

SUPREME COURT OF NEW JERSEY

It is ORDERED that the attached revisions to Appendix IX-A ("Considerations in the Use of Child Support Guidelines"), Appendix IX-B ("Use of the Child Support Guidelines – General Information; Line Instructions for the Sole-Parenting Worksheet; Line Instructions for the Shared-Parenting Worksheet"), and Appendix IX-H ("Combined Tax Withholding Tables for Use with the [Child] Support Guidelines") of the Rules Governing the Courts of the State of New Jersey are adopted to be effective May 1, 2017.

For the Court,

A handwritten signature in black ink, appearing to read "S. R. Anderson", written over a horizontal line.

Chief Justice

Dated: April 4, 2017

New Jersey Rules of Court Appendix IX-A
CONSIDERATIONS IN THE USE OF CHILD SUPPORT GUIDELINES
(Includes amendments through those effective May 1, 2017 [May 1, 2016])

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 26, 2017 [January 25, 2016], the self-support reserve is \$244 [\$240] 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 2017 [2016] Poverty Guideline)		
Total Persons in Household	Weekly Net Income	Annual Net Income
2	\$625 [\$616]	\$32,480 [\$32,040]
3	\$785 [\$775]	\$40,840 [\$40,320]
4	\$946 [\$935]	\$49,200 [\$48,600]
5	\$1,107 [\$1,094]	\$57,560 [\$56,880]
6	\$1,268 [\$1,253]	\$65,920 [\$65,160]
7	\$1,428 [\$1,413]	\$74,280 [\$73,460]
8	\$1,589 [\$1,573]	\$82,640 [\$81,780]

f. [No changes.]

g. [No changes.]

h. [No changes.]

i. [No changes.]

j. [No changes.]

15. Split-Parenting Arrangements

[No changes.]

16. Child in the Custody of a Third Party

[No changes.]

17. Adjustments for the Age of the Children

[No changes.]

18. College or Other Post-Secondary Education Expenses

[No changes.]

19. Determining Child Support and Alimony or Spousal Support Simultaneously

[No changes.]

20. Extreme Parental Income Situations

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

- a. **Obligor's With Net Income Less Than the U.S. Poverty Guideline.** If an obligor's net income, after deducting that person's share of the total support award, is less than 105% of the U.S. poverty guideline for one person (net income of \$244 per week as of January 26, 2017 [\$240 per week as of January 25, 2016] 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 May 1, 2017 [May 1, 2016])

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.]

Sporadic Income

[No changes.]

Military Pay

[No changes.]

In-Kind Income

[No changes.]

Alimony, Spousal Support, and/or Separate Maintenance Received

[No changes.]

Types of Income Excluded from Gross Income

[No changes.]

Collecting and Verifying Income Information

a. *[No changes.]*

b. *[No changes.]*

Note on Income Documentation:

[No changes.]

Taxable and Non-Taxable Income

[No changes.]

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 \$127,200 [\$118,500] of gross earnings (for wage earners in 2017 [2016]). After the maximum \$7,886 [\$7,347] 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 \$127,200 [\$118,500] limit of all earned income.

Note on Medicare Taxes:

[No changes.]

Analyzing Income Tax Returns

[No changes.]

Government Benefits for the Child [No changes.]

Line 1 - Gross Taxable Income

[No changes.]

Line 1a - Mandatory Retirement Contributions

[No changes.]

Line 1b - Alimony Paid

[No changes.]

Line 1c - Alimony Received

[No changes.]

Line 2 - Adjusted Gross Taxable Income

[No changes.]

Line 2a - Withholding Taxes

[No changes.]

Line 2b - Mandatory Union Dues

[No changes.]

Line 2c - Child Support Orders for Other Dependents

[No changes.]

Line 2d - Other-Dependent Deduction

[No changes.]

Line 3 - Net Taxable Income

[No changes.]

Line 4 - Non-Taxable Income

[No changes.]

Line 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 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:* Qualified child care expenses are those incurred to care for a dependent who is under the age of 13 [15] or is physically or mentally handicapped. These expenses must be necessary for the employment or job search of

the parent. Child care expenses should be reasonable and should not exceed the level required to provide quality care for the child(ren) from a licensed source. Only the net cost of child care (after the federal tax credit is deducted) is added to the basic award. It is assumed that the parent paying for child care will apply for and receive the federal child care tax credit at the end of the tax year.

2. Determining the Net Child Care Cost:

[No changes.]

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

[No changes.]

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

[No changes.]

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

[No changes.]

Line 13 - Calculating the Total Child Support Amount

[No changes.]

Line 14 - Parental Share of the Total Child Support Obligation

[No changes.]

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

[No changes.]

Line 16 - Credit for Child-Care Payments

[No changes.]

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

[No changes.]

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

[No changes.]

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

[No changes.]

Line 20 - Adjustment for Parenting Time Variable Expenses

[No changes.]

Line 20a - Number of Overnights with Each Parent

[No changes.]

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

[No changes.]

Line 21 - Net Child Support Obligation

[No changes.]

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

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

[No changes.]

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

[No changes.]

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

[No changes.]

Line 24 - Obligation Adjusted for Other Dependents

[No changes.]

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

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

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

1. Subtract the obligor's child support obligation from that person's net income.
2. If the difference is greater than 105% of the poverty guideline for one person (\$244 per week as of January 26, 2017) [(\$240 per week as of January 25, 2016)], 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 [No changes.]

Types of Income Excluded from Gross Income [No changes.]

Collecting and Verifying Income Information

a. [No changes.]

b. [No changes.]

Note on Income Documentation: [No changes.]

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 \$127,200 [\$118,500] of gross earnings (for wage earners in 2017 [2016]). After the maximum \$7,886 [\$7,347] 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 \$127,200 [\$118,500] 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 - Alimony Paid

[No changes.]

Line 1c - Alimony Received

[No changes.]

Line 2 - Adjusted Gross Taxable Income

[No changes.]

Line 2a - Withholding Taxes

[No changes.]

Line 2b - Mandatory Union Dues

[No changes.]

Line 2c – Child Support Orders for Other Dependents

[No changes.]

Line 2d - Other-Dependent Deduction

[No changes.]

Line 3 - Net Taxable Income

[No changes.]

Line 4 - Non-Taxable Income

[No changes.]

Line 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 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.* Qualified child care expenses are those incurred to care for a dependent who is under the age of 13 [15] or is physically or mentally handicapped. These expenses must be necessary for the employment or job search of the parent. Child care expenses should be reasonable and should not exceed the level required to provide quality care for the child(ren) from a licensed source. Only the net cost of child care (after the federal tax credit is deducted) is added to the basic award. It is assumed that the parent paying for child care will apply for and receive the federal child care tax credit at the end of the tax year.

2. *Determining the Net Child Care Cost*

[No changes.]

Line 17 - Adding Health Insurance Costs for the Child

[No changes.]

Line 18 - Adding Predictable and Recurring Unreimbursed Health Care

[No changes.]

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

[No changes.]

Line 20 - Total Supplemental Expenses

[No changes.]

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

[No changes.]

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

[No changes.]

Line 23 - Credit for PAR's Child Care Payments

[No changes.]

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

[No changes.]

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

[No changes.]

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

[No changes.]

Line 27 - PAR's Total Payments for Supplemental Expenses

[No changes.]

