024	985	945	905	865
3730	3740	1188	1148	1108	1068	1028	989	949	909	869
3740	3750	1192	1152	1112	1072	1033	993	953	913	873
3750	3760	1196	1156	1116	1076	1037	997	957	917	877
3760	3770	1200	1160	1120	1080	1041	1001	961	921	881
3770	3780	1204	1164	1124	1084	1045	1005	965	925	885
3780	3790	1208	1168	1128	1089	1049	1009	969	929	889
3790	3800	1212	1172	1132	1093	1053	1013	973	933	894
3800	3810	1216	1176	1136	1097	1057	1017	977	937	898
3810	3820	1220	1180	1140	1101	1061	1021	981	941	902
3820	3830	1224	1184	1144	1105	1065	1025	985	945	906
3830	3840	1228	1188	1149	1109	1069	1029	989	950	910
3840	3850	1232	1192	1153	1113	1073	1033	993	954	914
3850	3860	1236	1235	1234	1232	1231	1230	1228	1227	1226
3860	3870	1240	1239	1238	1236	1235	1234	1232	1231	1230
3870	3880	1245	1243	1242	1241	1239	1238	1237	1235	1234
3880	3890	1249	1247	1246	1245	1243	1242	1241	1239	1238
3890	3900	1253	1252	1250	1249	1247	1246	1245	1243	1242
3900	3910	1257	1256	1254	1253	1252	1250	1249	1248	1246
3910	3920	1261	1260	1258	1257	1256	1254	1253	1252	1250
3920	3930	1265	1264	1263	1261	1260	1259	1257	1256	1255
3930	3940	1269	1268	1267	1265	1264	1263	1261	1260	1259
3940	3950	1274	1272	1271	1269	1268	1267	1265	1264	1263
3950	3960	1278	1276	1275	1274	1272	1271	1270	1268	1267
3960	3970	1282	1280	1279	1278	1276	1275	1274	1272	1271
3970	3980	1286	1285	1283	1282	1281	1279	1278	1277	1275
3980	3990	1290	1289	1287	1286	1285	1283	1282	1281	1279
3990	4000	1294	1293	1292	1290	1289	1287	1286	1285	1283
4000	4010	1298	1297	1296	1294	1293	1292	1290	1289	1288
4010	4020	1302	1301	1300	1298	1297	1296	1294	1293	1292
4020	4030	1307	1305	1304	1303	1301	1300	1299	1297	1296
4030	4040	1311	1309	1308	1307	1305	1304	1303	1301	1300
4040	4050	1315	1314	1312	1311	1310	1308	1307	1305	1304
4050	4060	1319	1318	1316	1315	1314	1312	1311	1310	1308
4060	4070	1323	1322	1320	1319	1318	1316	1315	1314	1312
4070	4080	1327	1326	1325	1323	1322	1321	1319	1318	1317
4080	4090	1331	1330	1329	1327	1326	1325	1323	1322	1321
4090	4100	1336	1334	1333	1332	1330	1329	1327	1326	1325
4100	4110	1340	1338	1337	1336	1334	1333	1332	1330	1329
4110	4120	1344	1342	1341	1340	1338	1337	1336	1334	1333
4120	4130	1348	1347	1345	1344	1343	1341	1340	1339	1337
4130	4140	1352	1351	1349	1348	1347	1345	1344	1343	1341

