

SUPREME COURT OF NEW JERSEY

It is ORDERED that the attached revisions to Appendix IX-A (“Considerations in the Use of Child Support Guidelines”), 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”), and Appendix IX-H (“Combined Tax Withholding Tables for Use with the [Child] Support Guidelines”) of the Rules Governing the Courts of the State of New Jersey are adopted to be effective June 1, 2021.

For the Court,



Chief Justice

Dated: May 18, 2021

New Jersey Rules of Court Appendix IX-A
CONSIDERATIONS IN THE USE OF CHILD SUPPORT GUIDELINES
Includes amendments through those effective [June 1, 2020] **June 1, 2021**

1. **Philosophy of the Child Support Guidelines**
[no changes]
2. **Use of the Child Support Guidelines As a Rebuttable Presumption**
[no changes]
3. **Deviating from the Child Support Guidelines**
[no changes]
4. **The Income Shares Approach to Sharing Child-Rearing Expenses**
[no changes]
5. **Economic Basis for the Child Support Guidelines**
[no changes]
6. **Economic Principles Included in the Child Support Guidelines**
[no changes]
7. **Assumptions Included in the Child Support Guidelines**
 - a. [no changes]
 - b. [no changes]
 - c. [no changes]
 - d. [no changes]
 - e. [no changes]
 - f. [no changes]
 - g. [no changes]
 - h. **Self-Support Reserve** - The self-support reserve is a factor in calculating a child support award only when one or both 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 they can care for the children. As of [January 15, 2020] **January 13, 2021**, the self-support reserve is [\$258] **\$260** per week (this amount is 105% of the poverty guideline for one person).

i. [no changes]

j. [no changes]

k. [no changes]

8. Expenses Included in the Child Support Schedules

[no changes]

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

[no changes]

10. Adjustments to the Support Obligation

[no changes]

11. Defining Income

[no changes]

12. Imputing Income to Parents

[no changes]

13. Adjustments for PAR Time (formerly Visitation Time)

[no changes]

14. Shared-Parenting Arrangements

a. [no changes]

b. [no changes]

c. [no changes]

d. [no changes]

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 [2020] 2021 Poverty Guideline)		
Total Persons in Household	Weekly Net Income	Annual Net Income
2	[\$663] \$670	[\$34,480] \$34,840
3	[\$835] \$845	[\$43,440] \$43,920
4	[\$1,008] \$1,019	[\$52,400] \$53,000
5	[\$1,180] \$1,194	[\$61,360] \$62,080
6	[\$1,352] \$1,368	[\$70,320] \$71,160
7	[\$1,525] \$1,543	[\$79,280] \$80,240
8	[\$1,697] \$1,718	[\$88,240] \$89,320

f. [no changes]

g. [no changes]

h. [no changes]

i. [no changes]

j. [no changes]

15. Split-Parenting Arrangements

[no changes]

16. Child in the Custody of a Third Party

[no changes]

17. Adjustments for the Age of the Children

[no changes]

18. College or Other Post-Secondary Education Expenses

[no changes]

19. Determining Child Support and Alimony or Spousal Support Simultaneously

[no changes]

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. Obligor's 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 [\$258] **\$260** per week as of [January 15, 2020] **January 13, 2021**).

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 changes]

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

[no changes]

22. Stipulated Agreements

[no changes]

23. Modification of Support Awards

[no changes]

24. Effect of Emancipation of a Child

[no changes]

25. Support for a Child Who has Reached Majority

[no changes]

26. Health Insurance for Children

[no changes]

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

[no changes]

28. Distribution of Worksheets and Financial Affidavits

[no changes]

29. Background Reports and Publications

[no changes]

Appendix IX-B
USE OF THE CHILD SUPPORT GUIDELINES
(Includes Amendments through those effective [June 1, 2020] **June 1, 2021**)

GENERAL INFORMATION

[no changes]

LINE INSTRUCTIONS FOR THE SOLE-PARENTING WORKSHEET

Caption [no changes]

Lines 1 through 5 - Determining Income

Gross Income [no changes]

Sources of Income [no changes]

Income from self-employment or operation of a business. [no changes]

Sporadic Income [no changes]

Military Pay [no changes]

In-Kind Income [no changes]

Alimony, Spousal Support, and/or Separate Maintenance [no changes]

Types of Income Excluded from Gross Income [no changes]

Collecting and Verifying Income Information

a. [no changes]

b. [no changes]

Note on Income Documentation [no changes]

Taxable and Non-Taxable Income [no changes]

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 [\$137,700] **\$142,800** of gross earnings (for wage earners in [2020] **2021**). After the maximum [\$8,240] **\$8,854** 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 [\$137,700] **\$142,800** limit of all earned income.

Note on Medicare Taxes [no changes]

Analyzing Income Tax Returns [no changes]

Government Benefits for the Child [no changes]

Line 1 - Gross Taxable Income [no changes]

Line 1a - Mandatory Retirement Contributions
[no changes]

Line 1b – Tax-Deductible Alimony Paid
[no changes]

Line 1c – Taxable Alimony Received
[no changes]

Line 2 - Adjusted Gross Taxable Income
[no changes]

Line 2a - Withholding Taxes
[no changes]

Line 2b - Mandatory Union Dues
[no changes]

Line 2c - Child Support Orders for Other Dependents
[no changes]

Line 2d - Other-Dependent Deduction
[no changes]

Line 3 - Net Taxable Income
[no changes]

Line 4 – Non-Taxable Income
[no changes]

Line 4a – Non-Tax-Deductible Alimony Paid
[no changes]

Line 4b – Non-Taxable Alimony Received
[no changes]

Line 5 – Government (Non-Means Tested) Benefit for the Child
[no changes]

Line 6 - Net Income

[no changes]

Line 7 - Each Parent's Share of Income

[no changes]