Line 28 - PAR's Net Supplemental Expenses

[No changes.]

Line 29 - PAR's Net Child Support Obligation

[No changes.]

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

[No changes.]

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

[No changes.]

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

[No changes.]

Line 32 - Adjusted PAR CS Obligation

[No changes.]

Lines 33 and 34 - Maintaining a Self-Support Reserve

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

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

1. Subtract the obligor's child support obligation from that person's net income.
2. If the difference is greater than 105% of the poverty guideline for one person (\$244 per week as of January 26, 2017) [(\$240 per week as of January 25, 2016)], the self-support reserve is preserved and the obligor's support obligation is the child support order.
3. If the difference is less than 105% of the poverty guideline for one person and the PPR's net income is greater than 105% of the poverty guideline, the obligor's child support order is the difference between the obligor's net income and the 105% of the poverty guideline for one person.

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

NOTE: In some family situations (e.g., the PPR's income exceeds the PAR's income and shared parenting times are near equal), the PPR may owe child support to the PAR (in such cases, the PAR's obligation is a negative number). If this occurs, the self-support reserve should be tested using the PPR's net income and the absolute value of the PAR's negative obligation. In all cases, the PPR should be given the priority with regard to the self-support reserve.

Line 33 - Self-Support Reserve Test

[No changes.]

Line 34 - PAR's Maximum Child Support Order

[No changes.]

Line 35 - Child Support Order

[No changes.]

Line 36 - PPR Household Income Test

[No changes.]

APPENDIX IX-H

COMBINED TAX WITHHOLDING TABLES FOR USE WITH THE SUPPORT GUIDELINES

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

Weekly Payroll Period - Single Persons and Married Living Apart - For Wages Paid on or After January 1, 2017
[2016]

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

[delete the 2016 Combined Tax Withholding Table and insert the 2017 table, as follows:]

2017 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
0	100	0	0	0	0	0	0	0	0	0
100	110	16	9	9	9	8	8	8	8	8
110	120	18	10	10	10	9	9	9	9	9
120	130	20	11	11	11	10	10	10	10	10
130	140	21	13	12	11	11	11	11	10	10
140	150	23	15	13	12	12	12	12	11	11
150	160	25	17	14	13	13	13	12	12	12
160	170	27	19	15	14	14	14	13	13	13
170	180	29	21	15	15	15	15	14	14	14
180	190	31	23	16	16	16	15	15	15	15
190	200	33	25	17	17	17	16	16	16	16
200	210	35	27	19	18	18	17	17	17	16
210	220	37	29	21	19	19	18	18	18	17
220	230	39	31	23	20	19	19	19	19	18
230	240	41	33	24	21	20	20	20	19	19
240	250	44	34	26	22	21	21	21	20	20
250	260	46	36	28	22	22	22	22	21	21
260	270	48	38	30	23	23	23	23	22	22
270	280	51	40	32	24	24	24	23	23	23
280	290	53	42	34	26	25	25	24	24	24
290	300	56	44	36	28	26	26	25	25	25
300	310	58	46	38	30	27	26	26	26	26
310	320	60	48	40	32	28	27	27	27	27
320	330	63	51	42	34	29	28	28	28	27
330	340	65	53	44	36	30	29	29	29	28

340	350	68	56	46	37	30	30	30	30	29
350	360	70	58	47	39	31	31	31	30	30
360	370	73	61	49	41	33	32	32	31	31
370	380	75	63	51	43	35	33	33	32	32
380	390	77	65	53	45	37	34	33	33	33
390	400	80	68	56	47	39	35	34	34	34
400	410	82	70	58	49	41	36	35	35	35
410	420	85	73	61	51	43	37	36	36	36
420	430	87	75	63	53	45	37	37	37	37
430	440	90	78	66	55	47	39	38	38	37
440	450	92	80	68	57	49	40	39	39	38
450	460	95	83	70	59	50	42	40	40	39
460	470	97	85	73	61	52	44	41	41	40
470	480	100	87	75	63	54	46	42	41	41
480	490	102	90	78	66	56	48	43	42	42
490	500	104	92	80	68	58	50	44	43	43
500	510	107	95	83	71	60	52	44	44	44
510	520	109	97	85	73	62	54	46	45	45
520	530	112	100	88	76	64	56	48	46	46
530	540	114	102	90	78	66	58	50	47	47
540	550	117	105	93	81	69	60	52	48	48
550	560	119	107	95	83	71	62	54	49	49
560	570	122	110	98	86	73	64	56	50	50
570	580	124	112	100	88	76	66	58	51	50
580	590	127	115	103	90	78	68	60	52	51
590	600	129	117	105	93	81	70	62	53	52
600	610	132	120	107	95	83	72	63	55	53
610	620	134	122	110	98	86	74	65	57	54
620	630	137	124	112	100	88	76	67	59	55
630	640	139	127	115	103	91	79	69	61	56
640	650	141	129	117	105	93	81	71	63	57
650	660	144	132	120	108	96	84	73	65	58
660	670	146	134	122	110	98	86	75	67	59
670	680	149	137	125	113	101	89	77	69	61
680	690	152	139	127	115	103	91	79	71	63
690	700	154	142	130	118	106	93	81	73	65
700	710	157	144	132	120	108	96	84	75	67
710	720	160	147	135	123	110	98	86	77	69
720	730	162	150	137	125	113	101	89	79	71
730	740	165	152	140	128	115	103	91	81	73

740	750	167	155	143	130	118	106	94	83	75
750	760	170	158	145	133	120	108	96	85	77
760	770	173	160	148	135	123	111	99	87	79
770	780	176	163	151	138	126	113	101	89	81
780	790	180	166	153	141	128	116	104	91	83
790	800	183	168	156	143	131	119	106	94	84
800	810	187	171	159	146	134	121	109	96	86
810	820	191	174	161	149	136	124	111	99	88
820	830	195	177	164	151	139	127	114	102	90
830	840	199	180	167	154	142	129	117	104	93
840	850	203	183	170	157	144	132	119	107	95
850	860	207	186	173	160	147	135	122	110	97
860	870	211	190	176	163	150	137	125	112	100
870	880	214	194	179	166	153	140	127	115	103
880	890	218	198	181	169	156	143	130	118	105
890	900	222	202	184	172	159	146	133	120	108
900	910	226	205	187	174	162	149	136	123	111
910	920	230	209	190	177	164	152	139	126	113
920	930	234	213	193	180	167	154	142	129	116
930	940	238	217	196	183	170	157	144	132	119
940	950	242	221	200	186	173	160	147	134	122
950	960	245	225	204	189	176	163	150	137	124
960	970	249	229	208	192	179	166	153	140	127
970	980	253	233	212	195	182	169	156	143	130
980	990	257	236	216	197	185	172	159	146	133
990	1,000	261	240	220	200	187	175	162	149	136
1,000	1,010	265	244	224	203	190	177	165	152	139
1,010	1,020	269	248	227	207	193	180	167	155	142
1,020	1,030	273	252	231	211	196	183	170	157	145
1,030	1,040	276	256	235	214	199	186	173	160	147
1,040	1,050	280	260	239	218	202	189	176	163	150
1,050	1,060	284	264	243	222	205	192	179	166	153
1,060	1,070	288	267	247	226	208	195	182	169	156
1,070	1,080	292	271	251	230	210	198	185	172	159
1,080	1,090	296	275	255	234	213	200	188	175	162
1,090	1,100	300	279	258	238	217	203	190	178	165
1,100	1,110	304	283	262	242	221	206	193	180	168
1,110	1,120	307	287	266	245	225	209	196	183	170
1,120	1,130	311	291	270	249	229	212	199	186	173
1,130	1,140	315	295	274	253	233	215	202	189	176