4140	4150	1356	1355	1354	1352	1351	1350	1348	1347	1345
4150	4160	1360	1359	1358	1356	1355	1354	1352	1351	1350
4160	4170	1364	1363	1362	1360	1359	1358	1356	1355	1354
4170	4180	1369	1367	1366	1365	1363	1362	1361	1359	1358
4180	4190	1373	1371	1370	1369	1367	1366	1365	1363	1362
4190	4200	1377	1376	1374	1373	1372	1370	1369	1367	1366
4200	4210	1381	1380	1378	1377	1376	1374	1373	1372	1370
4210	4220	1385	1384	1382	1381	1380	1378	1377	1376	1374
4220	4230	1389	1388	1387	1385	1384	1383	1381	1380	1379
4230	4240	1394	1392	1391	1390	1388	1387	1386	1384	1383
4240	4250	1398	1397	1395	1394	1393	1391	1390	1389	1387
4250	4260	1403	1401	1400	1399	1397	1396	1395	1393	1392
4260	4270	1407	1406	1404	1403	1402	1400	1399	1398	1396
4270	4280	1411	1410	1409	1407	1406	1405	1403	1402	1401
4280	4290	1416	1415	1413	1412	1411	1409	1408	1406	1405
4290	4300	1420	1419	1418	1416	1415	1414	1412	1411	1410
4300	4310	1425	1423	1422	1421	1419	1418	1417	1415	1414
4310	4320	1429	1428	1427	1425	1424	1422	1421	1420	1418
4320	4330	1434	1432	1431	1430	1428	1427	1426	1424	1423
4330	4340	1438	1437	1435	1434	1433	1431	1430	1429	1427
4340	4350	1442	1441	1440	1438	1437	1436	1434	1433	1432
4350	4360	1447	1446	1444	1443	1442	1440	1439	1438	1436
4360	4370	1451	1450	1449	1447	1446	1445	1443	1442	1441
4370	4380	1456	1454	1453	1452	1450	1449	1448	1446	1445
4380	4390	1460	1459	1458	1456	1455	1454	1452	1451	1449
4390	4400	1465	1463	1462	1461	1459	1458	1457	1455	1454
4400	4410	1469	1468	1466	1465	1464	1462	1461	1460	1458
4410	4420	1474	1472	1471	1470	1468	1467	1465	1464	1463
4420	4430	1478	1477	1475	1474	1473	1471	1470	1469	1467
4430	4440	1482	1481	1480	1478	1477	1476	1474	1473	1472
4440	4450	1487	1486	1484	1483	1481	1480	1479	1477	1476
4450	4460	1491	1490	1489	1487	1486	1485	1483	1482	1481
4460	4470	1496	1494	1493	1492	1490	1489	1488	1486	1485
4470	4480	1500	1499	1497	1496	1495	1493	1492	1491	1489
4480	4490	1505	1503	1502	1501	1499	1498	1497	1495	1494
4490	4500	1509	1508	1506	1505	1504	1502	1501	1500	1498
4500	4510	1513	1512	1511	1509	1508	1507	1505	1504	1503
4510	4520	1518	1517	1515	1514	1513	1511	1510	1508	1507
4520	4530	1522	1521	1520	1518	1517	1516	1514	1513	1512
4530	4540	1527	1525	1524	1523	1521	1520	1519	1517	1516
4540	4550	1531	1530	1529	1527	1526	1524	1523	1522	1520
4550	4560	1536	1534	1533	1532	1530	1529	1528	1526	1525

4560	4570	1540	1539	1537	1536	1535	1533	1532	1531	1529
4570	4580	1545	1543	1542	1540	1539	1538	1536	1535	1534
4580	4590	1549	1548	1546	1545	1544	1542	1541	1540	1538
4590	4600	1553	1552	1551	1549	1548	1547	1545	1544	1543
4600	4610	1558	1556	1555	1554	1552	1551	1550	1548	1547
4610	4620	1562	1561	1560	1558	1557	1556	1554	1553	1551
4620	4630	1567	1565	1564	1563	1561	1560	1559	1557	1556
4630	4640	1571	1570	1568	1567	1566	1564	1563	1562	1560
4640	4650	1576	1574	1573	1572	1570	1569	1567	1566	1565
4650	4660	1580	1579	1577	1576	1575	1573	1572	1571	1569
4660	4670	1584	1583	1582	1580	1579	1578	1576	1575	1574
4670	4680	1589	1588	1586	1585	1583	1582	1581	1579	1578
4680	4690	1593	1592	1591	1589	1588	1587	1585	1584	1583
4690	4700	1598	1596	1595	1594	1592	1591	1590	1588	1587
4700	4710	1602	1601	1599	1598	1597	1595	1594	1593	1591
4710	4720	1607	1605	1604	1603	1601	1600	1599	1597	1596
4720	4730	1611	1610	1608	1607	1606	1604	1603	1602	1600
4730	4740	1615	1614	1613	1611	1610	1609	1607	1606	1605
4740	4750	1620	1619	1617	1616	1615	1613	1612	1610	1609
4750	4760	1624	1623	1622	1620	1619	1618	1616	1615	1614
4760	4770	1629	1627	1626	1625	1623	1622	1621	1619	1618
4770	4780	1633	1632	1631	1629	1628	1626	1625	1624	1622
4780	4790	1638	1636	1635	1634	1632	1631	1630	1628	1627
4790	4800	1642	1641	1639	1638	1637	1635	1634	1633	1631
4800	4810	1647	1645	1644	1642	1641	1640	1638	1637	1636
4810	4820	1651	1650	1648	1647	1646	1644	1643	1642	1640
4820	4830	1655	1654	1653	1651	1650	1649	1647	1646	1645
4830	4840	1660	1658	1657	1656	1654	1653	1652	1650	1649
4840	4850	1664	1663	1662	1660	1659	1658	1656	1655	1653
4850	4860	1669	1667	1666	1665	1663	1662	1661	1659	1658
4860	4870	1673	1672	1670	1669	1668	1666	1665	1664	1662
4870	4880	1678	1676	1675	1674	1672	1671	1669	1668	1667
4880	4890	1682	1681	1679	1678	1677	1675	1674	1673	1671
4890	4900	1686	1685	1684	1682	1681	1680	1678	1677	1676
4900	4910	1691	1690	1688	1687	1685	1684	1683	1681	1680
4910	4920	1695	1694	1693	1691	1690	1689	1687	1686	1685
4920	4930	1700	1698	1697	1696	1694	1693	1692	1690	1689
4930	4940	1704	1703	1701	1700	1699	1697	1696	1695	1693
4940	4950	1709	1707	1706	1705	1703	1702	1701	1699	1698
4950	4960	1713	1712	1710	1709	1708	1706	1705	1704	1702
4960	4970	1717	1716	1715	1713	1712	1711	1709	1708	1707
4970	4980	1722	1721	1719	1718	1717	1715	1714	1712	1711

