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"), Appendix IX-C ("Child Support Guidelines Sole Parenting Worksheet"), Appendix IX-D ("Child Support Guidelines Shared Parenting Worksheet"), Appendix IX-E ("Child Support Guidelines Net Child Care Cost 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, 2019.

For the Court,

Chief Justice

Dated: May 9, 2019

New Jersey Rules of Court Appendix IX-A
CONSIDERATIONS IN THE USE OF CHILD SUPPORT GUIDELINES
(Includes amendments through those effective June 1, 2019 [June 1, 2018])

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 of the parents have income at or near the poverty level. The self-support reserve is 105% of the U.S. poverty guideline for one person. It attempts to ensure that the obligor has sufficient income to maintain a basic subsistence level and the incentive to work so that child support can be paid. A child support award is adjusted to reflect the self-support reserve only if payment of the child support award would reduce the obligor's net income below the reserve and the custodial parent's (or the Parent of the Primary Residence's) net income minus the custodial parent's share of the child support award is greater than 105% of the poverty guideline. The latter condition is necessary to ensure that custodial parents can meet their basic needs so that they can care for the children. As of January 11, 2019 [13, 2018], the self-support reserve is $252 [$245] 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 2019 [2018] Poverty Guideline)		
Total Persons in Household	Weekly Net Income	Annual Net Income
2	$650 [$633]	$33,820 [$32,920]
3	$820 [$799]	$42,660 [$41,560]
4	$990 [$965]	$51,500 [$50,200]
5	$1,160 [$1,132]	$60,340 [$58,840]
6	$1,330 [$1,298]	$69,180 [$67,480]
7	$1,500 [$1,464]	$78,020 [$76,120]
8	$1,670 [$1;630]	$86,860 [$84,760]

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

If child support and alimony, maintenance, or spousal support are being determined simultaneously (for the same family), the court shall determine the amount of alimony, maintenance, or spousal support before applying the child support guidelines, except when the court establishes pendente lite support. When applying the guidelines, the amount of alimony, maintenance or spousal support shall be deducted from the paying parent's income (after adjusting for tax benefits, if [known] any) and added to the recipient's income to determine each parent's gross income. This transfer method reflects the availability of income to each parent for the purpose of paying child support.

20. Extreme Parental Income Situations

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

a. Obligors With Net Income Less Than the U.S. Poverty Guideline. If an obligor's net income, after deducting that person's share of the total support award, is less than 105% of the U.S. poverty guideline for one person (net income of $252 [$245] per week as of January 11, 2019 [13, 2018] 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 Health-Care 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 <u>June 1, 2019</u> [June 1, 2018])

GENERAL INFORMATION

Completion and Filing of the Worksheet

[No changes]

Use of Weekly Amounts

[No changes]

Rounding to Whole Dollars and Percentages

[No changes]

Defining Parental Roles

[No changes]

Selection of a Worksheet

[No changes]

LINE INSTRUCTIONS FOR THE SOLE-PARENTING WORKSHEET

Caption

[No changes]

Lines 1 through 5 - Determining Income

[No changes]

Sources of Income

[No changes]

Income from self-employment or operation of a business.

[No changes]

Military Pay

[No changes]

In-Kind Income

[No changes]

Alimony, Spousal Support, and/or Separate Maintenance [Received] - Alimony, spousal support, or separate maintenance payments received from a spouse or former spouse in accordance with a court order are considered [gross] income to the recipient. If child support and alimony, spousal support, or separate maintenance are being determined simultaneously (for the same family), the court should set the alimony, spousal support, or separate maintenance first and include that amount in the recipient's [gross] income (on Line 1c or Line 4b) before applying the child support guidelines, except in *pendente lite* situations. Alimony, spousal support, or maintenance payments that are being paid to former spouses or will be paid in the future (to the spouse in the current action) are [excluded] deducted from the payor's income (on Line 1b or Line 4a).

The Tax Cut and Jobs Act of 2017 impacted the tax consequences of alimony, spousal support, or separate maintenance, resulting in significantly more cases in which alimony will not be taxable for the recipient or tax-deductible for the payor. There are other reasons that some alimony may not qualify as taxable and deductible under federal law. Alimony that is taxable and deductible will be entered on Lines 1b and 1c. Alimony that is non-taxable and non-deductible will be entered on Lines 4b and 4c.

Types of Income Excluded from Gross Income - The following types of income are excluded from *gross income*:

a. *[No changes]*
b. alimony, spousal support, or separate maintenance payments (the net amount after adjusting for the tax benefits, if [known] <u>any</u>) to a current or former spouse;
c. *[No changes]*
d. *[No changes]*
e. *[No changes]*
f. *[No changes]*
g. *[No changes]*
h. *[No changes]*
i. *[No changes]*

Collecting and Verifying Income Information

a. Prior to the commencement of a hearing to establish or modify child support, the parties shall submit either a Case Information Statement (R. 5:5-2) or a Financial Statement in Summary Support Actions (R. 5:5-3) to the court.

b. When possible, the court should determine gross income as follows:

1) Prior to June 30 of the current year, use Federal and State income tax returns, W-2 statement(s) and IRS 1099's from the preceding year. If tax documentation is unavailable, use any other available evidence of current earnings (e.g., paystubs, employer wage verifications, or, for the self-employed, statements of business receipts and expenses). If a joint income tax return includes income of a person other than one of the parties involved in the support proceeding (e.g., a current spouse), the taxpayer or that person's attorney shall be responsible for the redaction of the tax return.
2) After June 30, use the year-to-date income figure from all documented sources listed above. Divide the total gross income from all sources by the number of employed weeks to determine the weekly gross income.
3) If no income documentation is available, income may be determined through testimony or imputed as set forth in Appendix IX-A, para. 10.

Note on Income Documentation: *[No changes]*

Taxable and Non-Taxable *[No changes]*

1. *Income Not Subject to Federal Income Tax* *[No changes]*

2. *Income Not Subject to New Jersey State Income Tax* *[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 $132,900 [$128,400] of gross earnings (for wage earners in 2019 [2018]). After the maximum $8,240 [$7,961] is withheld, no additional FICA taxes are withheld. Thus, pay stubs issued early in the year may understate net income, while those issued later in the year may overstate it. To estimate weekly FICA taxes, amortize the annual FICA tax using the number of weeks employed or use the Appendix IX-H combined tax tables. Note that self-employed persons must pay the full FICA tax (12.4%) up to the $132,900 [$128,400] 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

Enter the weekly gross taxable income of each parent in the appropriate Line 1 column. Non-taxable income is entered on Line 4.

Line 1a - Mandatory Retirement Contributions

[No changes]

Line 1b – Tax-Deductible Alimony Paid

If alimony is tax-deductible for the payor of alimony [E]enter the weekly amount of alimony or other form of spousal support that is paid or will be paid to a former spouse in the appropriate Line 1b column.

When established simultaneously with child support (for the same family), the amount of alimony, spousal support, or separate maintenance should be determined before the child support guidelines are applied, except in *pendente lite* situations. Once the amount of alimony, spousal support, or separate maintenance is set, it is deducted from the payor's gross income and added to the recipient parent's gross income for the purposes of calculating a child support award using the guidelines.

Line 1c – Taxable Alimony Received

If alimony is taxable for the recipient of alimony, [E]enter the weekly amount of alimony or other spousal support that is received or will be received from a former spouse (i.e., includes payments from the current as well as any past relationships) in the appropriate Line 1c column.

For non-tax-deductible alimony paid and non-taxable alimony received, see Line 4a and Line 4b.

To determine whether a payment from a former spouse is considered alimony or separate maintenance, see 26 *U.S.C.* 71.

Line 2 - Adjusted Gross Taxable Income

Subtract mandatory retirement contributions and tax deductible alimony paid from the gross taxable income and add any taxable alimony received to the gross taxable income to obtain the adjusted gross taxable income. Enter each parent's adjusted gross taxable income in the appropriate Line 2 column. (Math: Line 1 - Line 1a - Line 1b + Line 1c)

Line 2a - Withholding Taxes

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

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

1. Combined Income Tax Withholding Tables (Appendix IX-H) - To use the combined tax withholding tables, the gross taxable income and the number of withholding allowances claimed must be known.

   a. *[No changes]*

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

      (1) Two allowances for the parent, and one additional allowance if filing as head-of-household.
      (2) Four allowances for each child if not married and income is less than $71,201 [$69,801] or if married and income is less than $103,351 [$101,401].
      (3) Two allowances for each child if not married and income is between $71,201 [$69,801] and $179,050 [$175,550], or if married and income is between $103,351 [$101,401] and $345,850 [$339,000].
      (4) One allowance for each child if not married and income is between $179,051 [$175,551] and $200,000, or married and income is between $345,851 [$339,001] and $400,000.

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

NOTE: *[No changes]*

2. End-of-Year Tax Obligations *[No changes]*

3. Year-to-Date Calculation *[No changes]*

4. Self-Employed Persons *[No changes]*

Note: *[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

If alimony is non-tax-deductible for the payor, enter the weekly amount of alimony or other form of spousal support that is paid or will be paid to a former spouse in the appropriate Line 4a column.