1,140	1,150	319	298	278	257	236	218	205	192	179
1,150	1,160	323	302	282	261	240	221	208	195	182
1,160	1,170	327	306	286	265	244	224	211	198	185
1,170	1,180	331	310	289	269	248	227	213	201	188
1,180	1,190	335	314	293	273	252	231	216	203	191
1,190	1,200	338	318	297	276	256	235	219	206	193
1,200	1,210	342	322	301	280	260	239	222	209	196
1,210	1,220	346	326	305	284	264	243	225	212	199
1,220	1,230	350	329	309	288	267	247	228	215	202
1,230	1,240	354	333	313	292	271	251	231	218	205
1,240	1,250	358	337	317	296	275	255	234	221	208
1,250	1,260	362	341	320	300	279	258	238	224	211
1,260	1,270	366	345	324	304	283	262	242	226	214
1,270	1,280	369	349	328	307	287	266	246	229	216
1,280	1,290	373	353	332	311	291	270	249	232	219
1,290	1,300	377	357	336	315	295	274	253	235	222
1,300	1,310	381	360	340	319	298	278	257	238	225
1,310	1,320	385	364	344	323	302	282	261	241	228
1,320	1,330	389	368	348	327	306	286	265	244	231
1,330	1,340	393	372	351	331	310	289	269	248	234
1,340	1,350	397	376	355	335	314	293	273	252	237
1,350	1,360	400	380	359	338	318	297	277	256	239
1,360	1,370	404	384	363	342	322	301	280	260	242
1,370	1,380	408	388	367	346	326	305	284	264	245
1,380	1,390	412	391	371	350	329	309	288	268	248
1,390	1,400	416	395	375	354	333	313	292	271	251
1,400	1,410	420	399	379	358	337	317	296	275	255
1,410	1,420	424	403	382	362	341	320	300	279	259
1,420	1,430	428	407	386	366	345	324	304	283	262
1,430	1,440	431	411	390	369	349	328	308	287	266
1,440	1,450	435	415	394	373	353	332	311	291	270
1,450	1,460	439	419	398	377	357	336	315	295	274
1,460	1,470	443	422	402	381	360	340	319	299	278
1,470	1,480	447	426	406	385	364	344	323	302	282
1,480	1,490	451	430	410	389	368	348	327	306	286
1,490	1,500	455	434	414	393	372	351	331	310	290
1,500	1,510	459	438	417	397	376	355	335	314	293
1,510	1,520	463	442	421	401	380	359	339	318	297
1,520	1,530	467	446	425	405	384	363	342	322	301
1,530	1,540	471	450	429	409	388	367	346	326	305

1,540	1,550	475	454	433	413	392	371	350	330	309
1,550	1,560	479	458	437	417	396	375	354	333	313
1,560	1,570	483	462	441	420	400	379	358	337	317
1,570	1,580	487	466	445	424	404	383	362	341	321
1,580	1,590	491	470	449	428	408	387	366	345	324
1,590	1,600	495	474	453	432	412	391	370	349	328
1,600	1,610	499	478	457	436	416	395	374	353	332
1,610	1,620	503	482	461	440	419	399	378	357	336
1,620	1,630	507	486	465	444	423	403	382	361	340
1,630	1,640	511	490	469	448	427	407	386	365	344
1,640	1,650	515	494	473	452	431	411	390	369	348
1,650	1,660	519	498	477	456	435	415	394	373	352
1,660	1,670	523	502	481	460	439	418	398	377	356
1,670	1,680	527	506	485	464	443	422	402	381	360
1,680	1,690	531	510	489	468	447	426	406	385	364
1,690	1,700	534	514	493	472	451	430	410	389	368
1,700	1,710	538	518	497	476	455	434	414	393	372
1,710	1,720	542	522	501	480	459	438	417	397	376
1,720	1,730	546	526	505	484	463	442	421	401	380
1,730	1,740	550	530	509	488	467	446	425	405	384
1,740	1,750	554	533	513	492	471	450	429	409	388
1,750	1,760	558	537	517	496	475	454	433	413	392
1,760	1,770	562	541	521	500	479	458	437	416	396
1,770	1,780	566	545	525	504	483	462	441	420	400
1,780	1,790	570	549	529	508	487	466	445	424	404
1,790	1,800	574	553	532	512	491	470	449	428	408
1,800	1,810	578	557	536	516	495	474	453	432	412
1,810	1,820	582	561	540	520	499	478	457	436	415
1,820	1,830	586	565	544	524	503	482	461	440	419
1,830	1,840	591	569	548	528	507	486	465	444	423
1,840	1,850	595	573	552	531	511	490	469	448	427
1,850	1,860	599	577	556	535	515	494	473	452	431
1,860	1,870	603	581	560	539	519	498	477	456	435
1,870	1,880	608	585	564	543	523	502	481	460	439
1,880	1,890	612	589	568	547	527	506	485	464	443
1,890	1,900	616	593	572	551	530	510	489	468	447
1,900	1,910	621	597	576	555	534	514	493	472	451
1,910	1,920	625	602	580	559	538	518	497	476	455
1,920	1,930	629	606	584	563	542	522	501	480	459
1,930	1,940	633	610	588	567	546	526	505	484	463

1,940	1,950	638	614	592	571	550	529	509	488	467
1,950	1,960	642	619	596	575	554	533	513	492	471
1,960	1,970	646	623	600	579	558	537	517	496	475
1,970	1,980	650	627	604	583	562	541	521	500	479
1,980	1,990	655	631	608	587	566	545	525	504	483
1,990	2,000	659	636	613	591	570	549	529	508	487
2,000	2,010	663	640	617	595	574	553	532	512	491
2,010	2,020	667	644	621	599	578	557	536	516	495
2,020	2,030	672	649	625	603	582	561	540	520	499
2,030	2,040	676	653	630	607	586	565	544	524	503
2,040	2,050	680	657	634	611	590	569	548	528	507
2,050	2,060	684	661	638	615	594	573	552	531	511
2,060	2,070	689	666	642	619	598	577	556	535	515
2,070	2,080	693	670	647	624	602	581	560	539	519
2,080	2,090	697	674	651	628	606	585	564	543	523
2,090	2,100	702	678	655	632	610	589	568	547	527
2,100	2,110	706	683	660	636	614	593	572	551	530
2,110	2,120	710	687	664	641	618	597	576	555	534
2,120	2,130	714	691	668	645	622	601	580	559	538
2,130	2,140	719	695	672	649	626	605	584	563	542
2,140	2,150	723	700	677	653	630	609	588	567	546
2,150	2,160	727	704	681	658	635	613	592	571	550
2,160	2,170	731	708	685	662	639	617	596	575	554
2,170	2,180	736	713	689	666	643	621	600	579	558
2,180	2,190	740	717	694	670	647	625	604	583	562
2,190	2,200	744	721	698	675	652	629	608	587	566
2,200	2,210	748	725	702	679	656	633	612	591	570
2,210	2,220	753	730	706	683	660	637	616	595	574
2,220	2,230	757	734	711	688	664	641	620	599	578
2,230	2,240	761	738	715	692	669	645	624	603	582
2,240	2,250	766	742	719	696	673	650	628	607	586
2,250	2,260	770	747	723	700	677	654	632	611	590
2,260	2,270	774	751	728	705	681	658	636	615	594
2,270	2,280	778	755	732	709	686	663	640	619	598
2,280	2,290	783	759	736	713	690	667	644	623	602
2,290	2,300	787	764	741	717	694	671	648	627	606
2,300	2,310	791	768	745	722	698	675	652	631	610
2,310	2,320	795	772	749	726	703	680	656	635	614
2,320	2,330	800	776	753	730	707	684	661	639	618
2,330	2,340	804	781	758	734	711	688	665	642	622