4980	4990	1726	1725	1724	1722	1721	1720	1718	1717	1716
4990	5000	1731	1729	1728	1727	1725	1724	1723	1721	1720
5000	5010	1735	1734	1733	1731	1730	1728	1727	1726	1724
5010	5020	1740	1738	1737	1736	1734	1733	1732	1730	1729
5020	5030	1744	1743	1741	1740	1739	1737	1736	1735	1733
5030	5040	1749	1747	1746	1744	1743	1742	1740	1739	1738
5040	5050	1753	1752	1750	1749	1748	1746	1745	1744	1742
5050	5060	1757	1756	1755	1753	1752	1751	1749	1748	1747
5060	5070	1762	1760	1759	1758	1756	1755	1754	1752	1751
5070	5080	1766	1765	1764	1762	1761	1760	1758	1757	1756
5080	5090	1771	1769	1768	1767	1765	1764	1763	1761	1760
5090	5100	1775	1774	1772	1771	1770	1768	1767	1766	1764
5100	5110	1780	1778	1777	1776	1774	1773	1771	1770	1769
5110	5120	1784	1783	1781	1780	1779	1777	1776	1775	1773
5120	5130	1788	1787	1786	1784	1783	1782	1780	1779	1778
5130	5140	1793	1792	1790	1789	1787	1786	1785	1783	1782
5140	5150	1797	1796	1795	1793	1792	1791	1789	1788	1787
5150	5160	1802	1800	1799	1798	1796	1795	1794	1792	1791
5160	5170	1806	1805	1803	1802	1801	1799	1798	1797	1795
5170	5180	1811	1809	1808	1807	1805	1804	1803	1801	1800
5180	5190	1815	1814	1812	1811	1810	1808	1807	1806	1804
5190	5200	1819	1818	1817	1815	1814	1813	1811	1810	1809
5200	5210	1824	1823	1821	1820	1819	1817	1816	1814	1813
5210	5220	1828	1827	1826	1824	1823	1822	1820	1819	1818
5220	5230	1833	1831	1830	1829	1827	1826	1825	1823	1822
5230	5240	1837	1836	1835	1833	1832	1830	1829	1828	1826
5240	5250	1842	1840	1839	1838	1836	1835	1834	1832	1831
5250	5260	1846	1845	1843	1842	1841	1839	1838	1837	1835
5260	5270	1851	1849	1848	1846	1845	1844	1842	1841	1840
5270	5280	1855	1854	1852	1851	1850	1848	1847	1846	1844
5280	5290	1859	1858	1857	1855	1854	1853	1851	1850	1849
5290	5300	1864	1862	1861	1860	1858	1857	1856	1854	1853
5300	5310	1868	1867	1866	1864	1863	1862	1860	1859	1858
5310	5320	1873	1871	1870	1869	1867	1866	1865	1863	1862
5320	5330	1877	1876	1874	1873	1872	1870	1869	1868	1866
5330	5340	1882	1880	1879	1878	1876	1875	1873	1872	1871
5340	5350	1886	1885	1883	1882	1881	1879	1878	1877	1875
5350	5360	1890	1889	1888	1886	1885	1884	1882	1881	1880
5360	5370	1895	1894	1892	1891	1889	1888	1887	1885	1884
5370	5380	1899	1898	1897	1895	1894	1893	1891	1890	1889
5380	5390	1904	1902	1901	1900	1898	1897	1896	1894	1893
5390	5400	1908	1907	1905	1904	1903	1901	1900	1899	1897

