

NOTICE TO THE BAR

CORRECTED RULES APPENDIX IX-H – “COMBINED TAX WITHHOLDING TABLE FOR USE WITH THE CHILD SUPPORT GUIDELINES”

By order dated March 24, 2009 the Supreme Court adopted annual updating amendments to three Appendices to the Rules of Court relating to the Child Support Guidelines – 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 Table for Use with the [Child] Support Guidelines”). The version of Appendix IX-H that accompanied that March 24 order and which was published and posted contained errors because of the incorrect use of the 2008 federal annual withholding allowance (\$3500) in the calculations rather than the 2009 withholding allowance (\$3650). The correct version of Rules Appendix IX-H, calculated using the 2009 withholding allowance, is attached. The Judiciary apologizes for the error and any resulting inconvenience.

/s/ Glenn A. Grant

Glenn A. Grant, J.A.D.
Acting Administrative Director of the Courts

Dated: April 10, 2009

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 \$106,800 multiply gross taxable income by 0.0765 and add the result to the table amount. For persons earning above \$106,800, multiply gross income by .0145 (Medicare), add \$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 (\$6,622/year or \$127/week) is averaged into the table for income ranges above \$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 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 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 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.