2,340	2,350	808	785	762	739	716	692	669	646	626
2,350	2,360	812	789	766	743	720	697	674	650	630
2,360	2,370	817	794	770	747	724	701	678	655	634
2,370	2,380	821	798	775	752	728	705	682	659	638
2,380	2,390	825	802	779	756	733	709	686	663	642
2,390	2,400	830	806	783	760	737	714	691	667	645
2,400	2,410	834	811	787	764	741	718	695	672	649
2,410	2,420	838	815	792	769	745	722	699	676	653
2,420	2,430	842	819	796	773	750	727	703	680	657
2,430	2,440	847	823	800	777	754	731	708	684	661
2,440	2,450	851	828	805	781	758	735	712	689	666
2,450	2,460	855	831	808	785	762	739	716	692	669
2,460	2,470	858	835	812	789	766	742	719	696	673
2,470	2,480	862	839	816	792	769	746	723	700	677
2,480	2,490	865	842	819	796	773	750	727	703	680
2,490	2,500	869	846	823	800	777	753	730	707	684
2,500	2,510	873	850	826	803	780	757	734	711	688
2,510	2,520	876	853	830	807	784	761	737	714	691
2,520	2,530	880	857	834	811	787	764	741	718	695
2,530	2,540	884	861	837	814	791	768	745	722	698
2,540	2,550	887	864	841	818	795	772	748	725	702
2,550	2,560	891	868	845	822	798	775	752	729	706
2,560	2,570	895	871	848	825	802	779	756	733	709
2,570	2,580	898	875	852	829	806	783	759	736	713
2,580	2,590	902	879	856	832	809	786	763	740	717
2,590	2,600	906	882	859	836	813	790	767	743	720
2,600	2,610	909	886	863	840	817	793	770	747	724
2,610	2,620	913	890	867	843	820	797	774	751	728
2,620	2,630	917	893	870	847	824	801	778	754	731
2,630	2,640	920	897	874	851	828	804	781	758	735
2,640	2,650	924	901	877	854	831	808	785	762	739
2,650	2,660	927	904	881	858	835	812	789	765	742
2,660	2,670	931	908	885	862	838	815	792	769	746
2,670	2,680	935	912	888	865	842	819	796	773	749
2,680	2,690	938	915	892	869	846	823	799	776	753
2,690	2,700	942	919	896	873	849	826	803	780	757
2,700	2,710	946	923	899	876	853	830	807	784	760
2,710	2,720	949	926	903	880	857	834	810	787	764
2,720	2,730	953	930	907	883	860	837	814	791	768
2,730	2,740	957	933	910	887	864	841	818	795	771

2,740	2,750	960	937	914	891	868	844	821	798	775
2,750	2,760	964	941	918	894	871	848	825	802	779
2,760	2,770	968	944	921	898	875	852	829	805	782
2,770	2,780	971	948	925	902	879	855	832	809	786
2,780	2,790	975	952	929	905	882	859	836	813	790
2,790	2,800	978	955	932	909	886	863	840	816	793
2,800	2,810	982	959	936	913	890	866	843	820	797
2,810	2,820	986	963	939	916	893	870	847	824	801
2,820	2,830	989	966	943	920	897	874	850	827	804
2,830	2,840	993	970	947	924	900	877	854	831	808
2,840	2,850	997	974	950	927	904	881	858	835	811
2,850	2,860	1,000	977	954	931	908	885	861	838	815
2,860	2,870	1,004	981	958	935	911	888	865	842	819
2,870	2,880	1,008	984	961	938	915	892	869	846	822
2,880	2,890	1,011	988	965	942	919	896	872	849	826
2,890	2,900	1,015	992	969	945	922	899	876	853	830
2,900	2,910	1,019	995	972	949	926	903	880	856	833
2,910	2,920	1,022	999	976	953	930	906	883	860	837
2,920	2,930	1,026	1,003	980	956	933	910	887	864	841
2,930	2,940	1,030	1,006	983	960	937	914	891	867	844
2,940	2,950	1,033	1,010	987	964	941	917	894	871	848
2,950	2,960	1,037	1,014	990	967	944	921	898	875	852
2,960	2,970	1,040	1,017	994	971	948	925	902	878	855
2,970	2,980	1,044	1,021	998	975	951	928	905	882	859
2,980	2,990	1,048	1,025	1,001	978	955	932	909	886	862
2,990	3,000	1,051	1,028	1,005	982	959	936	912	889	866
3,000	3,010	1,055	1,032	1,009	986	962	939	916	893	870
3,010	3,020	1,059	1,036	1,012	989	966	943	920	897	873
3,020	3,030	1,062	1,039	1,016	993	970	947	923	900	877
3,030	3,040	1,066	1,043	1,020	996	973	950	927	904	881
3,040	3,050	1,070	1,046	1,023	1,000	977	954	931	908	884
3,050	3,060	1,073	1,050	1,027	1,004	981	957	934	911	888
3,060	3,070	1,077	1,054	1,031	1,007	984	961	938	915	892
3,070	3,080	1,081	1,057	1,034	1,011	988	965	942	918	895
3,080	3,090	1,084	1,061	1,038	1,015	992	968	945	922	899
3,090	3,100	1,088	1,065	1,042	1,018	995	972	949	926	903
3,100	3,110	1,091	1,068	1,045	1,022	999	976	953	929	906
3,110	3,120	1,095	1,072	1,049	1,026	1,002	979	956	933	910
3,120	3,130	1,099	1,076	1,052	1,029	1,006	983	960	937	914
3,130	3,140	1,102	1,079	1,056	1,033	1,010	987	963	940	917