Line 8 – Basic Child Support Amount

[no changes]

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

[no changes]

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

[no changes]

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

[no changes]

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

[no changes]

Line 13 - Calculating the Total Child Support Amount

[no changes]

Line 14 - Parental Share of the Total Child Support Obligation

[no changes]

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

[no changes]

Line 16 - Credit for Child-Care Payments

[no changes]

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

[no changes]

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

[no changes]

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

[no changes]

Line 20 - Adjustment for Parenting Time Variable Expenses

[no changes]

Line 20a - Number of Overnights with Each Parent

[no changes]

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

[no changes]

Line 21 - Net Child Support Obligation

[no changes]

IF THERE IS NO ADJUSTMENT FOR OTHER DEPENDENTS, GO TO LINE 25

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

[no changes]

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

[no changes]

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

[no changes]

Line 24 - Obligation Adjusted for Other Dependents

[no changes]

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

To ensure that the obligor parent 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 NCP'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 custodial parent's net income minus the custodial parent's child support obligation is less than the self-support reserve. This priority is necessary to ensure that custodial parents can meet their 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 [\$258] **\$260** per week as of [January 15, 2020] **January 13, 2021**, 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 custodial parent'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 custodial parent's share of the support obligation (see Appendix IX-A, paragraph 20).

Line 25 - Self-Support Reserve Test

[no changes]

Line 26 - Maximum Child Support Order

[no changes]

Line 27 - Child Support Order

[no changes]

LINE INSTRUCTIONS FOR THE SHARED-PARENTING WORKSHEET

Caption [no changes]

Lines 1 through 5 - Determining Income

Gross Income [no changes]

Sources of Income [no changes]

Income from self-employment or operation of a business. [no changes]

Sporadic Income [no changes]

Military Pay [no changes]

In-Kind Income [no changes]

Alimony, Spousal Support, and/or Separate Maintenance [no changes]

Types of Income Excluded from Gross Income [no changes]

Collecting and Verifying Income Information [no changes]

Note on Income Documentation: [no changes]

Taxable and Non-Taxable Income [no changes]

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 [\$137,700] **\$142,800** of gross earnings (for wage earners in [2020] **2021**). After the maximum [\$8,240] **\$8,854** 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 [\$137,700] **\$142,800** limit of all earned income.

Note on Medicare Taxes [no changes]

Analyzing Income Tax Returns [no changes]

Government Benefits for the Child [no changes]

Line 1 – Gross Taxable Income

[no changes]

Line 1a – Mandatory Retirement Contributions

[no changes]

Line 1b – Tax Deductible Alimony Paid

[no changes]

Line 1c – Taxable Alimony Received

[no changes]

Line 2 – Adjusted Gross Taxable Income

[no changes]

Line 2a – Withholding Taxes

[no changes]

Line 2b – Mandatory Union Dues

[no changes]

Line 2c – Child Support Orders for Other Dependents

[no changes]

Line 2d – Other-Dependent Deduction

[no changes]

Line 3 – Net Taxable Income

[no changes]

Line 4 – Non-Taxable Income

[no changes]

Line 4a – Non-Tax-Deductible Alimony Paid

[no changes]

Line 4b – Non-Taxable Alimony Received

[no changes]

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

[no changes]

Line 6 – Net Income

[no changes]

Line 7 – Each Parent's Share of Income

[no changes]

Line 8 – Basic Child Support Amount

[no changes]

Line 9 – Number of Overnights with Each Parent

[no changes]

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

[no changes]

Line 11 - PAR Shared Parenting Fixed Expenses

[no changes]

Line 12 - Shared Parenting Basic Child Support Amount

[no changes]

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

[no changes]

Line 14 - PAR Shared Parenting Variable Expenses

[no changes]

Line 15 - PAR Adjusted Shared Parenting Basic Child Support Amount

[no changes]

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

[no changes]

Line 16 - Adding Net Work-Related Child Care Costs

[no changes]

Line 17 - Adding Health Insurance Costs for the Child

[no changes]

Line 18 – Adding Predictable and Recurring Unreimbursed Health Care
[no changes]

Line 19 – Adding Court-Approved Predictable and Recurring Extraordinary Expenses
[no changes]

Line 20 – Total Supplemental Expenses
[no changes]

Line 21 – PAR's Share of the Total Supplemental Expenses
[no changes]

Line 22 – Credit for Derivative Government Benefits for the Child Based on Contribution of the Parent of Alternate Residence
[no changes]

Line 23 – Credit for PAR's Child Care Payments
[no changes]

Line 24 – Credit for PAR's Payment of Child's Health Insurance Cost
[no changes]

Line 25 – Credit for PAR's Payment of Unreimbursed Health Care
[no changes]

Line 26 – Credit for PAR's Payment of Court-Approved Extraordinary Expenses
[no changes]

Line 27 – PAR's Total Payments for Supplemental Expenses
[no changes]

Line 28 – PAR's Net Supplemental Expenses
[no changes]

Line 29 – PAR's Net Child Support Obligation
[no changes]

Lines 30, 31 and 32 – Adjusting the Child Support Obligation for Other Dependents
[no changes]

Line 30 – Line 29 PAR CS Obligation WITH Deductions for Other Dependents
[no changes]

Line 31 – Line 29 PAR CS Obligation WITHOUT Deductions for Other Dependents
[no changes]

Line 32 – Adjusted PAR CS Obligation
[no changes]

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 [\$258] **\$260** per week as of [January 15, 2020] **January 13, 2021**, 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: In some family situations (e.g., the PPR's income exceeds the PAR's income and shared parenting times are near equal), the PPR may owe child support to the PAR (in such cases, the PAR's obligation is a negative number). If this occurs, the self-support reserve should be tested using the PPR's net income and the absolute value of the PAR's negative obligation. In all cases, the PPR should be given the priority with regard to the self-support reserve.

