

## **SUPREME COURT OF NEW JERSEY**

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

For the Court,

/s/ Stuart Rabner

Chief Justice

Dated: March 24, 2009

## **APPENDIX IX-A**

### **CONSIDERATIONS IN THE USE OF CHILD SUPPORT GUIDELINES (Includes Amendments through those effective March 24, 2009 [March 11, 2008])**

#### **1. Philosophy of the Child Support Guidelines**

No change.

#### **2. Use of the Child Support Guidelines As a Rebuttable Presumption**

No change.

#### **3. Deviating from the Child Support Guidelines**

No change.

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

No change.

#### **5. Economic Basis for the Child Support Guidelines**

No change.

#### **6. Economic Principles Included in the Child Support Guidelines**

No change.

#### **7. Assumptions Included in the Child Support Guidelines**

- a. Intact Family Spending Patterns as the Standard for Support Orders

No change.

- b. Standard of Living

No change.

- c. Marginal-Cost Estimation

No change.

d. The Rothbarth Marginal Cost Estimator

No change.

e. National versus New Jersey Spending on Children

No change.

f. Visitation and Shared Parenting

No change.

g. Effect of a Child's Age

No change.

h. Self-Support Reserve - The self-support reserve is a factor in calculating a child support award only when one or both of the parents have income at or near the poverty level. The self-support reserve is 105% of the U.S. poverty guideline for one person. It attempts to ensure that the obligor has sufficient income to maintain a basic subsistence level and the incentive to work so that child support can be paid. A child support award is adjusted to reflect the self-support reserve only if its payment would reduce the obligor's net income below the reserve *and* the custodial parent's (or the Parent of the Primary Residence's) net income is greater than 105% of the poverty guideline. The latter condition is necessary to ensure that custodial parents can meet their basic needs so that they can care for the children. As of January 23, 2009 [January 24, 2008], the self-support reserve is \$219.00 [\$210.00] (this amount is 105% of the poverty guideline for one person).

**8. Expenses Included in the Child Support Schedules**

No change.

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

No change.

**10. Adjustments to the Support Obligation**

No change.

**11. Defining Income**

No change.

**12. Imputing Income to Parents**

No change.

**13. Adjustments for PAR Time (formerly Visitation Time)**

No change.

**14. Shared-Parenting Arrangements**

- a. No change.
- b. No change.
- c. No change.
- d. No change.
- e. If a shared-parenting award is inappropriate due to the PPR's limited household income, a sole-custody award shall be calculated.

Shared-Parenting Primary Household Net Income Thresholds (2.0 x <u>2009</u> [2008] Poverty Guideline)		
Total Persons in Household	Weekly Net Income	Annual Net Income
2	<u>\$560</u> [\$538]	<u>\$29,140</u> [\$28,000]
3	<u>\$704</u> [\$677]	<u>\$36,620</u> [\$35,200]
4	<u>\$848</u> [\$815]	<u>\$44,100</u> [\$42,400]
5	<u>\$992</u> [\$954]	<u>\$51,580</u> [\$49,600]
6	<u>\$1,136</u> [\$1,092]	<u>\$59,060</u> [\$56,800]
7	<u>\$1,280</u> [\$1,231]	<u>\$66,540</u> [\$64,000]
8	<u>\$1,423</u> [\$1,369]	<u>\$74,020</u> [\$71,200]

- f. No change.
- g. No change.
- h. No change.
- i. No change.
- j. No change.

#### **15. Split-Parenting Arrangements**

No change.

#### **16. Child in the Custody of a Third Party**

No change.

#### **17. Adjustments for the Age of the Children**

No change.

#### **18. College or Other Post-Secondary Education Expenses**

No change.

#### **19. Determining Child Support and Alimony or Spousal Support Simultaneously**

No change.

#### **20. Extreme Parental Income Situations**

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

- a. *Obligors With Net Income Less Than the U.S. Poverty Guideline.* If an obligor's net income, after deducting that persons share of the total support award, is less than 105% of the U.S. poverty guideline for one person (net income of \$219 [\$210] per week as of January 23, 2009 [January 24, 2008] or as published annually in the Federal Register), the court shall carefully review the obligor's income and living expenses to determine the maximum amount of child support that can reasonably be ordered without denying the obligor the means of self-support at a minimum subsistence level. If an obligee's income is less than 105% of the poverty guideline, no self-support reserve

adjustment shall be made regardless of the obligor's income. When assessing whether an obligee has sufficient net income to permit the application of the self-support reserve for an obligor, the court may consider the effect of the obligee's share of the child support obligation (note that this amount is not calculated on either worksheet). Thus, at the Court's discretion, the obligor self-support reserve may not be applied if the obligee's net income minus the obligee's child support obligation is less than 105% of the poverty guideline for one person. In all cases, a fixed dollar amount shall be ordered to establish the principle of the parent's support obligation and to provide a basis for an upward modification should the obligor's income increase in the future. In these circumstances, the support award should be between \$5.00 per week and the support amount at \$170 combined net weekly income for the appropriate number of children.

b. No change.

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

No change.

**22. Stipulated Agreements**

No change.

**23. Modification of Support Awards**

No change.

**24. Effect of Emancipation of a Child**

No change.

**25. Support for a Child Who has Reached Majority**

No change.

**26. Health Insurance for Children**

No change.

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

No change.

**28. Distribution of Worksheets and Financial Affidavits**

No change.

**29. Background Reports and Publications**

No change.

# APPENDIX IX-B

## USE OF THE CHILD SUPPORT GUIDELINES

(Includes Amendments Through Those Effective March 24, 2009 [March 10, 2008])

