

## **SUPREME COURT OF NEW JERSEY**

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

For the Court,

/s/ Stuart Rabner

Chief Justice

Dated: March 11, 2008

## APPENDIX IX-A

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

1. **Philosophy of the Child Support Guidelines** - ... no change
2. **Use of the Child Support Guidelines As a Rebuttable Presumption** - ... no change
3. **Deviating from the Child Support Guidelines** - ... no change
4. **The Income Shares Approach to Sharing Child-Rearing Expenses** - ... no change
5. **Economic Basis for the Child Support Guidelines** - ... no change
6. **Economic Principles Included in the Child Support Guidelines** - ... no change
7. **Assumptions Included in the Child Support Guidelines**
  - a. *Intact Family Spending Patterns as the Standard for Support Orders* - ... no change
  - b. *Standard of Living* - ... no change
  - c. *Marginal-Cost Estimation* - ... no change
  - d. *The Rothbarth Marginal Cost Estimator* - ... no change
  - e. *National versus New Jersey Spending on Children* - ... no change
  - f. *Visitation and Shared Parenting* - ... no change
  - g. *Effect of a Child's Age* - ... no change
  - h. *Self-Support Reserve* - The self-support reserve is a factor in calculating a child support award only when one or both of the parents have income at or near the poverty level. The self-support reserve is 105% of the U.S. poverty guideline for one person. It attempts to ensure that the obligor has sufficient income to maintain a basic subsistence level and the incentive to work so that child support can be paid. A child support award is adjusted to reflect the self-support reserve only if its payment would reduce the obligor=s net income below the reserve *and* the custodial parent=s (or the Parent of the Primary Residence=s) net income is greater than 105% of the poverty guideline. The latter condition is necessary to ensure that custodial parents can meet their basic needs so that they can care for the children. As of January 24, 2008 [January 24, 2007], the self-support reserve is \$210.00 [\$206.00] (this amount is 105% of the poverty guideline for one person).
  - i. *Income Tax Withholding* - ... no change

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

**8. Expenses Included in the Child Support Schedules** - ... no change

**9. Expenses That May Be Added to the Basic Child Support Obligation** - ... no change

**10. Adjustments to the Support Obligation** - ... no change

**11. Defining Income** - ... no change

**12. Imputing Income to Parents.** ... no change

**13. Adjustments for Visitation Time** - ... no change

**14. Shared-Parenting Arrangements**

- a. *The Support Guidelines and Shared Parenting* -... no change
- b. *Parties Defined.* ... no change
- c. *Criteria for Determining a Shared-Parenting Award* - ... no change
- d. ... no change
- e. If a shared-parenting award is inappropriate due to the PPR=s limited household income, a sole-custody award shall be calculated.

| Shared-Parenting Primary Household Net Income Thresholds<br>(2.0 x <u>2008</u> [2007] Poverty Guideline) |                          |                            |
|--|--------------------------|----------------------------|
| Total Persons in Household   | Weekly Net Income        | Annual Net Income          |
| 2  | <u>\$538</u> [\$527]     | <u>\$28,000</u> [\$27,380] |
| 3  | <u>\$677</u> [\$660]     | <u>\$35,200</u> [\$34,340] |
| 4  | <u>\$815</u> [\$794]     | <u>\$42,400</u> [\$41,300] |
| 5  | <u>\$954</u> [\$928]     | <u>\$49,600</u> [\$48,260] |
| 6  | <u>\$1,092</u> [\$1,062] | <u>\$56,800</u> [\$55,220] |
| 7  | <u>\$1,231</u> [\$1,196] | <u>\$64,000</u> [\$62,180] |
| 8  | <u>\$1,369</u> [\$1,330] | <u>\$71,200</u> [\$69,140] |

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

- g. *Assumptions of the Shared-Parenting Adjustment* - ... no change
- h. *Calculating the Shared-Parenting Adjustment* - ... no change
- i. *Note on Controlled Expenses* - ... no change
- j. *Non-Compliance with Parenting Plan* - ... no change

**15. Split-Parenting Arrangements** - ... no change

**16. Child in the Custody of a Third Party** - ... no change

**17. Adjustments for the Age of the Children** - ... no change

**18. College or Other Post-Secondary Education Expenses** - ... no change

**19. Determining Child Support and Alimony or Spousal Support Simultaneously** - ... no change

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

- a. *Obligors With Net Income Less Than the U.S. Poverty Guideline.* If an obligor's net income, after deducting that person's share of the total support award, is less than 105% of the U.S. poverty guideline for one person (net income of \$210 [\$206] per week as of January 24, 2008 [January 24, 2007] or as published annually in the Federal Register), the court shall carefully review the obligor's income and living expenses to determine the maximum amount of child support that can reasonably be ordered without denying the obligor the means of self-support at a minimum subsistence level. If an obligee's income is less than 105% of the poverty guideline, no self-support reserve adjustment shall be made regardless of the obligor's income. When assessing whether an obligee has sufficient net income to permit the application of the self-support reserve for an obligor, the court may consider the effect of the obligee's share of the child support obligation (note that this amount is not calculated on either worksheet). Thus, at the court's discretion, the obligor self-support reserve may not be applied if obligee's net income minus the obligee's child support obligation is less than 105% of the poverty guideline for one person. In all cases, a fixed dollar amount shall be ordered to establish the principle of the parent's support obligation and to provide a basis for an upward modification should the obligor's income increase in the future. In these circumstances, the support award should be between \$5.00 per week and the support amount at \$170 combined net weekly income for the appropriate number of children.
- b. *Parents with a Combined Net Annual Income In Excess of \$187,200.* ... no change