5400	5410	1913	1911	1910	1909	1907	1906	1905	1903	1902
5410	5420	1917	1916	1914	1913	1912	1910	1909	1908	1906
5420	5430	1921	1920	1919	1917	1916	1915	1913	1912	1911
5430	5440	1926	1925	1923	1922	1921	1919	1918	1917	1915
5440	5450	1930	1929	1928	1926	1925	1924	1922	1921	1920
5450	5460	1935	1933	1932	1931	1929	1928	1927	1925	1924
5460	5470	1939	1938	1937	1935	1934	1932	1931	1930	1928
5470	5480	1944	1942	1941	1940	1938	1937	1936	1934	1933
5480	5490	1948	1947	1945	1944	1943	1941	1940	1939	1937
5490	5500	1953	1951	1950	1948	1947	1946	1944	1943	1942
5500	5510	1957	1956	1954	1953	1952	1950	1949	1948	1946
5510	5520	1961	1960	1959	1957	1956	1955	1953	1952	1951
5520	5530	1966	1964	1963	1962	1960	1959	1958	1956	1955
5530	5540	1970	1969	1968	1966	1965	1964	1962	1961	1960
5540	5550	1975	1973	1972	1971	1969	1968	1967	1965	1964
5550	5560	1979	1978	1976	1975	1974	1972	1971	1970	1968
5560	5570	1984	1982	1981	1980	1978	1977	1976	1974	1973
5570	5580	1988	1987	1985	1984	1983	1981	1980	1979	1977
5580	5590	1992	1991	1990	1988	1987	1986	1984	1983	1982
5590	5600	1997	1996	1994	1993	1991	1990	1989	1987	1986
5600	5610	2001	2000	1999	1997	1996	1995	1993	1992	1991
5610	5620	2006	2004	2003	2002	2000	1999	1998	1996	1995
5620	5630	2010	2009	2007	2006	2005	2003	2002	2001	1999
5630	5640	2015	2013	2012	2011	2009	2008	2007	2005	2004
5640	5650	2019	2018	2016	2015	2014	2012	2011	2010	2008
5650	5660	2023	2022	2021	2019	2018	2017	2015	2014	2013
5660	5670	2028	2027	2025	2024	2023	2021	2020	2019	2017
5670	5680	2032	2031	2030	2028	2027	2026	2024	2023	2022
5680	5690	2037	2035	2034	2033	2031	2030	2029	2027	2026
5690	5700	2041	2040	2039	2037	2036	2035	2033	2032	2030
5700	5710	2046	2044	2043	2042	2040	2039	2038	2036	2035
5710	5720	2050	2049	2047	2046	2045	2043	2042	2041	2039
5720	5730	2055	2053	2052	2050	2049	2048	2046	2045	2044
5730	5740	2059	2058	2056	2055	2054	2052	2051	2050	2048
5740	5750	2063	2062	2061	2059	2058	2057	2055	2054	2053
5750	5760	2068	2066	2065	2064	2062	2061	2060	2058	2057
5760	5770	2072	2071	2070	2068	2067	2066	2064	2063	2062
5770	5780	2077	2075	2074	2073	2071	2070	2069	2067	2066
5780	5790	2081	2080	2078	2077	2076	2074	2073	2072	2070
5790	5800	2086	2084	2083	2082	2080	2079	2078	2076	2075

COMMENTS ON THE USE OF THE COMBINED TAX TABLES

Appendix IX-H

Limitations of this Table – This table should not be used if either parent: (1) has income from non-wage income that is not subject to the same taxes as wages (such as alimony or Social Security disability – see Appendix IX-B), (2) claims mandatory retirement contributions, or (3) has a married marital status for tax withholding purposes.

