

## **NOTICE TO THE BAR**

### **Child Support Guidelines – Further Revised Rules Appendix IX-H (“Combined Tax Withholding Tables for Use with the Child Support Guidelines”)**

In March of this year the Supreme Court approved the annual updating of several Rules Appendices relating to the Child Support Guidelines, including Appendix IX-H, “Combined Tax Withholding Tables for Use with the Child Support Guidelines.” This notice is to advise that the Court subsequently approved a further revised version of Appendix IX-H, as necessitated by the federal economic stimulus legislation, the American Recovery and Reinvestment Act of 2009 (ARRA). The ARRA, among its many provisions, amended the federal tax withholding tables effective April 1, 2009 so as to result in higher net pay for certain wage earners, that is, to withhold less from those individuals. The attached revised Rules Appendix IX-H, which was effective as of April 28, 2009, reflects those changes in the tax withholding amounts.

/s/ Glenn A. Grant

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

Dated: May 26, 2009

## **SUPREME COURT OF NEW JERSEY**

It is ORDERED that the attached revisions to 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: April 28, 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 have been updated due to changes to the tax law made in the American Recovery and Reinvestment Act of 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	10	9	9	9	8	8	8	8	8
110	120	11	10	10	10	9	9	9	9	9
120	130	11	11	11	11	10	10	10	10	10
130	140	12	12	12	11	11	11	11	10	10
140	150	14	13	13	12	12	12	12	11	11
150	160	16	14	14	13	13	13	12	12	12
160	170	18	15	15	14	14	14	13	13	13
170	180	20	16	15	15	15	15	14	14	14
180	190	22	17	16	16	16	15	15	15	15
190	200	24	18	17	17	17	16	16	16	16
200	210	26	18	18	18	18	17	17	17	16
210	220	28	20	19	19	19	18	18	18	17
220	230	31	22	20	20	19	19	19	19	18
230	240	33	24	21	21	20	20	20	19	19
240	250	35	26	22	22	21	21	21	20	20
250	260	38	28	23	22	22	22	22	21	21
260	270	40	30	24	23	23	23	23	22	22
270	280	43	32	25	24	24	24	23	23	23
280	290	45	34	26	25	25	25	24	24	24
290	300	47	37	28	26	26	26	25	25	25
300	310	50	39	30	27	27	26	26	26	26
310	320	52	41	32	28	28	27	27	27	27
320	330	55	44	34	29	29	28	28	28	27
330	340	57	46	36	30	29	29	29	29	28
340	350	60	49	38	31	30	30	30	30	29
350	360	62	51	40	32	31	31	31	30	30
360	370	64	54	43	34	32	32	32	31	31
370	380	67	56	45	36	33	33	33	32	32
380	390	69	58	48	38	34	34	33	33	33
390	400	72	61	50	40	35	35	34	34	34
400	410	74	63	52	42	36	36	35	35	35
410	420	77	66	55	44	37	37	36	36	36
420	430	79	68	57	46	38	37	37	37	37
430	440	82	71	60	49	40	38	38	38	37
440	450	84	73	62	51	42	39	39	39	38
450	460	86	76	65	54	44	40	40	40	39
460	470	89	78	67	56	46	41	41	41	40
470	480	91	80	70	59	48	42	42	41	41
480	490	94	83	72	61	50	43	43	42	42
490	500	96	85	74	64	53	45	44	43	43
500	510	99	88	77	66	55	46	45	44	44
510	520	101	90	79	68	58	48	45	45	45
520	530	104	93	82	71	60	50	46	46	46
530	540	106	95	84	73	63	52	47	47	47
540	550	109	98	87	76	65	54	48	48	48
550	560	111	100	89	78	67	57	49	49	49
560	570	114	103	92	81	70	59	51	50	50
570	580	116	105	94	83	72	61	53	51	50
580	590	118	108	97	86	75	64	55	52	51
590	600	121	110	99	88	77	66	57	53	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	123	112	102	91	80	69	59	54	53
610	620	126	115	104	93	82	71	61	55	54
620	630	128	117	107	96	85	74	63	56	55
630	640	131	120	109	98	87	76	65	57	56
640	650	133	122	111	101	90	79	68	59	57
650	660	136	125	114	103	92	81	70	61	58
660	670	138	127	116	105	95	84	73	63	59
670	680	141	130	119	108	97	86	75	65	60
680	690	143	132	121	110	99	89	78	67	61
690	700	146	135	124	113	102	91	80	69	62
700	710	150	137	126	115	104	93	83	72	64
710	720	153	140	129	118	107	96	85	74	66
720	730	157	143	131	120	109	98	88	77	68
730	740	161	145	134	123	112	101	90	79	69
740	750	164	148	137	125	114	103	92	82	71
750	760	168	151	139	128	117	106	95	84	73
760	770	172	153	142	131	119	108	97	86	76
770	780	175	157	145	133	122	111	100	89	78
780	790	179	161	147	136	125	114	102	91	80
790	800	183	164	150	139	127	116	105	94	83
800	810	187	168	153	141	130	119	108	96	85
810	820	191	172	155	144	133	121	110	99	88
820	830	195	176	158	147	135	124	113	102	90
830	840	199	180	161	150	138	127	116	104	93
840	850	202	184	165	152	141	129	118	107	96
850	860	206	188	169	155	144	132	121	110	98
860	870	210	191	173	158	146	135	123	112	101
870	880	214	195	177	161	149	138	126	115	104
880	890	218	199	180	164	152	141	129	118	106
890	900	222	203	184	167	155	143	132	120	109
900	910	226	207	188	170	158	146	135	123	112
910	920	230	211	192	173	161	149	137	126	114
920	930	233	215	196	177	164	152	140	129	117
930	940	237	219	200	181	167	155	143	131	120
940	950	241	222	204	185	169	158	146	134	123
950	960	245	226	208	189	172	161	149	137	126
960	970	249	230	211	193	175	164	152	140	128
970	980	253	234	215	197	178	166	155	143	131
980	990	257	238	219	200	182	169	158	146	134
990	1,000	261	242	223	204	186	172	160	149	137
1,000	1,010	264	246	227	208	190	175	163	152	140
1,010	1,020	268	250	231	212	193	178	166	154	143
1,020	1,030	272	253	235	216	197	181	169	157	146
1,030	1,040	276	257	239	220	201	184	172	160	149
1,040	1,050	280	261	242	224	205	187	175	163	151
1,050	1,060	284	265	246	228	209	190	178	166	154
1,060	1,070	288	269	250	231	213	194	181	169	157
1,070	1,080	292	273	254	235	217	198	183	172	160
1,080	1,090	295	277	258	239	221	202	186	175	163
1,090	1,100	299	281	262	243	224	206	189	177	166
1,100	1,110	303	284	266	247	228	210	192	180	169
1,110	1,120	307	288	270	251	232	213	195	183	172
1,120	1,130	311	292	273	255	236	217	199	186	174
1,130	1,140	315	296	277	259	240	221	202	189	177
1,140	1,150	319	300	281	262	244	225	206	192	180