Line 33 – Self-Support Reserve Test
[no changes]

Line 34 – PAR's Maximum Child Support Order
[no changes]

Line 35 – Child Support Order
[no changes]

Line 36 – PPR Household Income Test
[no changes]

APPENDIX IX-H

COMBINED TAX WITHHOLDING TABLES FOR USE WITH THE SUPPORT GUIDELINES

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

Weekly Payroll Period - Single Persons and Married Living Apart - For Wages Paid on or After January 1, [2020] **2021**

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

Replace the values in the following table in its entirety.

[2020] 2021 Weekly Gross Income		And the number of withholding allowances claimed from IRS form W-4									
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	24	23	22	22	22	22	21	21	21	
260	270	26	24	23	23	23	23	22	22	22	
270	280	28	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		47	34	33	33	33	33	32	32	32
380	390		49	35	34	34	34	33	33	33	33
390	400		51	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		59	39	39	39	38	38	38	37	37
440	450		61	40	40	40	39	39	39	38	38
450	460		63	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		72	45	45	44	44	44	43	43	43
500	510		74	46	46	45	45	45	44	44	44
510	520		76	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		87	52	51	51	51	50	50	50	49
570	580		89	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	56	55	55	55	54	54	53	53
610	620		98	57	56	56	56	55	55	54	54
620	630		100	58	57	57	56	56	56	55	55
630	640		102	59	58	58	57	57	57	56	56
640	650		105	60	59	59	58	58	58	57	57
650	660		107	61	60	60	59	59	59	58	58
660	670		109	61	61	61	60	60	60	59	59
670	680		111	62	62	62	61	61	61	60	60
680	690		113	63	63	63	62	62	61	61	61
690	700		115	64	64	64	63	63	62	62	62
700	710		118	65	65	65	64	64	63	63	63
710	720		120	66	66	66	65	65	64	64	64
720	730		123	68	67	67	66	66	65	65	65
730	740		125	69	68	67	67	67	66	66	66
740	750		127	70	69	68	68	68	67	67	67
750	760		130	71	70	69	69	69	68	68	67
760	770		132	72	71	71	70	70	69	69	68
770	780		134	73	73	72	71	71	70	70	69
780	790		137	74	74	73	72	72	71	71	70

790	800		139	76	75	74	73	73	72	72	71
800	810		142	77	76	75	75	74	73	73	72
810	820		144	80	77	76	76	75	74	74	73
820	830		147	82	78	78	77	76	75	75	74
830	840		149	85	80	79	78	77	76	76	75
840	850		152	87	81	80	79	78	78	77	76
850	860		155	90	82	81	80	80	79	78	77
860	870		157	93	84	83	81	81	80	79	78
870	880		160	95	85	84	83	82	81	80	80
880	890		162	98	87	85	84	83	82	82	81
890	900		165	100	88	87	86	84	83	83	82
900	910		167	103	89	88	87	86	85	84	83
910	920		170	105	91	89	88	87	86	85	84
920	930		173	108	92	91	90	89	87	86	85
930	940		175	111	93	92	91	90	89	88	87
940	950		178	113	95	94	92	91	90	89	88
950	960		180	116	96	95	94	93	91	90	89
960	970		183	118	98	96	95	94	93	92	91
970	980		185	121	99	98	97	95	94	93	92
980	990		188	123	100	99	98	97	96	94	93
990	1000		191	126	102	100	99	98	97	96	95
1000	1010		193	129	103	102	101	100	98	97	96
1010	1020		196	131	104	103	102	101	100	99	97
1020	1030		199	134	106	105	103	102	101	100	99
1030	1040		202	138	107	106	105	104	102	101	100
1040	1050		206	141	109	107	106	105	104	103	102
1050	1060		209	145	110	109	108	106	105	104	103
1060	1070		213	148	111	110	109	108	107	105	104
1070	1080		217	152	113	111	110	109	108	107	106
1080	1090		220	156	114	113	112	111	109	108	107
1090	1100		224	159	115	114	113	112	111	110	108
1100	1110		227	163	117	116	114	113	112	111	110
1110	1120		231	166	118	117	116	115	113	112	111
1120	1130		235	170	120	118	117	116	115	114	113
1130	1140		238	173	121	120	119	117	116	115	114
1140	1150		242	177	122	121	120	119	118	116	115
1150	1160		245	181	124	122	121	120	119	118	117
1160	1170		249	184	125	124	123	122	120	119	118
1170	1180		252	188	126	125	124	123	122	121	119
1180	1190		256	191	128	127	125	124	123	122	121
1190	1200		260	195	130	128	127	126	124	123	122
1200	1210		263	198	134	129	128	127	126	125	124