### General Information

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

## Line Instructions for the Sole-Parenting Worksheet

<b>Caption</b>	... no change
<b>Lines 1 through 5</b>  <b>Determining Income</b>	<p><i>Gross Income</i> - ... no change</p> <p><i>Sources of Income</i> - ... no change</p> <p><i>Income from self-employment or operation of a business.</i> ... no change</p> <p><i>Sporadic Income</i> ... no change</p> <p><i>Military Pay</i> – ... no change</p> <p><i>In-Kind Income</i> - ... no change</p> <p><i>Alimony, Spousal Support, and/or Separate Maintenance Received</i> - ... no change</p> <p><i>Types of Income Excluded from Gross Income</i> – ... no change</p> <p><i>Collecting and Verifying Income Information</i> ... no change</p> <p><i>Taxable and Non-Taxable Income</i> - ... no change</p> <p style="padding-left: 40px;">1. <i>Income Not Subject to Federal Income Tax</i> ... no change</p> <p style="padding-left: 40px;">2. <i>Income Not Subject to New Jersey State Income Tax</i> ... no change</p> <p><u>Note on Social Security Taxes:</u> Social Security tax withholding (FICA) for high-income persons may vary during the year. In the early part of the year, 6.2% is withheld on the first <a href="#">\$106,800</a> [<a href="#">\$102,000</a>] of gross earnings (for wage earners in <a href="#">2009</a> [<a href="#">2008</a>]). After the maximum <a href="#">\$6,622</a> [<a href="#">\$6,324</a>] 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 <a href="#">\$106,800</a> [<a href="#">\$102,000</a>] limit and the full Medicare tax rate (2.9%) on all earned income.</p> <p><i>Analyzing Income Tax Returns</i> - ... no change</p>
<b>Line 1</b>  <b>Gross Taxable Income</b>	... no change

<b>Line 1a</b>  <b>Mandatory Retirement Contributions</b>	... no change
<b>Line 1b</b>  <b>Alimony Paid</b>	... no change
<b>Line 1c</b>  <b>Alimony Received</b>	... no change
<b>Line 2</b>  <b>Adjusted Gross Taxable Income</b>	... no change
<b>Line 2a</b>  <b>Withholding Taxes</b>	<p>... no change</p> <p>1. <u>Combined Income Tax Withholding Tables</u> (Appendix IX-H) - ... no change</p> <p style="padding-left: 40px;">a. ... no change</p> <p style="padding-left: 40px;">b. Individuals must justify claiming fewer withholding exemptions than allowed since this may result in less available gross income per payroll period and may provide the taxpayer with a substantial refund at the end of the year that will not be considered when determining the child support award. Unless a party can show good cause for claiming fewer withholding allowances than permitted, the following standards shall be used to determine withholding taxes from the Appendix IX-H Combined Tax Withholding Tables:</p> <p style="padding-left: 80px;">(1) one withholding allowance for the parent;</p> <p style="padding-left: 80px;">(2) one withholding allowance for a current spouse;</p> <p style="padding-left: 80px;">(3) one withholding allowance for each dependent child; and</p> <p style="padding-left: 120px;">(a) for incomes less than <del>[\$58,000]</del> <u>\$61,000</u> if unmarried or less than <del>[\$86,000]</del> <u>\$90,000</u> if married, two allowances for each eligible child, <u>subtracting one withholding allowance if there are three or more eligible children</u>; or</p> <p style="padding-left: 120px;">(b) for incomes between <del>[\$58,000]</del> <u>\$61,000</u> and \$84,000 if unmarried or between <del>[\$86,000]</del> <u>\$90,000</u> and \$119,000 if married, one allowance for each eligible child plus one additional allowance if there are <del>[four]</del> <u>six</u> or more eligible children</p> <p style="padding-left: 40px;">(To determine eligibility, see IRS Form W-4 and 26 U.S.C.A. § 24).</p> <p>NOTE: ... no change</p> <p>2. <u>End-of-Year Tax Obligations</u> - ... no change</p> <p>3. <u>Year-to-Date Calculation</u> - ... no change</p>

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

<b>Line 9</b> <b>Adding Health Insurance Costs for the Child to the Basic Obligation</b>	... no change
<b>Line 10</b> <b>Adding Predictable and Recurring Unreimbursed Health Care to the Basic Obligation</b>	... no change
<b>Line 11</b> <b>Adding Court-Approved Predictable and Recurring Extraordinary Expenses to the Basic Support Amount</b>	... no change
<b>Line 12</b> <b>Deducting Government Benefits Paid to or for the Child</b>	... no change
<b>Line 13</b> <b>Calculating the Total Child Support Amount</b>	... no change
<b>Line 14</b> <b>Parental Share of the Total Child Support</b>	... no change

<b>Obligation</b>	
<b>Line 15</b> <b>Credit for Child-Care Payments</b>	... no change
<b>Line 16</b> <b>Credit for Payment of Child's Health Insurance Cost</b>	... no change
<b>Line 17</b> <b>Credit for Payment of Child's Predictable and Recurring Unreimbursed Health Care</b>	... no change
<b>Line 18</b> <b>Credit for Payment of Court-Approved Extraordinary Expenses</b>	... no change
<b>Line 19</b> <b>Adjustment for Parenting Time Variable Expenses</b>	... no change
<b>Line 20</b> <b>Figuring Each Parent's Net Support Obligation</b>	... no change
<b>Lines 21, 22, and</b>	... no change

<p><b>23</b></p> <p><b>Adjusting the Child Support Order for Other-Dependents</b></p>	
<p><b>Line 21</b> <b>Line 20 CS</b> <b>Obligation With</b> <b>Other-Dependent</b> <b>Deduction</b></p>	<p>... no change</p>
<p><b>Line 22</b> <b>Line 20 CS</b> <b>Obligation</b> <b>Without</b> <b>Other-Dependent</b> <b>Deduction</b></p>	<p>... no change</p>
<p><b>Line 23</b></p> <p><b>Obligation</b> <b>Adjusted for</b> <b>Other Dependents</b></p>	<p>... no change</p>
<p><b>Lines 24, 25, and 26</b></p> <p><b>Maintaining a Self-Support Reserve</b></p>	<p>To ensure that the obligor parent retains sufficient net income to live at a minimum subsistence level and has the incentive to work, that parent's net child support award is tested against 105% of the U.S. poverty guideline for one person. If the NCP's net income after deducting the child support award is less than the self-support reserve, the order should be adjusted. <b>No such adjustment shall occur, however, if the custodial parent's net income is less than the self-support reserve.</b> This priority is necessary to ensure that custodial parents can meet their basic needs while caring for the child(ren). The poverty guideline will be disseminated by the AOC each February or when it is published in the Federal Register. The self-support reserve test is applied as follows:</p> <ol style="list-style-type: none"> <li>1. Subtract the obligor's child support obligation from that person's net income.</li> <li>2. If the difference is greater than 105% of the poverty guideline for one person (<a href="#">\$219</a> [<a href="#">\$210</a>] per week as of <a href="#">January 23, 2009</a> [<a href="#">January 24, 2008</a>]), the self-support reserve is preserved and the obligor's support obligation is the child support order.</li> <li>3. If the difference is less than 105% of the poverty guideline for one person <b>and</b> the custodial parent's net income is greater than 105% of the poverty guideline, the</li> </ol>