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	323	304	285	266	248	229	210	195	183	
1,160	1,170	326	308	289	270	252	233	214	198	186	
1,170	1,180	330	312	293	274	255	237	218	200	189	
1,180	1,190	334	315	297	278	259	241	222	203	192	
1,190	1,200	338	319	301	282	263	244	226	207	195	
1,200	1,210	342	323	304	286	267	248	230	211	197	
1,210	1,220	346	327	308	290	271	252	233	215	200	
1,220	1,230	350	331	312	293	275	256	237	219	203	
1,230	1,240	354	335	316	297	279	260	241	222	206	
1,240	1,250	357	339	320	301	283	264	245	226	209	
1,250	1,260	361	343	324	305	286	268	249	230	212	
1,260	1,270	365	346	328	309	290	272	253	234	215	
1,270	1,280	369	350	332	313	294	275	257	238	219	
1,280	1,290	373	354	335	317	298	279	261	242	223	
1,290	1,300	377	358	339	321	302	283	264	246	227	
1,300	1,310	381	362	343	324	306	287	268	250	231	
1,310	1,320	386	366	347	328	310	291	272	253	235	
1,320	1,330	390	370	351	332	314	295	276	257	239	
1,330	1,340	394	374	355	336	317	299	280	261	243	
1,340	1,350	398	377	359	340	321	303	284	265	246	
1,350	1,360	402	381	363	344	325	306	288	269	250	
1,360	1,370	406	386	366	348	329	310	292	273	254	
1,370	1,380	411	390	370	352	333	314	295	277	258	
1,380	1,390	415	394	374	355	337	318	299	281	262	
1,390	1,400	419	398	378	359	341	322	303	284	266	
1,400	1,410	423	402	382	363	345	326	307	288	270	
1,410	1,420	427	407	386	367	348	330	311	292	274	
1,420	1,430	432	411	390	371	352	334	315	296	277	
1,430	1,440	436	415	394	375	356	337	319	300	281	
1,440	1,450	440	419	398	379	360	341	323	304	285	
1,450	1,460	444	423	402	383	364	345	326	308	289	
1,460	1,470	448	427	407	386	368	349	330	312	293	
1,470	1,480	453	432	411	390	372	353	334	315	297	
1,480	1,490	457	436	415	394	376	357	338	319	301	
1,490	1,500	461	440	419	398	379	361	342	323	305	
1,500	1,510	466	445	424	403	383	365	346	327	308	
1,510	1,520	470	449	428	407	387	368	350	331	312	
1,520	1,530	474	453	432	411	391	372	354	335	316	
1,530	1,540	478	457	436	415	395	376	357	339	320	
1,540	1,550	483	462	441	420	399	380	361	343	324	
1,550	1,560	487	466	445	424	403	384	365	346	328	
1,560	1,570	491	470	449	428	407	388	369	350	332	
1,570	1,580	495	474	453	432	411	392	373	354	336	
1,580	1,590	500	479	458	437	416	396	377	358	339	
1,590	1,600	504	483	462	441	420	400	381	362	343	
1,600	1,610	508	487	466	445	424	404	385	366	347	
1,610	1,620	512	491	470	449	428	408	389	370	351	
1,620	1,630	517	496	475	454	433	412	393	374	355	
1,630	1,640	521	500	479	458	437	416	397	378	359	
1,640	1,650	525	504	483	462	441	420	401	382	363	
1,650	1,660	529	508	487	466	445	424	405	386	367	
1,660	1,670	534	513	492	471	450	429	409	390	371	
1,670	1,680	538	517	496	475	454	433	413	394	375	
1,680	1,690	542	521	500	479	458	437	417	398	379	
1,690	1,700	547	526	505	484	463	442	421	402	383	

