

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: April 24, 2012

APPENDIX IX-A
CONSIDERATIONS IN THE USE OF CHILD SUPPORT GUIDELINES
(Includes Amendments through those effective [April 24, 2012](#) [[June 14, 2011](#)])

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. No change.

b. No change.

c. No change.

d. No change.

e. No change.

f. No change.

g. 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 26, 2012 [January 20, 2011], the self-support reserve is \$226.00 [\$220.00] (this amount is 105% of the poverty guideline for one person).
- i. No change.
- j. No change.
- k. 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 PAR Time (formerly Visitation Time)

No change.

14. Shared-Parenting Arrangements

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

Shared-Parenting Primary Household Net Income Thresholds (2.0 x 2012 [2011] Poverty Guideline)		
Total Persons in Household	Weekly Net Income	Annual Net Income
2	\$582 [\$566]	\$30,260 [\$29,420]
3	\$734 [\$713]	\$38,180 [\$37,060]
4	\$887 [\$860]	\$46,100 [\$44,700]
5	\$1,039 [\$1,007]	\$54,020 [\$52,340]
6	\$1,191 [\$1,153]	\$61,940 [\$59,980]
7	\$1,343 [\$1,300]	\$69,860 [\$67,620]
8	\$1,496 [\$1,447]	\$77,780 [\$75,260]

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

15. Split-Parenting Arrangements

No change.

16. Child in the Custody of a Third Party

No change.

17. Adjustments for the Age of the Children

No change.

18. College or Other Post-Secondary Education Expenses

No change.

19. Determining Child Support and Alimony or Spousal Support Simultaneously

No change.

20. Extreme Parental Income Situations

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

- a. *Obligor's With Net Income Less Than the U.S. Poverty Guideline.* If an obligor's net income, after deducting that persons share of the total support award, is less than 105% of the U.S. poverty guideline for one person (net income of ~~\$226~~ **\$220** per week as of ~~January 26, 2012~~ **January 20, 2011**) or as published annually in the Federal Register), the court shall carefully review the obligor's income and living expenses to determine the maximum amount of child support that can reasonably be ordered without denying the obligor the means of self-support at a minimum subsistence level. If an obligee's income is less than 105% of the poverty guideline, no self-support reserve adjustment shall be made regardless of the obligor's income. When assessing whether an obligee has sufficient net income to permit the application of the self-support reserve for an obligor, the court may consider the effect of the obligee's share of the child support obligation (note that this amount is not calculated on either worksheet). Thus, at the Court's discretion, the obligor self-support reserve may not be applied if the obligee's net income minus the obligee's child support obligation is less than 105% of the poverty guideline for one person. In all cases, a fixed dollar amount shall be ordered to establish the principle of the parent's support obligation and to provide a basis for an upward modification should the obligor's income increase in the

future. In these circumstances, the support award should be between \$5.00 per week and the support amount at \$170 combined net weekly income for the appropriate number of children.

b. No change.

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

No change.

22. Stipulated Agreements

No change.

23. Modification of Support Awards

No change.

24. Effect of Emancipation of a Child

No change.

25. Support for a Child Who has Reached Majority

No change.

26. Health Insurance for Children

No change.

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

No change.

28. Distribution of Worksheets and Financial Affidavits

No change.

29. Background Reports and Publications

No change.

APPENDIX IX-B
USE OF THE CHILD SUPPORT GUIDELINES
(Includes Amendments Through Those Effective [April 24, 2012](#) [June 14, 2011])

General Information

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

Line Instructions for the Sole-Parenting Worksheet

Caption	... no change
Lines 1 through 5 Determining Income	<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><i>Note on Social Security Taxes:</i> Social Security tax withholding (FICA) for high-income persons may vary during the year. In the early part of the year, 4.2% is withheld on the first \$110,100 [\$106,800] of gross earnings (for wage earners in 2012 [2011]). After the maximum \$4,624 [\$4,486] 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 (10.4%) up to the \$110,100 [\$106,800] limit and the full Medicare tax rate (2.9%) on all earned income.</p> <p><i>Analyzing Income Tax Returns</i> - ... no change</p>
Line 1 Gross Taxable Income	... no change
Line 1a Mandatory Retirement Contributions	... no change
Line 1b Alimony Paid	... no change

Line 1c Alimony Received	... no change
Line 2 Adjusted Gross Taxable Income	... no change
Line 2a Withholding Taxes	<p>... no change</p> <p>1. <u>Combined Income Tax Withholding Tables</u> (Appendix IX-H) - ... 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>
Line 2b Prior Child Support Orders	... no change
Line 2c Mandatory Union Dues	... no change
Line 2d Other-Dependent Deduction	... no change
Line 3 Net Taxable Income	... no change
Line 4 Non-Taxable Income	... no change
Line 5 Net Income	... no change
Line 6	... no change