	<p>obligor's child support order is the difference between the obligor's net income and the 105% of the poverty guideline for one person.</p> <p>In determining whether the application of the self-support reserve is appropriate, the court may need to impute income to a parent as provided in Appendix IX-A. The court should also consider a parent's actual living expenses and the custodial parent's share of the support obligation (see Appendix IX-A, paragraph 20).</p>
<p><b>Line 24</b></p> <p><b>Self-Support Reserve Test</b></p>	... no change
<p><b>Line 25</b></p> <p><b>Maximum Child Support Order</b></p>	... no change
<p><b>Line 26</b></p> <p><b>Child Support Order</b></p>	... no change

## Line Instructions for the Shared-Parenting Worksheet

<b>Caption</b>	... no change
<b>Line 1</b> <b>Gross Taxable Income</b>	... no change
<b>Lines 1 through 5</b> <b>Determining Income</b>	<p><i>Gross Income</i> - ... no change</p> <p><i>Sources of Income</i> - ... no change</p> <p><i>Income from self-employment or operation of a business.</i> ... no change</p> <p><i>Sporadic Income</i> ... no change</p> <p><i>Military Pay</i> – ... no change</p> <p><i>In-Kind Income</i> - ... no change</p> <p><i>Alimony, Spousal Support, and/or Separate Maintenance Received</i> - ... no change</p> <p><i>Types of Income Excluded from Gross Income</i> – ... no change</p> <p><i>Collecting and Verifying Income Information</i> ... no change</p> <p><i>Taxable and Non-Taxable Income</i> - ... no change</p> <p style="padding-left: 40px;">1. <i>Income Not Subject to Federal Income Tax</i> ... no change</p> <p style="padding-left: 40px;">2. <i>Income Not Subject to New Jersey State Income Tax</i> ... no change</p> <p><u>Note on Social Security Taxes:</u> Social Security tax withholding (FICA) for high-income persons may vary during the year. In the early part of the year, 6.2% is withheld on the first <a href="#">\$106,800</a> [<a href="#">\$102,000</a>] of gross earnings (for wage earners in <a href="#">2009</a> [<a href="#">2008</a>]). After the maximum <a href="#">\$6,622</a> [<a href="#">\$6,324</a>] 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 <a href="#">\$106,800</a> [<a href="#">\$102,000</a>] limit and the full Medicare tax rate (2.9%) on all earned income.</p> <p><i>Analyzing Income Tax Returns</i> - ... no change</p>
<b>Line 1a</b> <b>Mandatory Retirement Contributions</b>	... no change
<b>Line 1b</b> <b>Alimony Paid</b>	... no change

<b>Line 1c</b>  <b>Alimony Received</b>	... no change
<b>Line 2</b>  <b>Adjusted Gross Taxable Income</b>	... no change
<b>Line 2a</b>  <b>Withholding Taxes</b>	<p>... no change</p> <p>1. <u>Combined Income Tax Withholding Tables</u> (Appendix IX-H) - ... no change</p> <p>a. ... no change</p> <p>b. Individuals must justify claiming fewer withholding exemptions than allowed since this may result in less available gross income per payroll period and may provide the taxpayer with a substantial refund at the end of the year that will not be considered when determining the child support award. Unless a party can show good cause for claiming fewer withholding allowances than permitted, the following standards shall be used to determine withholding taxes from the Appendix IX-H Combined Tax Withholding Tables:</p> <p>(1) one withholding allowance for the parent;</p> <p>(2) one withholding allowance for a current spouse;</p> <p>(3) one withholding allowance for each dependent child; and</p> <p>(a) for incomes less than <del>[\$58,000]</del> <u>\$61,000</u> if unmarried or less than <del>[\$86,000]</del> <u>\$90,000</u> if married, two allowances for each eligible child, <u>subtracting one withholding allowance if there are three or more eligible children</u>; or</p> <p>(b) for incomes between <del>[\$58,000]</del> <u>\$61,000</u> and \$84,000 if unmarried or between <del>[\$86,000]</del> <u>\$90,000</u> and \$119,000 if married, one allowance for each eligible child plus one additional allowance if there are <del>[four]</del> <u>six</u> or more eligible children</p> <p>(To determine eligibility, see IRS Form W-4 and 26 U.S.C.A. § 24).</p> <p>NOTE: ... no change</p> <p>2. <u>End-of-Year Tax Obligations</u> - ... no change</p> <p>3. <u>Year-to-Date Calculation</u> - ... no change</p> <p>4. <u>Self-Employed Persons</u> - ... no change</p> <p>Note: ... no change</p>
<b>Line 2b</b>  <b>Prior Child Support Orders</b>	... no change

<b>Line 2c</b> <b>Mandatory Union Dues</b>	... no change
<b>Line 2d</b> <b>Other-Dependent Deduction</b>	... no change
<b>Line 3</b> <b>Net Taxable Income</b>	... no change
<b>Line 4</b> <b>Non-Taxable Income</b>	... no change
<b>Line 5</b> <b>Net Income</b>	... no change
<b>Line 6</b> <b>Percentage Share of Income</b>	... no change
<b>Line 7</b> <b>Number of Overnights with Each Parent</b>	... no change
<b>Line 8</b> <b>Percentage of Overnights with Each Parent</b>	... no change
<b>Line 9</b> <b>Basic Child Support Amount</b>	... no change
<b>Line 10</b> <b>PAR Shared Parenting Fixed Expenses</b>	... no change
<b>Line 11</b>	... no change

<b>Deducting Government Benefits Paid to or for the Child</b>	
<b>Line 12</b> <b>Shared Parenting Basic Child Support Amount</b>	... no change
<b>Line 13</b> <b>PAR Share of Shared Parenting Basic Child Support Amount</b>	... no change
<b>Line 14</b> <b>PAR Shared Parenting Variable Expenses</b>	... no change
<b>Line 15</b> <b>PAR Adjusted Shared Parenting Basic Child Support Amount</b>	... no change
<b>Lines 16 through 20</b> <b>Figuring Supplemental Expenses to be Added to the Shared Parenting Basic Child Support Amount</b>	... no change
<b>Line 16</b> <b>Adding Net Work-Related Child Care Costs</b>	... no change