1210	1220	267	202	137	131	130	128	127	126	125
1220	1230	270	206	141	132	131	130	129	127	126
1230	1240	274	209	145	133	132	131	130	129	128
1240	1250	277	213	148	135	134	133	131	130	129
1250	1260	281	216	152	136	135	134	133	132	130
1260	1270	285	220	155	138	136	135	134	133	132
1270	1280	288	224	159	139	138	137	135	134	133
1280	1290	292	227	162	140	139	138	137	136	135
1290	1300	295	231	166	142	141	139	138	137	136
1300	1310	299	234	170	143	142	141	140	138	137
1310	1320	302	238	173	144	143	142	141	140	139
1320	1330	306	241	177	146	145	144	142	141	140
1330	1340	310	245	180	147	146	145	144	143	141
1340	1350	313	249	184	149	147	146	145	144	143
1350	1360	317	252	187	150	149	148	146	145	144
1360	1370	320	256	191	151	150	149	148	147	146
1370	1380	324	259	195	153	152	150	149	148	147
1380	1390	327	263	198	154	153	152	151	149	148
1390	1400	331	266	202	155	154	153	152	151	150
1400	1410	335	270	205	157	156	155	153	152	151
1410	1420	338	274	209	158	157	156	155	154	152
1420	1430	342	277	213	160	158	157	156	155	154
1430	1440	345	281	216	161	160	159	157	156	155
1440	1450	349	285	222	162	161	160	159	158	157
1450	1460	352	289	225	164	163	161	160	159	158
1460	1470	356	293	231	168	164	163	162	160	159
1470	1480	360	297	234	172	165	164	163	162	161
1480	1490	363	302	240	178	167	166	164	163	162
1490	1500	367	305	243	182	168	167	166	165	163
1500	1510	371	310	249	188	169	168	167	166	165
1510	1520	374	313	253	192	171	170	168	167	166
1520	1530	378	318	258	198	172	171	170	169	168
1530	1540	382	322	262	202	174	172	171	170	169
1540	1550	385	326	267	208	175	174	173	171	170
1550	1560	389	330	271	212	176	175	174	173	172
1560	1570	393	335	277	219	178	177	175	174	173
1570	1580	396	338	280	222	179	178	177	176	174
1580	1590	400	343	286	229	181	180	178	177	176
1590	1600	404	347	290	232	182	181	180	178	177
1600	1610	407	351	295	239	184	182	181	180	179
1610	1620	411	355	299	243	186	184	183	181	180
1620	1630	415	360	304	249	194	185	184	183	181

1630	1640	418	364	310	256	201	187	186	184	183
1640	1650	422	368	314	259	205	188	187	186	184
1650	1660	426	372	319	266	213	190	188	187	186
1660	1670	429	376	323	270	216	191	190	189	187
1670	1680	433	381	328	276	224	193	191	190	189
1680	1690	437	384	332	280	228	194	193	191	190
1690	1700	440	389	338	286	235	196	194	193	192
1700	1710	444	393	341	290	239	197	196	194	193
1710	1720	448	397	347	297	246	199	197	196	195
1720	1730	451	401	351	300	250	200	199	197	196
1730	1740	455	406	356	307	257	208	200	199	197
1740	1750	459	409	360	310	261	212	202	200	199
1750	1760	462	414	365	317	269	220	203	202	200
1760	1770	466	418	369	321	272	224	205	203	202
1770	1780	470	422	375	327	280	232	206	205	203
1780	1790	473	426	378	331	283	236	207	206	205
1790	1800	477	431	384	337	291	244	209	208	206
1800	1810	481	434	388	341	295	248	210	209	208
1810	1820	484	439	393	348	302	257	212	211	209
1820	1830	488	442	397	351	306	260	215	212	211
1830	1840	492	447	402	358	313	269	224	213	212
1840	1850	495	451	406	362	317	272	228	215	214
1850	1860	499	455	412	368	324	281	237	216	215
1860	1870	503	459	415	372	328	284	241	218	217
1870	1880	506	464	421	378	336	293	250	219	218
1880	1890	510	468	427	385	343	301	260	221	219
1890	1900	514	472	430	389	347	305	263	222	221
1900	1910	517	477	436	395	354	314	273	232	222
1910	1920	521	481	440	399	358	317	277	236	224
1920	1930	525	485	446	406	366	326	286	247	225
1930	1940	529	489	449	410	370	330	290	250	227
1940	1950	533	493	453	413	374	334	294	254	228
1950	1960	537	497	457	417	378	338	298	258	230
1960	1970	541	501	461	421	381	342	302	262	231
1970	1980	544	505	465	425	385	345	306	266	233
1980	1990	548	509	469	429	389	349	310	270	234
1990	2000	552	512	473	433	393	353	313	274	236
2000	2010	556	516	476	437	397	357	317	277	238
2010	2020	560	520	480	441	401	361	321	281	241
2020	2030	564	524	484	444	405	365	325	285	245
2030	2040	568	528	488	448	408	369	329	289	249
2040	2050	572	532	492	452	412	373	333	293	253

2050	2060	575	536	496	456	416	376	337	297	257
2060	2070	579	539	500	460	420	380	340	301	261
2070	2080	583	543	504	464	424	384	344	304	265
2080	2090	587	547	507	468	428	388	348	308	269
2090	2100	591	551	511	471	432	392	352	312	272
2100	2110	595	555	515	475	436	396	356	316	276
2110	2120	599	559	519	479	439	400	360	320	280
2120	2130	602	563	523	483	443	403	364	324	284
2130	2140	606	567	527	487	447	407	367	328	288
2140	2150	610	570	531	491	451	411	371	332	292
2150	2160	614	574	534	495	455	415	375	335	296
2160	2170	618	578	538	499	459	419	379	339	299
2170	2180	622	582	542	502	463	423	383	343	303
2180	2190	626	586	546	506	466	427	387	347	307
2190	2200	630	590	550	510	470	430	391	351	311
2200	2210	633	594	554	514	474	434	395	355	315
2210	2220	637	597	558	518	478	438	398	359	319
2220	2230	641	601	561	522	482	442	402	362	323
2230	2240	645	605	565	526	486	446	406	366	327
2240	2250	649	609	569	529	490	450	410	370	330
2250	2260	653	613	573	533	493	454	414	374	334
2260	2270	657	617	577	537	497	458	418	378	338
2270	2280	660	621	581	541	501	461	422	382	342
2280	2290	664	624	585	545	505	465	425	386	346
2290	2300	668	628	589	549	509	469	429	390	350
2300	2310	672	632	592	553	513	473	433	393	354
2310	2320	676	636	596	556	517	477	437	397	357
2320	2330	680	640	600	560	521	481	441	401	361
2330	2340	684	644	604	564	524	485	445	405	365
2340	2350	687	648	608	568	528	488	449	409	369
2350	2360	691	652	612	572	532	492	453	413	373
2360	2370	695	655	616	576	536	496	456	417	377
2370	2380	699	659	619	580	540	500	460	420	381
2380	2390	703	663	623	584	544	504	464	424	385
2390	2400	707	667	627	587	548	508	468	428	388
2400	2410	711	671	631	591	551	512	472	432	392
2410	2420	715	675	635	595	555	516	476	436	396
2420	2430	718	679	639	599	559	519	480	440	400
2430	2440	722	682	643	603	563	523	483	444	404
2440	2450	726	686	647	607	567	527	487	447	408
2450	2460	730	690	650	611	571	531	491	451	412
2460	2470	734	694	654	614	575	535	495	455	415