When established simultaneously with child support (for the same family), the amount of alimony, spousal support, or separate maintenance should be determined before the child support guidelines are applied, except in *pendente lite* situations. Once the amount of alimony, spousal support, or separate maintenance is set, it is deducted from the payor's gross income and added to the recipient parent's gross income for the purposes of calculating a child support award using the guidelines.

Line 4b – Non-Taxable Alimony Received

If alimony is non-taxable for the recipient, enter the weekly amount of alimony or other spousal support that is received or will be received from a former spouse (i.e., includes payments from the current as well as any past relationships) in the appropriate Line 4b column.

For tax-deductible alimony paid and taxable alimony received, see Line 1b and 1c.

To determine whether a payment from a former spouse is considered alimony or separate maintenance, see 26 *U.S.C.* 71.

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

Calculate net work-related child-care costs using the Appendix IX-E Net Child Care Expense Worksheet. Enter the weekly net child-care cost (from Line 8 [7] of Appendix IX-E Worksheet) on Line 9.

Since child care expenses are excluded from the Appendix IX-F child support schedules, such costs, if incurred by either parent, must be added to the basic support amount.

1. *Qualified Child Care Expenses*: *[No changes]*

2. *Determining the Net Child Care Cost:*
    a. Calculate the Adjusted Gross Income (AGI) of the parent paying for child care by deducting moving expenses, one-half of the self-employment tax, IRA and Keough contributions, penalties on early withdrawal of savings, self-employment health insurance cost, and tax deductible alimony paid from that parent's gross income. If this information is not available, use the parent's gross income (Line 1 + Line 4).

b. Determine the annual child-care cost.
c. Complete the Net Child Care Expense Worksheet in Appendix IX-E to find the weekly net child-care cost to be added to the basic support amount.

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 ($252 [$245] per week as of January 11, 2019 [13, 2018]), 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 [Received] - Alimony, spousal support, or separate maintenance payments received from a spouse or former spouse in accordance with a court order are considered [gross] income to the recipient. If child support and alimony, spousal support, or separate maintenance are being determined simultaneously (for the same family), the court should set the alimony, spousal support, or separate maintenance first and include that amount in the recipient's [gross] income (on Line 1c or 4b) before applying the child support guidelines, except in *pendente lite* situations. Alimony, spousal support, or maintenance payments being or to be paid to former spouses in the future (to the current spouse) are [excluded] deducted from the payor's income (on Line 1b or 4a).

The Tax Cut and Jobs Act of 2017 impacted the tax consequences of alimony, spousal support, or separate maintenance, resulting in significantly more cases in which alimony will not be taxable for the recipient or tax-deductible for the payor. There are other reasons that some alimony may not qualify as taxable and deductible under federal law. Alimony that is taxable and deductible will be entered on Lines 1b and 1c. Alimony that is non-taxable and non-deductible will be entered on Lines 4b and 4c.

Types of Income Excluded from Gross Income - The following types of income are excluded from *gross income*:

a. *[No changes]*
b. alimony, spousal support, or separate maintenance payments (the net amount after deducting the tax benefits, if [known] any) to a current or former spouse;

c. *[No changes]*
d. *[No changes]*
e. *[No changes]*
f. *[No changes]*
g. *[No changes]*
h. *[No changes]*
i. *[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 <u>$132,900</u> [$128,400] of gross earnings (for wage earners in <u>2019</u> [2018]). After the maximum <u>$8,240</u> [$7,961] 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 <u>$132,900</u> [$128,400] limit of all earned income.

Note on Medicare Taxes *[No changes]*

Analyzing Income Tax Returns *[No changes]*

Line 1 - Gross Taxable Income

[No changes]

Line 1a - Mandatory Retirement Contributions

[No changes]

Line 1b – <u>Tax Deductible</u> Alimony Paid

<u>If alimony is tax deductible for the payor of alimony</u>, [E]<u>e</u>nter the weekly amount of alimony or other form of spousal support that is paid or will be paid to a former spouse in the appropriate Line 1b column.

When established simultaneously with child support (for the same family), the amount of alimony, spousal support, or separate maintenance should be determined before the child support guidelines are applied, except in *pendente lite* situations. Once the amount of alimony, spousal support, or separate maintenance is set, it is deducted from the payor's gross income and added to the recipient parent's gross income for the purposes of calculating a child support award using the guidelines.

Line 1c – <u>Taxable</u> Alimony Received

<u>If alimony is taxable for the recipient of alimony</u> [E]<u>e</u>nter the weekly amount of alimony or other form of spousal support that is received or will be received from a former spouse (i.e., includes payments from the current as well as any past relationships) in the appropriate Line 1c column.

<u>For non-tax-deductible alimony paid and non-taxable alimony received, see Line 4a and Line 4b.</u>

To determine whether a payment from a former spouse is considered alimony or separate maintenance, see 26 *U.S.C.* 71.

Line 2 - Adjusted Gross Taxable Income

Subtract mandatory retirement contributions and <u>tax deductible</u> alimony paid from the gross taxable income and add any <u>taxable</u> alimony received to the gross taxable income to obtain the adjusted gross taxable income. Enter each parent's adjusted gross taxable income in the appropriate Line 2 column. (Math: Line 1 - Line 1a - Line 1b + Line 1c)

Line 2a - Withholding Taxes

Enter each parent's combined weekly federal, state, and local withholding taxes in the appropriate Line 2a column. Once the taxable portion of gross income is determined, the combined federal, state, city (if applicable), Social Security, and Medicare withholding taxes are deducted. As set forth below, four methods are available to determine the amount of combined income tax withholding to be deducted from gross income.

1. Combined Income Tax Withholding Tables (Appendix IX-H) - To use the combined tax withholding tables, the gross taxable income and the number of withholding allowances claimed must be known.

  a. *[No changes]*

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

Appendix IX-H Combined Tax Withholding Tables:

(1) Two allowances for the parent, plus one additional allowance if filing as head-of-household.
(2) Four allowances for each child if not married and income is less than $71,201 [$69,801] or if married and income is less than $103,351 [$101,401].
(3) Two allowances for each child if not married and income is between $71,201 [$69,801] and $179,050 [$175,550], or if married and income is between $103,351 [$101,401] and $345,850 [$339,000].
(4) One allowance for each child if not married and income is between $179,051 [$175,551] and $200,000, or married and income is between $345,851 [$339,001] and $400,000.

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

NOTE: *[No changes]*

2. End-of-Year Tax *[No changes]*

3. Year-to-Date Calculation *[No changes]*

4. Self-Employed Persons *[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

If alimony is non-tax-deductible for the payor, enter the weekly amount of alimony or other form of spousal support that is paid or will be paid to a former spouse in the appropriate Line 4a column.

When established simultaneously with child support (for the same family), the amount of alimony, spousal support, or separate maintenance should be determined before the child support guidelines are applied, except in *pendente lite* situations. Once the amount of alimony, spousal support, or separate maintenance is set, it is deducted from the payor's gross income and added to the recipient parent's gross income for the purposes of calculating a child support award using the guidelines.

Line 4b – Non-Taxable Alimony Received

If alimony is non-taxable for the recipient, enter the weekly amount of alimony or other spousal support that is received or will be received from a former spouse (i.e., includes payments from the current as well as any past relationships) in the appropriate Line 4b column.

For tax-deductible alimony paid and taxable alimony received, see Line 1b and 1c.

To determine whether a payment from a former spouse is considered alimony or separate maintenance, see 26 *U.S.C.* 71.

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

Calculate net work-related child-care costs using the Appendix IX-E Net Child Care Expense Worksheet. Enter the weekly net child- care cost (from Line <u>8</u> [7] of the Appendix IX-E Worksheet) on Line 16. Since child care expenses are excluded from the child support schedules, such costs, if incurred by either parent, must be added to the basic support amount.

1. *Qualified Child Care Expenses.* *[No changes]*

2. *Determining the Net Child Care Cost*

   a. Calculate the Adjusted Gross Income (AGI) of the parent paying for child care by deducting moving expenses, one-half of the self-employment tax, IRA and Keough contributions, penalties on early withdrawal of savings, self-employment health insurance cost, and <u>tax deductible</u> alimony paid from that parent's gross income. If this information is not available, use the parent's gross income (Line 1 + Line 4).

   b. Determine the annual child-care cost.

   c. Complete the Net Child Care Expense Worksheet in Appendix IX-E to find the net weekly child-care cost to be added to the basic amount.