Percentage Share of Income	
Line 7 Basic Child Support Amount	... no change
Line 8 Adding Net Work-Related Child Care Costs to the Basic Obligation	... no change
Line 9 Adding Health Insurance Costs for the Child to the Basic Obligation	... no change
Line 10 Adding Predictable and Recurring Unreimbursed Health Care to the Basic Obligation	... no change
Line 11 Adding Court-Approved Predictable and Recurring Extraordinary Expenses to the Basic Support Amount	... no change
Line 12 Deducting Government Benefits Paid to or for the Child	... no change

Line 13 Calculating the Total Child Support Amount	... no change
Line 14 Parental Share of the Total Child Support Obligation	... no change
Line 15 Credit for Child-Care Payments	... no change
Line 16 Credit for Payment of Child's Health Insurance Cost	... no change
Line 17 Credit for Payment of Child's Predictable and Recurring Unreimbursed Health Care	... no change
Line 18 Credit for Payment of Court-Approved Extraordinary Expenses	... no change
Line 19 Adjustment for Parenting Time Variable Expenses	... no change
Line 20 Figuring Each Parent's Net	... no change

Support Obligation	
Lines 21, 22, and 23 Adjusting the Child Support Order for Other- Dependents	... no change
Line 21 Line 20 CS Obligation With Other-Dependent Deduction	... no change
Line 22 Line 20 CS Obligation Without Other-Dependent Deduction	... no change
Line 23 Obligation Adjusted for Other Dependents	... no change
Lines 24, 25, and 26 Maintaining a Self-Support Reserve	<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. No such adjustment shall occur, however, if the custodial parent's net income is less than the self-support reserve. This priority is necessary to ensure that custodial parents can meet their basic needs while caring for the child(ren). The poverty guideline will be disseminated by the AOC each February or when it is published in the Federal Register. The self-support reserve test is applied as follows:</p> <ol style="list-style-type: none"> 1. Subtract the obligor's child support obligation from that person's net income.

	<p>2. If the difference is greater than 105% of the poverty guideline for one person (\$226 [\$220] per week as of January 26, 2012 [January 20, 2011]), 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 and the custodial parent's net income is greater than 105% of the poverty guideline, the obligor's child support order is the difference between the obligor's net income and the 105% of the poverty guideline for one person.</p> <p>In determining whether the application of the self-support reserve is appropriate, the court may need to impute income to a parent as provided in Appendix IX-A. The court should also consider a parent's actual living expenses and the custodial parent's share of the support obligation (see Appendix IX-A, paragraph 20).</p>
<p>Line 24</p> <p>Self-Support Reserve Test</p>	<p>... no change</p>
<p>Line 25</p> <p>Maximum Child Support Order</p>	<p>... no change</p>
<p>Line 26</p> <p>Child Support Order</p>	<p>... no change</p>

Line Instructions for the Shared-Parenting Worksheet

Caption	... no change
Line 1	... no change
Gross Taxable Income	
Lines 1 through 5	<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><i>Note on Social Security Taxes:</i> Social Security tax withholding (FICA) for high-income persons may vary during the year. In the early part of the year, 4.2% is withheld on the first \$110,100 [\$106,800] of gross earnings (for wage earners in 2012 [2011]). After the maximum \$4,624 [\$4,486] 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 (10.4%) up to the \$110,100 [\$106,800] limit and the full Medicare tax rate (2.9%) on all earned income.</p> <p><i>Analyzing Income Tax Returns</i> - ... no change</p>

Line 1a Mandatory Retirement Contributions	... no change
Line 1b Alimony Paid	... no change
Line 1c Alimony Received	... no change
Line 2 Adjusted Gross Taxable Income	... no change
Line 2a Withholding Taxes	<p>... no change</p> <p>1. <u>Combined Income Tax Withholding Tables</u> (Appendix IX-H) - ... 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>
Line 2b Prior Child Support Orders	... no change
Line 2c Mandatory Union Dues	... no change
Line 2d Other-Dependent Deduction	... no change
Line 3 Net Taxable Income	... no change
Line 4	... no change

Non-Taxable Income	
Line 5 Net Income	... no change
Line 6 Percentage Share of Income	... no change
Line 7 Number of Overnights with Each Parent	... no change
Line 8 Percentage of Overnights with Each Parent	... no change
Line 9 Basic Child Support Amount	... no change
Line 10 PAR Shared Parenting Fixed Expenses	... no change
Line 11 Deducting Government Benefits Paid to or for the Child	... no change
Line 12 Shared Parenting Basic Child Support Amount	... no change
Line 13 PAR Share of Shared Parenting Basic Child Support Amount	... no change

