

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 effective immediately.

For the Court,

/s/ Stuart Rabner

Chief Justice

Dated: March 11, 2008

APPENDIX IX-A

CONSIDERATIONS IN THE USE OF CHILD SUPPORT GUIDELINES (Includes Amendments Through Those Effective March 11, 2008 [February 13, 2007])

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. *Intact Family Spending Patterns as the Standard for Support Orders* - ... no change
 - b. *Standard of Living* - ... no change
 - c. *Marginal-Cost Estimation* - ... no change
 - d. *The Rothbarth Marginal Cost Estimator* - ... no change
 - e. *National versus New Jersey Spending on Children* - ... no change
 - f. *Visitation and Shared Parenting* - ... no change
 - g. *Effect of a Child's Age* - ... 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 its payment 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 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 24, 2008 [January 24, 2007], the self-support reserve is \$210.00 [\$206.00] (this amount is 105% of the poverty guideline for one person).
 - i. *Income Tax Withholding* - ... no change

- j. *Spending of Child Support Order* - ... no change
- k. *Sharing of Child-Rearing Expenses* - ... 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 Visitation Time - ... no change

14. Shared-Parenting Arrangements

- a. *The Support Guidelines and Shared Parenting* -... no change
- b. *Parties Defined.* ... no change
- c. *Criteria for Determining a Shared-Parenting Award* - ... 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 <u>2008</u> [2007] Poverty Guideline)		
Total Persons in Household	Weekly Net Income	Annual Net Income
2	<u>\$538</u> [\$527]	<u>\$28,000</u> [\$27,380]
3	<u>\$677</u> [\$660]	<u>\$35,200</u> [\$34,340]
4	<u>\$815</u> [\$794]	<u>\$42,400</u> [\$41,300]
5	<u>\$954</u> [\$928]	<u>\$49,600</u> [\$48,260]
6	<u>\$1,092</u> [\$1,062]	<u>\$56,800</u> [\$55,220]
7	<u>\$1,231</u> [\$1,196]	<u>\$64,000</u> [\$62,180]
8	<u>\$1,369</u> [\$1,330]	<u>\$71,200</u> [\$69,140]

- f. *Relative Spending on Children and Shared-Parenting Situations* - ... no change

- g. *Assumptions of the Shared-Parenting Adjustment* - ... no change
- h. *Calculating the Shared-Parenting Adjustment* - ... no change
- i. *Note on Controlled Expenses* - ... no change
- j. *Non-Compliance with Parenting Plan* - ... 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. *Obligor's 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 \$210 [\$206] per week as of January 24, 2008 [January 24, 2007] 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 is less than 105% of the poverty guideline, no self-support reserve adjustment shall be made regardless of the obligor's income. When assessing whether an obligee has sufficient net income to permit the application of the self-support reserve for an obligor, the court may consider the effect of the obligee's share of the child support obligation (note that this amount is not calculated on either worksheet). Thus, at the court's discretion, the obligor self-support reserve may not be applied if obligee's net income minus the obligee's child support obligation is less than 105% of the poverty guideline for one person. 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 \$170 combined net weekly income for the appropriate number of children.
- b. *Parents with a Combined Net Annual Income In Excess of \$187,200.* ... 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 Health-Care In Excess of \$250 Per Child Per Year - ... no change

28. Distribution of Worksheets and Financial Affidavits - I ... no change

29. Background Reports and Publications - ... no change

APPENDIX IX-B
USE OF THE CHILD SUPPORT GUIDELINES
(Includes Amendments Through Those Effective March 11, 2008 [February 13, 2007])

General Information

Completion and Filing of the Worksheet	... no change
Use of Weekly Amounts	... no change
Rounding to Whole Dollars and Percentages	... no change
Defining Parental Roles	... no change
Selection of a Worksheet	... no change

Line Instructions for the Sole-Parenting Worksheet

Caption	... no change
Lines 1 through 5 Determining Income	<p><i>Gross Income</i> - ... no change</p> <p><i>Sources of Income</i> - ... no change</p> <p><i>Income from self-employment or operation of a business.</i> ... no change</p> <p><i>Sporadic Income</i> ... no change</p> <p><i>Military Pay</i> – ... no change</p> <p><i>In-Kind Income</i> - ... no change</p> <p><i>Alimony, Spousal Support, and/or Separate Maintenance Received</i> - ... no change</p> <p><i>Types of Income Excluded from Gross Income</i> – ... no change</p> <p><i>Collecting and Verifying Income Information</i> ... no change</p> <p><i>Taxable and Non-Taxable Income</i> - ... no change</p> <p style="padding-left: 40px;">1. <i>Income Not Subject to Federal Income Tax</i> ... no change</p> <p style="padding-left: 40px;">2. <i>Income Not Subject to New Jersey State Income Tax</i> ... no change</p> <p><u>Note on Social Security Taxes:</u> 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 \$102,000 [\$97,500] of gross earnings (for wage earners in 2008 [2007]). After the maximum \$6,324 [\$6,045] 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 \$102,000 [\$97,500] limit and the full Medicare tax rate (2.9%) on all earned income.</p> <p><i>Analyzing Income Tax Returns</i> - ... no change</p>
Line 1 Gross Taxable Income	... no change
Line 1a Mandatory Retirement Contributions	... no change