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 (<u>$252</u> [$245] per week as of January <u>11, 2019</u> [13, 2018]), 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]

CHILD SUPPORT GUIDELINES - SOLE PARENTING WORKSHEET			
Case Name: v. *Plaintiff* *Defendant*		County:	
		Docket #:	
Custodial Parent is the: ☐ Plaintiff ☐ Defendant		Number of Children:	
All amounts must be weekly	**CUSTODIAL**	**NON-CUSTODIAL**	**COMBINED**
1. Gross Taxable Income	$	$	
1a. Mandatory Retirement Contributions (non-taxable)	-$	-$	
1b. Tax-Deductible Alimony Paid (Current and/or Past Relationships)	-$	-$	
1c. Taxable Alimony Received (Current and/or Past Relationships)	+$	+$	
2. Adjusted Gross Taxable Income ((L1-L1a-L1b)+L1c)	$	$	
2a. Federal, State and Local Income Tax Withholding	-$	-$	
2b. Mandatory Union Dues	-$	-$	
2c. Child Support Orders for Other Dependents	-$	-$	
2d. Other Dependent Deduction (from L14 of a separate worksheet)	-$	-$	
3. Net Taxable Income (L2-L2a-L2b-L2c-L2d)	$	$	
4. Non-Taxable Income (source:)	+$	+$	
4a. Non-Tax-Deductible Alimony Paid (Current and/or Past Relationships)	-$	-$	
4b. Non-Taxable Alimony Received (Current and/or Past Relationships)	+$	+$	
5. Government (Non-Means Tested) Benefits for the Child	+$	+$	
6. Net Income (L3 + L4 - L4a + L4b + L5)	$	$	$
7. Each Parent's Share of Income (L6 Each Parent ÷ L6 Combined)	0._____	0._____	1.00
8. Basic Child Support Amount (from Appendix IX-F Schedules)			$
9. Net Work Related Child Care (from Appendix IX-E Worksheet)			+$
10. Child's Share of Health Insurance Premium			+$
11. Unreimbursed Health Care Expenses over $250 per child per year			+$
12. Court-Approved Extraordinary Expenses			+$
13. Total Child Support Amount (L8+L9+L10+L11+L12)			$
14. Each Parent's Share of Support Obligation (L7 x L13)	$	$	
15. Government Benefits for the Child Based on Contribution of NCP		-$	
16. Net Work-Related Child Care Paid		-$	
17. Health Insurance Premium for the Child Paid		-$	
18. Unreimbursed Health Care Expenses Paid (>$250/child/year)		-$	
19. Court-Approved Extraordinary Expenses Paid		-$	
20. Adjustment for Parenting Time Expenses (L8 x L20b for Non-Custodial Parent x 0.37) *Note: Not presumptive in some low income situations (see* App IX-A., ¶13)		-$	
20a. Number of Annual Overnights with Each Parent			
20b. Each Parent's Share of Overnights with the Child (L20a for Parent ÷ L20a Combined)	0._____	0._____	1.00
21. Net Child Support Obligation (L14-L15-L16-L17-L18-L19-L20)		$	

Continued on Page 2

CHILD SUPPORT GUIDELINES – SOLE PARENTING WORKSHEET – PAGE 2			
If there is no adjustment for other dependents, go to line 25			
22. Child Support Order WITH Other Dependent Deduction (L 2d) and Child Support Orders for Other Dependents (L 2c)		$	
23. Child Support Order WITHOUT Other Dependent Deduction and Child Support Orders for Other Dependents		$	
24. Adjusted Child Support Order ((L22 + L23) ÷ 2)		$	
25. Self-Support Reserve Test: (L6 - L21 or L24 for NCP; L6 - L14 for CP) If L25 for NCP is greater than 105% of the federal poverty guideline for one person (*pg*) L25 for CP is less than *pg*, enter L21 or L24 amount on L27. If NCP L25 is less than the *pg.* and CP L25 is greater than the *pg*, go to L26.	$	$	
26. Obligor Parent's Maximum Child Support Obligation. (L6 NCP income – 105% of federal poverty guideline for one person). Enter result here and on Line 27.		$	
27. Child Support Order		$	

COMMENTS, REBUTTALS, AND JUSTIFICATION FOR DEVIATIONS					
1. This child support order for this case ☐ was ☐ was not based on the child support guidelines award.					
2. If different from the child support guidelines award (Line 27), enter amount ordered:					
3. The child support guidelines were not used or the guidelines award was adjusted because:					
4. The following court-approved extraordinary expenses were added to the basic support obligation:					
5. Custodial Taxes:	☐ App IX-H	☐ Circ E	☐ Other	#Allowances:	Marital:
Non-Custodial Taxes:	☐ App IX-H	☐ Circ E	☐ Other	#Allowances:	Marital:
Prepared By:	Title:				Date:

Appendix IX-D

CHILD SUPPORT GUIDELINES - SHARED PARENTING WORKSHEET			
Case Name: v. *Plaintiff* *Defendant* PPR is the: ☐Plaintiff ☐Defendant	County: Docket #: Number of Children:		
All amounts must be weekly	**PARENT OF PRIMARY RESIDENCE (PPR)**	**PARENT OF ALTERNATE RESIDENCE (PAR)**	**COMBINED**
1. Gross Taxable Income	$	$	
1a. Mandatory Retirement Contributions (non-taxable)	-$	-$	
1b. Tax-Deductible Alimony Paid (Current and/or Past Relationships)	-$	-$	
1c. Taxable Alimony Received (Current and/or Past Relationships)	+$	+$	
2. Adjusted Gross Taxable Income ((L1-L1a-L1b)+L1c)	$	$	
2a. Federal, State and Local Income Tax Withholding	-$	-$	
2b. Mandatory Union Dues	-$	-$	
2c. Child Support Orders for Other Dependents	-$	-$	
2d. Other Dependent Deduction (from L14 of a separate worksheet)	-$	-$	
3. Net Taxable Income (L2-L2a-L2b-L2c-L2d)	$	$	
4. Non-Taxable Income (source:)	+$	+$	
4a. Non-Tax-Deductible Alimony Paid (Current and/or Past Relationships	-$	-$	
4b. Non-Taxable Alimony Received (Current and/or Past Relationships	+$	+$	
5. Government (Non-Means Tested) Benefits for the Child	+$	+$	
6. Net Income (L3 + L4 - L4a + L4b + L5)	$	$	$
7. Each Parent's Share of Income (L6 Each Parent ÷ L6 Combined)	0.____	0.____	1.00
8. Basic Child Support Amount (from Appendix IX-F Schedules)			$
9. Number of Overnights with Each Parent			
10. Each Parent's Share of Overnights with the Child (L9 for Parent ÷ L9 Combined)	0.____	0.____	1.00
If PAR time sharing is less than the equivalent of two overnights per week (28%), use Sole Parenting Worksheet.			
11. PAR Shared Parenting Fixed Expenses (L8 x PAR L10 x 0.38 x 2)			+$
12. Shared Parenting Basic Child Support Amount (L8 + L11)			$
13. Each Parent's Share of SP Basic Child Support Amount (L7xL12)	$	$	
14. PAR Shared Parenting Variable Expenses (PAR L10 x L8 x 0.37)		-$	
15. PAR Adjusted SP Basic Child Support Amount (PAR L13 – L11 – L14)		$	
16. Net Work Related Child Care (from Appendix IX-E Worksheet)			+$
17. Child's Share of Health Insurance Premium			+$
18. Unreimbursed Health Care Expenses over $250 per child per year			+$
19. Court-Approved Extraordinary Expenses			+$
20. Total Supplemental Expenses (L16+L17+L18+L19)			$
21. PAR's Share of Total Supplemental Expenses (PAR L7 x L20)		$	
22. Government Benefits for the Child Based on Contribution of PAR		$	
23. PAR Net Work-Related Child Care PAID		$	

Continued on Page 2

CHILD SUPPORT GUIDELINES - SHARED PARENTING WORKSHEET – PAGE 2			
All amounts must be weekly	**PPR**	**PAR**	**COMBINED**
24. PAR Health Insurance Premium for the Child PAID		$	
25. PAR Unreimbursed Health Care Expenses >$250/child/year) PAID		$	
26. PAR Court-Approved Extraordinary Expenses PAID		$	
27. PAR Total Supplemental Expenses PAID (L23 + L24 + L25 + L26)		$	
28. PAR Net Supplemental Expenses (L21 – L27)		$	
29. PAR Net Child Support Obligation (L15 + L28)		$	
If there is no adjustment for other dependents, go to line 33.			
30. Line 29 PAR CS Obligation WITH Other Dependent Deduction L2d and Child Support Orders for Other Dependents L2c		$	
31. Line 29 PAR CS Obligation WITHOUT Other Dependent Deduction and Child Support Orders for Other Dependents		$	
32. Adjusted PAR Child Support Obligation ((L30 + L31) ÷ 2)		$	
33. Self-Support Reserve Test: (L6 - L29 or L32 for PAR; L6 – L13 for PPR)	$	$	
If L33 for PAR is greater than 105% of the federal poverty guideline for one person (*pg.*) or L33 for the PPR is less than the *pg.*, enter the L29 or L32 amount on the PAR L35. If PAR L33 is less than the *pg.* and PPR's L33 is greater than the *pg.*, go to L34. If L29 or L32 is negative, see App. IX-B for instructions.			
34. Maximum CS Obligation (Obligor Parent's L6 net income – 105% of the poverty guideline for one person). Enter result here and on Line 35.	$	$	
35. Child Support Order (negative L29 or L32 denotes PPR Obligation)	$	$	
If the PAR is the Obligor, Continue on Line 36			
36. PPR Household Income Test (L6 PPR net income from all sources + net income of other household members + L35 order). If less than the PPR household income threshold (see App. IX-A, ¶14(c)), the SOLE PARENTING WORKSHEET should be used.	$		
COMMENTS, REBUTTALS, AND JUSTIFICATION FOR DEVIATIONS			
1. This child support order for this case ☐ was ☐ was not based on the child support guidelines award.			
2. If different from the child support guidelines award (Line 35), enter amount ordered:			
3. The child support guidelines were not used or the guidelines award was adjusted because:			
4. The following extraordinary expenses were added to the basic support obligation on Line 19:			
5. PPR Taxes: ☐ App IX-H ☐Circ E ☐ Other #Allowances: Marital: PAR Taxes: ☐ App IX-H ☐Circ E ☐ Other #Allowances: Marital:			
Prepared By:	Title:		Date:

