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,

Chief Justice

Dated: April 8, 2014

APPENDIX IX-A
CONSIDERATIONS IN THE USE OF CHILD SUPPORT GUIDELINES
(Includes Amendments through those effective <u>April 8, 2014</u> [September 1, 2013])

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 <u>January 22, 2014</u> [January 24, 2013], the self-support reserve is <u>$236</u> [$232.00] (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
The fairness of a child support award resulting from the application of these guidelines is dependent on the accurate determination of a parent's net income. If the court finds that either parent is, without just cause, voluntarily underemployed or unemployed, it shall impute income to that parent according to the following priorities:

    a.   No change
    b. No change

c. if a NJDOL wage or benefit record is not available, impute income based on the full-time employment (40 hours) at the New Jersey minimum wage (\$8.25 [\$7.25] per hour).

In determining whether income should be imputed to a parent and the amount of such income, the court should consider: (1) what the employment status and earning capacity of that parent would have been if the family had remained intact or would have formed, (2) the reason and intent for the voluntary underemployment or unemployment, (3) the availability of other assets that may be used to pay support, and (4) the ages of any children in the parent's household and child-care alternatives. The determination of imputed income shall not be based on the gender or custodial position of the parent. Income of other household members, current spouses, and children shall not be used to impute income to either parent except when determining the other-dependent credit. When imputing income to a parent who is caring for young children, the parent's income share of child-care costs necessary to allow that person to work outside the home shall be deducted from the imputed income. For further information on imputing income, see *Strahan v. Strahan*, 402 N.J. Super. 298 (App. Div. 2008), *Caplan v. Caplan*, 182 N.J. 250 (2005), *Gertcher v. Gertcher*, 262 N.J. Super. 176 (Ch. Div. 1992), *Bencivenga v. Bencivenga*, 254 N.J. Super. 328 (App. Div. 1992), *Thomas v. Thomas*, 248 N.J. Super. 33 (Ch. Div. 1991), *Arribi v. Arribi*, 186 N.J. Super. 116 (Ch. Div. 1982), *Lynn v. Lynn*, 165 N.J. Super. 328 (App. Div. 1979), *Mowery v. Mowery*, 38 N.J. Super. 92 (App. Div. 1955).

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 [2013] 2014 Poverty Guideline)		
Total Persons in Household	Weekly Net Income	Annual Net Income
2	$605 [$597]	$31,460 [$31,020]
3	$761 [$751]	$39,580 [$39,060]
4	$917 [$906]	$47,700 [$47,100]
5	$1,073 [$1,060]	$55,820 [$55,140]
6	$1,230 [$1,215]	$63,940 [$63,180]
7	$1,386 [$1,370]	$72,060 [$71,220]
8	$1,542 [$1,524]	$80,180 [$79,260]

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. *Obligors With Net Income Less Than the U.S. Poverty Guideline.* If an obligor's net income, after deducting that persons share of the total support award, is less than 105% of the U.S. poverty guideline for one person (net income of <u>$236</u> [$232] per week as of <u>January 22, 2014</u> [January 24, 2013] 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 $180 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 <u>April 8, 2014</u> [September 1, 2013])

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**	*Gross Income* - ... no change *Sources of Income* - ... no change *Income from self-employment or operation of a business.* ... no change *Sporadic Income* ... no change *Military Pay* – ... no change *In-Kind Income* - ... no change *Alimony, Spousal Support, and/or Separate Maintenance Received* - ... no change *Types of Income Excluded from Gross Income* – ... no change *Collecting and Verifying Income Information* ... no change *Taxable and Non-Taxable Income* - ... no change 1. ... no change 2. ... no change

	Note on Social Security Taxes: Social Security tax withholding (FICA) for high-income persons may vary during the year. In the early part of the year, 6.2% is withheld on the first <u>$117,000</u> [$113,700] of gross earnings (for wage earners in <u>2014</u> [2013]). After the maximum <u>$7,254</u> [$7,049] is withheld, no additional FICA taxes are withheld. Thus, pay stubs issued early in the year may understate net income, while those issued later in the year may overstate it. To estimate weekly FICA taxes, amortize the annual FICA tax using the number of weeks employed or use the Appendix IX-H combined tax tables. Note that self-employed persons must pay the full FICA tax (12.4%) up to the <u>$117,000</u> [$113,700] limit of all earned income. *Note on Medicare Taxes:* ... no change ***Analyzing Income Tax Returns*** - For assistance in analyzing income tax returns to determine parental income, see American Bar Association, Section of Family Law, *The 1040 Handbook: A Guide to Income and Asset Discovery, Fifth Edition, 2008.*
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**	... no change
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	**Net Taxable Income** ... no change *__If the other-dependent adjustment is requested,__* three worksheets must be prepared: (1) one calculating the parent's theoretical obligation to dependents in the secondary family, (2) one calculating a support award after deducting the theoretical obligation from the parent's net income, and (3) one calculating the support award as if there were no other dependents (i.e., the theoretical obligation without the other dependent deduction). Thus, the other-dependent deduction is not always deducted when figuring net income. The support award is adjusted for other dependents at the end of the worksheet <u>(Lines 22 through 24)</u> [(Lines 21 through 23)].
Line 4 Non-Taxable Income	... no change
Line 5 Net Income	... no change
Line 6 Percentage Share of Income	... no change
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	... no change