Line 1b Alimony Paid	... no change
Line 1c Alimony Received	... no change
Line 2 Adjusted Gross Taxable Income	... no change
Line 2a Withholding Taxes	<p>... no change</p> <p>1. <u>Combined Income Tax Withholding Tables</u> (Appendix IX-H) - ... no change</p> <p>a. ... no change</p> <p>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:</p> <p>(1) one withholding allowance for the parent;</p> <p>(2) one withholding allowance for a current spouse;</p> <p>(3) one withholding allowance for each dependent child; and</p> <p>(a) for incomes <u>[between \$15,000 and \$42,000] less than \$58,000</u> if unmarried or <u>[between \$20,000 and \$65,000] less than \$86,000</u> if married, <u>[one additional allowance] two allowances</u> for each eligible child [plus one additional allowance if there are three to five eligible children or two additional allowances if there are six or more eligible children]; or</p> <p>(b) for incomes between <u>[\$42,000] \$58,000</u> and <u>[\$80,000] \$84,000</u> if unmarried or between <u>[\$65,000] \$86,000</u> and <u>[\$115,000] \$119,000</u> if married, one <u>[additional] allowance [if there are one or two eligible children, two additional allowances if there are three eligible children, three additional allowances if there are four eligible children, or four additional allowances if there are five or more eligible children]</u> <u>for each eligible child plus one additional allowance if there are four or more eligible children.</u></p> <p>(To determine eligibility, see IRS Form W-4 and 26 U.S.C.A. § 24).</p> <p>NOTE: ... no change</p> <p>2. <u>End-of-Year Tax Obligations</u> - ... no change</p> <p>3. <u>Year-to-Date Calculation</u> - ... no change</p> <p>4. <u>Self-Employed Persons</u> - ... no change</p>

	Note: ... no change
Line 2b Prior Child Support Orders	... no change
Line 2c Mandatory Union Dues	... no change
Line 2d Other-Dependent Deduction	... no change
Line 3 Net Taxable Income	... no change
Line 4 Non-Taxable Income	... no change
Line 5 Net Income	... no change
Line 6 Percentage Share of Income	... no change
Line 7 Basic Child Support Amount	... no change
Line 8 Adding Net Work-Related Child Care Costs to the Basic Obligation	... no change
Line 9	

Adding Health Insurance Costs for the Child to the Basic Obligation	... no change
Line 10 Adding Predictable and Recurring Unreimbursed Health Care to the Basic Obligation	... no change
Line 11 Adding Court-Approved Predictable and Recurring Extraordinary Expenses to the Basic Support Amount	... no change
Line 12 Deducting Government Benefits Paid to or for the Child	... 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 Child-Care Payments	... no change
Line 16	... no change

Credit for Payment of Child's Health Insurance Cost	
Line 17 Credit for Payment of Child's Predictable and Recurring Unreimbursed Health Care	... no change
Line 18 Credit for Payment of Court-Approved Extraordinary Expenses	... no change
Line 19 Adjustment for Parenting Time Variable Expenses	... no change
Line 20 Figuring Each Parent's Net Support Obligation	... no change
Lines 21, 22, and 23 Adjusting the Child Support Order for Other-Dependents	... no change
Line 21 Line 20 CS	... no change

Obligation With Other-Dependent Deduction	
Line 22 Line 20 CS Obligation Without Other-Dependent Deduction	... no change
Line 23 Obligation Adjusted for Other Dependents	... no change
Lines 24, 25, and 26 Maintaining a Self-Support Reserve	<p>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 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:</p> <ol style="list-style-type: none"> 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 (\$210 [\$206] per week as of January 24, 2008 [January 24, 2007]), 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. <p>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).</p>
Line 24	... no change

Self-Support Reserve Test	
Line 25 Maximum Child Support Order	... no change
Line 26 Child Support Order	... no change

Line Instructions for the Shared-Parenting Worksheet

Caption	... no change
Line 1	... no change
Gross Taxable Income	
Lines 1 through 5	<i>Gross Income</i> - ... no change
Determining Income	<p><i>Sources of Income</i> - ... no change</p> <p><i>Income from self-employment or operation of a business.</i> ... no change</p> <p><i>Sporadic Income</i> ... no change</p> <p><i>Military Pay</i> – ... no change</p> <p><i>In-Kind Income</i> - ... no change</p> <p><i>Alimony, Spousal Support, and/or Separate Maintenance Received</i> - ... no change</p> <p><i>Types of Income Excluded from Gross Income</i> – ... no change</p> <p><i>Collecting and Verifying Income Information</i> ... no change</p> <p><i>Taxable and Non-Taxable Income</i> - ... no change</p> <p style="padding-left: 40px;">1. <i>Income Not Subject to Federal Income Tax</i> ... no change</p> <p style="padding-left: 40px;">2. <i>Income Not Subject to New Jersey State Income Tax</i> ... no change</p> <p><u><i>Note on Social Security Taxes:</i></u> 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 \$102,000 [\$97,500] of gross earnings (for wage earners in 2008 [2007]). After the maximum \$6,324 [\$6,045] 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 \$102,000 [\$97,500] limit and the full Medicare tax rate (2.9%) on all earned income.</p> <p><i>Analyzing Income Tax Returns</i> - ... no change</p>