APPENDIX IX-E

Appendix IX-E amended May 9, 2019 [April 28, 2003] to be effective June 1, 2019 [immediately]

Child Support Guidelines Net Child Care Cost Worksheet	
1. Parent's Adjusted Gross Income (IRS Definition - See Appendix IX-B)	$
2. Annual work-related child care cost	$
3. Maximum child care subject to federal tax credit. (Enter the lesser of the annual child care cost in Line 2 or $3,000 for one child / $6,000 for two or more children.)	$
4. If the annual child care cost in Line 2 is less than $3,000 for one child or $6,000 for two or more children, enter the child care tax credit percentage from Column 2 of the Federal Tax Credit Table here. If the child care costs are greater than these amounts, enter the maximum dollar credit from Column 3 of the Federal Tax Credit Table on Line 5.	%
5. Federal Tax Credit (Line 3 x Line 4 or enter the Column 3 maximum dollar tax credit).	$
6. If parent is a N.J. resident, enter the N.J. State Credit amount calculated from Column 2 of the N.J. State Child Care Tax Credit Table.	$
[6] 7. Net annual child care expense (Line 2 - Line 5 – Line 6).	$
[7] 8. Net weekly child care cost (Line [6] 7 / 52). Enter this amount on the Child Support Guidelines Sole Custody Worksheet, Line 8 or the Shared Custody Worksheet, Line 16.	$

Federal Child Care Tax Credit Table					
Column 1		Column 2	Column 3		
INCOME		PARTIAL CREDIT LINE 3 AMOUNT	MAXIMUM CREDIT LINE 4 AMOUNT:		
PARENT'S ADJUSTED GROSS INCOME (IRS Definition)		COST LESS THAN $3,000/YR ($58/wk.) for 1 CHILD OR $6,000/ YR ($115/wk.) for 2 OR MORE CHILDREN	COST MORE THAN $3,000/YR ($58/wk.) for 1 CHILD OR $6,000/ YR ($115/wk.) for 2 OR MORE CHILDREN		
ANNUAL	WEEKLY	TAX CREDIT PERCENTAGE	1 CHILD CC > $58/wk.	2 OR MORE CHILDREN CC > $115/wk.
0 - 15,000	0 - 288	35% (.35)	1,050	2,100
15,001 - 17,000	289 - 326	34% (.34)	1,020	2,040
17,001 - 19,000	327 - 365	33% (.33)	990	1,980
19,001 - 21,000	366 - 403	32% (.32)	960	1,920
21,001 - 23,000	404 - 442	31% (.31)	930	1,860
23,001 - 25,000	443 - 480	30% (.30)	900	1,800
25,001 - 27,000	481 - 519	29% (.29)	870	1,740
27,001 - 29,000	520 - 557	28% (.28)	840	1,680
29,001 - 31,000	558 - 596	27% (.27)	810	1,620
31,001 - 33,000	597 - 634	26% (.26)	780	1,560
33,001 - 35,000	635 - 673	25% (.25)	750	1,500
35,001 - 37,000	674 - 711	24% (.24)	720	1,440
37,001 - 39,000	712 - 750	23% (.23)	690	1,380
39,001 - 41,000	751 - 788	22% (.22)	660	1,320
41,001 - 43,000	789 - 826	21% (.21)	630	1,260
43,001 - 45,000	827 - 865	20% (.20)	600	1,200
45,001 +	866 +	20% (.20)	600	1,200

[Add table]

New Jersey State Child Care Tax Credit Table	
Column 1	Column 2
PARENT'S Adjusted GROSS INCOME	PERCENTAGE OF FEDERAL CHILD CARE TAX CREDIT
0 - $20,000	50% of federal credit (Line 5 X .50)
$20,001 - $30,000	40% of federal credit (Line 5 X .40)
$30,001 - $40,000	30% of federal credit (Line 5 X .30)
$40,001 - $50,000	20% of federal credit (Line 5 X .20)
$50,001 - $60,000	10% of federal credit (Line 5 X .10)

APPENDIX IX-H

COMBINED TAX WITHHOLDING TABLES FOR USE WITH THE SUPPORT GUIDELINES

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

Weekly Payroll Period - Single Persons and Married Living Apart - For Wages Paid on or After January 1, 2019 [2018]

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

[Replace the following table in its entirety.]

2019 [2018] Weekly Gross Income		And the number of withholding allowances claimed from IRS form W-4 [(2018)] (2019)								
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	13	9	9	9	8	8	8	8	8
110	120	15	10	10	10	9	9	9	9	9
120	130	17	11	11	11	10	10	10	10	10
130	140	19	12	12	11	11	11	11	10	10
140	150	20	13	13	12	12	12	12	11	11
150	160	22	14	14	13	13	13	12	12	12
160	170	24	16	15	14	14	14	13	13	13
170	180	26	18	15	15	15	15	14	14	14
180	190	28	20	16	16	16	15	15	15	15
190	200	30	22	17	17	17	16	16	16	16
200	210	32	24	18	18	18	17	17	17	16
210	220	34	26	19	19	19	18	18	18	17
220	230	36	27	20	20	19	19	19	19	18
230	240	38	29	21	21	20	20	20	19	19
240	250	40	31	23	22	21	21	21	20	20
250	260	42	33	25	22	22	22	22	21	21
260	270	44	35	27	23	23	23	23	22	22
270	280	46	37	29	24	24	24	23	23	23
280	290	48	39	31	25	25	25	24	24	24
290	300	50	41	32	26	26	26	25	25	25
300	310	52	43	34	27	27	26	26	26	26
310	320	54	45	36	28	28	27	27	27	27
320	330	56	47	38	30	29	28	28	28	27
330	340	58	48	40	32	30	29	29	29	28
340	350	60	50	42	34	30	30	30	30	29
350	360	63	53	44	36	31	31	31	30	30
360	370	65	55	46	37	32	32	32	31	31

370	380		67	57	48	39	33	33	33	32	32
380	390		69	59	50	41	34	34	33	33	33
390	400		71	61	52	43	35	35	34	34	34
400	410		73	63	54	45	37	36	35	35	35
410	420		75	65	55	47	39	37	36	36	36
420	430		78	68	57	49	41	37	37	37	37
430	440		80	70	60	51	43	38	38	38	37
440	450		82	72	62	53	44	39	39	39	38
450	460		84	74	64	55	46	40	40	40	39
460	470		86	76	66	57	48	41	41	41	40
470	480		88	78	68	59	50	42	42	41	41
480	490		91	80	70	61	52	44	43	42	42
490	500		93	83	73	63	54	46	44	43	43
500	510		95	85	75	65	56	48	44	44	44
510	520		97	87	77	67	58	50	45	45	45
520	530		99	89	79	69	60	52	46	46	46
530	540		101	91	81	71	62	54	47	47	47
540	550		104	93	83	73	64	56	48	48	48
550	560		106	96	86	75	66	58	49	49	49
560	570		108	98	88	78	68	59	51	50	50
570	580		110	100	90	80	70	61	53	51	50
580	590		112	102	92	82	72	63	55	52	51
590	600		114	104	94	84	74	65	57	53	52
600	610		117	106	96	86	76	67	59	54	53
610	620		119	109	99	88	78	69	61	55	54
620	630		121	111	101	91	81	71	63	56	55
630	640		123	113	103	93	83	73	65	57	56
640	650		125	115	105	95	85	75	67	58	57
650	660		127	117	107	97	87	77	69	60	58
660	670		130	119	109	99	89	79	71	62	59
670	680		132	122	112	101	91	81	73	64	60
680	690		134	124	114	104	94	83	75	66	61
690	700		136	126	116	106	96	86	77	68	62
700	710		139	128	118	108	98	88	79	70	63
710	720		141	131	120	110	100	90	80	72	64
720	730		144	133	123	112	102	92	82	74	66
730	740		146	135	125	115	104	94	84	76	67
740	750		148	138	127	117	107	96	86	78	69
750	760		151	140	130	119	109	99	89	80	71
760	770		153	143	132	122	111	101	91	82	73
770	780		155	145	134	124	114	103	93	84	75
780	790		158	147	137	126	116	105	95	86	77