**21. Other Factors that May Require an Adjustment to a Guidelines-Based Award** - ... no change

**22. Stipulated Agreements.** ... no change

**23. Modification of Support Awards.** ... no change

**24. Effect of Emancipation of a Child** - ... no change

**25. Support for a Child Who has Reached Majority** - ... no change

**26. Health Insurance for Children.** ... no change

**27. Unpredictable, Non-Recurring Unreimbursed Health-Care In Excess of \$250 Per Child Per Year** - ... no change

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

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

# APPENDIX IX-B

## USE OF THE CHILD SUPPORT GUIDELINES

(Includes Amendments Through Those Effective March 11, 2008 [February 13, 2007])

### General Information

|  |               |
|--|---------------|
| <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><br><br><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="#">\$102,000</a> [<a href="#">\$97,500</a>] of gross earnings (for wage earners in <a href="#">2008</a> [<a href="#">2007</a>]). After the maximum <a href="#">\$6,324</a> [<a href="#">\$6,045</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="#">\$102,000</a> [<a href="#">\$97,500</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><br><br><b>Gross Taxable Income</b>                | ... no change  |
| <b>Line 1a</b><br><br><b>Mandatory Retirement Contributions</b> | ... no change  |

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



|  |                     |
|--|---------------------|
|  | Note: ... no change |
| <b>Line 2b</b><br><b>Prior Child Support Orders</b>                                      | ... no change       |
| <b>Line 2c</b><br><b>Mandatory Union Dues</b>  | ... no change       |
| <b>Line 2d</b><br><b>Other-Dependent Deduction</b>                                       | ... no change       |
| <b>Line 3</b><br><b>Net Taxable Income</b>   | ... no change       |
| <b>Line 4</b><br><b>Non-Taxable Income</b>   | ... no change       |
| <b>Line 5</b><br><b>Net Income</b>   | ... no change       |
| <b>Line 6</b><br><b>Percentage Share of Income</b>                                       | ... no change       |
| <b>Line 7</b><br><b>Basic Child Support Amount</b>                                       | ... no change       |
| <b>Line 8</b><br><b>Adding Net Work-Related Child Care Costs to the Basic Obligation</b> | ... 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><br><br><b>Adding Predictable and Recurring Unreimbursed Health Care to the Basic Obligation</b>                  | ... no change |
| <b>Line 11</b><br><br><b>Adding Court-Approved Predictable and Recurring Extraordinary Expenses to the Basic Support Amount</b> | ... no change |
| <b>Line 12</b><br><br><b>Deducting Government Benefits Paid to or for the Child</b>   | ... no change |
| <b>Line 13</b><br><br><b>Calculating the Total Child Support Amount</b>   | ... no change |
| <b>Line 14</b><br><br><b>Parental Share of the Total Child Support Obligation</b>   | ... no change |
| <b>Line 15</b><br><br><b>Credit for Child-Care Payments</b>   | ... no change |
| <b>Line 16</b>  | ... no change |

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

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| <b>Obligation With Other-Dependent Deduction</b>                               |  |
| <b>Line 22<br/>Line 20 CS<br/>Obligation Without Other-Dependent Deduction</b> | ... no change  |
| <b>Line 23<br/><br/>Obligation Adjusted for Other Dependents</b>               | ... no change  |
| <b>Lines 24, 25, and 26<br/><br/>Maintaining a Self-Support Reserve</b>        | <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="#">\$210</a> [<a href="#">\$206</a>] per week as of <a href="#">January 24, 2008</a> [<a href="#">January 24, 2007</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 obligor's child support order is the difference between the obligor's net income and the 105% of the poverty guideline for one person.</li> </ol> <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> |
| <b>Line 24</b>   | ... no change  |

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|--|---------------|
| <b>Self-Support Reserve Test</b>           |               |
| <b>Line 25 Maximum Child Support Order</b> | ... no change |
| <b>Line 26 Child Support Order</b>         | ... no change |