Withholding Taxes vs. Year-End Tax Obligations – This table is based on withholding rates and the federal Child Tax Credit. It is meant to provide an estimate of how much after-tax income an individual has available to pay child support at the end of each week. Year-end tax obligations, adjustments, credits, and tax refunds (e.g., earned income credit, filing as head of household, personal deductions for children) are not considered in this table and may result in taxes that differ from the amount withheld by an employer. When applying the [s]Support [g]Guidelines, withholding taxes and/or net income should be adjusted based on year-end tax obligations after reviewing tax returns if such an adjustment would more accurately reflect net income available to either parent in future years.

[Withholding Allowances] Eligible Dependents – For [assumptions] eligibility regarding the number of [withholding allowances permitted by an individual] dependents qualifying for the federal Child Tax Credit, see Appendix IX-B, Line 2a and IRS Form W-4 (2020).

Self-Employed Persons – This table gives the withholding tax for employees who are paid wages for their services. It assumes that the employer is paying a portion of the Social Security and Medicare taxes for the employee (7.65%). To estimate the combined tax for self-employed persons earning no more than [\$2,556] \$2,648 per week ([\$132,900] \$137,700 per year), multiply gross taxable weekly income by 0.0765 and add the result to the table amount. For persons earning above [\$2,556] \$2,648 per week, multiply gross taxable weekly income by .0145 (Medicare), add [\$158] \$164 (Social Security max), and add the sum to the table amount. IMPORTANT: Although this formula will provide an estimate of self-employment income taxes, a careful review of the most recent personal and business tax returns will provide a more accurate tax figure for self-employed persons. Also, see IRS Pubs 505 and SE and App. IX-B (Determining Income).

Non-Taxable Income – Some forms of income (e.g., Social Security, VA, Worker's Comp) are not subject to state or federal income tax. Such income is added to taxable income after combined withholding taxes are deducted. Do not combine non-taxable income with gross taxable income when using these tables. (See Appendix IX-B – Determining Income).

Alimony Income – Alimony ordered after December 31, 2018, received or paid, is neither taxable nor deductible for federal income tax purposes. Alimony ordered prior to January 1, 2019 received [is] may be subject to federal and state income tax, but not Social Security or Medicare tax. If the combined tax tables are used for gross income that includes taxable alimony, deduct the Social Security/Medicare tax for the amount of the alimony (0.0765) from the combined withholding tax.

Social Security Tax (FICA) – This table gives the correct amount of combined withholding

tax only if wages for income tax and Social Security are the same. The Social Security tax withholding rate for wage earners is 0.062. The maximum amount of Social Security tax for one year ([~~\$8,240~~] ~~\$8,537~~/year or [~~\$158~~] ~~\$164~~/week) is averaged into the table for income ranges above [~~\$132,900~~] ~~\$137,700~~. Refer to IRS Publications [15](#) and [15-T](#) for more information. Note that some forms of income are not subject to Social Security and Medicare tax (interest income, rents, dealing in property). These forms of income should be excluded from gross income when estimating a parent's taxes. Also, self-employed persons must pay the full Social Security/Medicare tax on 92.35% of their gross income. (See IRS Form Schedule SE.)

Medicare Tax – This table accounts for Medicare tax and "Additional Medicare Tax." The Medicare tax withholding rate for wage earners is 0.0145 for all incomes. In addition to the 1.45% Medicare tax, there is an Additional Medicare Tax of 0.9% applied to wages in excess of \$200,000. The 0.9% Additional Medicare Tax also applies to self-employed persons (there is no employer share of Additional Medicare Tax).

Federal Income Tax – This table includes federal income tax withholding rates as published by the IRS (see Publications [15](#) and [15-T](#) (Circular E) for use in [\[2019\] 2020](#) [, revised December 17, 2018]. To determine the amount of federal income tax for incomes greater than those shown in this table, refer to [\[this\] the](#) same IRS Publications.

New Jersey Income Tax – This table includes tax withholding rates published by the NJ Division of Taxation (see NJ-WT, effective January 1, [\[2019\] 2020](#)). To determine New Jersey withholding tax for incomes greater than those shown in this table, refer to this same NJ-WT publication.

Note: Appendix IX-H amended to be effective [\[June 1, 2019\] June 1, 2020](#).