2470	2480	738	698	658	618	579	539	499	459	419
2480	2490	742	702	662	622	582	543	503	463	423
2490	2500	745	706	666	626	586	546	507	467	427
2500	2510	749	710	670	630	590	550	510	471	431
2510	2520	753	713	674	634	594	554	514	475	435
2520	2530	757	717	677	638	598	558	518	478	439
2530	2540	761	721	681	642	602	562	522	482	442
2540	2550	765	725	685	645	606	566	526	486	446
2550	2560	769	729	689	649	609	570	530	490	450
2560	2570	773	733	693	653	613	573	534	494	454
2570	2580	776	737	697	657	617	577	538	498	458
2580	2590	780	740	701	661	621	581	541	502	462
2590	2600	784	744	705	665	625	585	545	505	466
2600	2610	788	748	708	669	629	589	549	509	470
2610	2620	792	752	712	672	633	593	553	513	473
2620	2630	796	756	716	676	636	597	557	517	477
2630	2640	800	760	720	680	640	601	561	521	481
2640	2650	803	764	724	684	644	604	565	525	485
2650	2660	807	767	728	688	648	608	568	529	489
2660	2670	811	771	732	692	652	612	572	533	493
2670	2680	815	775	735	696	656	616	576	536	497
2680	2690	819	779	739	699	660	620	580	540	500
2690	2700	823	783	743	703	664	624	584	544	504
2700	2710	827	787	747	707	667	628	588	548	508
2710	2720	830	791	751	711	671	631	592	552	512
2720	2730	834	795	755	715	675	635	596	556	516
2730	2740	838	798	759	719	679	639	599	560	520
2740	2750	842	802	762	723	683	643	603	563	524
2750	2760	845	806	766	726	686	646	607	567	527
2760	2770	849	809	769	729	689	650	610	570	530
2770	2780	852	812	772	732	693	653	613	573	533
2780	2790	855	815	776	736	696	656	616	577	537
2790	2800	858	819	779	739	699	659	620	580	540
2800	2810	862	822	782	742	702	663	623	583	543
2810	2820	865	825	785	745	706	666	626	586	546
2820	2830	868	828	789	749	709	669	629	589	550
2830	2840	871	832	792	752	712	672	633	593	553
2840	2850	875	835	795	755	715	676	636	596	556
2850	2860	878	838	798	758	719	679	639	599	559
2860	2870	881	841	801	762	722	682	642	602	563
2870	2880	884	845	805	765	725	685	646	606	566
2880	2890	888	848	808	768	728	689	649	609	569

2890	2900	891	851	811	771	732	692	652	612	572
2900	2910	894	854	814	775	735	695	655	615	576
2910	2920	897	858	818	778	738	698	658	619	579
2920	2930	901	861	821	781	741	702	662	622	582
2930	2940	904	864	824	784	745	705	665	625	585
2940	2950	907	867	827	788	748	708	668	628	589
2950	2960	910	870	831	791	751	711	671	632	592
2960	2970	914	874	834	794	754	715	675	635	595
2970	2980	917	877	837	797	758	718	678	638	598
2980	2990	920	880	840	801	761	721	681	641	602
2990	3000	923	883	844	804	764	724	684	645	605
3000	3010	927	887	847	807	767	727	688	648	608
3010	3020	930	890	850	810	771	731	691	651	611
3020	3030	933	893	853	814	774	734	694	654	615
3030	3040	936	896	857	817	777	737	697	658	618
3040	3050	940	900	860	820	780	740	701	661	621
3050	3060	943	903	863	823	784	744	704	664	624
3060	3070	946	906	866	827	787	747	707	667	628
3070	3080	949	909	870	830	790	750	710	671	631
3080	3090	952	913	873	833	793	753	714	674	634
3090	3100	956	916	876	836	797	757	717	677	637
3100	3110	959	919	879	840	800	760	720	680	641
3110	3120	962	922	883	843	803	763	723	684	644
3120	3130	965	926	886	846	806	766	727	687	647
3130	3140	969	929	889	849	809	770	730	690	650
3140	3150	972	932	892	853	813	773	733	693	654
3150	3160	975	935	896	856	816	776	736	697	657
3160	3170	978	939	899	859	819	779	740	700	660
3170	3180	982	942	902	862	822	783	743	703	663
3180	3190	985	945	905	866	826	786	746	706	666
3190	3200	988	948	909	869	829	789	749	710	670
3200	3210	991	952	912	872	832	792	753	713	673
3210	3220	995	955	915	875	835	796	756	716	676
3220	3230	998	958	918	879	839	799	759	719	679
3230	3240	1001	961	922	882	842	802	762	723	683
3240	3250	1004	965	925	885	845	805	766	726	686
3250	3260	1008	968	928	888	848	809	769	729	689
3260	3270	1011	971	931	891	852	812	772	732	692
3270	3280	1014	974	935	895	855	815	775	736	696
3280	3290	1017	978	938	898	858	818	779	739	699
3290	3300	1021	981	941	901	861	822	782	742	702
3300	3310	1024	984	944	904	865	825	785	745	705