<p>Line 14</p> <p>PAR Shared Parenting Variable Expenses</p>	<p>... no change</p>
<p>Line 15</p> <p>PAR Adjusted Shared Parenting Basic Child Support Amount</p>	<p>... no change</p>
<p>Lines 16 through 20</p> <p>Figuring Supplemental Expenses to be Added to the Shared Parenting Basic Child Support Amount</p>	<p>... no change</p>
<p>Line 16</p> <p>Adding Net Work-Related Child Care Costs</p>	<p>... no change</p>
<p>Line 17</p> <p>Adding Health Insurance Costs for the Child</p>	<p>... no change</p>
<p>Line 18</p> <p>Adding Predictable and Recurring Unreimbursed</p>	<p>... no change</p>

Health Care	
Line 19 Adding Court-Approved Predictable and Recurring Extraordinary Expenses	... no change
Line 20 Total Supplemental Expenses	... no change
Line 21 PAR's Share of the Total Supplemental Expenses	... no change
Line 22 Credit for PAR's Child-Care Payments	... no change
Line 23 Credit for PAR's Payment of Child's Health Insurance Cost	... no change
Line 24 Credit for PAR's Payment of Unreimbursed Health Care	... no change
Line 25	... no change

Credit for PAR's Payment of Court-Approved Extraordinary Expenses	
Line 26 PAR's Total Payments for Supplemental Expenses	... no change
Line 27 PAR's Net Supplemental Expenses	... no change
Line 28 PAR's Net Child Support Obligation	... no change
Lines 29, 30, and 31 Adjusting the Child Support Obligation for Other Dependents	... no change
Line 29 Line 28 PAR CS Obligation WITH Other Dependent Deduction	... no change
Line 30 Line 28 PAR CS	... no change

Obligation WITHOUT Other Dependent Deduction	
Line 31 Adjusted PAR CS Obligation	... no change
Lines 32 and 33 Maintaining a Self-Support Reserve	<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. No such adjustment shall occur, however, if the PPR's net income is less than the self-support reserve. This priority is necessary to ensure that a PPR can meet his or her basic needs while caring for the child(ren). The poverty guideline will be disseminated by the AOC each February or when it is published in the Federal Register. The self-support reserve test is applied as follows:</p> <ol style="list-style-type: none"> 1. Subtract obligor's child support obligation from that person's net income. 2. If the difference is greater than 105% of the poverty guideline for one person (\$226 [\$220] per week as of January 26, 2012 [January 20, 2011]), the self-support reserve is preserved and the obligor's support obligation is the child support order. 3. If the difference is less than 105% of the poverty guideline for one person and the PPR's net income is greater than 105% of the poverty guideline, the obligor's order is the difference between the obligor's net income and the 105% of the poverty guideline for one person. <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>NOTE: In some family situations, (e.g., the PPR's income exceeds the PAR's income and shared parenting times are near equal), the PPR may owe child support to the PAR (in such cases, the PAR's obligation is a negative number). If this occurs, the self-support reserve should be tested using the PPR's net income and the absolute value of the PAR's negative obligation. In all cases, the PPR should be given the priority with regard to the self-support reserve.</p>
Line 32 Self-Support Reserve Test	... no change
Line 33	... no change

PAR's Maximum Child Support Order	
Line 34 Child Support Order	... no change
Line 35 PPR Household Income Test	... no change