<b>Line 17</b>  <b>Adding Health Insurance Costs for the Child</b>	... no change
<b>Line 18</b>  <b>Adding Predictable and Recurring Unreimbursed Health Care</b>	... no change
<b>Line 19</b>  <b>Adding Court-Approved Predictable and Recurring Extraordinary Expenses</b>	... no change
<b>Line 20</b>  <b>Total Supplemental Expenses</b>	... no change
<b>Line 21</b>  <b>PAR's Share of the Total Supplemental Expenses</b>	... no change

<b>Line 22</b>  <b>Credit for PAR's  Child-Care  Payments</b>	... no change
<b>Line 23</b>  <b>Credit for PAR's  Payment of  Child's Health  Insurance Cost</b>	... no change
<b>Line 24</b>  <b>Credit for PAR's  Payment of  Unreimbursed  Health Care</b>	... no change
<b>Line 25</b>  <b>Credit for PAR's  Payment of Court-  Approved  Extraordinary  Expenses</b>	... no change
<b>Line 26</b>  <b>PAR's Total  Payments for  Supplemental  Expenses</b>	... no change
<b>Line 27</b>  <b>PAR's Net  Supplemental  Expenses</b>	... no change
<b>Line 28</b>	

<b>PAR's Net Child Support Obligation</b>	... no change
<b>Lines 29, 30, and 31</b>  <b>Adjusting the Child Support Obligation for Other Dependents</b>	... no change
<b>Line 29</b>  <b>Line 28 PAR CS Obligation WITH Other Dependent Deduction</b>	... no change
<b>Line 30</b>  <b>Line 28 PAR CS Obligation WITHOUT Other Dependent Deduction</b>	... no change
<b>Line 31</b>  <b>Adjusted PAR CS Obligation</b>	... no change
<b>Lines 32 and 33</b>  <b>Maintaining a Self-Support Reserve</b>	<p>To ensure that the PAR retains sufficient net income to live at a minimum subsistence level and has the incentive to work, that parent's net child support award is tested against 105% of the U.S. poverty guideline for one person. If the PAR's net income after deducting the child support award is less than the self-support reserve, the order should be adjusted. <b>No such adjustment shall occur, however, if the PPR's net income is less than the self-support reserve.</b> This priority is necessary to ensure that a PPR can meet his or her basic needs while caring for the child(ren). The poverty guideline will be disseminated by the AOC each February or when it is published in the Federal Register. The self-support reserve test is applied as follows:</p> <ol style="list-style-type: none"> <li>1. Subtract obligor's child support obligation from that person's net income.</li> <li>2. If the difference is greater than 105% of the poverty guideline for one person (<a href="#">\$219</a> [<a href="#">\$210</a>] per week as of <a href="#">January 23, 2009</a> [<a href="#">January 24, 2008</a>]), the self-support reserve is preserved and the obligor's support obligation is the child support order.</li> <li>3. If the difference is less than 105% of the poverty guideline for one person <b>and</b> the PPR's net income is greater than 105% of the poverty guideline, the</li> </ol>

	<p>obligor's order is the difference between the obligor's net income and the 105% of the poverty guideline for one person.</p> <p>In determining whether the application of the self-support reserve is appropriate, the court may need to impute income to a parent as provided in Appendix IX-A take into account a parent's actual living expenses, and/or consider the PPR's support obligation to the children (see Appendix IX-A, paragraph 20).</p> <p><b>NOTE:</b> In some family situations, (e.g., the PPR's income exceeds the PAR's income and shared parenting times are near equal), the PPR may owe child support to the PAR (in such cases, the PAR's obligation is a negative number). If this occurs, the self-support reserve should be tested using the PPR's net income and the absolute value of the PAR's negative obligation. In all cases, the PPR should be given the priority with regard to the self-support reserve.</p>
<p><b>Line 32</b></p> <p><b>Self-Support Reserve Test</b></p>	<p>... no change</p>
<p><b>Line 33</b></p> <p><b>PAR's Maximum Child Support Order</b></p>	<p>... no change</p>
<p><b>Line 34</b></p> <p><b>Child Support Order</b></p>	<p>... no change</p>
<p><b>Line 35</b></p> <p><b>PPR Household Income Test</b></p>	<p>... no change</p>

APPENDIX IX-H - COMBINED TAX WITHHOLDING TABLES FOR USE WITH THE SUPPORT GUIDELINES  
 Includes Federal, State, Social Security and Medicare Income Tax Withholding Rates  
 Weekly Payroll Period - Single Persons and Married Living Apart - For Wages Paid After January 1, 2009

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

Weekly Gross Income		And the number of withholding allowances claimed is . . . .									
At least	But less than	0	1	2	3	4	5	6	7	8	
100	110	15	9	9	9	8	8	8	8	8	
110	120	17	10	10	10	9	9	9	9	9	
120	130	19	12	11	11	10	10	10	10	10	
130	140	21	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	26	19	15	14	14	14	13	13	13	
170	180	28	21	15	15	15	15	14	14	14	
180	190	30	23	16	16	16	15	15	15	15	
190	200	32	25	18	17	17	16	16	16	16	
200	210	34	27	20	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	42	33	25	21	20	20	20	19	19	
240	250	44	35	27	22	21	21	21	20	20	
250	260	46	36	29	22	22	22	22	21	21	
260	270	49	38	31	24	23	23	23	22	22	
270	280	51	40	33	26	24	24	23	23	23	
280	290	54	43	35	28	25	25	24	24	24	
290	300	56	45	37	29	26	26	25	25	25	
300	310	59	48	39	31	27	26	26	26	26	
310	320	61	50	41	33	28	27	27	27	27	
320	330	63	53	43	35	29	28	28	28	27	
330	340	66	55	44	37	30	29	29	29	28	
340	350	68	57	47	39	32	30	30	30	29	
350	360	71	60	49	41	34	31	31	30	30	
360	370	73	62	51	43	36	32	32	31	31	
370	380	75	65	54	45	37	33	33	32	32	
380	390	78	67	56	47	39	34	33	33	33	
390	400	80	69	59	49	41	35	34	34	34	
400	410	83	72	61	51	43	36	35	35	35	
410	420	85	74	63	53	45	38	36	36	36	
420	430	88	77	66	55	47	40	37	37	37	
430	440	90	79	68	58	49	42	38	38	37	
440	450	93	82	71	60	51	44	39	39	38	
450	460	95	84	73	62	53	45	40	40	39	
460	470	98	87	76	65	55	47	41	41	40	
470	480	100	89	78	67	57	49	42	41	41	
480	490	103	92	81	70	59	51	44	42	42	
490	500	105	94	83	72	61	53	46	43	43	
500	510	107	97	86	75	64	55	48	44	44	
510	520	110	99	88	77	66	57	50	45	45	
520	530	112	101	91	80	69	59	52	46	46	
530	540	115	104	93	82	71	61	54	47	47	
540	550	117	106	95	85	74	63	56	48	48	
550	560	120	109	98	87	76	65	58	50	49	
560	570	122	111	100	90	79	68	60	52	50	
570	580	125	114	103	92	81	70	62	54	50	
580	590	127	116	105	94	84	73	64	56	51	
590	600	130	119	108	97	86	75	65	58	52	