3310	3320	1027	987	948	908	868	828	788	748	709
3320	3330	1030	991	951	911	871	831	792	752	712
3330	3340	1034	994	954	914	874	835	795	755	715
3340	3350	1037	997	957	917	878	838	798	758	718
3350	3360	1040	1000	960	921	881	841	801	761	722
3360	3370	1043	1004	964	924	884	844	805	765	725
3370	3380	1047	1007	967	927	887	848	808	768	728
3380	3390	1050	1010	970	930	891	851	811	771	731
3390	3400	1053	1013	973	934	894	854	814	774	735
3400	3410	1056	1017	977	937	897	857	817	778	738
3410	3420	1060	1020	980	940	901	861	821	781	741
3420	3430	1064	1024	984	944	905	865	825	785	745
3430	3440	1068	1028	988	948	909	869	829	789	749
3440	3450	1072	1032	992	952	913	873	833	793	753
3450	3460	1076	1036	996	957	917	877	837	797	757
3460	3470	1080	1040	1000	961	921	881	841	801	762
3470	3480	1084	1044	1004	965	925	885	845	805	766
3480	3490	1088	1048	1008	969	929	889	849	809	770
3490	3500	1092	1052	1012	973	933	893	853	813	774
3500	3510	1096	1056	1017	977	937	897	857	818	778
3510	3520	1100	1060	1021	981	941	901	861	822	782
3520	3530	1104	1064	1025	985	945	905	865	826	786
3530	3540	1108	1068	1029	989	949	909	869	830	790
3540	3550	1112	1073	1033	993	953	913	873	834	794
3550	3560	1116	1077	1037	997	957	917	878	838	798
3560	3570	1120	1081	1041	1001	961	921	882	842	802
3570	3580	1124	1085	1045	1005	965	925	886	846	806
3580	3590	1128	1089	1049	1009	969	929	890	850	810
3590	3600	1133	1093	1053	1013	973	934	894	854	814
3600	3610	1137	1097	1057	1017	977	938	898	858	818
3610	3620	1141	1101	1061	1021	981	942	902	862	822
3620	3630	1145	1105	1065	1025	985	946	906	866	826
3630	3640	1149	1109	1069	1029	989	950	910	870	830
3640	3650	1153	1113	1073	1033	994	954	914	874	834
3650	3660	1157	1117	1077	1037	998	958	918	878	838
3660	3670	1161	1121	1081	1041	1002	962	922	882	842
3670	3680	1165	1125	1085	1045	1006	966	926	886	846
3680	3690	1169	1129	1089	1050	1010	970	930	890	851
3690	3700	1173	1133	1093	1054	1014	974	934	894	855
3700	3710	1177	1137	1097	1058	1018	978	938	898	859
3710	3720	1181	1141	1101	1062	1022	982	942	902	863
3720	3730	1185	1145	1106	1066	1026	986	946	906	867

3730	3740	1189	1149	1110	1070	1030	990	950	911	871
3740	3750	1193	1153	1114	1074	1034	994	954	915	875
3750	3760	1197	1157	1118	1078	1038	998	958	919	879
3760	3770	1201	1162	1122	1082	1042	1002	962	923	883
3770	3780	1205	1166	1126	1086	1046	1006	967	927	887
3780	3790	1209	1170	1130	1090	1050	1010	971	931	891
3790	3800	1213	1174	1134	1094	1054	1014	975	935	895
3800	3810	1217	1178	1138	1098	1058	1018	979	939	899
3810	3820	1222	1182	1142	1102	1062	1023	983	943	903
3820	3830	1226	1186	1146	1106	1066	1027	987	947	907
3830	3840	1230	1190	1150	1110	1070	1031	991	951	911
3840	3850	1234	1194	1154	1114	1074	1035	995	955	915
3850	3860	1238	1199	1160	1121	1082	1044	1005	966	927
3860	3870	1242	1203	1164	1125	1087	1048	1009	970	931
3870	3880	1246	1208	1170	1132	1095	1057	1019	981	943
3880	3890	1250	1213	1176	1139	1103	1066	1029	992	955
3890	3900	1254	1217	1180	1144	1107	1070	1033	996	959
3900	3910	1258	1223	1187	1151	1115	1079	1043	1007	971
3910	3920	1263	1227	1191	1155	1119	1083	1047	1011	975
3920	3930	1267	1232	1197	1162	1127	1092	1057	1022	987
3930	3940	1271	1236	1201	1166	1131	1096	1061	1026	991
3940	3950	1275	1241	1207	1173	1139	1105	1071	1037	1003
3950	3960	1279	1245	1211	1177	1143	1109	1075	1041	1007
3960	3970	1283	1250	1217	1184	1151	1118	1085	1052	1019
3970	3980	1287	1254	1221	1188	1155	1122	1089	1056	1023
3980	3990	1292	1259	1227	1195	1163	1131	1099	1067	1035
3990	4000	1296	1264	1231	1199	1167	1135	1103	1071	1039
4000	4010	1300	1269	1238	1206	1175	1144	1113	1082	1051
4010	4020	1304	1273	1242	1211	1179	1148	1117	1086	1055
4020	4030	1308	1278	1248	1218	1187	1157	1127	1097	1067
4030	4040	1312	1282	1252	1222	1191	1161	1131	1101	1071
4040	4050	1316	1287	1258	1229	1199	1170	1141	1112	1083
4050	4060	1320	1291	1262	1233	1204	1174	1145	1116	1087
4060	4070	1325	1296	1268	1240	1212	1183	1155	1127	1098
4070	4080	1329	1300	1272	1244	1216	1187	1159	1131	1103
4080	4090	1333	1306	1278	1251	1224	1196	1169	1142	1114
4090	4100	1337	1310	1282	1255	1228	1201	1173	1146	1119
4100	4110	1341	1315	1288	1262	1236	1209	1183	1157	1130
4110	4120	1345	1319	1293	1266	1240	1214	1187	1161	1135
4120	4130	1349	1324	1299	1273	1248	1223	1197	1172	1146
4130	4140	1354	1329	1305	1280	1256	1231	1207	1183	1158
4140	4150	1358	1333	1309	1284	1260	1236	1211	1187	1162