3,140	3,150	1,106	1,083	1,060	1,037	1,013	990	967	944	921
3,150	3,160	1,110	1,087	1,063	1,040	1,017	994	971	948	924
3,160	3,170	1,113	1,090	1,067	1,044	1,021	998	974	951	928
3,170	3,180	1,117	1,094	1,071	1,048	1,024	1,001	978	955	932
3,180	3,190	1,121	1,097	1,074	1,051	1,028	1,005	982	959	935
3,190	3,200	1,124	1,101	1,078	1,055	1,032	1,008	985	962	939
3,200	3,210	1,128	1,105	1,082	1,058	1,035	1,012	989	966	943
3,210	3,220	1,132	1,108	1,085	1,062	1,039	1,016	993	969	946
3,220	3,230	1,135	1,112	1,089	1,066	1,043	1,019	996	973	950
3,230	3,240	1,139	1,116	1,093	1,069	1,046	1,023	1,000	977	954
3,240	3,250	1,143	1,119	1,096	1,073	1,050	1,027	1,004	980	957
3,250	3,260	1,146	1,123	1,100	1,077	1,054	1,030	1,007	984	961
3,260	3,270	1,150	1,127	1,103	1,080	1,057	1,034	1,011	988	965
3,270	3,280	1,153	1,130	1,107	1,084	1,061	1,038	1,015	991	968
3,280	3,290	1,157	1,134	1,111	1,088	1,064	1,041	1,018	995	972
3,290	3,300	1,161	1,138	1,114	1,091	1,068	1,045	1,022	999	975
3,300	3,310	1,164	1,141	1,118	1,095	1,072	1,049	1,025	1,002	979
3,310	3,320	1,168	1,145	1,122	1,099	1,075	1,052	1,029	1,006	983
3,320	3,330	1,172	1,149	1,125	1,102	1,079	1,056	1,033	1,010	986
3,330	3,340	1,175	1,152	1,129	1,106	1,083	1,060	1,036	1,013	990
3,340	3,350	1,179	1,156	1,133	1,109	1,086	1,063	1,040	1,017	994
3,350	3,360	1,183	1,159	1,136	1,113	1,090	1,067	1,044	1,021	997
3,360	3,370	1,186	1,163	1,140	1,117	1,094	1,070	1,047	1,024	1,001
3,370	3,380	1,190	1,167	1,144	1,120	1,097	1,074	1,051	1,028	1,005
3,380	3,390	1,194	1,170	1,147	1,124	1,101	1,078	1,055	1,031	1,008
3,390	3,400	1,197	1,174	1,151	1,128	1,105	1,081	1,058	1,035	1,012
3,400	3,410	1,201	1,178	1,155	1,131	1,108	1,085	1,062	1,039	1,016
3,410	3,420	1,204	1,181	1,158	1,135	1,112	1,089	1,066	1,042	1,019
3,420	3,430	1,208	1,185	1,162	1,139	1,115	1,092	1,069	1,046	1,023
3,430	3,440	1,212	1,189	1,165	1,142	1,119	1,096	1,073	1,050	1,027
3,440	3,450	1,215	1,192	1,169	1,146	1,123	1,100	1,076	1,053	1,030
3,450	3,460	1,219	1,196	1,173	1,150	1,126	1,103	1,080	1,057	1,034
3,460	3,470	1,223	1,200	1,176	1,153	1,130	1,107	1,084	1,061	1,037
3,470	3,480	1,226	1,203	1,180	1,157	1,134	1,111	1,087	1,064	1,041
3,480	3,490	1,230	1,207	1,184	1,161	1,137	1,114	1,091	1,068	1,045
3,490	3,500	1,234	1,210	1,187	1,164	1,141	1,118	1,095	1,072	1,048
3,500	3,510	1,237	1,214	1,191	1,168	1,145	1,121	1,098	1,075	1,052
3,510	3,520	1,241	1,218	1,195	1,171	1,148	1,125	1,102	1,079	1,056
3,520	3,530	1,245	1,221	1,198	1,175	1,152	1,129	1,106	1,082	1,059
3,530	3,540	1,248	1,225	1,202	1,179	1,156	1,132	1,109	1,086	1,063

3,540	3,550	1,252	1,229	1,206	1,182	1,159	1,136	1,113	1,090	1,067
3,550	3,560	1,255	1,232	1,209	1,186	1,163	1,140	1,117	1,093	1,070
3,560	3,570	1,259	1,236	1,213	1,190	1,167	1,143	1,120	1,097	1,074
3,570	3,580	1,263	1,240	1,216	1,193	1,170	1,147	1,124	1,101	1,078
3,580	3,590	1,266	1,243	1,220	1,197	1,174	1,151	1,127	1,104	1,081
3,590	3,600	1,270	1,247	1,224	1,201	1,177	1,154	1,131	1,108	1,085
3,600	3,610	1,274	1,251	1,227	1,204	1,181	1,158	1,135	1,112	1,088
3,610	3,620	1,277	1,254	1,231	1,208	1,185	1,162	1,138	1,115	1,092
3,620	3,630	1,281	1,258	1,235	1,212	1,188	1,165	1,142	1,119	1,096
3,630	3,640	1,285	1,262	1,238	1,215	1,192	1,169	1,146	1,123	1,099
3,640	3,650	1,288	1,265	1,242	1,219	1,196	1,173	1,149	1,126	1,103
3,650	3,660	1,292	1,269	1,246	1,222	1,199	1,176	1,153	1,130	1,107
3,660	3,670	1,296	1,272	1,249	1,226	1,203	1,180	1,157	1,134	1,110
3,670	3,680	1,299	1,276	1,253	1,230	1,207	1,183	1,160	1,137	1,114
3,680	3,690	1,303	1,280	1,257	1,233	1,210	1,187	1,164	1,141	1,118
3,690	3,700	1,307	1,283	1,260	1,237	1,214	1,191	1,168	1,144	1,121
3,700	3,710	1,310	1,287	1,264	1,241	1,218	1,194	1,171	1,148	1,125
3,710	3,720	1,314	1,291	1,268	1,244	1,221	1,198	1,175	1,152	1,129
3,720	3,730	1,317	1,294	1,271	1,248	1,225	1,202	1,179	1,155	1,132
3,730	3,740	1,321	1,298	1,275	1,252	1,228	1,205	1,182	1,159	1,136
3,740	3,750	1,326	1,302	1,278	1,255	1,232	1,209	1,186	1,163	1,140
3,750	3,760	1,330	1,305	1,282	1,259	1,236	1,213	1,189	1,166	1,143
3,760	3,770	1,334	1,309	1,286	1,263	1,239	1,216	1,193	1,170	1,147
3,770	3,780	1,338	1,313	1,289	1,266	1,243	1,220	1,197	1,174	1,150
3,780	3,790	1,342	1,316	1,293	1,270	1,247	1,224	1,200	1,177	1,154
3,790	3,800	1,346	1,320	1,297	1,274	1,250	1,227	1,204	1,181	1,158
3,800	3,810	1,350	1,323	1,300	1,277	1,254	1,231	1,208	1,185	1,161
3,810	3,820	1,355	1,327	1,304	1,281	1,258	1,234	1,211	1,188	1,165
3,820	3,830	1,359	1,332	1,308	1,284	1,261	1,238	1,215	1,192	1,169
3,830	3,840	1,363	1,336	1,311	1,288	1,265	1,242	1,219	1,195	1,172
3,840	3,850	1,367	1,340	1,315	1,292	1,269	1,245	1,222	1,199	1,176
3,850	3,860	1,371	1,344	1,319	1,295	1,272	1,249	1,226	1,203	1,180
3,860	3,870	1,375	1,348	1,322	1,299	1,276	1,253	1,230	1,207	1,183
3,870	3,880	1,380	1,353	1,326	1,303	1,280	1,257	1,233	1,210	1,187
3,880	3,890	1,384	1,357	1,330	1,307	1,284	1,260	1,237	1,214	1,191
3,890	3,900	1,388	1,361	1,334	1,310	1,287	1,264	1,241	1,218	1,195
3,900	3,910	1,392	1,365	1,338	1,314	1,291	1,268	1,245	1,222	1,198
3,910	3,920	1,397	1,370	1,342	1,318	1,295	1,272	1,248	1,225	1,202
3,920	3,930	1,401	1,374	1,347	1,322	1,298	1,275	1,252	1,229	1,206
3,930	3,940	1,405	1,378	1,351	1,325	1,302	1,279	1,256	1,233	1,210