Weekly Gross Income		And the number of withholding allowances claimed is . . .								
At least	But less than	0	1	2	3	4	5	6	7	8
600	610	132	121	110	99	88	78	67	60	53
610	620	135	124	113	102	91	80	69	62	55
620	630	137	126	115	104	93	82	72	64	57
630	640	140	129	118	107	96	85	74	66	59
640	650	142	131	120	109	98	87	76	68	60
650	660	144	134	123	112	101	90	79	70	62
660	670	147	136	125	114	103	92	81	72	64
670	680	149	138	128	117	106	95	84	74	66
680	690	152	141	130	119	108	97	86	76	68
690	700	156	143	132	122	111	100	89	78	70
700	710	160	146	135	124	113	102	91	80	72
710	720	163	149	137	126	116	105	94	83	74
720	730	167	151	140	129	118	107	96	85	76
730	740	171	154	143	132	121	110	99	88	78
740	750	174	157	145	134	123	112	101	90	80
750	760	178	160	148	137	126	115	104	93	82
760	770	182	163	151	139	128	117	106	95	84
770	780	185	167	153	142	131	120	109	98	87
780	790	189	171	156	145	133	122	111	100	89
790	800	193	175	159	147	136	125	114	103	92
800	810	197	178	161	150	139	128	116	105	94
810	820	201	182	164	153	141	130	119	108	97
820	830	205	186	167	155	144	133	122	110	99
830	840	209	190	171	158	147	135	124	113	102
840	850	213	194	175	161	149	138	127	116	104
850	860	216	198	179	164	152	141	130	118	107
860	870	220	202	183	167	155	143	132	121	110
870	880	224	206	187	170	158	146	135	124	112
880	890	228	209	191	173	161	149	137	126	115
890	900	232	213	195	176	164	152	140	129	118
900	910	236	217	198	180	167	155	143	132	120
910	920	240	221	202	184	170	158	146	134	123
920	930	244	225	206	187	172	161	149	137	126
930	940	247	229	210	191	175	164	152	140	128
940	950	251	233	214	195	178	166	155	143	131
950	960	255	237	218	199	181	169	158	146	134
960	970	259	240	222	203	184	172	160	149	137
970	980	263	244	226	207	188	175	163	152	140
980	990	267	248	229	211	192	178	166	155	143
990	1,000	271	252	233	215	196	181	169	157	146
1,000	1,010	275	256	237	218	200	184	172	160	149
1,010	1,020	278	260	241	222	204	187	175	163	151
1,020	1,030	282	264	245	226	207	189	178	166	154
1,030	1,040	286	268	249	230	211	193	181	169	157
1,040	1,050	290	271	253	234	215	197	183	172	160
1,050	1,060	294	275	257	238	219	200	186	175	163
1,060	1,070	298	279	260	242	223	204	189	178	166
1,070	1,080	302	283	264	246	227	208	192	180	169
1,080	1,090	306	287	268	249	231	212	195	183	172
1,090	1,100	309	291	272	253	235	216	198	186	174
1,100	1,110	313	295	276	257	238	220	201	189	177
1,110	1,120	317	299	280	261	242	224	205	192	180
1,120	1,130	321	302	284	265	246	228	209	195	183
1,130	1,140	325	306	288	269	250	231	213	198	186
1,140	1,150	329	310	291	273	254	235	217	201	189

Weekly Gross Income			And the number of withholding allowances claimed is . . . .							
At least	But less than	0	1	2	3	4	5	6	7	8
1,150	1,160	333	314	295	277	258	239	220	203	192
1,160	1,170	337	318	299	280	262	243	224	206	195
1,170	1,180	340	322	303	284	266	247	228	209	197
1,180	1,190	344	326	307	288	269	251	232	213	200
1,190	1,200	348	330	311	292	273	255	236	217	203
1,200	1,210	352	333	315	296	277	259	240	221	206
1,210	1,220	356	337	319	300	281	262	244	225	209
1,220	1,230	360	341	322	304	285	266	248	229	212
1,230	1,240	364	345	326	308	289	270	251	233	215
1,240	1,250	368	349	330	311	293	274	255	237	218
1,250	1,260	371	353	334	315	297	278	259	240	222
1,260	1,270	375	357	338	319	300	282	263	244	226
1,270	1,280	379	361	342	323	304	286	267	248	229
1,280	1,290	383	364	346	327	308	290	271	252	233
1,290	1,300	387	368	350	331	312	293	275	256	237
1,300	1,310	391	372	353	335	316	297	279	260	241
1,310	1,320	395	376	357	339	320	301	282	264	245
1,320	1,330	399	380	361	342	324	305	286	268	249
1,330	1,340	402	384	365	346	328	309	290	271	253
1,340	1,350	406	388	369	350	331	313	294	275	257
1,350	1,360	410	392	373	354	335	317	298	279	260
1,360	1,370	414	395	377	358	339	321	302	283	264
1,370	1,380	418	399	381	362	343	324	306	287	268
1,380	1,390	422	403	384	366	347	328	310	291	272
1,390	1,400	426	407	388	370	351	332	313	295	276
1,400	1,410	430	411	392	373	355	336	317	299	280
1,410	1,420	433	415	396	377	359	340	321	302	284
1,420	1,430	437	419	400	381	362	344	325	306	288
1,430	1,440	441	423	404	385	366	348	329	310	291
1,440	1,450	445	426	408	389	370	352	333	314	295
1,450	1,460	449	430	412	393	374	355	337	318	299
1,460	1,470	453	434	415	397	378	359	341	322	303
1,470	1,480	457	438	419	401	382	363	344	326	307
1,480	1,490	461	442	423	404	386	367	348	330	311
1,490	1,500	465	446	427	408	390	371	352	333	315
1,500	1,510	469	450	431	412	393	375	356	337	319
1,510	1,520	473	454	435	416	397	379	360	341	322
1,520	1,530	477	458	439	420	401	383	364	345	326
1,530	1,540	481	462	443	424	405	386	368	349	330
1,540	1,550	485	466	447	428	409	390	372	353	334
1,550	1,560	489	470	451	432	413	394	375	357	338
1,560	1,570	493	474	455	436	417	398	379	361	342
1,570	1,580	497	478	459	440	421	402	383	364	346
1,580	1,590	501	482	463	444	425	406	387	368	350
1,590	1,600	505	486	467	448	429	410	391	372	353
1,600	1,610	509	490	471	452	433	414	395	376	357
1,610	1,620	513	494	475	456	437	418	399	380	361
1,620	1,630	517	498	479	460	441	422	403	384	365
1,630	1,640	521	502	483	464	445	426	407	388	369
1,640	1,650	525	506	487	468	449	430	411	392	373
1,650	1,660	529	510	491	472	453	434	415	396	377
1,660	1,670	534	513	495	476	457	438	419	400	381
1,670	1,680	538	517	499	480	461	442	423	404	385
1,680	1,690	542	521	503	484	465	446	427	408	389
1,690	1,700	546	525	506	488	469	450	431	412	393