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	509	488	467	446	425	406	387	
1,710	1,720	555	534	513	492	471	450	429	410	391	
1,720	1,730	559	538	517	496	475	454	433	414	395	
1,730	1,740	564	543	522	501	480	459	438	418	399	
1,740	1,750	568	547	526	505	484	463	442	422	403	
1,750	1,760	572	551	530	509	488	467	446	426	407	
1,760	1,770	576	555	534	513	492	471	450	430	411	
1,770	1,780	581	560	539	518	497	476	455	434	415	
1,780	1,790	585	564	543	522	501	480	459	438	419	
1,790	1,800	589	568	547	526	505	484	463	442	423	
1,800	1,810	593	572	551	530	509	488	467	446	427	
1,810	1,820	598	577	556	535	514	493	472	451	430	
1,820	1,830	602	581	560	539	518	497	476	455	434	
1,830	1,840	606	585	564	543	522	501	480	459	438	
1,840	1,850	611	590	569	548	527	506	485	464	443	
1,850	1,860	615	594	573	552	531	510	489	468	447	
1,860	1,870	619	598	577	556	535	514	493	472	451	
1,870	1,880	623	602	581	560	539	518	497	476	455	
1,880	1,890	628	607	586	565	544	523	502	481	460	
1,890	1,900	632	611	590	569	548	527	506	485	464	
1,900	1,910	636	615	594	573	552	531	510	489	468	
1,910	1,920	640	619	598	577	556	535	514	493	472	
1,920	1,930	645	624	603	582	561	540	519	498	477	
1,930	1,940	649	628	607	586	565	544	523	502	481	
1,940	1,950	653	632	611	590	569	548	527	506	485	
1,950	1,960	657	636	615	594	573	552	531	510	489	
1,960	1,970	662	641	620	599	578	557	536	515	494	
1,970	1,980	666	645	624	603	582	561	540	519	498	
1,980	1,990	670	649	628	607	586	565	544	523	502	
1,990	2,000	674	653	632	611	591	570	549	528	507	
2,000	2,010	679	658	637	616	595	574	553	532	511	
2,010	2,020	683	662	641	620	599	578	557	536	515	
2,020	2,030	687	666	645	624	603	582	561	540	519	
2,030	2,040	692	671	650	629	608	587	566	545	524	
2,040	2,050	696	675	654	633	612	591	570	549	528	
2,050	2,060	700	679	658	637	616	595	574	553	532	
2,060	2,070	704	683	662	641	620	599	578	557	536	
2,070	2,080	707	686	665	644	623	602	581	560	539	
2,080	2,090	711	690	669	648	627	606	585	564	543	
2,090	2,100	715	694	673	652	631	610	589	568	547	
2,100	2,110	718	697	676	655	634	613	592	571	550	
2,110	2,120	722	701	680	659	638	617	596	575	554	
2,120	2,130	726	705	684	663	642	621	600	579	558	
2,130	2,140	729	708	687	666	645	624	603	582	561	
2,140	2,150	733	712	691	670	649	628	607	586	565	
2,150	2,160	736	715	694	673	652	631	610	589	568	
2,160	2,170	740	719	698	677	656	635	614	593	572	
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	662	641	620
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	839	818	797	776	755	734	713	692	671
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	890	869	848	827	806	785	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	952	931	910	889	868	847	826	805	784
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	1,003	982	961	940	919	898	877	856	835
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	1,065	1,044	1,023	1,002	981	960	939	918	897
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	1,116	1,095	1,074	1,053	1,032	1,011	990	969	948
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	1,157	1,136	1,115	1,094	1,073	1,052	1,031	1,010
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	1,188	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	1,166	1,145	1,124	1,103	1,082	1,061
3,510	3,520	1,241	1,217	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	1,246	1,221	1,197	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 [\[15\] 15-T](#), Revised [\[January\] March](#) 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 April 28, 2009 to be effective immediately.