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, 2012

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	14	7	7	7	6	6	6	6	6
110	120	16	8	8	7	7	7	6	6	6
120	130	17	10	8	8	8	7	7	7	7
130	140	19	11	9	9	8	8	8	8	8
140	150	21	13	10	10	9	9	9	8	8
150	160	22	15	11	10	10	10	9	9	9
160	170	24	17	11	11	11	10	10	10	9
170	180	26	18	12	12	11	11	11	10	10
180	190	28	20	13	12	12	12	11	11	11
190	200	29	22	14	13	13	13	12	12	12
200	210	31	23	16	14	14	13	13	13	12
210	220	33	25	18	15	14	14	14	13	13
220	230	35	27	19	15	15	15	14	14	14
230	240	38	29	21	16	16	15	15	15	14
240	250	40	30	23	17	16	16	16	15	15
250	260	42	32	24	17	17	17	17	16	16
260	270	44	34	26	19	18	18	17	17	17
270	280	46	35	28	20	19	18	18	18	17
280	290	49	37	30	22	19	19	19	18	18
290	300	51	40	31	24	20	20	19	19	19
300	310	53	42	33	25	21	20	20	20	19
310	320	55	44	35	27	21	21	21	21	20
320	330	57	46	36	29	22	22	22	21	21
330	340	60	48	38	31	23	23	22	22	22
340	350	62	51	40	32	25	23	23	23	22
350	360	64	53	42	34	26	24	24	23	23
360	370	66	55	44	36	28	25	24	24	24
370	380	69	57	46	37	30	25	25	25	25
380	390	71	59	48	39	32	26	26	26	25
390	400	73	62	50	41	33	27	27	26	26
400	410	75	64	53	43	35	28	27	27	27
410	420	78	66	55	44	37	29	28	28	27
420	430	80	68	57	46	38	31	29	28	28
430	440	82	71	59	48	40	33	29	29	29
440	450	84	73	62	50	42	34	30	30	30
450	460	87	75	64	53	44	36	31	31	30
460	470	89	78	66	55	45	38	32	31	31
470	480	91	80	68	57	47	39	32	32	32
480	490	93	82	71	59	49	41	33	33	32
490	500	96	84	73	62	51	43	35	33	33
500	510	98	87	75	64	53	45	37	34	34
510	520	100	89	77	66	55	46	39	35	35
520	530	102	91	80	68	57	48	40	36	35
530	540	105	93	82	71	59	50	42	36	36
540	550	107	96	84	73	62	52	44	37	37
550	560	109	98	87	75	64	53	46	38	37
560	570	112	100	89	77	66	55	48	40	38
570	580	114	102	91	80	68	57	49	42	39
580	590	116	105	93	82	71	59	51	43	40
590	600	118	107	96	84	73	62	53	45	41

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	121	109	98	87	75	64	55	47	41
610	620	123	111	100	89	77	66	56	49	42
620	630	125	114	102	91	80	68	58	50	43
630	640	127	116	105	93	82	71	60	52	45
640	650	130	118	107	96	84	73	62	54	46
650	660	132	121	109	98	87	75	64	56	48
660	670	134	123	111	100	89	77	66	58	50
670	680	136	125	114	102	91	80	68	59	52
680	690	139	127	116	105	93	82	71	61	53
690	700	141	130	118	107	96	84	73	63	55
700	710	144	132	121	109	98	86	75	65	57
710	720	146	135	123	111	100	89	77	66	59
720	730	149	137	125	114	102	91	80	68	60
730	740	153	139	128	116	105	93	82	71	62
740	750	156	142	130	119	107	96	84	73	64
750	760	159	144	133	121	109	98	86	75	66
760	770	163	147	135	123	112	100	89	77	67
770	780	167	149	138	126	114	102	91	80	69
780	790	170	152	140	128	117	105	93	82	71
790	800	174	154	142	131	119	107	96	84	73
800	810	178	158	145	133	122	110	98	86	75
810	820	181	162	148	136	124	112	101	89	77
820	830	185	165	150	138	126	115	103	91	80
830	840	189	169	153	141	129	117	105	94	82
840	850	192	173	156	143	131	120	108	96	84
850	860	196	176	158	146	134	122	110	99	87
860	870	200	180	161	149	137	125	113	101	89
870	880	203	184	164	151	139	127	115	104	92
880	890	207	188	168	154	142	130	118	106	94
890	900	211	191	172	157	145	133	120	108	97
900	910	214	195	175	160	147	135	123	111	99
910	920	218	199	179	162	150	138	126	114	102
920	930	222	202	183	165	153	141	128	116	104
930	940	225	206	186	168	155	143	131	119	107
940	950	229	210	190	171	158	146	134	122	110
950	960	233	213	194	174	161	149	136	124	112
960	970	236	217	197	178	163	151	139	127	115
970	980	240	221	201	182	166	154	142	130	118
980	990	244	224	205	185	169	157	144	132	120
990	1,000	247	228	208	189	171	159	147	135	123
1,000	1,010	251	232	212	193	174	162	150	138	126
1,010	1,020	255	235	216	196	177	165	153	140	128
1,020	1,030	258	239	220	200	181	167	155	143	131
1,030	1,040	262	243	223	204	184	170	158	146	134
1,040	1,050	266	246	227	207	188	173	161	148	136
1,050	1,060	269	250	231	211	192	175	163	151	139
1,060	1,070	273	254	234	215	195	178	166	154	142
1,070	1,080	277	257	238	218	199	181	169	156	144
1,080	1,090	280	261	242	222	203	183	171	159	147
1,090	1,100	284	265	245	226	206	187	174	162	150
1,100	1,110	288	268	249	229	210	191	177	164	152
1,110	1,120	291	272	253	233	214	194	179	167	155
1,120	1,130	295	276	256	237	217	198	182	170	158
1,130	1,140	299	279	260	241	221	202	185	172	160
1,140	1,150	303	283	264	244	225	205	187	175	163