4150	4160	1362	1338	1315	1291	1268	1245	1221	1198	1174
4160	4170	1366	1343	1319	1296	1272	1249	1225	1202	1178
4170	4180	1370	1348	1325	1303	1280	1258	1235	1213	1190
4180	4190	1374	1352	1329	1307	1284	1262	1239	1217	1194
4190	4200	1378	1357	1335	1314	1292	1271	1249	1228	1206
4200	4210	1383	1361	1339	1318	1296	1275	1253	1232	1210
4210	4220	1387	1366	1346	1325	1304	1284	1263	1243	1222
4220	4230	1391	1370	1350	1329	1308	1288	1267	1247	1226
4230	4240	1395	1375	1356	1336	1316	1297	1277	1258	1238
4240	4250	1399	1379	1360	1340	1321	1301	1281	1262	1242
4250	4260	1403	1385	1366	1347	1329	1310	1291	1273	1254
4260	4270	1407	1389	1370	1351	1333	1314	1295	1277	1258
4270	4280	1412	1394	1376	1359	1341	1323	1305	1288	1270
4280	4290	1416	1398	1381	1363	1345	1328	1310	1292	1275
4290	4300	1421	1404	1387	1370	1354	1337	1320	1303	1287
4300	4310	1425	1408	1391	1375	1358	1341	1325	1308	1291
4310	4320	1429	1414	1398	1382	1366	1351	1335	1319	1303
4320	4330	1434	1418	1402	1387	1371	1355	1339	1323	1308
4330	4340	1438	1423	1409	1394	1379	1364	1349	1335	1320
4340	4350	1443	1428	1413	1398	1383	1369	1354	1339	1324
4350	4360	1447	1433	1419	1406	1392	1378	1364	1350	1336
4360	4370	1452	1438	1424	1410	1396	1382	1368	1355	1341
4370	4380	1456	1443	1430	1417	1404	1392	1379	1366	1353
4380	4390	1460	1449	1437	1425	1413	1401	1389	1377	1365
4390	4400	1465	1453	1441	1429	1417	1405	1393	1381	1369
4400	4410	1469	1458	1447	1436	1425	1414	1404	1393	1382
4410	4420	1474	1463	1452	1441	1430	1419	1408	1397	1386
4420	4430	1478	1468	1458	1448	1438	1428	1418	1408	1398
4430	4440	1483	1473	1463	1453	1443	1433	1423	1413	1403
4440	4450	1487	1478	1469	1460	1451	1442	1433	1424	1415
4450	4460	1491	1482	1473	1464	1455	1446	1437	1428	1419
4460	4470	1496	1488	1480	1472	1464	1456	1447	1439	1431
4470	4480	1500	1492	1484	1476	1468	1460	1452	1444	1436
4480	4490	1505	1498	1491	1483	1476	1469	1462	1455	1448
4490	4500	1509	1502	1495	1488	1481	1474	1467	1459	1452
4500	4510	1514	1507	1501	1495	1489	1483	1477	1471	1464
4510	4520	1518	1512	1506	1500	1493	1487	1481	1475	1469
4520	4530	1523	1517	1512	1507	1502	1497	1491	1486	1481
4530	4540	1527	1522	1517	1511	1506	1501	1496	1491	1485
4540	4550	1531	1527	1523	1519	1514	1510	1506	1502	1498
4550	4560	1536	1532	1527	1523	1519	1515	1510	1506	1502
4560	4570	1540	1537	1534	1530	1527	1524	1521	1517	1514

4570	4580	1545	1541	1538	1535	1532	1528	1525	1522	1519
4580	4590	1549	1547	1545	1542	1540	1538	1535	1533	1531
4590	4600	1554	1551	1549	1547	1544	1542	1540	1537	1535
4600	4610	1558	1557	1555	1554	1553	1551	1550	1549	1547
4610	4620	1562	1561	1560	1558	1557	1556	1554	1553	1552
4620	4630	1567	1566	1564	1563	1561	1560	1559	1557	1556
4630	4640	1571	1570	1569	1567	1566	1565	1563	1562	1561
4640	4650	1576	1574	1573	1572	1570	1569	1568	1566	1565
4650	4660	1580	1579	1577	1576	1575	1573	1572	1571	1569
4660	4670	1585	1583	1582	1581	1579	1578	1577	1575	1574
4670	4680	1589	1588	1586	1585	1584	1582	1581	1580	1578
4680	4690	1593	1592	1591	1589	1588	1587	1585	1584	1583
4690	4700	1598	1597	1595	1594	1593	1591	1590	1589	1587
4700	4710	1602	1601	1600	1598	1597	1596	1594	1593	1592
4710	4720	1607	1605	1604	1603	1601	1600	1599	1597	1596
4720	4730	1611	1610	1609	1607	1606	1604	1603	1602	1600
4730	4740	1616	1614	1613	1612	1610	1609	1608	1606	1605
4740	4750	1620	1619	1617	1616	1615	1613	1612	1611	1609
4750	4760	1625	1623	1622	1620	1619	1618	1616	1615	1614
4760	4770	1629	1628	1626	1625	1624	1622	1621	1620	1618
4770	4780	1633	1632	1631	1629	1628	1627	1625	1624	1623
4780	4790	1638	1636	1635	1634	1632	1631	1630	1628	1627
4790	4800	1642	1641	1640	1638	1637	1636	1634	1633	1632
4800	4810	1647	1645	1644	1643	1641	1640	1639	1637	1636
4810	4820	1651	1650	1648	1647	1646	1644	1643	1642	1640
4820	4830	1656	1654	1653	1652	1650	1649	1648	1646	1645
4830	4840	1660	1659	1657	1656	1655	1653	1652	1651	1649
4840	4850	1664	1663	1662	1660	1659	1658	1656	1655	1654
4850	4860	1669	1668	1666	1665	1663	1662	1661	1659	1658
4860	4870	1673	1672	1671	1669	1668	1667	1665	1664	1663
4870	4880	1678	1676	1675	1674	1672	1671	1670	1668	1667
4880	4890	1682	1681	1679	1678	1677	1675	1674	1673	1671
4890	4900	1687	1685	1684	1683	1681	1680	1679	1677	1676
4900	4910	1691	1690	1688	1687	1686	1684	1683	1682	1680
4910	4920	1695	1694	1693	1691	1690	1689	1687	1686	1685
4920	4930	1700	1699	1697	1696	1695	1693	1692	1691	1689
4930	4940	1704	1703	1702	1700	1699	1698	1696	1695	1694
4940	4950	1709	1707	1706	1705	1703	1702	1701	1699	1698
4950	4960	1713	1712	1711	1709	1708	1707	1705	1704	1702
4960	4970	1718	1716	1715	1714	1712	1711	1710	1708	1707
4970	4980	1722	1721	1719	1718	1717	1715	1714	1713	1711
4980	4990	1727	1725	1724	1722	1721	1720	1718	1717	1716