790	800		161	150	139	129	118	108	97	88	79
800	810		163	152	141	131	121	110	100	90	81
810	820		166	155	144	133	123	113	102	92	83
820	830		168	157	147	136	125	115	104	94	85
830	840		171	160	149	138	128	117	107	96	87
840	850		175	163	152	141	130	120	109	99	89
850	860		178	165	154	143	133	122	111	101	92
860	870		182	168	157	146	135	124	114	103	94
870	880		185	170	159	149	138	127	116	106	96
880	890		189	173	162	151	140	129	119	108	98
890	900		193	175	165	154	143	132	121	110	100
900	910		196	178	167	156	145	135	124	113	102
910	920		200	181	170	159	148	137	126	115	105
920	930		203	184	172	161	151	140	129	118	107
930	940		207	188	175	164	153	142	131	121	110
940	950		211	192	177	167	156	145	134	123	112
950	960		214	195	180	169	158	147	137	126	115
960	970		218	199	183	172	161	150	139	128	117
970	980		221	202	185	174	163	153	142	131	120
980	990		225	206	188	177	166	155	144	133	123
990	1000		228	209	190	179	169	158	147	136	125
1000	1010		232	213	194	182	171	160	149	139	128
1010	1020		236	217	198	185	174	163	152	141	130
1020	1030		239	220	201	187	176	165	155	144	133
1030	1040		243	224	205	190	179	168	157	146	135
1040	1050		246	227	208	192	181	171	160	149	138
1050	1060		250	231	212	195	184	173	162	151	141
1060	1070		253	234	216	198	187	176	165	154	143
1070	1080		257	238	219	200	189	178	167	157	146
1080	1090		261	242	223	204	192	181	170	159	148
1090	1100		264	245	226	207	194	184	173	162	151
1100	1110		268	249	230	211	197	186	175	164	153
1110	1120		271	252	233	214	200	189	178	167	156
1120	1130		275	256	237	218	202	191	180	169	159
1130	1140		278	259	241	222	205	194	183	172	161
1140	1150		282	263	244	225	207	196	186	175	164
1150	1160		286	267	248	229	210	199	188	177	166
1160	1170		289	270	251	232	213	202	191	180	169
1170	1180		293	274	255	236	217	204	193	182	172
1180	1190		296	277	258	239	221	207	196	185	174
1190	1200		300	281	262	243	224	209	198	188	177
1200	1210		303	285	266	247	228	212	201	190	179

1210	1220		307	288	269	250	231	214	204	193	182
1220	1230		311	292	273	254	235	217	206	195	184
1230	1240		314	295	276	257	238	220	209	198	187
1240	1250		318	299	280	261	242	223	211	200	190
1250	1260		321	302	283	265	246	227	214	203	192
1260	1270		325	306	287	268	249	230	216	206	195
1270	1280		328	310	291	272	253	234	219	208	197
1280	1290		332	313	294	275	256	237	222	211	200
1290	1300		336	317	298	279	260	241	224	213	202
1300	1310		339	320	301	282	263	244	227	216	205
1310	1320		343	324	305	286	267	248	229	218	208
1320	1330		346	327	308	290	271	252	233	221	210
1330	1340		350	331	312	293	274	255	236	224	213
1340	1350		354	335	316	297	278	259	240	226	215
1350	1360		357	338	319	300	281	262	243	229	218
1360	1370		361	342	323	304	285	266	247	231	220
1370	1380		364	345	326	307	288	270	251	234	223
1380	1390		368	349	330	311	292	273	254	236	226
1390	1400		371	352	333	315	296	277	258	239	228
1400	1410		375	356	337	318	299	280	261	242	231
1410	1420		379	360	341	322	303	284	265	246	233
1420	1430		382	363	344	325	306	287	268	249	236
1430	1440		386	367	348	329	310	291	272	253	238
1440	1450		389	370	351	332	313	295	276	257	241
1450	1460		393	374	355	336	317	298	279	260	244
1460	1470		397	378	359	340	321	302	283	264	246
1470	1480		400	381	362	343	324	305	286	267	249
1480	1490		404	385	366	347	328	309	290	271	252
1490	1500		408	389	369	350	331	312	293	275	256
1500	1510		411	392	373	354	335	316	297	278	259
1510	1520		415	396	377	358	339	320	301	282	263
1520	1530		419	400	380	361	342	323	304	285	266
1530	1540		422	403	384	365	346	327	308	289	270
1540	1550		426	407	388	369	349	330	311	292	273
1550	1560		430	410	391	372	353	334	315	296	277
1560	1570		433	414	395	376	357	338	319	300	281
1570	1580		437	418	399	380	360	341	322	303	284
1580	1590		441	421	402	383	364	345	326	307	288
1590	1600		444	425	406	387	368	349	330	310	291
1600	1610		448	429	410	391	371	352	333	314	295
1610	1620		452	432	413	394	375	356	337	318	299
1620	1630		455	436	417	398	379	360	341	321	302

1630	1640		459	440	421	402	382	363	344	325	306
1640	1650		463	443	424	405	386	367	348	329	310
1650	1660		466	447	428	409	390	371	352	332	313
1660	1670		470	451	432	413	393	374	355	336	317
1670	1680		474	454	435	416	397	378	359	340	321
1680	1690		477	458	439	420	401	382	363	343	324
1690	1700		481	462	443	424	404	385	366	347	328
1700	1710		485	465	446	427	408	389	370	351	332
1710	1720		489	469	450	431	412	393	374	354	335
1720	1730		493	473	454	435	415	396	377	358	339
1730	1740		496	476	457	438	419	400	381	362	343
1740	1750		500	480	461	442	423	404	385	365	346
1750	1760		504	484	465	446	426	407	388	369	350
1760	1770		508	487	468	449	430	411	392	373	354
1770	1780		512	491	472	453	434	415	396	376	357
1780	1790		516	495	476	457	437	418	399	380	361
1790	1800		520	499	479	460	441	422	403	384	365
1800	1810		524	503	483	464	445	426	407	387	368
1810	1820		527	507	487	468	448	429	410	391	372
1820	1830		531	510	490	471	452	433	414	395	376
1830	1840		535	514	494	475	456	437	418	398	379
1840	1850		539	518	498	479	459	440	421	402	383
1850	1860		543	522	501	482	463	444	425	406	387
1860	1870		547	526	505	486	467	448	429	409	390
1870	1880		551	530	509	490	470	451	432	413	394
1880	1890		554	534	513	493	474	455	436	417	398
1890	1900		558	538	517	497	478	459	440	420	401
1900	1910		562	541	521	501	481	462	443	424	405
1910	1920		566	545	525	504	485	466	447	428	409
1920	1930		570	549	528	508	489	470	451	431	412
1930	1940		574	553	532	512	492	473	454	435	416
1940	1950		578	557	536	515	496	477	458	439	420
1950	1960		581	561	540	519	500	481	461	442	423
1960	1970		585	565	544	523	503	484	465	446	427
1970	1980		589	568	548	527	507	488	469	450	431
1980	1990		593	572	552	531	511	492	472	453	434
1990	2000		597	576	555	535	514	495	476	457	438
2000	2010		601	580	559	539	518	499	480	461	442
2010	2020		605	584	563	542	522	503	483	464	445
2020	2030		609	588	567	546	526	506	487	468	449
2030	2040		612	592	571	550	529	510	491	472	453
2040	2050		616	596	575	554	533	514	494	475	456

2050	2060		620	599	579	558	537	517	498	479	460
2060	2070		624	603	583	562	541	521	502	483	464
2070	2080		628	607	586	566	545	525	505	486	467
2080	2090		632	611	590	570	549	528	509	490	471
2090	2100		636	615	594	573	553	532	513	494	475
2100	2110		639	619	598	577	557	536	516	497	478
2110	2120		643	623	602	581	560	540	520	501	482
2120	2130		647	626	606	585	564	544	524	505	486
2130	2140		651	630	610	589	568	547	527	508	489
2140	2150		655	634	613	593	572	551	531	512	493
2150	2160		659	638	617	597	576	555	535	516	497
2160	2170		663	642	621	600	580	559	538	519	500
2170	2180		667	646	625	604	584	563	542	523	504
2180	2190		670	650	629	608	587	567	546	527	508
2190	2200		674	654	633	612	591	571	550	530	511
2200	2210		678	657	637	616	595	574	554	534	515
2210	2220		682	661	640	620	599	578	558	538	519
2220	2230		686	665	644	624	603	582	561	541	522
2230	2240		690	669	648	627	607	586	565	545	526
2240	2250		694	673	652	631	611	590	569	549	530
2250	2260		697	677	656	635	614	594	573	552	533
2260	2270		701	681	660	639	618	598	577	556	537
2270	2280		705	684	664	643	622	601	581	560	541
2280	2290		709	688	668	647	626	605	585	564	544
2290	2300		713	692	671	651	630	609	588	568	548
2300	2310		717	696	675	655	634	613	592	572	552
2310	2320		721	700	679	658	638	617	596	575	555
2320	2330		724	704	683	662	642	621	600	579	559
2330	2340		728	708	687	666	645	625	604	583	563
2340	2350		732	711	691	670	649	629	608	587	566
2350	2360		736	715	695	674	653	632	612	591	570
2360	2370		740	719	698	678	657	636	616	595	574
2370	2380		744	723	702	682	661	640	619	599	578
2380	2390		748	727	706	685	665	644	623	603	582
2390	2400		752	731	710	689	669	648	627	606	586
2400	2410		755	735	714	693	672	652	631	610	590
2410	2420		759	739	718	697	676	656	635	614	593
2420	2430		763	742	722	701	680	659	639	618	597
2430	2440		767	746	726	705	684	663	643	622	601
2440	2450		771	750	729	709	688	667	646	626	605
2450	2460		775	754	733	713	692	671	650	630	609
2460	2470		779	758	737	716	696	675	654	633	613