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	306	287	267	248	228	209	190	178	166
1,160	1,170	310	290	271	252	232	213	193	181	168
1,170	1,180	314	294	275	255	236	216	197	183	171
1,180	1,190	317	298	278	259	239	220	201	186	174
1,190	1,200	321	301	282	263	243	224	204	189	176
1,200	1,210	325	305	286	266	247	227	208	191	179
1,210	1,220	328	309	289	270	250	231	212	194	182
1,220	1,230	332	312	293	274	254	235	215	197	184
1,230	1,240	336	316	297	277	258	238	219	199	187
1,240	1,250	339	320	300	281	261	242	223	203	190
1,250	1,260	343	323	304	285	265	246	226	207	192
1,260	1,270	347	327	308	288	269	249	230	211	195
1,270	1,280	350	331	311	292	273	253	234	214	198
1,280	1,290	354	335	315	296	276	257	237	218	200
1,290	1,300	358	338	319	299	280	260	241	222	203
1,300	1,310	361	342	322	303	284	264	245	225	206
1,310	1,320	365	346	326	307	287	268	248	229	209
1,320	1,330	369	349	330	310	291	271	252	233	213
1,330	1,340	372	353	333	314	295	275	256	236	217
1,340	1,350	376	357	337	318	298	279	259	240	220
1,350	1,360	380	360	341	321	302	282	263	244	224
1,360	1,370	383	364	344	325	306	286	267	247	228
1,370	1,380	387	368	348	329	309	290	270	251	231
1,380	1,390	391	371	352	332	313	293	274	255	235
1,390	1,400	394	375	355	336	317	297	278	258	239
1,400	1,410	398	379	359	340	320	301	281	262	243
1,410	1,420	402	382	363	343	324	305	285	266	246
1,420	1,430	405	386	367	347	328	308	289	269	250
1,430	1,440	409	390	370	351	331	312	292	273	254
1,440	1,450	413	393	374	354	335	316	296	277	257
1,450	1,460	417	397	378	358	339	319	300	280	261
1,460	1,470	420	401	381	362	342	323	303	284	265
1,470	1,480	424	404	385	365	346	327	307	288	268
1,480	1,490	428	408	389	369	350	330	311	291	272
1,490	1,500	432	412	392	373	353	334	314	295	276
1,500	1,510	435	416	396	377	357	338	318	299	279
1,510	1,520	439	420	400	380	361	341	322	302	283
1,520	1,530	443	423	404	384	364	345	326	306	287
1,530	1,540	447	427	407	388	368	349	329	310	290
1,540	1,550	450	431	411	392	372	352	333	313	294
1,550	1,560	454	435	415	395	376	356	337	317	298
1,560	1,570	458	438	419	399	380	360	340	321	301
1,570	1,580	462	442	423	403	383	364	344	324	305
1,580	1,590	466	446	426	407	387	367	348	328	309
1,590	1,600	469	450	430	410	391	371	352	332	312
1,600	1,610	473	453	434	414	395	375	355	336	316
1,610	1,620	477	457	438	418	398	379	359	339	320
1,620	1,630	481	461	441	422	402	382	363	343	324
1,630	1,640	484	465	445	425	406	386	367	347	327
1,640	1,650	488	468	449	429	410	390	370	351	331
1,650	1,660	492	472	453	433	413	394	374	355	335
1,660	1,670	496	476	456	437	417	398	378	358	339
1,670	1,680	499	480	460	441	421	401	382	362	342
1,680	1,690	503	484	464	444	425	405	385	366	346
1,690	1,700	507	487	468	448	428	409	389	370	350