4990	5000	1731	1730	1728	1727	1726	1724	1723	1722	1720
5000	5010	1735	1734	1733	1731	1730	1729	1727	1726	1725
5010	5020	1740	1738	1737	1736	1734	1733	1732	1730	1729
5020	5030	1744	1743	1742	1740	1739	1738	1736	1735	1734
5030	5040	1749	1747	1746	1745	1743	1742	1741	1739	1738
5040	5050	1753	1752	1750	1749	1748	1746	1745	1744	1742
5050	5060	1758	1756	1755	1754	1752	1751	1750	1748	1747
5060	5070	1762	1761	1759	1758	1757	1755	1754	1753	1751
5070	5080	1766	1765	1764	1762	1761	1760	1758	1757	1756
5080	5090	1771	1770	1768	1767	1766	1764	1763	1761	1760
5090	5100	1775	1774	1773	1771	1770	1769	1767	1766	1765
5100	5110	1780	1778	1777	1776	1774	1773	1772	1770	1769
5110	5120	1784	1783	1781	1780	1779	1777	1776	1775	1773
5120	5130	1789	1787	1786	1785	1783	1782	1781	1779	1778
5130	5140	1793	1792	1790	1789	1788	1786	1785	1784	1782
5140	5150	1797	1796	1795	1793	1792	1791	1789	1788	1787
5150	5160	1802	1801	1799	1798	1797	1795	1794	1793	1791
5160	5170	1806	1805	1804	1802	1801	1800	1798	1797	1796
5170	5180	1811	1809	1808	1807	1805	1804	1803	1801	1800
5180	5190	1815	1814	1813	1811	1810	1809	1807	1806	1804
5190	5200	1820	1818	1817	1816	1814	1813	1812	1810	1809
5200	5210	1824	1823	1821	1820	1819	1817	1816	1815	1813
5210	5220	1829	1827	1826	1825	1823	1822	1820	1819	1818
5220	5230	1833	1832	1830	1829	1828	1826	1825	1824	1822
5230	5240	1837	1836	1835	1833	1832	1831	1829	1828	1827
5240	5250	1842	1840	1839	1838	1836	1835	1834	1832	1831
5250	5260	1846	1845	1844	1842	1841	1840	1838	1837	1836
5260	5270	1851	1849	1848	1847	1845	1844	1843	1841	1840
5270	5280	1855	1854	1852	1851	1850	1848	1847	1846	1844
5280	5290	1860	1858	1857	1856	1854	1853	1852	1850	1849
5290	5300	1864	1863	1861	1860	1859	1857	1856	1855	1853
5300	5310	1868	1867	1866	1864	1863	1862	1860	1859	1858
5310	5320	1873	1872	1870	1869	1868	1866	1865	1863	1862
5320	5330	1877	1876	1875	1873	1872	1871	1869	1868	1867
5330	5340	1882	1880	1879	1878	1876	1875	1874	1872	1871
5340	5350	1886	1885	1884	1882	1881	1879	1878	1877	1875
5350	5360	1891	1889	1888	1887	1885	1884	1883	1881	1880
5360	5370	1895	1894	1892	1891	1890	1888	1887	1886	1884
5370	5380	1899	1898	1897	1895	1894	1893	1891	1890	1889
5380	5390	1904	1903	1901	1900	1899	1897	1896	1895	1893
5390	5400	1908	1907	1906	1904	1903	1902	1900	1899	1898
5400	5410	1913	1911	1910	1909	1907	1906	1905	1903	1902

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

Eligible Dependents – For eligibility regarding the number of dependents qualifying for the federal Child Tax Credit, see Appendix IX-B, Line 2a and IRS Form W-4 [(2020)] **2021**.

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 [\$2,648 per week (\$137,700 per year)] **\$2,746 per week (\$142,800 per year)**, multiply gross taxable weekly income by 0.0765 and add the result to the table amount. For persons earning above [\$2,648] **\$2,746** per week, multiply gross taxable weekly income by .0145 (Medicare), add [\$164] **\$170** (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 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 [(\$8,537/year or \$164/week)] **\$8,854/year or \$170/week** is averaged into the table for income ranges above [\$137,700] **\$142,800**. 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 [2020] **2021**). To determine the amount of federal income tax for incomes greater than those shown in this table, refer to 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, [2020] **2021**). 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, 2020] **June 1, 2021**.