Line 1a Mandatory Retirement Contributions	... no change
Line 1b Alimony Paid	... no change
Line 1c Alimony Received	... no change
Line 2 Adjusted Gross Taxable Income	... no change
Line 2a Withholding Taxes	<p>... no change</p> <p>1. <u>Combined Income Tax Withholding Tables</u> (Appendix IX-H) - ... no change</p> <p>a. ... no change</p> <p>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:</p> <p>(1) one withholding allowance for the parent;</p> <p>(2) one withholding allowance for a current spouse;</p> <p>(3) one withholding allowance for each dependent child; and</p> <p>(a) for incomes <u>[between \$15,000 and \$42,000] less than \$58,000</u> if unmarried or <u>[between \$20,000 and \$65,000] less than \$86,000</u> if married, <u>[one additional allowance] two allowances</u> for each eligible child [plus one additional allowance if there are three to five eligible children or two additional allowances if there are six or more eligible children]; or</p> <p>(b) for incomes between <u>[\$42,000] \$58,000</u> and <u>[\$80,000] \$84,000</u> if unmarried or between <u>[\$65,000] \$86,000</u> and <u>[\$115,000] \$119,000</u> if married, one <u>[additional] allowance</u> [if there are one or two eligible children, two additional allowances if there are three eligible children, three additional allowances if there are four eligible children, or four additional allowances if there are five or more eligible children] <u>for each eligible child plus one additional allowance if there are four or more eligible children.</u></p> <p>(To determine eligibility, see IRS Form W-4 and 26 U.S.C.A. § 24).</p> <p>NOTE: ... no change</p>

	<p>2. <u>End-of-Year Tax Obligations</u> - ... no change</p> <p>3. <u>Year-to-Date Calculation</u> - ... no change</p> <p>4. <u>Self-Employed Persons</u> - ... no change</p> <p>Note: ... no change</p>
<p>Line 2b</p> <p>Prior Child Support Orders</p>	... no change
<p>Line 2c</p> <p>Mandatory Union Dues</p>	... no change
<p>Line 2d</p> <p>Other-Dependent Deduction</p>	... no change
<p>Line 3</p> <p>Net Taxable Income</p>	... no change
<p>Line 4</p> <p>Non-Taxable Income</p>	... no change
<p>Line 5</p> <p>Net Income</p>	... no change
<p>Line 6</p> <p>Percentage Share of Income</p>	... no change
<p>Line 7</p> <p>Number of Overnights with Each Parent</p>	... no change
<p>Line 8</p>	... no change

Percentage of Overnights with Each Parent	
Line 9 Basic Child Support Amount	... no change
Line 10 PAR Shared Parenting Fixed Expenses	... no change
Line 11 Deducting Government Benefits Paid to or for the Child	... no change
Line 12 Shared Parenting Basic Child Support Amount	... no change
Line 13 PAR 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	... no change

Figuring Supplemental Expenses to be Added to the Shared Parenting Basic Child Support Amount	
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	... no change

PAR's Share of the Total Supplemental Expenses	
Line 22 Credit for PAR's Child-Care Payments	... no change
Line 23 Credit for PAR's Payment of Child's Health Insurance Cost	... no change
Line 24 Credit for PAR's Payment of Unreimbursed Health Care	... no change
Line 25 Credit for PAR's Payment of Court-Approved Extraordinary Expenses	... no change
Line 26 PAR's Total Payments for Supplemental Expenses	... no change
Line 27	... no change

PAR's Net Supplemental Expenses	
Line 28 PAR's Net Child Support Obligation	... no change
Lines 29, 30, and 31 Adjusting the Child Support Obligation for Other Dependents	... no change
Line 29 Line 28 PAR CS Obligation WITH Other Dependent Deduction	... no change
Line 30 Line 28 PAR CS Obligation WITHOUT Other Dependent Deduction	... no change
Line 31 Adjusted PAR CS Obligation	... no change
Lines 32 and 33 Maintaining a Self-Support Reserve	<p>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 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:</p> <ol style="list-style-type: none"> 1. Subtract 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

	<p>(\$210 [\$206] per week as of January 24, 2008 [January 24, 2007]), the self-support reserve is preserved and the obligor's support obligation is the child support order.</p> <p>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 order is the difference between the obligor's net income and the 105% of the poverty guideline for one person.</p> <p>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 take into account a parent's actual living expenses, and/or consider the PPR's support obligation to the children (see Appendix IX-A, paragraph 20).</p> <p>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.</p>
<p>Line 32</p> <p>Self-Support Reserve Test</p>	<p>... no change</p>
<p>Line 33</p> <p>PAR's Maximum Child Support Order</p>	<p>... no change</p>
<p>Line 34</p> <p>Child Support Order</p>	<p>... no change</p>
<p>Line 35</p> <p>PPR Household Income Test</p>	<p>... no change</p>