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	511	491	471	452	432	413	393	373	354
1,710	1,720	515	495	475	456	436	416	397	377	358
1,720	1,730	519	499	479	459	440	420	401	381	361
1,730	1,740	523	502	483	463	444	424	404	385	365
1,740	1,750	527	506	487	467	447	428	408	388	369
1,750	1,760	532	510	490	471	451	431	412	392	373
1,760	1,770	536	514	494	474	455	435	416	396	376
1,770	1,780	540	518	498	478	459	439	419	400	380
1,780	1,790	544	522	502	482	462	443	423	403	384
1,790	1,800	548	526	505	486	466	446	427	407	388
1,800	1,810	552	530	509	489	470	450	431	411	391
1,810	1,820	556	534	513	493	474	454	434	415	395
1,820	1,830	560	538	517	497	477	458	438	419	399
1,830	1,840	564	542	520	501	481	462	442	422	403
1,840	1,850	568	546	524	505	485	465	446	426	406
1,850	1,860	572	550	529	508	489	469	449	430	410
1,860	1,870	576	554	533	512	492	473	453	434	414
1,870	1,880	580	558	537	516	496	477	457	437	418
1,880	1,890	584	563	541	520	500	480	461	441	422
1,890	1,900	588	567	545	523	504	484	465	445	425
1,900	1,910	592	571	549	527	508	488	468	449	429
1,910	1,920	597	575	553	531	511	492	472	452	433
1,920	1,930	601	579	557	535	515	495	476	456	437
1,930	1,940	605	583	561	539	519	499	480	460	440
1,940	1,950	609	587	565	543	523	503	483	464	444
1,950	1,960	613	591	569	547	526	507	487	467	448
1,960	1,970	617	595	573	551	530	510	491	471	452
1,970	1,980	621	599	577	556	534	514	495	475	455
1,980	1,990	625	603	581	560	538	518	498	479	459
1,990	2,000	629	607	585	564	542	522	502	483	463
2,000	2,010	633	611	590	568	546	526	506	486	467
2,010	2,020	637	615	594	572	550	529	510	490	470
2,020	2,030	641	619	598	576	554	533	513	494	474
2,030	2,040	645	624	602	580	558	537	517	498	478
2,040	2,050	649	628	606	584	562	541	521	501	482
2,050	2,060	653	632	610	588	566	544	525	505	486
2,060	2,070	658	636	614	592	570	548	529	509	489
2,070	2,080	662	640	618	596	574	553	532	513	493
2,080	2,090	666	644	622	600	578	557	536	516	497
2,090	2,100	670	648	626	604	582	561	540	520	501
2,100	2,110	674	652	630	608	587	565	544	524	504
2,110	2,120	678	656	634	612	591	569	547	528	508
2,120	2,130	682	660	638	616	594	573	551	531	512
2,130	2,140	685	663	642	620	598	576	554	535	515
2,140	2,150	689	667	645	623	602	580	558	538	518
2,150	2,160	693	671	649	627	605	583	562	541	522
2,160	2,170	696	674	653	631	609	587	565	545	525
2,170	2,180	700	678	656	634	613	591	569	548	528
2,180	2,190	703	682	660	638	616	594	573	551	532
2,190	2,200	707	685	663	642	620	598	576	555	535
2,200	2,210	711	689	667	645	624	602	580	558	538
2,210	2,220	714	693	671	649	627	605	584	562	542
2,220	2,230	718	696	674	653	631	609	587	565	545
2,230	2,240	722	700	678	656	634	613	591	569	548
2,240	2,250	725	704	682	660	638	616	594	573	552

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	729	707	685	664	642	620	598	576	555
2,260	2,270	733	711	689	667	645	624	602	580	558
2,270	2,280	736	714	693	671	649	627	605	584	562
2,280	2,290	740	718	696	674	653	631	609	587	565
2,290	2,300	744	722	700	678	656	635	613	591	569
2,300	2,310	747	725	704	682	660	638	616	595	573
2,310	2,320	751	729	707	685	664	642	620	598	576
2,320	2,330	754	733	711	689	667	645	624	602	580
2,330	2,340	758	736	715	693	671	649	627	605	584
2,340	2,350	762	740	718	696	675	653	631	609	587
2,350	2,360	765	744	722	700	678	656	635	613	591
2,360	2,370	769	747	725	704	682	660	638	616	595
2,370	2,380	773	751	729	707	685	664	642	620	598
2,380	2,390	776	755	733	711	689	667	646	624	602
2,390	2,400	780	758	736	715	693	671	649	627	606
2,400	2,410	784	762	740	718	696	675	653	631	609
2,410	2,420	787	765	744	722	700	678	656	635	613
2,420	2,430	791	769	747	726	704	682	660	638	616
2,430	2,440	795	773	751	729	707	686	664	642	620
2,440	2,450	798	776	755	733	711	689	667	646	624
2,450	2,460	802	780	758	736	715	693	671	649	627
2,460	2,470	806	784	762	740	718	696	675	653	631
2,470	2,480	809	787	766	744	722	700	678	657	635
2,480	2,490	813	791	769	747	726	704	682	660	638
2,490	2,500	816	795	773	751	729	707	686	664	642
2,500	2,510	820	798	776	755	733	711	689	667	646
2,510	2,520	824	802	780	758	737	715	693	671	649
2,520	2,530	827	806	784	762	740	718	697	675	653
2,530	2,540	831	809	787	766	744	722	700	678	657
2,540	2,550	835	813	791	769	747	726	704	682	660
2,550	2,560	838	817	795	773	751	729	707	686	664
2,560	2,570	842	820	798	777	755	733	711	689	668
2,570	2,580	846	824	802	780	758	737	715	693	671
2,580	2,590	849	827	806	784	762	740	718	697	675
2,590	2,600	853	831	809	787	766	744	722	700	678
2,600	2,610	857	835	813	791	769	748	726	704	682
2,610	2,620	860	838	817	795	773	751	729	708	686
2,620	2,630	864	842	820	798	777	755	733	711	689
2,630	2,640	867	846	824	802	780	758	737	715	693
2,640	2,650	871	849	828	806	784	762	740	718	697
2,650	2,660	875	853	831	809	788	766	744	722	700
2,660	2,670	878	857	835	813	791	769	748	726	704
2,670	2,680	882	860	838	817	795	773	751	729	708
2,680	2,690	886	864	842	820	798	777	755	733	711
2,690	2,700	889	868	846	824	802	780	759	737	715
2,700	2,710	893	871	849	828	806	784	762	740	719
2,710	2,720	897	875	853	831	809	788	766	744	722
2,720	2,730	900	878	857	835	813	791	769	748	726
2,730	2,740	904	882	860	839	817	795	773	751	729
2,740	2,750	908	886	864	842	820	799	777	755	733
2,750	2,760	911	889	868	846	824	802	780	759	737
2,760	2,770	915	893	871	849	828	806	784	762	740
2,770	2,780	919	897	875	853	831	809	788	766	744
2,780	2,790	922	900	879	857	835	813	791	770	748
2,790	2,800	926	904	882	860	839	817	795	773	751