Weekly Gross Income			And the number of withholding allowances claimed is . . . .							
At least	But less than	0	1	2	3	4	5	6	7	8
1,700	1,710	551	530	510	492	473	454	435	416	397
1,710	1,720	555	534	514	496	477	458	439	420	401
1,720	1,730	559	538	518	499	481	462	443	424	405
1,730	1,740	564	543	522	503	485	466	447	428	409
1,740	1,750	568	547	526	507	489	470	451	432	413
1,750	1,760	572	551	530	511	492	474	455	436	417
1,760	1,770	576	555	534	515	496	478	459	440	421
1,770	1,780	581	560	539	519	500	482	463	444	425
1,780	1,790	585	564	543	523	504	485	467	448	429
1,790	1,800	589	568	547	527	508	489	471	452	433
1,800	1,810	593	572	551	531	512	493	475	456	437
1,810	1,820	598	577	556	535	516	497	478	460	441
1,820	1,830	602	581	560	539	520	501	482	464	445
1,830	1,840	606	585	564	543	524	505	486	468	449
1,840	1,850	610	589	568	547	528	509	490	471	453
1,850	1,860	615	594	573	552	532	513	494	475	457
1,860	1,870	619	598	577	556	536	517	498	479	461
1,870	1,880	623	602	581	560	540	521	502	483	464
1,880	1,890	628	607	586	565	544	525	506	487	468
1,890	1,900	632	611	590	569	548	529	510	491	472
1,900	1,910	636	615	594	573	552	533	514	495	476
1,910	1,920	640	619	598	577	556	537	518	499	480
1,920	1,930	645	624	603	582	561	541	522	503	484
1,930	1,940	649	628	607	586	565	545	526	507	488
1,940	1,950	653	632	611	590	569	549	530	511	492
1,950	1,960	657	636	615	594	573	553	534	515	496
1,960	1,970	662	641	620	599	578	557	538	519	500
1,970	1,980	666	645	624	603	582	561	542	523	504
1,980	1,990	670	649	628	607	586	565	546	527	508
1,990	2,000	674	653	632	611	590	569	550	531	512
2,000	2,010	679	658	637	616	595	574	554	535	516
2,010	2,020	683	662	641	620	599	578	558	539	520
2,020	2,030	687	666	645	624	603	582	562	543	524
2,030	2,040	691	670	649	628	608	587	566	547	528
2,040	2,050	696	675	654	633	612	591	570	551	532
2,050	2,060	700	679	658	637	616	595	574	555	536
2,060	2,070	704	683	662	641	620	599	578	558	539
2,070	2,080	707	686	665	644	623	602	581	561	542
2,080	2,090	711	690	669	648	627	606	585	565	546
2,090	2,100	715	694	673	652	631	610	589	568	549
2,100	2,110	718	697	676	655	634	613	592	571	553
2,110	2,120	722	701	680	659	638	617	596	575	556
2,120	2,130	725	704	683	662	641	620	599	578	559
2,130	2,140	729	708	687	666	645	624	603	582	563
2,140	2,150	733	712	691	670	649	628	607	586	566
2,150	2,160	736	715	694	673	652	631	610	589	569
2,160	2,170	740	719	698	677	656	635	614	593	573
2,170	2,180	744	723	702	681	660	639	618	597	576
2,180	2,190	747	726	705	684	663	642	621	600	579
2,190	2,200	751	730	709	688	667	646	625	604	583
2,200	2,210	755	734	713	692	671	650	629	608	587
2,210	2,220	758	737	716	695	674	653	632	611	590
2,220	2,230	762	741	720	699	678	657	636	615	594
2,230	2,240	766	745	724	703	682	661	640	619	598
2,240	2,250	769	748	727	706	685	664	643	622	601