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 After January 1, 2008

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

Weekly Gross Income		And the number of withholding allowances claimed is									
At least	But less than	0	1	2	3	4	5	6	7	8	
100	110	15	9	9	9	8	8	8	8	8	
110	120	17	10	10	10	9	9	9	9	9	
120	130	19	12	11	11	10	10	10	10	10	
130	140	21	14	12	11	11	11	11	11	10	
140	150	23	16	13	12	12	12	12	12	11	
150	160	25	18	14	13	13	13	13	12	12	
160	170	26	19	15	14	14	14	14	13	13	
170	180	28	21	15	15	15	15	15	14	14	
180	190	30	23	16	16	16	15	15	15	15	
190	200	32	25	18	17	17	16	16	16	16	
200	210	35	27	20	18	18	17	17	17	16	
210	220	37	29	22	19	19	18	18	18	17	
220	230	39	31	24	20	19	19	19	19	18	
230	240	42	33	26	21	20	20	20	19	19	
240	250	44	35	28	22	21	21	21	20	20	
250	260	47	37	30	23	22	22	22	21	21	
260	270	49	39	32	25	23	23	23	22	22	
270	280	51	41	34	27	24	24	24	23	23	
280	290	54	43	35	28	25	25	24	24	24	
290	300	56	46	37	30	26	26	25	25	25	
300	310	59	48	39	32	27	26	26	26	26	
310	320	61	51	41	34	28	27	27	27	27	
320	330	63	53	43	36	29	28	28	28	27	
330	340	66	56	45	38	31	29	29	29	28	
340	350	68	58	48	40	33	30	30	30	29	
350	360	71	60	50	42	35	31	31	30	30	
360	370	73	63	52	44	37	32	32	31	31	
370	380	76	65	55	46	39	33	33	32	32	
380	390	78	68	57	48	41	34	33	33	33	
390	400	80	70	60	49	42	35	34	34	34	
400	410	83	72	62	52	44	37	35	35	35	
410	420	85	75	64	54	46	39	36	36	36	
420	430	88	77	67	56	48	41	37	37	37	
430	440	90	80	69	59	50	43	38	38	37	
440	450	93	82	72	61	52	45	39	39	38	
450	460	95	85	74	64	54	47	40	40	39	
460	470	98	87	77	66	56	49	42	41	40	
470	480	100	90	79	69	58	51	44	41	41	
480	490	103	92	82	71	61	53	46	42	42	
490	500	105	95	84	74	63	55	48	43	43	
500	510	108	97	87	76	66	57	50	44	44	
510	520	110	100	89	79	68	59	51	45	45	
520	530	112	102	92	81	71	61	53	46	46	
530	540	115	104	94	84	73	63	55	48	47	
540	550	117	107	96	86	75	65	57	50	48	
550	560	120	109	99	88	78	67	59	52	49	
560	570	122	112	101	91	80	70	61	54	50	
570	580	125	114	104	93	83	72	63	56	50	
580	590	127	117	106	96	85	75	65	58	51	
590	600	130	119	109	98	88	77	67	60	53	

Weekly Gross Income		And the number of withholding allowances claimed is									
At least	But less than	0	1	2	3	4	5	6	7	8	
600	610	132	122	111	101	90	80	69	62	55	
610	620	135	124	114	103	93	82	72	64	57	
620	630	137	127	116	106	95	85	74	66	59	
630	640	140	129	119	108	98	87	77	68	61	
640	650	142	132	121	111	100	90	79	70	63	
650	660	145	134	124	113	103	92	82	72	65	
660	670	148	137	126	116	105	95	84	74	67	
670	680	152	139	129	118	108	97	87	76	69	
680	690	155	141	131	120	110	100	89	79	71	
690	700	159	144	133	123	112	102	92	81	73	
700	710	163	147	136	125	115	104	94	83	75	
710	720	166	149	138	128	117	107	96	86	77	
720	730	170	152	141	130	120	109	99	88	79	
730	740	174	156	144	133	122	112	101	91	80	
740	750	177	160	146	136	125	114	104	93	83	
750	760	181	163	149	138	127	117	106	96	85	
760	770	185	167	152	141	130	119	109	98	88	
770	780	188	171	154	144	133	122	111	101	90	
780	790	192	174	157	146	135	124	114	103	93	
790	800	196	178	160	149	138	127	116	106	95	
800	810	200	182	164	151	141	130	119	108	98	
810	820	204	186	168	154	143	132	122	111	100	
820	830	208	190	172	157	146	135	124	113	103	
830	840	212	194	176	160	149	138	127	116	105	
840	850	216	198	180	162	151	140	130	119	108	
850	860	219	201	183	165	154	143	132	121	111	
860	870	223	205	187	169	157	146	135	124	113	
870	880	227	209	191	173	160	149	138	127	116	
880	890	231	213	195	177	163	151	140	129	118	
890	900	235	217	199	181	166	154	143	132	121	
900	910	239	221	203	185	168	157	146	135	124	
910	920	243	225	207	189	171	160	149	138	126	
920	930	247	229	211	193	175	163	152	140	129	
930	940	250	232	214	196	178	166	155	143	132	
940	950	254	236	218	200	182	169	157	146	135	
950	960	258	240	222	204	186	172	160	149	138	
960	970	262	244	226	208	190	174	163	152	141	
970	980	266	248	230	212	194	177	166	155	144	
980	990	270	252	234	216	198	180	169	158	146	
990	1,000	274	256	238	220	202	184	172	161	149	
1,000	1,010	278	260	242	224	206	188	175	163	152	
1,010	1,020	281	263	245	227	209	191	178	166	155	
1,020	1,030	285	267	249	231	213	195	180	169	158	
1,030	1,040	289	271	253	235	217	199	183	172	161	
1,040	1,050	293	275	257	239	221	203	186	175	164	
1,050	1,060	297	279	261	243	225	207	189	178	167	
1,060	1,070	301	283	265	247	229	211	193	181	169	
1,070	1,080	305	287	269	251	233	215	197	184	172	
1,080	1,090	309	291	273	255	237	219	201	186	175	
1,090	1,100	312	294	276	258	240	222	204	189	178	
1,100	1,110	316	298	280	262	244	226	208	192	181	
1,110	1,120	320	302	284	266	248	230	212	195	184	
1,120	1,130	324	306	288	270	252	234	216	198	187	
1,130	1,140	328	310	292	274	256	238	220	202	190	
1,140	1,150	332	314	296	278	260	242	224	206	192	