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	929	908	886	864	842	820	799	777	755
2,810	2,820	933	911	889	868	846	824	802	780	759
2,820	2,830	937	915	893	871	850	828	806	784	762
2,830	2,840	940	919	897	875	853	831	810	788	766
2,840	2,850	944	922	900	879	857	835	813	791	770
2,850	2,860	948	926	904	882	860	839	817	795	773
2,860	2,870	951	930	908	886	864	842	820	799	777
2,870	2,880	955	933	911	890	868	846	824	802	781
2,880	2,890	959	937	915	893	871	850	828	806	784
2,890	2,900	962	940	919	897	875	853	831	810	788
2,900	2,910	966	944	922	900	879	857	835	813	791
2,910	2,920	970	948	926	904	882	861	839	817	795
2,920	2,930	973	951	930	908	886	864	842	821	799
2,930	2,940	977	955	933	911	890	868	846	824	802
2,940	2,950	980	959	937	915	893	871	850	828	806
2,950	2,960	984	962	941	919	897	875	853	831	810
2,960	2,970	988	966	944	922	901	879	857	835	813
2,970	2,980	991	970	948	926	904	882	861	839	817
2,980	2,990	995	973	951	930	908	886	864	842	821
2,990	3,000	999	977	955	933	911	890	868	846	824
3,000	3,010	1,002	981	959	937	915	893	872	850	828
3,010	3,020	1,006	984	962	941	919	897	875	853	832
3,020	3,030	1,010	988	966	944	922	901	879	857	835
3,030	3,040	1,013	991	970	948	926	904	882	861	839
3,040	3,050	1,017	995	973	952	930	908	886	864	842
3,050	3,060	1,021	999	977	955	933	912	890	868	846
3,060	3,070	1,024	1,002	981	959	937	915	893	872	850
3,070	3,080	1,028	1,006	984	962	941	919	897	875	853
3,080	3,090	1,032	1,010	988	966	944	922	901	879	857
3,090	3,100	1,035	1,013	992	970	948	926	904	883	861
3,100	3,110	1,039	1,017	995	973	952	930	908	886	864
3,110	3,120	1,042	1,021	999	977	955	933	912	890	868
3,120	3,130	1,046	1,024	1,002	981	959	937	915	893	872
3,130	3,140	1,050	1,028	1,006	984	963	941	919	897	875
3,140	3,150	1,053	1,032	1,010	988	966	944	923	901	879
3,150	3,160	1,057	1,035	1,013	992	970	948	926	904	883
3,160	3,170	1,061	1,039	1,017	995	973	952	930	908	886
3,170	3,180	1,064	1,043	1,021	999	977	955	933	912	890
3,180	3,190	1,068	1,046	1,024	1,003	981	959	937	915	894
3,190	3,200	1,072	1,050	1,028	1,006	984	963	941	919	897
3,200	3,210	1,075	1,053	1,032	1,010	988	966	944	923	901
3,210	3,220	1,079	1,057	1,035	1,013	992	970	948	926	904
3,220	3,230	1,083	1,061	1,039	1,017	995	974	952	930	908
3,230	3,240	1,086	1,064	1,043	1,021	999	977	955	934	912
3,240	3,250	1,090	1,068	1,046	1,024	1,003	981	959	937	915
3,250	3,260	1,093	1,072	1,050	1,028	1,006	984	963	941	919
3,260	3,270	1,097	1,075	1,054	1,032	1,010	988	966	944	923
3,270	3,280	1,101	1,079	1,057	1,035	1,014	992	970	948	926
3,280	3,290	1,104	1,083	1,061	1,039	1,017	995	974	952	930
3,290	3,300	1,108	1,086	1,064	1,043	1,021	999	977	955	934
3,300	3,310	1,112	1,090	1,068	1,046	1,024	1,003	981	959	937
3,310	3,320	1,115	1,094	1,072	1,050	1,028	1,006	985	963	941
3,320	3,330	1,119	1,097	1,075	1,054	1,032	1,010	988	966	945
3,330	3,340	1,123	1,101	1,079	1,057	1,035	1,014	992	970	948
3,340	3,350	1,126	1,104	1,083	1,061	1,039	1,017	995	974	952