Weekly Gross Income		And the number of withholding allowances claimed is . . . .									
At least	But less than	0	1	2	3	4	5	6	7	8	
2,250	2,260	773	752	731	710	689	668	647	626	605	
2,260	2,270	777	756	735	714	693	672	651	630	609	
2,270	2,280	780	759	738	717	696	675	654	633	612	
2,280	2,290	784	763	742	721	700	679	658	637	616	
2,290	2,300	787	766	745	724	703	682	661	640	619	
2,300	2,310	791	770	749	728	707	686	665	644	623	
2,310	2,320	795	774	753	732	711	690	669	648	627	
2,320	2,330	798	777	756	735	714	693	672	651	630	
2,330	2,340	802	781	760	739	718	697	676	655	634	
2,340	2,350	806	785	764	743	722	701	680	659	638	
2,350	2,360	809	788	767	746	725	704	683	662	641	
2,360	2,370	813	792	771	750	729	708	687	666	645	
2,370	2,380	817	796	775	754	733	712	691	670	649	
2,380	2,390	820	799	778	757	736	715	694	673	652	
2,390	2,400	824	803	782	761	740	719	698	677	656	
2,400	2,410	828	807	786	765	744	723	702	681	660	
2,410	2,420	831	810	789	768	747	726	705	684	663	
2,420	2,430	835	814	793	772	751	730	709	688	667	
2,430	2,440	838	817	796	775	754	733	712	691	670	
2,440	2,450	842	821	800	779	758	737	716	695	674	
2,450	2,460	846	825	804	783	762	741	720	699	678	
2,460	2,470	849	828	807	786	765	744	723	702	681	
2,470	2,480	853	832	811	790	769	748	727	706	685	
2,480	2,490	857	836	815	794	773	752	731	710	689	
2,490	2,500	860	839	818	797	776	755	734	713	692	
2,500	2,510	864	843	822	801	780	759	738	717	696	
2,510	2,520	868	847	826	805	784	763	742	721	700	
2,520	2,530	871	850	829	808	787	766	745	724	703	
2,530	2,540	875	854	833	812	791	770	749	728	707	
2,540	2,550	879	858	837	816	795	774	753	732	711	
2,550	2,560	882	861	840	819	798	777	756	735	714	
2,560	2,570	886	865	844	823	802	781	760	739	718	
2,570	2,580	889	868	847	826	805	784	764	743	722	
2,580	2,590	893	872	851	830	809	788	767	746	725	
2,590	2,600	897	876	855	834	813	792	771	750	729	
2,600	2,610	900	879	858	837	816	795	774	753	732	
2,610	2,620	904	883	862	841	820	799	778	757	736	
2,620	2,630	908	887	866	845	824	803	782	761	740	
2,630	2,640	911	890	869	848	827	806	785	764	743	
2,640	2,650	915	894	873	852	831	810	789	768	747	
2,650	2,660	919	898	877	856	835	814	793	772	751	
2,660	2,670	922	901	880	859	838	817	796	775	754	
2,670	2,680	926	905	884	863	842	821	800	779	758	
2,680	2,690	930	909	888	867	846	825	804	783	762	
2,690	2,700	933	912	891	870	849	828	807	786	765	
2,700	2,710	937	916	895	874	853	832	811	790	769	
2,710	2,720	941	920	899	878	857	836	815	794	773	
2,720	2,730	944	923	902	881	860	839	818	797	776	
2,730	2,740	948	927	906	885	864	843	822	801	780	
2,740	2,750	951	930	909	888	867	846	825	804	783	
2,750	2,760	955	934	913	892	871	850	829	808	787	
2,760	2,770	959	938	917	896	875	854	833	812	791	
2,770	2,780	962	941	920	899	878	857	836	815	794	
2,780	2,790	966	945	924	903	882	861	840	819	798	
2,790	2,800	970	949	928	907	886	865	844	823	802	

Weekly Gross Income		And the number of withholding allowances claimed is . . . .									
At least	But less than	0	1	2	3	4	5	6	7	8	
2,800	2,810	973	952	931	910	889	868	847	826	805	
2,810	2,820	977	956	935	914	893	872	851	830	809	
2,820	2,830	981	960	939	918	897	876	855	834	813	
2,830	2,840	984	963	942	921	900	879	858	837	816	
2,840	2,850	988	967	946	925	904	883	862	841	820	
2,850	2,860	992	971	950	929	908	887	866	845	824	
2,860	2,870	995	974	953	932	911	890	869	848	827	
2,870	2,880	999	978	957	936	915	894	873	852	831	
2,880	2,890	1,002	981	960	939	918	897	876	855	834	
2,890	2,900	1,006	985	964	943	922	901	880	859	838	
2,900	2,910	1,010	989	968	947	926	905	884	863	842	
2,910	2,920	1,013	992	971	950	929	908	887	866	845	
2,920	2,930	1,017	996	975	954	933	912	891	870	849	
2,930	2,940	1,021	1,000	979	958	937	916	895	874	853	
2,940	2,950	1,024	1,003	982	961	940	919	898	877	856	
2,950	2,960	1,028	1,007	986	965	944	923	902	881	860	
2,960	2,970	1,032	1,011	990	969	948	927	906	885	864	
2,970	2,980	1,035	1,014	993	972	951	930	909	888	867	
2,980	2,990	1,039	1,018	997	976	955	934	913	892	871	
2,990	3,000	1,043	1,022	1,001	980	959	938	917	896	875	
3,000	3,010	1,046	1,025	1,004	983	962	941	920	899	878	
3,010	3,020	1,050	1,029	1,008	987	966	945	924	903	882	
3,020	3,030	1,054	1,033	1,012	991	970	949	928	907	886	
3,030	3,040	1,057	1,036	1,015	994	973	952	931	910	889	
3,040	3,050	1,061	1,040	1,019	998	977	956	935	914	893	
3,050	3,060	1,064	1,043	1,022	1,001	980	959	938	917	896	
3,060	3,070	1,068	1,047	1,026	1,005	984	963	942	921	900	
3,070	3,080	1,072	1,051	1,030	1,009	988	967	946	925	904	
3,080	3,090	1,075	1,054	1,033	1,012	991	970	949	928	907	
3,090	3,100	1,079	1,058	1,037	1,016	995	974	953	932	911	
3,100	3,110	1,083	1,062	1,041	1,020	999	978	957	936	915	
3,110	3,120	1,086	1,065	1,044	1,023	1,002	981	960	939	918	
3,120	3,130	1,090	1,069	1,048	1,027	1,006	985	964	943	922	
3,130	3,140	1,094	1,073	1,052	1,031	1,010	989	968	947	926	
3,140	3,150	1,097	1,076	1,055	1,034	1,013	992	971	950	929	
3,150	3,160	1,101	1,080	1,059	1,038	1,017	996	975	954	933	
3,160	3,170	1,105	1,084	1,063	1,042	1,021	1,000	979	958	937	
3,170	3,180	1,108	1,087	1,066	1,045	1,024	1,003	982	961	940	
3,180	3,190	1,112	1,091	1,070	1,049	1,028	1,007	986	965	944	
3,190	3,200	1,115	1,094	1,073	1,052	1,031	1,010	989	968	947	
3,200	3,210	1,119	1,098	1,077	1,056	1,035	1,014	993	972	951	
3,210	3,220	1,123	1,102	1,081	1,060	1,039	1,018	997	976	955	
3,220	3,230	1,126	1,105	1,084	1,063	1,042	1,021	1,000	979	958	
3,230	3,240	1,130	1,109	1,088	1,067	1,046	1,025	1,004	983	962	
3,240	3,250	1,134	1,113	1,092	1,071	1,050	1,029	1,008	987	966	
3,250	3,260	1,137	1,116	1,095	1,074	1,053	1,032	1,011	990	969	
3,260	3,270	1,141	1,120	1,099	1,078	1,057	1,036	1,015	994	973	
3,270	3,280	1,145	1,124	1,103	1,082	1,061	1,040	1,019	998	977	
3,280	3,290	1,148	1,127	1,106	1,085	1,064	1,043	1,022	1,001	980	
3,290	3,300	1,152	1,131	1,110	1,089	1,068	1,047	1,026	1,005	984	
3,300	3,310	1,156	1,135	1,114	1,093	1,072	1,051	1,030	1,009	988	
3,310	3,320	1,159	1,138	1,117	1,096	1,075	1,054	1,033	1,012	991	
3,320	3,330	1,163	1,142	1,121	1,100	1,079	1,058	1,037	1,016	995	
3,330	3,340	1,167	1,146	1,125	1,104	1,083	1,062	1,041	1,020	999	
3,340	3,350	1,171	1,149	1,128	1,107	1,086	1,065	1,044	1,023	1,002	