3,940	3,950	1,409	1,382	1,355	1,329	1,306	1,283	1,260	1,236	1,213
3,950	3,960	1,414	1,386	1,359	1,333	1,310	1,286	1,263	1,240	1,217
3,960	3,970	1,418	1,391	1,364	1,337	1,313	1,290	1,267	1,244	1,221
3,970	3,980	1,422	1,395	1,368	1,341	1,317	1,294	1,271	1,248	1,225
3,980	3,990	1,426	1,399	1,372	1,345	1,321	1,298	1,275	1,251	1,228
3,990	4,000	1,430	1,403	1,376	1,349	1,325	1,301	1,278	1,255	1,232
4,000	4,010	1,435	1,408	1,381	1,354	1,328	1,305	1,282	1,259	1,236
4,010	4,020	1,439	1,412	1,385	1,358	1,332	1,309	1,286	1,263	1,239
4,020	4,030	1,443	1,416	1,389	1,362	1,336	1,313	1,289	1,266	1,243
4,030	4,040	1,447	1,420	1,393	1,366	1,340	1,316	1,293	1,270	1,247
4,040	4,050	1,452	1,425	1,398	1,370	1,343	1,320	1,297	1,274	1,251
4,050	4,060	1,456	1,429	1,402	1,375	1,348	1,324	1,301	1,278	1,254
4,060	4,070	1,460	1,433	1,406	1,379	1,352	1,328	1,304	1,281	1,258
4,070	4,080	1,464	1,437	1,410	1,383	1,356	1,331	1,308	1,285	1,262
4,080	4,090	1,469	1,442	1,414	1,387	1,360	1,335	1,312	1,289	1,266
4,090	4,100	1,473	1,446	1,419	1,392	1,365	1,339	1,316	1,292	1,269
4,100	4,110	1,477	1,450	1,423	1,396	1,369	1,343	1,319	1,296	1,273
4,110	4,120	1,481	1,454	1,427	1,400	1,373	1,346	1,323	1,300	1,277
4,120	4,130	1,486	1,458	1,431	1,404	1,377	1,350	1,327	1,304	1,281
4,130	4,140	1,490	1,463	1,436	1,409	1,382	1,355	1,331	1,307	1,284
4,140	4,150	1,494	1,467	1,440	1,413	1,386	1,359	1,334	1,311	1,288
4,150	4,160	1,498	1,471	1,444	1,417	1,390	1,363	1,338	1,315	1,292
4,160	4,170	1,502	1,475	1,448	1,421	1,394	1,367	1,342	1,319	1,295
4,170	4,180	1,507	1,480	1,453	1,426	1,398	1,371	1,346	1,322	1,299
4,180	4,190	1,511	1,484	1,457	1,430	1,403	1,376	1,349	1,326	1,303
4,190	4,200	1,515	1,488	1,461	1,434	1,407	1,380	1,353	1,330	1,307
4,200	4,210	1,519	1,492	1,465	1,438	1,411	1,384	1,357	1,334	1,310
4,210	4,220	1,524	1,497	1,470	1,442	1,415	1,388	1,361	1,337	1,314
4,220	4,230	1,528	1,501	1,474	1,447	1,420	1,393	1,366	1,341	1,318
4,230	4,240	1,532	1,505	1,478	1,451	1,424	1,397	1,370	1,345	1,322
4,240	4,250	1,536	1,509	1,482	1,455	1,428	1,401	1,374	1,349	1,325
4,250	4,260	1,541	1,514	1,486	1,459	1,432	1,405	1,378	1,352	1,329
4,260	4,270	1,545	1,518	1,491	1,464	1,437	1,410	1,383	1,356	1,333
4,270	4,280	1,549	1,522	1,495	1,468	1,441	1,414	1,387	1,360	1,337
4,280	4,290	1,553	1,526	1,499	1,472	1,445	1,418	1,391	1,364	1,340
4,290	4,300	1,558	1,530	1,503	1,476	1,449	1,422	1,395	1,368	1,344
4,300	4,310	1,562	1,535	1,508	1,481	1,454	1,426	1,399	1,372	1,348
4,310	4,320	1,566	1,539	1,512	1,485	1,458	1,431	1,404	1,377	1,351
4,320	4,330	1,570	1,543	1,516	1,489	1,462	1,435	1,408	1,381	1,355
4,330	4,340	1,574	1,547	1,520	1,493	1,466	1,439	1,412	1,385	1,359

4,340	4,350	1,579	1,552	1,525	1,498	1,470	1,443	1,416	1,389	1,363
4,350	4,360	1,583	1,556	1,529	1,502	1,475	1,448	1,421	1,394	1,367
4,360	4,370	1,587	1,560	1,533	1,506	1,479	1,452	1,425	1,398	1,371
4,370	4,380	1,591	1,564	1,537	1,510	1,483	1,456	1,429	1,402	1,375
4,380	4,390	1,596	1,569	1,542	1,514	1,487	1,460	1,433	1,406	1,379
4,390	4,400	1,600	1,573	1,546	1,519	1,492	1,465	1,438	1,411	1,383
4,400	4,410	1,604	1,577	1,550	1,523	1,496	1,469	1,442	1,415	1,388
4,410	4,420	1,608	1,581	1,554	1,527	1,500	1,473	1,446	1,419	1,392
4,420	4,430	1,613	1,586	1,558	1,531	1,504	1,477	1,450	1,423	1,396
4,430	4,440	1,617	1,590	1,563	1,536	1,509	1,482	1,455	1,427	1,400
4,440	4,450	1,621	1,594	1,567	1,540	1,513	1,486	1,459	1,432	1,405
4,450	4,460	1,625	1,598	1,571	1,544	1,517	1,490	1,463	1,436	1,409
4,460	4,470	1,630	1,602	1,575	1,548	1,521	1,494	1,467	1,440	1,413
4,470	4,480	1,634	1,607	1,580	1,553	1,526	1,498	1,471	1,444	1,417
4,480	4,490	1,638	1,611	1,584	1,557	1,530	1,503	1,476	1,449	1,422
4,490	4,500	1,642	1,615	1,588	1,561	1,534	1,507	1,480	1,453	1,426
4,500	4,510	1,646	1,619	1,592	1,565	1,538	1,511	1,484	1,457	1,430
4,510	4,520	1,651	1,624	1,597	1,570	1,542	1,515	1,488	1,461	1,434
4,520	4,530	1,655	1,628	1,601	1,574	1,547	1,520	1,493	1,466	1,439
4,530	4,540	1,659	1,632	1,605	1,578	1,551	1,524	1,497	1,470	1,443
4,540	4,550	1,663	1,636	1,609	1,582	1,555	1,528	1,501	1,474	1,447
4,550	4,560	1,668	1,641	1,614	1,586	1,559	1,532	1,505	1,478	1,451
4,560	4,570	1,672	1,645	1,618	1,591	1,564	1,537	1,510	1,483	1,455
4,570	4,580	1,676	1,649	1,622	1,595	1,568	1,541	1,514	1,487	1,460
4,580	4,590	1,680	1,653	1,626	1,599	1,572	1,545	1,518	1,491	1,464
4,590	4,600	1,685	1,658	1,630	1,603	1,576	1,549	1,522	1,495	1,468
4,600	4,610	1,689	1,662	1,635	1,608	1,581	1,554	1,526	1,499	1,472
4,610	4,620	1,693	1,666	1,639	1,612	1,585	1,558	1,531	1,504	1,477
4,620	4,630	1,697	1,670	1,643	1,616	1,589	1,562	1,535	1,508	1,481
4,630	4,640	1,702	1,674	1,647	1,620	1,593	1,566	1,539	1,512	1,485
4,640	4,650	1,706	1,679	1,652	1,625	1,598	1,570	1,543	1,516	1,489
4,650	4,660	1,710	1,683	1,656	1,629	1,602	1,575	1,548	1,521	1,494
4,660	4,670	1,714	1,687	1,660	1,633	1,606	1,579	1,552	1,525	1,498
4,670	4,680	1,718	1,691	1,664	1,637	1,610	1,583	1,556	1,529	1,502
4,680	4,690	1,723	1,696	1,669	1,642	1,614	1,587	1,560	1,533	1,506
4,690	4,700	1,727	1,700	1,673	1,646	1,619	1,592	1,565	1,538	1,511
4,700	4,710	1,731	1,704	1,677	1,650	1,623	1,596	1,569	1,542	1,515
4,710	4,720	1,735	1,708	1,681	1,654	1,627	1,600	1,573	1,546	1,519
4,720	4,730	1,740	1,713	1,686	1,658	1,631	1,604	1,577	1,550	1,523
4,730	4,740	1,744	1,717	1,690	1,663	1,636	1,609	1,582	1,555	1,527