## Line Instructions for the Shared-Parenting Worksheet

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

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

|  |  |
|--|--|
|  | <p>2. <u>End-of-Year Tax Obligations</u> - ... no change</p> <p>3. <u>Year-to-Date Calculation</u> - ... no change</p> <p>4. <u>Self-Employed Persons</u> - ... no change</p> <p>Note: ... no change</p> |
| <p><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>Number of Overnights with Each Parent</b></p> | ... no change  |
| <p><b>Line 8</b></p>   | ... no change  |



|   |               |
|---|---------------|
| <b>Percentage of Overnights with Each Parent</b>                                  |               |
| <b>Line 9</b><br><b>Basic Child Support Amount</b>                                | ... no change |
| <b>Line 10</b><br><b>PAR Shared Parenting Fixed Expenses</b>                      | ... no change |
| <b>Line 11</b><br><b>Deducting Government Benefits Paid to or for the Child</b>   | ... no change |
| <b>Line 12</b><br><b>Shared Parenting Basic Child Support Amount</b>              | ... no change |
| <b>Line 13</b><br><b>PAR Share of Shared Parenting Basic Child Support Amount</b> | ... no change |
| <b>Line 14</b><br><b>PAR Shared Parenting Variable Expenses</b>                   | ... no change |
| <b>Line 15</b><br><b>PAR Adjusted Shared Parenting Basic Child Support Amount</b> | ... no change |
| <b>Lines 16 through 20</b>  | ... no change |

|  |               |
|--|---------------|
| <b>Figuring Supplemental Expenses to be Added to the Shared Parenting Basic Child Support Amount</b> |               |
| <b>Line 16</b><br><br><b>Adding Net Work-Related Child Care Costs</b>                                | ... no change |
| <b>Line 17</b><br><br><b>Adding Health Insurance Costs for the Child</b>                             | ... no change |
| <b>Line 18</b><br><br><b>Adding Predictable and Recurring Unreimbursed Health Care</b>               | ... no change |
| <b>Line 19</b><br><br><b>Adding Court-Approved Predictable and Recurring Extraordinary Expenses</b>  | ... no change |
| <b>Line 20</b><br><br><b>Total Supplemental Expenses</b>   | ... no change |
| <b>Line 21</b>   | ... no change |

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

|   |  |
|---|--|
| <b>PAR's Net Supplemental Expenses</b>  |  |
| <b>Line 28</b><br><br><b>PAR's Net Child Support Obligation</b>                                       | ... no change  |
| <b>Lines 29, 30, and 31</b><br><br><b>Adjusting the Child Support Obligation for Other Dependents</b> | ... no change  |
| <b>Line 29</b><br><br><b>Line 28 PAR CS Obligation WITH Other Dependent Deduction</b>                 | ... no change  |
| <b>Line 30</b><br><br><b>Line 28 PAR CS Obligation WITHOUT Other Dependent Deduction</b>              | ... no change  |
| <b>Line 31</b><br><br><b>Adjusted PAR CS Obligation</b>   | ... no change  |
| <b>Lines 32 and 33</b><br><br><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</li> </ol> |

|   |  |
|---|--|
|   | <p>(<del>\$210</del> [<del>\$206</del>] per week as of <a href="#">January 24, 2008</a> [<a href="#">January 24, 2007</a>]), the self-support reserve is preserved and the obligor's support obligation is the child support order.</p> <p>3. If the difference is less than 105% of the poverty guideline for one person <b>and</b> the PPR's net income is greater than 105% of the poverty guideline, the obligor's order is the difference between the obligor's net income and the 105% of the poverty guideline for one person.</p> <p>In determining whether the application of the self-support reserve is appropriate, the court may need to impute income to a parent as provided in Appendix IX-A take into account a parent's actual living expenses, and/or consider the PPR's support obligation to the children (see Appendix IX-A, paragraph 20).</p> <p><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, 2008

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

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

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

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



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

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

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

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

## COMMENTS ON THE USE OF THE COMBINED TAX TABLES

**Limitations of this Table** - This table should not be used if either parent: (1) has income from non-wage income that is not subject to the same taxes as wages (such as alimony or Social Security disability - see Appendix IX-B), (2) claims mandatory retirement contributions, or (3) has a married marital status for tax withholding purposes.

**Withholding Taxes vs. Year-End Tax Obligations** - This table is based on withholding rates. It is meant to provide an estimate of how much after-tax income an individual has available to pay child support at the end of each week. Year-end tax obligations, adjustments, credits, and tax refunds (e.g., earned income credit, filing as head of household, personal deductions for children) are not considered in this table and may result in taxes that differ from the amount withheld by an employer. When applying the support guidelines, withholding taxes and/or net income should be adjusted based on year-end tax obligations after reviewing tax returns if such an adjustment would more accurately reflect net income available to either parent in future years.

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

**Self-Employed Persons** - This table gives the withholding tax for employees who are paid wages for their services. It assumes that the employer is paying half of the Social Security and Medicare taxes for the employee (7.65%). To estimate the combined tax for self-employed persons earning less than \$102,000 multiply gross taxable income by 0.0646 and add the result to the table amount. For persons earning above \$102,000, multiply gross income by .0145 (Medicare), add \$122 (FICA max), and add the sum to the table amount. **IMPORTANT:** Although this formula will provide an estimate of self-employment income taxes, a careful review of the most recent personal and business tax returns will provide a more accurate tax figure for self-employed persons. Also, see IRS Pubs 505 and SE and App. IX-B (Determining Income).

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

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

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

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

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

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

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