2470	2480		782	762	741	720	700	679	658	637	617
2480	2490		786	766	745	724	703	683	662	641	620
2490	2500		790	769	749	728	707	687	666	645	624
2500	2510		794	773	753	732	711	690	670	649	628
2510	2520		798	777	756	736	715	694	674	653	632
2520	2530		802	781	760	740	719	698	677	657	636
2530	2540		806	785	764	743	723	702	681	660	640
2540	2550		810	789	768	747	727	706	685	664	644
2550	2560		813	793	772	751	730	710	689	668	647
2560	2570		817	796	775	754	734	713	692	672	651
2570	2580		820	799	778	758	737	716	695	675	654
2580	2590		823	802	782	761	740	719	699	678	657
2590	2600		826	806	785	764	743	723	702	681	661
2600	2610		830	809	788	767	747	726	705	684	664
2610	2620		833	812	791	771	750	729	708	688	667
2620	2630		836	815	795	774	753	732	712	691	670
2630	2640		839	819	798	777	756	736	715	694	673
2640	2650		843	822	801	780	760	739	718	697	677
2650	2660		846	825	804	784	763	742	721	701	680
2660	2670		849	828	808	787	766	745	725	704	683
2670	2680		852	832	811	790	769	749	728	707	686
2680	2690		856	835	814	793	773	752	731	710	690
2690	2700		859	838	817	797	776	755	734	714	693
2700	2710		862	841	821	800	779	758	738	717	696
2710	2720		865	845	824	803	782	762	741	720	699
2720	2730		869	848	827	806	786	765	744	723	703
2730	2740		872	851	830	810	789	768	747	727	706
2740	2750		875	854	834	813	792	771	751	730	709
2750	2760		878	858	837	816	795	775	754	733	712
2760	2770		882	861	840	819	799	778	757	736	716
2770	2780		885	864	843	823	802	781	760	740	719
2780	2790		888	867	847	826	805	784	764	743	722
2790	2800		891	871	850	829	808	788	767	746	725
2800	2810		895	874	853	832	812	791	770	749	729
2810	2820		898	877	856	836	815	794	773	753	732
2820	2830		901	880	860	839	818	797	777	756	735
2830	2840		904	884	863	842	821	801	780	759	738
2840	2850		908	887	866	845	825	804	783	762	742
2850	2860		911	890	869	849	828	807	786	766	745
2860	2870		914	893	873	852	831	810	790	769	748
2870	2880		917	897	876	855	834	814	793	772	751
2880	2890		921	900	879	858	838	817	796	775	755

2890	2900		924	903	882	862	841	820	799	779	758
2900	2910		927	906	886	865	844	823	803	782	761
2910	2920		930	910	889	868	847	827	806	785	764
2920	2930		933	913	892	871	851	830	809	788	768
2930	2940		937	916	895	875	854	833	812	792	771
2940	2950		940	919	899	878	857	836	816	795	774
2950	2960		943	922	902	881	860	840	819	798	777
2960	2970		946	926	905	884	864	843	822	801	781
2970	2980		950	929	908	888	867	846	825	805	784
2980	2990		953	932	911	891	870	849	829	808	787
2990	3000		956	935	915	894	873	853	832	811	790
3000	3010		959	939	918	897	877	856	835	814	794
3010	3020		963	942	921	900	880	859	838	818	797
3020	3030		966	945	924	904	883	862	842	821	800
3030	3040		969	948	928	907	886	866	845	824	803
3040	3050		972	952	931	910	889	869	848	827	807
3050	3060		976	955	934	913	893	872	851	831	810
3060	3070		979	958	937	917	896	875	855	834	813
3070	3080		982	961	941	920	899	878	858	837	816
3080	3090		985	965	944	923	902	882	861	840	820
3090	3100		989	968	947	926	906	885	864	844	823
3100	3110		992	971	950	930	909	888	867	847	826
3110	3120		995	974	954	933	912	891	871	850	829
3120	3130		998	978	957	936	915	895	874	853	833
3130	3140		1002	981	960	939	919	898	877	856	836
3140	3150		1005	984	963	943	922	901	880	860	839
3150	3160		1008	987	967	946	925	904	884	863	842
3160	3170		1011	991	970	949	928	908	887	866	845
3170	3180		1015	994	973	952	932	911	890	869	849
3180	3190		1020	997	976	956	935	914	893	873	852
3190	3200		1024	1000	980	959	938	917	897	876	855
3200	3210		1028	1004	983	962	941	921	900	879	858
3210	3220		1032	1007	986	965	945	924	903	882	862
3220	3230		1036	1010	989	969	948	927	906	886	865
3230	3240		1040	1013	993	972	951	930	910	889	868
3240	3250		1044	1017	996	975	954	934	913	892	871
3250	3260		1048	1021	999	978	958	937	916	895	875
3260	3270		1052	1025	1002	982	961	940	919	899	878
3270	3280		1056	1029	1006	985	964	943	923	902	881
3280	3290		1060	1033	1009	988	967	947	926	905	884
3290	3300		1064	1037	1012	991	971	950	929	908	888
3300	3310		1068	1041	1015	995	974	953	932	912	891

3310	3320		1072	1045	1019	998	977	956	936	915	894
3320	3330		1076	1049	1022	1001	980	960	939	918	897
3330	3340		1080	1053	1026	1004	984	963	942	921	901
3340	3350		1084	1057	1030	1008	987	966	945	925	904
3350	3360		1088	1061	1034	1011	990	969	949	928	907
3360	3370		1092	1065	1038	1014	993	973	952	931	910
3370	3380		1096	1069	1042	1017	997	976	955	934	914
3380	3390		1100	1073	1046	1021	1000	979	958	938	917
3390	3400		1104	1077	1050	1024	1003	982	962	941	920
3400	3410		1109	1081	1054	1027	1006	986	965	944	923
3410	3420		1113	1085	1058	1031	1010	989	968	947	927
3420	3430		1117	1089	1062	1035	1013	992	971	951	930
3430	3440		1121	1093	1066	1039	1016	995	975	954	933
3440	3450		1125	1098	1070	1043	1019	999	978	957	936
3450	3460		1129	1102	1074	1047	1023	1002	981	960	940
3460	3470		1133	1106	1078	1051	1026	1005	984	964	943
3470	3480		1137	1110	1082	1055	1029	1008	988	967	946
3480	3490		1141	1114	1086	1059	1032	1012	991	970	949
3490	3500		1145	1118	1091	1063	1036	1015	994	973	953
3500	3510		1149	1122	1095	1067	1040	1018	997	977	956
3510	3520		1153	1126	1099	1071	1044	1021	1001	980	959
3520	3530		1157	1130	1103	1075	1048	1025	1004	983	962
3530	3540		1161	1134	1107	1080	1052	1028	1007	986	966
3540	3550		1165	1138	1111	1084	1056	1031	1010	990	969
3550	3560		1169	1142	1115	1088	1060	1034	1014	993	972
3560	3570		1173	1146	1119	1092	1064	1037	1017	996	975
3570	3580		1177	1150	1123	1096	1068	1041	1020	999	979
3580	3590		1181	1154	1127	1100	1073	1045	1023	1003	982
3590	3600		1185	1158	1131	1104	1077	1049	1026	1006	985
3600	3610		1189	1162	1135	1108	1081	1053	1030	1009	988
3610	3620		1193	1166	1139	1112	1085	1057	1033	1012	992
3620	3630		1198	1170	1143	1116	1089	1062	1036	1015	995
3630	3640		1202	1174	1147	1120	1093	1066	1039	1019	998
3640	3650		1206	1178	1151	1124	1097	1070	1043	1022	1001
3650	3660		1210	1182	1155	1128	1101	1074	1046	1025	1004
3660	3670		1214	1187	1159	1132	1105	1078	1051	1028	1008
3670	3680		1218	1191	1163	1136	1109	1082	1055	1032	1011
3680	3690		1222	1195	1167	1140	1113	1086	1059	1035	1014
3690	3700		1226	1199	1171	1144	1117	1090	1063	1038	1017
3700	3710		1230	1203	1175	1148	1121	1094	1067	1041	1021
3710	3720		1234	1207	1180	1152	1125	1098	1071	1045	1024
3720	3730		1238	1211	1184	1156	1129	1102	1075	1048	1027