4,740	4,750	1,748	1,721	1,694	1,667	1,640	1,613	1,586	1,559	1,532
4,750	4,760	1,752	1,725	1,698	1,671	1,644	1,617	1,590	1,563	1,536
4,760	4,770	1,757	1,730	1,702	1,675	1,648	1,621	1,594	1,567	1,540
4,770	4,780	1,761	1,734	1,707	1,680	1,653	1,626	1,598	1,571	1,544
4,780	4,790	1,765	1,738	1,711	1,684	1,657	1,630	1,603	1,576	1,549
4,790	4,800	1,769	1,742	1,715	1,688	1,661	1,634	1,607	1,580	1,553
4,800	4,810	1,774	1,746	1,719	1,692	1,665	1,638	1,611	1,584	1,557
4,810	4,820	1,778	1,751	1,724	1,697	1,670	1,642	1,615	1,588	1,561
4,820	4,830	1,782	1,755	1,728	1,701	1,674	1,647	1,620	1,593	1,566
4,830	4,840	1,786	1,759	1,732	1,705	1,678	1,651	1,624	1,597	1,570
4,840	4,850	1,790	1,763	1,736	1,709	1,682	1,655	1,628	1,601	1,574
4,850	4,860	1,795	1,768	1,741	1,714	1,686	1,659	1,632	1,605	1,578
4,860	4,870	1,799	1,772	1,745	1,718	1,691	1,664	1,637	1,610	1,583
4,870	4,880	1,803	1,776	1,749	1,722	1,695	1,668	1,641	1,614	1,587
4,880	4,890	1,807	1,780	1,753	1,726	1,699	1,672	1,645	1,618	1,591
4,890	4,900	1,812	1,785	1,758	1,730	1,703	1,676	1,649	1,622	1,595
4,900	4,910	1,816	1,789	1,762	1,735	1,708	1,681	1,654	1,626	1,599
4,910	4,920	1,820	1,793	1,766	1,739	1,712	1,685	1,658	1,631	1,604
4,920	4,930	1,824	1,797	1,770	1,743	1,716	1,689	1,662	1,635	1,608
4,930	4,940	1,829	1,802	1,774	1,747	1,720	1,693	1,666	1,639	1,612
4,940	4,950	1,833	1,806	1,779	1,752	1,725	1,698	1,670	1,643	1,616
4,950	4,960	1,837	1,810	1,783	1,756	1,729	1,702	1,675	1,648	1,621
4,960	4,970	1,841	1,814	1,787	1,760	1,733	1,706	1,679	1,652	1,625
4,970	4,980	1,845	1,818	1,791	1,764	1,737	1,710	1,683	1,656	1,629
4,980	4,990	1,850	1,823	1,796	1,769	1,742	1,714	1,687	1,660	1,633
4,990	5,000	1,854	1,827	1,800	1,773	1,746	1,719	1,692	1,665	1,638
5,000	5,010	1,858	1,831	1,804	1,777	1,750	1,723	1,696	1,669	1,642
5,010	5,020	1,862	1,835	1,808	1,781	1,754	1,727	1,700	1,673	1,646
5,020	5,030	1,867	1,840	1,813	1,786	1,758	1,731	1,704	1,677	1,650
5,030	5,040	1,871	1,844	1,817	1,790	1,763	1,736	1,709	1,682	1,655
5,040	5,050	1,875	1,848	1,821	1,794	1,767	1,740	1,713	1,686	1,659
5,050	5,060	1,879	1,852	1,825	1,798	1,771	1,744	1,717	1,690	1,663
5,060	5,070	1,884	1,857	1,830	1,802	1,775	1,748	1,721	1,694	1,667
5,070	5,080	1,888	1,861	1,834	1,807	1,780	1,753	1,726	1,698	1,671
5,080	5,090	1,892	1,865	1,838	1,811	1,784	1,757	1,730	1,703	1,676
5,090	5,100	1,896	1,869	1,842	1,815	1,788	1,761	1,734	1,707	1,680
5,100	5,110	1,901	1,874	1,846	1,819	1,792	1,765	1,738	1,711	1,684
5,110	5,120	1,905	1,878	1,851	1,824	1,797	1,770	1,742	1,715	1,688
5,120	5,130	1,909	1,882	1,855	1,828	1,801	1,774	1,747	1,720	1,693
5,130	5,140	1,913	1,886	1,859	1,832	1,805	1,778	1,751	1,724	1,697