Weekly Gross Income		And the number of withholding allowances claimed is									
At least	But less than	0	1	2	3	4	5	6	7	8	
1,150	1,160	336	318	300	282	264	246	228	210	195	
1,160	1,170	340	322	304	286	268	250	232	214	198	
1,170	1,180	343	325	307	289	271	253	235	217	201	
1,180	1,190	347	329	311	293	275	257	239	221	204	
1,190	1,200	351	333	315	297	279	261	243	225	207	
1,200	1,210	355	337	319	301	283	265	247	229	211	
1,210	1,220	359	341	323	305	287	269	251	233	215	
1,220	1,230	363	345	327	309	291	273	255	237	219	
1,230	1,240	367	349	331	313	295	277	259	241	223	
1,240	1,250	371	353	335	317	299	281	263	245	227	
1,250	1,260	374	356	338	320	302	284	266	248	230	
1,260	1,270	378	360	342	324	306	288	270	252	234	
1,270	1,280	382	364	346	328	310	292	274	256	238	
1,280	1,290	386	368	350	332	314	296	278	260	242	
1,290	1,300	390	372	354	336	318	300	282	264	246	
1,300	1,310	394	376	358	340	322	304	286	268	250	
1,310	1,320	398	380	362	344	326	308	290	272	254	
1,320	1,330	402	384	366	348	330	312	294	276	258	
1,330	1,340	405	387	369	351	333	315	297	279	261	
1,340	1,350	409	391	373	355	337	319	301	283	265	
1,350	1,360	413	395	377	359	341	323	305	287	269	
1,360	1,370	417	399	381	363	345	327	309	291	273	
1,370	1,380	421	403	385	367	349	331	313	295	277	
1,380	1,390	425	407	389	371	353	335	317	299	281	
1,390	1,400	429	411	393	375	357	339	321	303	285	
1,400	1,410	433	415	397	379	361	343	325	307	289	
1,410	1,420	436	418	400	382	364	346	328	310	292	
1,420	1,430	440	422	404	386	368	350	332	314	296	
1,430	1,440	444	426	408	390	372	354	336	318	300	
1,440	1,450	448	430	412	394	376	358	340	322	304	
1,450	1,460	452	434	416	398	380	362	344	326	308	
1,460	1,470	456	438	420	402	384	366	348	330	312	
1,470	1,480	460	442	424	406	388	370	352	334	316	
1,480	1,490	464	446	428	410	392	374	356	338	320	
1,490	1,500	468	450	432	413	395	377	359	341	323	
1,500	1,510	472	454	435	417	399	381	363	345	327	
1,510	1,520	476	458	439	421	403	385	367	349	331	
1,520	1,530	480	462	443	425	407	389	371	353	335	
1,530	1,540	484	466	447	429	411	393	375	357	339	
1,540	1,550	488	470	451	433	415	397	379	361	343	
1,550	1,560	492	473	455	437	419	401	383	365	347	
1,560	1,570	497	477	459	441	423	405	387	369	351	
1,570	1,580	501	481	463	445	427	409	391	372	354	
1,580	1,590	505	485	467	449	431	413	395	376	358	
1,590	1,600	509	489	471	453	435	417	398	380	362	
1,600	1,610	514	493	475	457	439	421	402	384	366	
1,610	1,620	518	498	479	461	443	425	406	388	370	
1,620	1,630	522	502	483	465	447	429	410	392	374	
1,630	1,640	526	506	487	469	451	433	414	396	378	
1,640	1,650	531	511	491	473	455	436	418	400	382	
1,650	1,660	535	515	495	477	459	440	422	404	386	
1,660	1,670	539	519	499	481	463	444	426	408	390	
1,670	1,680	543	523	503	485	467	448	430	412	394	
1,680	1,690	548	528	507	489	471	452	434	416	398	
1,690	1,700	552	532	512	493	474	456	438	420	402	