3730	3740		1242	1215	1188	1160	1133	1106	1079	1052	1030
3740	3750		1246	1219	1192	1164	1137	1110	1083	1056	1034
3750	3760		1250	1223	1196	1169	1141	1114	1087	1060	1037
3760	3770		1254	1227	1200	1173	1145	1118	1091	1064	1040
3770	3780		1258	1231	1204	1177	1149	1122	1095	1068	1043
3780	3790		1262	1235	1208	1181	1153	1126	1099	1072	1047
3790	3800		1266	1239	1212	1185	1157	1130	1103	1076	1050
3800	3810		1270	1243	1216	1189	1162	1134	1107	1080	1053
3810	3820		1274	1247	1220	1193	1166	1138	1111	1084	1057
3820	3830		1278	1251	1224	1197	1170	1142	1115	1088	1061
3830	3840		1282	1255	1228	1201	1174	1146	1119	1092	1065
3840	3850		1287	1259	1232	1205	1178	1151	1123	1096	1069
3850	3860		1291	1263	1236	1209	1182	1155	1127	1100	1073
3860	3870		1295	1268	1240	1213	1186	1159	1132	1104	1077
3870	3880		1299	1272	1245	1217	1190	1163	1136	1109	1081
3880	3890		1303	1276	1249	1221	1194	1167	1140	1113	1085
3890	3900		1307	1280	1253	1226	1198	1171	1144	1117	1090
3900	3910		1311	1284	1257	1230	1203	1175	1148	1121	1094
3910	3920		1315	1288	1261	1234	1207	1179	1152	1125	1098
3920	3930		1320	1292	1265	1238	1211	1184	1156	1129	1102
3930	3940		1324	1297	1269	1242	1215	1188	1161	1133	1106
3940	3950		1328	1301	1273	1246	1219	1192	1165	1137	1110
3950	3960		1332	1305	1278	1250	1223	1196	1169	1142	1114
3960	3970		1336	1309	1282	1255	1227	1200	1173	1146	1119
3970	3980		1340	1313	1286	1259	1231	1204	1177	1150	1123
3980	3990		1344	1317	1290	1263	1236	1208	1181	1154	1127
3990	4000		1349	1321	1294	1267	1240	1213	1185	1158	1131
4000	4010		1353	1325	1298	1271	1244	1217	1189	1162	1135
4010	4020		1357	1330	1302	1275	1248	1221	1194	1166	1139
4020	4030		1362	1334	1307	1279	1252	1225	1198	1171	1143
4030	4040		1366	1338	1311	1283	1256	1229	1202	1175	1147
4040	4050		1371	1342	1315	1288	1260	1233	1206	1179	1152
4050	4060		1375	1346	1319	1292	1265	1237	1210	1183	1156
4060	4070		1379	1350	1323	1296	1269	1241	1214	1187	1160
4070	4080		1384	1354	1327	1300	1273	1246	1218	1191	1164
4080	4090		1388	1359	1331	1304	1277	1250	1223	1195	1168
4090	4100		1393	1363	1335	1308	1281	1254	1227	1199	1172
4100	4110		1397	1368	1340	1312	1285	1258	1231	1204	1176
4110	4120		1402	1372	1344	1317	1289	1262	1235	1208	1181
4120	4130		1406	1376	1348	1321	1293	1266	1239	1212	1185
4130	4140		1411	1381	1352	1325	1298	1270	1243	1216	1189
4140	4150		1415	1385	1356	1329	1302	1275	1247	1220	1193

4150	4160		1419	1390	1360	1333	1306	1279	1251	1224	1197
4160	4170		1424	1394	1365	1337	1310	1283	1256	1228	1201
4170	4180		1428	1399	1369	1341	1314	1287	1260	1233	1205
4180	4190		1433	1403	1373	1345	1318	1291	1264	1237	1209
4190	4200		1437	1408	1378	1350	1322	1295	1268	1241	1214
4200	4210		1442	1412	1382	1354	1327	1299	1272	1245	1218
4210	4220		1446	1416	1387	1358	1331	1303	1276	1249	1222
4220	4230		1450	1421	1391	1362	1335	1308	1280	1253	1226
4230	4240		1455	1425	1396	1366	1339	1312	1285	1257	1230
4240	4250		1459	1430	1400	1370	1343	1316	1289	1261	1234
4250	4260		1464	1434	1404	1375	1347	1320	1293	1266	1238
4260	4270		1468	1439	1409	1379	1351	1324	1297	1270	1243
4270	4280		1473	1443	1413	1384	1356	1328	1301	1274	1247
4280	4290		1477	1447	1418	1388	1360	1332	1305	1278	1251
4290	4300		1481	1452	1422	1393	1364	1337	1309	1282	1255
4300	4310		1486	1456	1427	1397	1368	1341	1314	1286	1259
4310	4320		1490	1461	1431	1401	1372	1345	1318	1290	1263
4320	4330		1495	1465	1436	1406	1376	1349	1322	1295	1267
4330	4340		1499	1470	1440	1410	1381	1353	1326	1299	1272
4340	4350		1504	1474	1444	1415	1385	1357	1330	1303	1276
4350	4360		1508	1478	1449	1419	1390	1361	1334	1307	1280
4360	4370		1513	1483	1453	1424	1394	1366	1338	1311	1284
4370	4380		1517	1487	1458	1428	1398	1370	1342	1315	1288
4380	4390		1521	1492	1462	1433	1403	1374	1347	1319	1292
4390	4400		1526	1496	1467	1437	1407	1378	1351	1324	1296
4400	4410		1530	1501	1471	1441	1412	1382	1355	1328	1300
4410	4420		1535	1505	1475	1446	1416	1387	1359	1332	1305
4420	4430		1539	1510	1480	1450	1421	1391	1363	1336	1309
4430	4440		1544	1514	1484	1455	1425	1395	1367	1340	1313
4440	4450		1548	1518	1489	1459	1430	1400	1371	1344	1317
4450	4460		1552	1523	1493	1464	1434	1404	1376	1348	1321
4460	4470		1557	1527	1498	1468	1438	1409	1380	1352	1325
4470	4480		1561	1532	1502	1472	1443	1413	1384	1357	1329
4480	4490		1566	1536	1507	1477	1447	1418	1388	1361	1334
4490	4500		1570	1541	1511	1481	1452	1422	1392	1365	1338
4500	4510		1575	1545	1515	1486	1456	1426	1397	1369	1342
4510	4520		1579	1549	1520	1490	1461	1431	1401	1373	1346
4520	4530		1583	1554	1524	1495	1465	1435	1406	1377	1350
4530	4540		1588	1558	1529	1499	1469	1440	1410	1381	1354
4540	4550		1592	1563	1533	1503	1474	1444	1415	1386	1358
4550	4560		1597	1567	1538	1508	1478	1449	1419	1390	1362
4560	4570		1601	1572	1542	1512	1483	1453	1423	1394	1367

4570	4580		1606	1576	1546	1517	1487	1458	1428	1398	1371
4580	4590		1610	1580	1551	1521	1492	1462	1432	1403	1375
4590	4600		1615	1585	1555	1526	1496	1466	1437	1407	1379
4600	4610		1619	1589	1560	1530	1500	1471	1441	1412	1383
4610	4620		1623	1594	1564	1535	1505	1475	1446	1416	1387
4620	4630		1628	1598	1569	1539	1509	1480	1450	1420	1391
4630	4640		1632	1603	1573	1543	1514	1484	1455	1425	1396
4640	4650		1637	1607	1577	1548	1518	1489	1459	1429	1400
4650	4660		1641	1612	1582	1552	1523	1493	1463	1434	1404
4660	4670		1646	1616	1586	1557	1527	1497	1468	1438	1409
4670	4680		1650	1620	1591	1561	1532	1502	1472	1443	1413
4680	4690		1654	1625	1595	1566	1536	1506	1477	1447	1417
4690	4700		1659	1629	1600	1570	1540	1511	1481	1452	1422
4700	4710		1663	1634	1604	1574	1545	1515	1486	1456	1426
4710	4720		1668	1638	1609	1579	1549	1520	1490	1460	1431
4720	4730		1672	1643	1613	1583	1554	1524	1494	1465	1435
4730	4740		1677	1647	1617	1588	1558	1529	1499	1469	1440
4740	4750		1681	1651	1622	1592	1563	1533	1503	1474	1444
4750	4760		1685	1656	1626	1597	1567	1537	1508	1478	1449
4760	4770		1690	1660	1631	1601	1571	1542	1512	1483	1453
4770	4780		1694	1665	1635	1605	1576	1546	1517	1487	1457
4780	4790		1699	1669	1640	1610	1580	1551	1521	1491	1462
4790	4800		1703	1674	1644	1614	1585	1555	1525	1496	1466
4800	4810		1708	1678	1648	1619	1589	1560	1530	1500	1471
4810	4820		1712	1682	1653	1623	1594	1564	1534	1505	1475
4820	4830		1717	1687	1657	1628	1598	1568	1539	1509	1480
4830	4840		1721	1691	1662	1632	1602	1573	1543	1514	1484
4840	4850		1725	1696	1666	1637	1607	1577	1548	1518	1488
4850	4860		1730	1700	1671	1641	1611	1582	1552	1522	1493
4860	4870		1734	1705	1675	1645	1616	1586	1557	1527	1497
4870	4880		1739	1709	1679	1650	1620	1591	1561	1531	1502
4880	4890		1743	1714	1684	1654	1625	1595	1565	1536	1506
4890	4900		1748	1718	1688	1659	1629	1599	1570	1540	1511
4900	4910		1752	1722	1693	1663	1634	1604	1574	1545	1515
4910	4920		1756	1727	1697	1668	1638	1608	1579	1549	1519
4920	4930		1761	1731	1702	1672	1642	1613	1583	1554	1524
4930	4940		1765	1736	1706	1676	1647	1617	1588	1558	1528
4940	4950		1770	1740	1711	1681	1651	1622	1592	1562	1533
4950	4960		1774	1745	1715	1685	1656	1626	1596	1567	1537
4960	4970		1779	1749	1719	1690	1660	1631	1601	1571	1542
4970	4980		1783	1753	1724	1694	1665	1635	1605	1576	1546
4980	4990		1787	1758	1728	1699	1669	1639	1610	1580	1551