5,140	5,150	1,917	1,890	1,863	1,836	1,809	1,782	1,755	1,728	1,701
5,150	5,160	1,922	1,895	1,868	1,841	1,814	1,786	1,759	1,732	1,705
5,160	5,170	1,926	1,899	1,872	1,845	1,818	1,791	1,764	1,737	1,710
5,170	5,180	1,930	1,903	1,876	1,849	1,822	1,795	1,768	1,741	1,714
5,180	5,190	1,934	1,907	1,880	1,853	1,826	1,799	1,772	1,745	1,718
5,190	5,200	1,939	1,912	1,885	1,858	1,830	1,803	1,776	1,749	1,722
5,200	5,210	1,943	1,916	1,889	1,862	1,835	1,808	1,781	1,754	1,726
5,210	5,220	1,947	1,920	1,893	1,866	1,839	1,812	1,785	1,758	1,731
5,220	5,230	1,951	1,924	1,897	1,870	1,843	1,816	1,789	1,762	1,735
5,230	5,240	1,956	1,929	1,902	1,874	1,847	1,820	1,793	1,766	1,739
5,240	5,250	1,960	1,933	1,906	1,879	1,852	1,825	1,798	1,770	1,743
5,250	5,260	1,964	1,937	1,910	1,883	1,856	1,829	1,802	1,775	1,748
5,260	5,270	1,968	1,941	1,914	1,887	1,860	1,833	1,806	1,779	1,752
5,270	5,280	1,973	1,945	1,918	1,891	1,864	1,837	1,810	1,783	1,756
5,280	5,290	1,977	1,950	1,923	1,896	1,869	1,842	1,814	1,787	1,760
5,290	5,300	1,981	1,954	1,927	1,900	1,873	1,846	1,819	1,792	1,765
5,300	5,310	1,985	1,958	1,931	1,904	1,877	1,850	1,823	1,796	1,769
5,310	5,320	1,989	1,962	1,935	1,908	1,881	1,854	1,827	1,800	1,773
5,320	5,330	1,994	1,967	1,940	1,913	1,886	1,858	1,831	1,804	1,777
5,330	5,340	1,998	1,971	1,944	1,917	1,890	1,863	1,836	1,809	1,782
5,340	5,350	2,002	1,975	1,948	1,921	1,894	1,867	1,840	1,813	1,786
5,350	5,360	2,006	1,979	1,952	1,925	1,898	1,871	1,844	1,817	1,790
5,360	5,370	2,011	1,984	1,957	1,930	1,902	1,875	1,848	1,821	1,794
5,370	5,380	2,015	1,988	1,961	1,934	1,907	1,880	1,853	1,826	1,798
5,380	5,390	2,019	1,992	1,965	1,938	1,911	1,884	1,857	1,830	1,803
5,390	5,400	2,023	1,996	1,969	1,942	1,915	1,888	1,861	1,834	1,807
5,400	5,410	2,028	2,001	1,974	1,946	1,919	1,892	1,865	1,838	1,811
5,410	5,420	2,032	2,005	1,978	1,951	1,924	1,897	1,870	1,842	1,815
5,420	5,430	2,036	2,009	1,982	1,955	1,928	1,901	1,874	1,847	1,820
5,430	5,440	2,040	2,013	1,986	1,959	1,932	1,905	1,878	1,851	1,824
5,440	5,450	2,045	2,017	1,990	1,963	1,936	1,909	1,882	1,855	1,828
5,450	5,460	2,049	2,022	1,995	1,968	1,941	1,914	1,886	1,859	1,832
5,460	5,470	2,053	2,026	1,999	1,972	1,945	1,918	1,891	1,864	1,837
5,470	5,480	2,057	2,030	2,003	1,976	1,949	1,922	1,895	1,868	1,841
5,480	5,490	2,061	2,034	2,007	1,980	1,953	1,926	1,899	1,872	1,845
5,490	5,500	2,066	2,039	2,012	1,985	1,958	1,930	1,903	1,876	1,849
5,500	5,510	2,070	2,043	2,016	1,989	1,962	1,935	1,908	1,881	1,854
5,510	5,520	2,074	2,047	2,020	1,993	1,966	1,939	1,912	1,885	1,858
5,520	5,530	2,078	2,051	2,024	1,997	1,970	1,943	1,916	1,889	1,862
5,530	5,540	2,083	2,056	2,029	2,002	1,974	1,947	1,920	1,893	1,866

5,540	5,550	2,087	2,060	2,033	2,006	1,979	1,952	1,925	1,898	1,870
5,550	5,560	2,091	2,064	2,037	2,010	1,983	1,956	1,929	1,902	1,875
5,560	5,570	2,095	2,068	2,041	2,014	1,987	1,960	1,933	1,906	1,879
5,570	5,580	2,100	2,073	2,045	2,018	1,991	1,964	1,937	1,910	1,883
5,580	5,590	2,104	2,077	2,050	2,023	1,996	1,969	1,942	1,914	1,887
5,590	5,600	2,108	2,081	2,054	2,027	2,000	1,973	1,946	1,919	1,892
5,600	5,610	2,112	2,085	2,058	2,031	2,004	1,977	1,950	1,923	1,896
5,610	5,620	2,117	2,089	2,062	2,035	2,008	1,981	1,954	1,927	1,900
5,620	5,630	2,121	2,094	2,067	2,040	2,013	1,986	1,958	1,931	1,904
5,630	5,640	2,125	2,098	2,071	2,044	2,017	1,990	1,963	1,936	1,909
5,640	5,650	2,129	2,102	2,075	2,048	2,021	1,994	1,967	1,940	1,913
5,650	5,660	2,133	2,106	2,079	2,052	2,025	1,998	1,971	1,944	1,917
5,660	5,670	2,138	2,111	2,084	2,057	2,030	2,002	1,975	1,948	1,921
5,670	5,680	2,142	2,115	2,088	2,061	2,034	2,007	1,980	1,953	1,926
5,680	5,690	2,146	2,119	2,092	2,065	2,038	2,011	1,984	1,957	1,930
5,690	5,700	2,150	2,123	2,096	2,069	2,042	2,015	1,988	1,961	1,934
5,700	5,710	2,155	2,128	2,101	2,074	2,046	2,019	1,992	1,965	1,938
5,710	5,720	2,159	2,132	2,105	2,078	2,051	2,024	1,997	1,970	1,942
5,720	5,730	2,163	2,136	2,109	2,082	2,055	2,028	2,001	1,974	1,947
5,730	5,740	2,167	2,140	2,113	2,086	2,059	2,032	2,005	1,978	1,951
5,740	5,750	2,172	2,145	2,117	2,090	2,063	2,036	2,009	1,982	1,955
5,750	5,760	2,176	2,149	2,122	2,095	2,068	2,041	2,014	1,986	1,959
5,760	5,770	2,180	2,153	2,126	2,099	2,072	2,045	2,018	1,991	1,964
5,770	5,780	2,184	2,157	2,130	2,103	2,076	2,049	2,022	1,995	1,968
5,780	5,790	2,189	2,161	2,134	2,107	2,080	2,053	2,026	1,999	1,972
5,790	5,800	2,193	2,166	2,139	2,112	2,085	2,058	2,030	2,003	1,976

COMMENTS ON THE USE OF THE COMBINED TAX TABLES

Appendix IX-H

Limitations of this Table
[no changes]

Withholding Taxes vs. Year-End Tax Obligations
[no changes]

Withholding Allowances
[no changes]

Self-Employed Persons - This table gives the withholding tax for employees who are paid wages for their services. It assumes that the employer is paying a portion of the Social Security and Medicare taxes for the employee (7.65%). To estimate the combined tax for self-employed persons earning no more than \$2,446 per week (\$127,200 per year) [\$2,279 per week (\$118,500 per year)], multiply gross taxable weekly income by 0.0765 and add the result to the table amount. For persons earning above \$2,446 [\$2,279] per week, multiply gross taxable weekly income by .0145 (Medicare), add \$141 (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
[no changes]

Alimony Income –
[no changes]

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 (\$7,886/year or \$152/week) [(\$7,347/year or \$141/week)] is averaged into the table for income ranges above \$127,200 [\$118,500]. 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 Form Schedule SE).

Medicare Tax
[no changes]

Federal Income Tax - This table includes federal income tax withholding rates as published by the IRS (see Publication 15 (Circular E) for use in 2017, revised December 19, 2016 [2016, revised December 23, 2015]). 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, 2017 [2016]). 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 April 4, 2017 to be effective May 1, 2017 [April 12, 2016 to be effective May 1, 2016].