Weekly Gross Income		And the number of withholding allowances claimed is . . . .									
At least	But less than	0	1	2	3	4	5	6	7	8	
3,350	3,360	1,175	1,153	1,132	1,111	1,090	1,069	1,048	1,027	1,006	
3,360	3,370	1,179	1,156	1,135	1,114	1,093	1,072	1,051	1,030	1,009	
3,370	3,380	1,183	1,160	1,139	1,118	1,097	1,076	1,055	1,034	1,013	
3,380	3,390	1,187	1,164	1,143	1,122	1,101	1,080	1,059	1,038	1,017	
3,390	3,400	1,191	1,167	1,146	1,125	1,104	1,083	1,062	1,041	1,020	
3,400	3,410	1,195	1,171	1,150	1,129	1,108	1,087	1,066	1,045	1,024	
3,410	3,420	1,200	1,175	1,154	1,133	1,112	1,091	1,070	1,049	1,028	
3,420	3,430	1,204	1,179	1,157	1,136	1,115	1,094	1,073	1,052	1,031	
3,430	3,440	1,208	1,183	1,161	1,140	1,119	1,098	1,077	1,056	1,035	
3,440	3,450	1,212	1,187	1,165	1,144	1,123	1,102	1,081	1,060	1,039	
3,450	3,460	1,216	1,192	1,168	1,147	1,126	1,105	1,084	1,063	1,042	
3,460	3,470	1,220	1,196	1,172	1,151	1,130	1,109	1,088	1,067	1,046	
3,470	3,480	1,224	1,200	1,176	1,155	1,134	1,113	1,092	1,071	1,050	
3,480	3,490	1,229	1,204	1,180	1,158	1,137	1,116	1,095	1,074	1,053	
3,490	3,500	1,233	1,208	1,184	1,162	1,141	1,120	1,099	1,078	1,057	
3,500	3,510	1,237	1,212	1,188	1,165	1,144	1,123	1,102	1,081	1,060	
3,510	3,520	1,241	1,216	1,192	1,169	1,148	1,127	1,106	1,085	1,064	
3,520	3,530	1,245	1,221	1,196	1,173	1,152	1,131	1,110	1,089	1,068	
3,530	3,540	1,249	1,225	1,200	1,176	1,155	1,134	1,113	1,092	1,071	
3,540	3,550	1,253	1,229	1,204	1,180	1,159	1,138	1,117	1,096	1,075	
3,550	3,560	1,258	1,233	1,209	1,184	1,163	1,142	1,121	1,100	1,079	
3,560	3,570	1,262	1,237	1,213	1,188	1,166	1,145	1,124	1,103	1,082	
3,570	3,580	1,266	1,241	1,217	1,192	1,170	1,149	1,128	1,107	1,086	
3,580	3,590	1,270	1,245	1,221	1,196	1,174	1,153	1,132	1,111	1,090	
3,590	3,600	1,274	1,250	1,225	1,201	1,177	1,156	1,135	1,114	1,093	

## 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 half of the Social Security and Medicare taxes for the employee (7.65%). To estimate the combined tax for self-employed persons earning less than [\[\\$102,000\] \\$106,800](#) multiply gross taxable income by [\[0.0646\] 0.0765](#) and add the result to the table amount. For persons earning above [\[\\$102,000\] \\$106,800](#), multiply gross income by .0145 (Medicare), add [\[\\$122\] \\$127](#) (FICA max), and add the sum to the table amount. IMPORTANT: Although this formula will provide an estimate of self-employment income taxes, a careful review of the most recent personal and business tax returns will provide a more accurate tax figure for self-employed persons. Also, see IRS Pubs 505 and SE and App. IX-B (Determining Income).

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

**Alimony Income** - Alimony received is subject to federal and state income tax, but not FICA or Medicare tax. If the combined tax tables are used for gross income that includes alimony, deduct the FICA/Medicare tax for the amount of the alimony (0.0765) from the combined withholding tax.

**Social Security Tax (FICA)** - This table gives the correct amount of combined withholding tax only if wages for income tax and Social Security are the same. The Social Security tax withholding rate for wage earners is 0.062. The maximum amount of FICA tax for one year ([\[\\$6,324\] \\$6,622/year](#) or [\[\\$122\] \\$127/week](#)) is averaged into the table for income ranges above [\[\\$102,000\] \\$106,800](#). Refer to IRS Publication 15 for more information. Note that some forms of income are not subject to FICA and Medicare tax (interest income, rents, dealing in property). These forms of income should be excluded from gross income when estimating a parent's taxes. Also, self-employed persons must pay the full FICA/Medicare tax on 92.35% of their gross income (See IRS [\[Publication 533 and\] Form](#) Schedule SE).

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

**Federal Income Tax** - This table includes federal income tax withholding rates as published by the IRS (see Publication 15, Revised January [\[2008\] 2009](#)). To determine the amount of federal income tax for incomes greater than those shown in this table, refer to these IRS Publications.

**New Jersey Income Tax** - This table includes tax withholding rates published by the NJ Division of Taxation (see NJ-WT, effective January [\[2008\] 2009](#)). To determine New Jersey withholding tax for incomes greater than those shown on this table, refer to Publication NJ-WT and New Withholding Rate tables.

Note: Appendix IX-H amended March 24, 2009 to be effective immediately.