4990	5000		1792	1762	1733	1703	1673	1644	1614	1585	1555
5000	5010		1796	1767	1737	1707	1678	1648	1619	1589	1559
5010	5020		1801	1771	1742	1712	1682	1653	1623	1593	1564
5020	5030		1805	1776	1746	1716	1687	1657	1627	1598	1568
5030	5040		1810	1780	1750	1721	1691	1662	1632	1602	1573
5040	5050		1814	1784	1755	1725	1696	1666	1636	1607	1577
5050	5060		1819	1789	1759	1730	1700	1670	1641	1611	1582
5060	5070		1823	1793	1764	1734	1704	1675	1645	1616	1586
5070	5080		1827	1798	1768	1739	1709	1679	1650	1620	1590
5080	5090		1832	1802	1773	1743	1713	1684	1654	1624	1595
5090	5100		1836	1807	1777	1747	1718	1688	1659	1629	1599
5100	5110		1841	1811	1781	1752	1722	1693	1663	1633	1604
5110	5120		1845	1816	1786	1756	1727	1697	1667	1638	1608
5120	5130		1850	1820	1790	1761	1731	1701	1672	1642	1613
5130	5140		1854	1824	1795	1765	1736	1706	1676	1647	1617
5140	5150		1858	1829	1799	1770	1740	1710	1681	1651	1621
5150	5160		1863	1833	1804	1774	1744	1715	1685	1656	1626
5160	5170		1867	1838	1808	1778	1749	1719	1690	1660	1630
5170	5180		1872	1842	1813	1783	1753	1724	1694	1664	1635
5180	5190		1876	1847	1817	1787	1758	1728	1698	1669	1639
5190	5200		1881	1851	1821	1792	1762	1733	1703	1673	1644
5200	5210		1885	1855	1826	1796	1767	1737	1707	1678	1648
5210	5220		1890	1860	1830	1801	1771	1741	1712	1682	1653
5220	5230		1894	1864	1835	1805	1775	1746	1716	1687	1657
5230	5240		1898	1869	1839	1810	1780	1750	1721	1691	1661
5240	5250		1903	1873	1844	1814	1784	1755	1725	1695	1666
5250	5260		1907	1878	1848	1818	1789	1759	1730	1700	1670
5260	5270		1912	1882	1852	1823	1793	1764	1734	1704	1675
5270	5280		1916	1886	1857	1827	1798	1768	1738	1709	1679
5280	5290		1921	1891	1861	1832	1802	1772	1743	1713	1684
5290	5300		1925	1895	1866	1836	1806	1777	1747	1718	1688
5300	5310		1929	1900	1870	1841	1811	1781	1752	1722	1692
5310	5320		1934	1904	1875	1845	1815	1786	1756	1726	1697
5320	5330		1938	1909	1879	1849	1820	1790	1761	1731	1701
5330	5340		1943	1913	1883	1854	1824	1795	1765	1735	1706
5340	5350		1947	1918	1888	1858	1829	1799	1769	1740	1710
5350	5360		1952	1922	1892	1863	1833	1803	1774	1744	1715
5360	5370		1956	1926	1897	1867	1838	1808	1778	1749	1719
5370	5380		1960	1931	1901	1872	1842	1812	1783	1753	1723
5380	5390		1965	1935	1906	1876	1846	1817	1787	1758	1728
5390	5400		1969	1940	1910	1880	1851	1821	1792	1762	1732
5400	5410		1974	1944	1915	1885	1855	1826	1796	1766	1737

5410	5420		1978	1949	1919	1889	1860	1830	1800	1771	1741
5420	5430		1983	1953	1923	1894	1864	1835	1805	1775	1746
5430	5440		1987	1957	1928	1898	1869	1839	1809	1780	1750
5440	5450		1992	1962	1932	1903	1873	1843	1814	1784	1755
5450	5460		1996	1966	1937	1907	1877	1848	1818	1789	1759
5460	5470		2000	1971	1941	1912	1882	1852	1823	1793	1763
5470	5480		2005	1975	1946	1916	1886	1857	1827	1797	1768
5480	5490		2009	1980	1950	1920	1891	1861	1832	1802	1772
5490	5500		2014	1984	1954	1925	1895	1866	1836	1806	1777
5500	5510		2018	1988	1959	1929	1900	1870	1840	1811	1781
5510	5520		2023	1993	1963	1934	1904	1874	1845	1815	1786
5520	5530		2027	1997	1968	1938	1908	1879	1849	1820	1790
5530	5540		2031	2002	1972	1943	1913	1883	1854	1824	1794
5540	5550		2036	2006	1977	1947	1917	1888	1858	1828	1799
5550	5560		2040	2011	1981	1951	1922	1892	1863	1833	1803
5560	5570		2045	2015	1985	1956	1926	1897	1867	1837	1808
5570	5580		2049	2020	1990	1960	1931	1901	1871	1842	1812
5580	5590		2054	2024	1994	1965	1935	1905	1876	1846	1817
5590	5600		2058	2028	1999	1969	1940	1910	1880	1851	1821
5600	5610		2062	2033	2003	1974	1944	1914	1885	1855	1825
5610	5620		2067	2037	2008	1978	1948	1919	1889	1860	1830
5620	5630		2071	2042	2012	1982	1953	1923	1894	1864	1834
5630	5640		2076	2046	2017	1987	1957	1928	1898	1868	1839
5640	5650		2080	2051	2021	1991	1962	1932	1902	1873	1843
5650	5660		2085	2055	2025	1996	1966	1937	1907	1877	1848
5660	5670		2089	2059	2030	2000	1971	1941	1911	1882	1852
5670	5680		2094	2064	2034	2005	1975	1945	1916	1886	1857
5680	5690		2098	2068	2039	2009	1979	1950	1920	1891	1861
5690	5700		2102	2073	2043	2014	1984	1954	1925	1895	1865
5700	5710		2107	2077	2048	2018	1988	1959	1929	1899	1870
5710	5720		2111	2082	2052	2022	1993	1963	1934	1904	1874
5720	5730		2116	2086	2056	2027	1997	1968	1938	1908	1879
5730	5740		2120	2091	2061	2031	2002	1972	1942	1913	1883
5740	5750		2125	2095	2065	2036	2006	1976	1947	1917	1888
5750	5760		2129	2099	2070	2040	2010	1981	1951	1922	1892
5760	5770		2133	2104	2074	2045	2015	1985	1956	1926	1896
5770	5780		2138	2108	2079	2049	2019	1990	1960	1930	1901
5780	5790		2142	2113	2083	2053	2024	1994	1965	1935	1905
5790	5800		2147	2117	2087	2058	2028	1999	1969	1939	1910

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. 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 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 <u>$2,556</u> [$2,469] per week (<u>$132,900</u> [$128,400] per year), multiply gross taxable weekly income by 0.0765 and add the result to the table amount. For persons earning above <u>$2,556</u> [$2,469] per week, multiply gross taxable weekly income by .0145 (Medicare), add <u>$158</u> [$153] (<u>Social Security</u> [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 <u>Social Security</u> [FICA] or Medicare tax. If the combined tax tables are used for gross income that includes alimony, deduct the <u>Social Security</u> [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 <u>Social Security</u> [FICA] tax for one year <u>($8,240/year or $158/week)</u> [$7,961/year or $153/week)] is averaged into the table for income ranges above <u>$132,900</u> [$128,400]. Refer to IRS Publication 15 for more information. Note that some forms of income are not subject to <u>Social Security</u> [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 <u>Social Security</u> [FICA]/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 Publication 15 (Circular E) for use in <u>2019</u> [2018], revised December <u>17, 2018</u> [19, 2017]). To determine the amount of federal income tax for incomes greater than those shown in this table, refer to this same IRS Publication.

New Jersey Income Tax - This table includes tax withholding rates published by the NJ Division of Taxation (see NJ-WT, effective January 1, 2019 [2018]). 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 May 9, 2019 to be effective June 1, 2019 [May 29, 2018 to be effective June 1, 2018].