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	1,130	1,108	1,086	1,065	1,043	1,021	999	977	955
3,360	3,370	1,134	1,112	1,090	1,068	1,046	1,025	1,003	981	959
3,370	3,380	1,137	1,115	1,094	1,072	1,050	1,028	1,006	985	963
3,380	3,390	1,141	1,119	1,097	1,075	1,054	1,032	1,010	988	966
3,390	3,400	1,145	1,123	1,101	1,079	1,057	1,035	1,014	992	970
3,400	3,410	1,148	1,126	1,105	1,083	1,061	1,039	1,017	995	974
3,410	3,420	1,152	1,130	1,108	1,086	1,065	1,043	1,021	999	977
3,420	3,430	1,155	1,134	1,112	1,090	1,068	1,046	1,025	1,003	981
3,430	3,440	1,159	1,137	1,115	1,094	1,072	1,050	1,028	1,006	985
3,440	3,450	1,163	1,141	1,119	1,097	1,076	1,054	1,032	1,010	988
3,450	3,460	1,166	1,145	1,123	1,101	1,079	1,057	1,036	1,014	992
3,460	3,470	1,170	1,148	1,126	1,105	1,083	1,061	1,039	1,017	996
3,470	3,480	1,174	1,152	1,130	1,108	1,086	1,065	1,043	1,021	999
3,480	3,490	1,178	1,156	1,134	1,112	1,090	1,068	1,046	1,025	1,003
3,490	3,500	1,182	1,159	1,137	1,116	1,094	1,072	1,050	1,028	1,006
3,500	3,510	1,186	1,163	1,141	1,119	1,097	1,076	1,054	1,032	1,010
3,510	3,520	1,190	1,166	1,145	1,123	1,101	1,079	1,057	1,036	1,014
3,520	3,530	1,194	1,170	1,148	1,126	1,105	1,083	1,061	1,039	1,017
3,530	3,540	1,198	1,174	1,152	1,130	1,108	1,087	1,065	1,043	1,021
3,540	3,550	1,203	1,177	1,156	1,134	1,112	1,090	1,068	1,047	1,025
3,550	3,560	1,207	1,181	1,159	1,137	1,116	1,094	1,072	1,050	1,028
3,560	3,570	1,211	1,185	1,163	1,141	1,119	1,097	1,076	1,054	1,032
3,570	3,580	1,215	1,190	1,167	1,145	1,123	1,101	1,079	1,057	1,036
3,580	3,590	1,219	1,194	1,170	1,148	1,127	1,105	1,083	1,061	1,039
3,590	3,600	1,223	1,198	1,174	1,152	1,130	1,108	1,087	1,065	1,043

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 a portion of the Social Security and Medicare taxes for the employee (7.65%). To estimate the combined tax for self-employed persons earning less than [\\$110,100 \[\\$106,800\]](#) multiply gross taxable income by 0.0765 and add the result to the table amount. For persons earning above [\\$110,100 \[\\$106,800\]](#), multiply gross income by .0145 (Medicare), add [\\$131 \[\\$127\]](#) (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 0.042. The maximum amount of FICA tax for one year ([\\$4,624/year or \\$89/week \[\\$4,486/year or \\$86/week\]](#)) is averaged into the table for income ranges above [\\$110,100 \[\\$106,800\]](#). 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-T, Revised December 2010). 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 24, 2012](#) to be effective immediately.