Weekly Gross Income		And the number of withholding allowances claimed is								
At least	But less than	0	1	2	3	4	5	6	7	8
1,700	1,710	556	536	516	497	478	460	442	424	406
1,710	1,720	561	540	520	501	482	464	446	428	410
1,720	1,730	565	545	524	505	486	468	450	432	414
1,730	1,740	569	549	529	509	490	472	454	436	418
1,740	1,750	573	553	533	513	494	476	458	440	422
1,750	1,760	578	557	537	517	498	480	462	444	426
1,760	1,770	582	562	541	521	502	484	466	448	430
1,770	1,780	586	566	546	526	506	488	470	452	433
1,780	1,790	590	570	550	530	510	492	474	456	437
1,790	1,800	595	574	554	534	514	496	478	460	441
1,800	1,810	599	579	559	538	518	500	482	464	445
1,810	1,820	603	583	563	543	522	504	486	468	449
1,820	1,830	607	587	567	547	527	508	490	471	453
1,830	1,840	612	592	571	551	531	512	494	475	457
1,840	1,850	616	596	576	555	535	516	498	479	461
1,850	1,860	620	600	580	560	539	520	502	483	465
1,860	1,870	625	604	584	564	544	524	506	487	469
1,870	1,880	629	609	588	568	548	528	509	491	473
1,880	1,890	633	613	593	572	552	532	513	495	477
1,890	1,900	637	617	597	577	557	536	517	499	481
1,900	1,910	642	621	601	581	561	541	521	503	485
1,910	1,920	646	626	605	585	565	545	525	507	489
1,920	1,930	650	630	610	590	569	549	529	511	493
1,930	1,940	654	634	614	594	574	553	533	515	497
1,940	1,950	659	638	618	598	578	558	537	519	501
1,950	1,960	663	643	623	602	582	562	542	523	505
1,960	1,970	667	647	627	606	586	566	546	527	509
1,970	1,980	671	650	630	610	590	570	549	530	512
1,980	1,990	674	654	634	614	593	573	553	533	515
1,990	2,000	678	658	638	617	597	577	557	537	519
2,000	2,010	682	661	641	621	601	581	560	540	522
2,010	2,020	685	665	645	625	604	584	564	544	525
2,020	2,030	689	669	648	628	608	588	568	547	529
2,030	2,040	692	672	652	632	612	592	571	551	532
2,040	2,050	696	676	656	636	615	595	575	555	535
2,050	2,060	700	680	659	639	619	599	579	558	539
2,060	2,070	703	683	663	643	623	602	582	562	542
2,070	2,080	707	687	667	646	626	606	586	566	546
2,080	2,090	711	691	670	650	630	610	590	569	549
2,090	2,100	714	694	674	654	634	613	593	573	553
2,100	2,110	718	698	678	657	637	617	597	577	556
2,110	2,120	722	701	681	661	641	621	600	580	560
2,120	2,130	725	705	685	665	645	624	604	584	564
2,130	2,140	729	709	689	668	648	628	608	588	567
2,140	2,150	733	712	692	672	652	632	611	591	571
2,150	2,160	736	716	696	676	655	635	615	595	575
2,160	2,170	740	720	699	679	659	639	619	599	578
2,170	2,180	744	723	703	683	663	643	622	602	582
2,180	2,190	747	727	707	687	666	646	626	606	586
2,190	2,200	751	731	710	690	670	650	630	609	589
2,200	2,210	754	734	714	694	674	653	633	613	593
2,210	2,220	758	738	718	698	677	657	637	617	597
2,220	2,230	762	742	721	701	681	661	641	620	600
2,230	2,240	765	745	725	705	685	664	644	624	604
2,240	2,250	769	749	729	708	688	668	648	628	607

Weekly Gross Income		And the number of withholding allowances claimed is									
At least	But less than	0	1	2	3	4	5	6	7	8	
2,250	2,260	773	752	732	712	692	672	652	631	611	
2,260	2,270	776	756	736	716	696	675	655	635	615	
2,270	2,280	780	760	740	719	699	679	659	639	618	
2,280	2,290	784	763	743	723	703	683	662	642	622	
2,290	2,300	787	767	747	727	706	686	666	646	626	
2,300	2,310	791	771	751	730	710	690	670	650	629	
2,310	2,320	795	774	754	734	714	694	673	653	633	
2,320	2,330	798	778	758	738	717	697	677	657	637	
2,330	2,340	802	782	761	741	721	701	681	660	640	
2,340	2,350	805	785	765	745	725	705	684	664	644	
2,350	2,360	809	789	769	749	728	708	688	668	648	
2,360	2,370	813	793	772	752	732	712	692	671	651	
2,370	2,380	816	796	776	756	736	715	695	675	655	
2,380	2,390	820	800	780	759	739	719	699	679	659	
2,390	2,400	824	804	783	763	743	723	703	682	662	
2,400	2,410	827	807	787	767	747	726	706	686	666	
2,410	2,420	831	811	791	770	750	730	710	690	669	
2,420	2,430	835	814	794	774	754	734	713	693	673	
2,430	2,440	838	818	798	778	758	737	717	697	677	
2,440	2,450	842	822	802	781	761	741	721	701	680	
2,450	2,460	846	825	805	785	765	745	724	704	684	
2,460	2,470	849	829	809	789	768	748	728	708	688	
2,470	2,480	853	833	812	792	772	752	732	712	691	
2,480	2,490	857	836	816	796	776	756	735	715	695	
2,490	2,500	860	840	820	800	779	759	739	719	699	
2,500	2,510	864	844	823	803	783	763	743	722	702	
2,510	2,520	867	847	827	807	787	766	746	726	706	
2,520	2,530	871	851	831	811	790	770	750	730	710	
2,530	2,540	875	855	834	814	794	774	754	733	713	
2,540	2,550	878	858	838	818	798	777	757	737	717	
2,550	2,560	882	862	842	821	801	781	761	741	720	
2,560	2,570	886	865	845	825	805	785	765	744	724	
2,570	2,580	889	869	849	829	809	788	768	748	728	
2,580	2,590	893	873	853	832	812	792	772	752	731	
2,590	2,600	897	876	856	836	816	796	775	755	735	
2,600	2,610	900	880	860	840	819	799	779	759	739	
2,610	2,620	904	884	864	843	823	803	783	763	742	
2,620	2,630	908	887	867	847	827	807	786	766	746	
2,630	2,640	911	891	871	851	830	810	790	770	750	
2,640	2,650	915	895	874	854	834	814	794	773	753	
2,650	2,660	918	898	878	858	838	818	797	777	757	
2,660	2,670	922	902	882	862	841	821	801	781	761	
2,670	2,680	926	906	885	865	845	825	805	784	764	
2,680	2,690	929	909	889	869	849	828	808	788	768	
2,690	2,700	933	913	893	872	852	832	812	792	772	
2,700	2,710	937	917	896	876	856	836	816	795	775	
2,710	2,720	940	920	900	880	860	839	819	799	779	
2,720	2,730	944	924	904	883	863	843	823	803	782	
2,730	2,740	948	927	907	887	867	847	826	806	786	
2,740	2,750	951	931	911	891	871	850	830	810	790	
2,750	2,760	955	935	915	894	874	854	834	814	793	
2,760	2,770	959	938	918	898	878	858	837	817	797	
2,770	2,780	962	942	922	902	881	861	841	821	801	
2,780	2,790	966	946	925	905	885	865	845	825	804	
2,790	2,800	970	949	929	909	889	869	848	828	808	

Weekly Gross Income		And the number of withholding allowances claimed is								
At least	But less than	0	1	2	3	4	5	6	7	8
2,800	2,810	973	953	933	913	892	872	852	832	812
2,810	2,820	977	957	936	916	896	876	856	835	815
2,820	2,830	980	960	940	920	900	879	859	839	819
2,830	2,840	984	964	944	924	903	883	863	843	823
2,840	2,850	988	968	947	927	907	887	867	846	826
2,850	2,860	991	971	951	931	911	890	870	850	830
2,860	2,870	995	975	955	934	914	894	874	854	833
2,870	2,880	999	978	958	938	918	898	878	857	837
2,880	2,890	1,002	982	962	942	922	901	881	861	841
2,890	2,900	1,006	986	966	945	925	905	885	865	844
2,900	2,910	1,010	989	969	949	929	909	888	868	848
2,910	2,920	1,013	993	973	953	932	912	892	872	852
2,920	2,930	1,017	997	977	956	936	916	896	876	855
2,930	2,940	1,021	1,000	980	960	940	920	899	879	859
2,940	2,950	1,024	1,004	984	964	943	923	903	883	863
2,950	2,960	1,028	1,008	987	967	947	927	907	886	866
2,960	2,970	1,031	1,011	991	971	951	931	910	890	870
2,970	2,980	1,035	1,015	995	975	954	934	914	894	874
2,980	2,990	1,039	1,019	998	978	958	938	918	897	877
2,990	3,000	1,042	1,022	1,002	982	962	941	921	901	881
3,000	3,010	1,046	1,026	1,006	985	965	945	925	905	885
3,010	3,020	1,050	1,029	1,009	989	969	949	929	908	888
3,020	3,030	1,053	1,033	1,013	993	973	952	932	912	892
3,030	3,040	1,057	1,037	1,017	996	976	956	936	916	895
3,040	3,050	1,061	1,040	1,020	1,000	980	960	939	919	899
3,050	3,060	1,064	1,044	1,024	1,004	984	963	943	923	903
3,060	3,070	1,068	1,048	1,028	1,007	987	967	947	927	906
3,070	3,080	1,072	1,051	1,031	1,011	991	971	950	930	910
3,080	3,090	1,075	1,055	1,035	1,015	994	974	954	934	914
3,090	3,100	1,079	1,059	1,038	1,018	998	978	958	938	917
3,100	3,110	1,082	1,062	1,042	1,022	1,002	982	961	941	921
3,110	3,120	1,086	1,066	1,046	1,026	1,005	985	965	945	925
3,120	3,130	1,090	1,070	1,049	1,029	1,009	989	969	948	928
3,130	3,140	1,093	1,073	1,053	1,033	1,013	992	972	952	932
3,140	3,150	1,097	1,077	1,057	1,036	1,016	996	976	956	936
3,150	3,160	1,101	1,081	1,060	1,040	1,020	1,000	980	959	939
3,160	3,170	1,104	1,084	1,064	1,044	1,024	1,003	983	963	943
3,170	3,180	1,108	1,088	1,068	1,047	1,027	1,007	987	967	946
3,180	3,190	1,112	1,091	1,071	1,051	1,031	1,011	991	970	950
3,190	3,200	1,115	1,095	1,075	1,055	1,035	1,014	994	974	954
3,200	3,210	1,119	1,099	1,079	1,058	1,038	1,018	998	978	957
3,210	3,220	1,123	1,102	1,082	1,062	1,042	1,022	1,001	981	961
3,220	3,230	1,127	1,106	1,086	1,066	1,045	1,025	1,005	985	965
3,230	3,240	1,132	1,110	1,089	1,069	1,049	1,029	1,009	989	968
3,240	3,250	1,136	1,113	1,093	1,073	1,053	1,033	1,012	992	972
3,250	3,260	1,140	1,117	1,097	1,077	1,056	1,036	1,016	996	976
3,260	3,270	1,144	1,121	1,100	1,080	1,060	1,040	1,020	999	979
3,270	3,280	1,148	1,125	1,104	1,084	1,064	1,043	1,023	1,003	983
3,280	3,290	1,152	1,129	1,108	1,088	1,067	1,047	1,027	1,007	987
3,290	3,300	1,156	1,133	1,111	1,091	1,071	1,051	1,031	1,010	990
3,300	3,310	1,161	1,137	1,115	1,095	1,075	1,054	1,034	1,014	994
3,310	3,320	1,165	1,141	1,119	1,098	1,078	1,058	1,038	1,018	997
3,320	3,330	1,169	1,145	1,122	1,102	1,082	1,062	1,042	1,021	1,001
3,330	3,340	1,173	1,149	1,126	1,106	1,086	1,065	1,045	1,025	1,005
3,340	3,350	1,177	1,154	1,130	1,109	1,089	1,069	1,049	1,029	1,008

Weekly Gross Income		And the number of withholding allowances claimed is								
At least	But less than	0	1	2	3	4	5	6	7	8
3,350	3,360	1,181	1,158	1,134	1,113	1,093	1,073	1,052	1,032	1,012
3,360	3,370	1,185	1,162	1,138	1,117	1,096	1,076	1,056	1,036	1,016
3,370	3,380	1,190	1,166	1,142	1,120	1,100	1,080	1,060	1,040	1,019
3,380	3,390	1,194	1,170	1,147	1,124	1,104	1,084	1,063	1,043	1,023
3,390	3,400	1,198	1,174	1,151	1,128	1,107	1,087	1,067	1,047	1,027
3,400	3,410	1,202	1,178	1,155	1,131	1,111	1,091	1,071	1,050	1,030
3,410	3,420	1,206	1,183	1,159	1,135	1,115	1,095	1,074	1,054	1,034
3,420	3,430	1,210	1,187	1,163	1,140	1,118	1,098	1,078	1,058	1,038
3,430	3,440	1,214	1,191	1,167	1,144	1,122	1,102	1,082	1,061	1,041
3,440	3,450	1,219	1,195	1,171	1,148	1,126	1,105	1,085	1,065	1,045
3,450	3,460	1,223	1,199	1,176	1,152	1,129	1,109	1,089	1,069	1,049
3,460	3,470	1,227	1,203	1,180	1,156	1,133	1,113	1,093	1,072	1,052
3,470	3,480	1,231	1,207	1,184	1,160	1,137	1,116	1,096	1,076	1,056
3,480	3,490	1,235	1,212	1,188	1,164	1,141	1,120	1,100	1,080	1,059
3,490	3,500	1,239	1,216	1,192	1,169	1,145	1,124	1,103	1,083	1,063
3,500	3,510	1,243	1,220	1,196	1,173	1,149	1,127	1,107	1,087	1,067
3,510	3,520	1,248	1,224	1,200	1,177	1,153	1,131	1,111	1,091	1,070
3,520	3,530	1,252	1,228	1,205	1,181	1,158	1,135	1,114	1,094	1,074
3,530	3,540	1,256	1,232	1,209	1,185	1,162	1,138	1,118	1,098	1,078
3,540	3,550	1,260	1,236	1,213	1,189	1,166	1,142	1,122	1,102	1,081
3,550	3,560	1,264	1,241	1,217	1,193	1,170	1,146	1,125	1,105	1,085
3,560	3,570	1,268	1,245	1,221	1,198	1,174	1,151	1,129	1,109	1,089
3,570	3,580	1,272	1,249	1,225	1,202	1,178	1,155	1,133	1,112	1,092
3,580	3,590	1,277	1,253	1,229	1,206	1,182	1,159	1,136	1,116	1,096
3,590	3,600	1,281	1,257	1,234	1,210	1,187	1,163	1,140	1,120	1,100

COMMENTS ON THE USE OF THE COMBINED TAX TABLES

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. 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.

Withholding Allowances - For assumptions regarding the number of withholding allowances permitted by an individual, see Appendix IX-B, Line 2a.

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 half of the Social Security and Medicare taxes for the employee (7.65%). To estimate the combined tax for self-employed persons earning less than \$102,000 multiply gross taxable income by 0.0646 and add the result to the table amount. For persons earning above \$102,000, multiply gross income by .0145 (Medicare), add \$122 (FICA 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 received is subject to federal and state income tax, but not FICA or Medicare tax. If the combined tax tables are used for gross income that includes alimony, deduct the FICA/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 FICA tax for one year (\$6,324/year or \$122/week) is averaged into the table for income ranges above \$102,000. Refer to IRS Publication 15 for more information. Note that some forms of income are not subject to FICA 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 FICA/Medicare tax on 92.35% of their gross income (See IRS Publication 533 and Schedule SE).

Medicare Tax - The Medicare tax withholding rate for wage earners is 0.0145 for all incomes.

Federal Income Tax - This table includes federal income tax withholding rates as published by the IRS (see Publication 15, Revised January 2008). To determine the amount of federal income tax for incomes greater than those shown in this table, refer to these IRS Publications.

New Jersey Income Tax - This table includes tax withholding rates published by the NJ Division of Taxation (see NJ-WT, effective January 2008). To determine New Jersey withholding tax for incomes greater than those shown on this table, refer to Publication NJ-WT and New Withholding Rate tables.

Note: Appendix IX-H amended March 11, 2008 to be effective immediately.