Adding Predictable and Recurring Unreimbursed Health Care to the Basic Obligation	
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**	**Add** the basic child support amount, net child-care cost, health insurance cost for the child, predictable and recurring unreimbursed health-care costs above $250 per child per year, and court-approved predictable and recurring extraordinary expenses. [Then, **Subtract** any government benefits received by the child.] The result is the Total Child Support Amount. (Math: Line 8 + Line 9 + Line 10 + Line 11+ Line 12). **Enter** the total support amount on Line 13
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**	... no change

Payment of Child's Predictable and Recurring Unreimbursed Health Care	
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 Support Obligation**	... no change
Lines 21, 22, and 23 **Adjusting the Child Support Obligation for Other Dependents**	... no change
Line 21 **Line 20 CS Obligation With Other-Dependent Deduction**	... no change
Line 22	... no change

Line 20 CS Obligation Without Other-Dependent Deduction	
Line 23 **Obligation Adjusted for Other Dependents**	... no change

Lines 25, 26, and 27
 	
Maintaining a Self-Support Reserve
	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 NCPs 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 minus the custodial parent's child support obligation 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:
	    1. Subtract the 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 <u>($236 per week as of January 22, 2014)</u> [($226 per week as of January 26, 2012)], 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 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.
	    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).

Line 25 **Self-Support Reserve Test**	... no change
Line 26 **Maximum Child Support Order**	... no change
Line 27 **Child Support Order**	... no change

Line Instructions for the Shared-Parenting Worksheet	
Caption	... no change

Lines 1 through 5
 	
Determining Income
	Gross Income - ... no change
	
	Sources of Income - ... no change
	
	Income from self-employment or operation of a business. ... no change
	
	Sporadic Income ... no change
	
	Military Pay – ... no change
	
	In-Kind Income - ... no change
	
	Alimony, Spousal Support, and/or Separate Maintenance Received - ... no change
	
	Types of Income Excluded from Gross Income – ... no change
	
	Collecting and Verifying Income Information ... no change
	
	Taxable and Non-Taxable Income - ... no change
	
	   1. ... no change
	
	   2. ... no change
	
	Note on Social Security Taxes: Social Security tax withholding (FICA) for high-income persons may vary during the year. In the early part of the year, 6.2% is withheld on the first <u>$117,000</u> [$113,700] of gross earnings (for wage earners in <u>2014</u> [2013]). After the maximum <u>$7,254</u> [$7,049] is withheld, no additional FICA taxes are withheld. Thus, pay stubs issued early in the year may understate net income, while those issued later in the year may overstate it. To estimate weekly FICA taxes, amortize the annual FICA tax using the number of weeks employed or use the Appendix IX-H combined tax tables. Note that self-employed persons must pay the full FICA tax (12.4%) up to the <u>$117,000</u> [$113,700] limit of all earned income.
	
	Note on Medicare Taxes: ... no change
	
	Analyzing Income Tax Returns ... no change
	
	Government Benefits for the Child ... no change

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**	... no change
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**	**Net Taxable Income** ... no change **If the other-dependent adjustment is requested,* three worksheets must be prepared: (1) one calculating the parent's theoretical obligation to dependents in the secondary family, (2) one calculating a support award after deducting the theoretical obligation from the parent's net income, and (3) one calculating the support award as if there were no other dependents (i.e., the theoretical obligation without the other dependent deduction). Thus, the other-dependent deduction is not always *deducted* when figuring net income. The support award is adjusted for other dependents using Lines <u>30 through 32</u> [29 through 31].
Line 4 **Non-Taxable Income**	... no change

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

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**	
Line 22 **Credit for PAR's Government Benefits**	... no change
Line 23 **Credit for PAR's Child-Care Payments**	... no change
Line 24 **Credit for PAR's Health Insurance Premium**	... no change

Line 25 **Credit for PAR's Payment of Unreimbursed Health Care**	... no change
Line 26 **Credit for PAR's Payment of Court-Approved Extraordinary Expenses**	... no change
Line 27 **PAR's Total Payment for Supplemental Expenses**	... no change
Line 28 **PAR's Net Supplemental Expenses**	... no change
Line 29 **PAR's Net Child Support Obligation**	... no change
Lines 30, 31, and 32 **Adjusting the Child Support Obligation for Other Dependents**	... no change

Line 30 **Line 29 PAR CS Obligation WITH Other-Dependent Deduction**	... no change
Line 31 **Line 29 PAR CS Obligation WITHOUT Other-Dependent Deduction**	... no change
Line 32 **Adjusted PAR CS Obligation**	... no change

Lines 33 and 34
 	
Maintaining a Self-Support Reserve
	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 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 minus the PPR's child support obligation 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:
	    1. Subtract the 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 <u>($236 per week as of January 22, 2014)</u> [($232 per week as of January 24, 2013)],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 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.
	    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).
	
	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.

Line 33 **Self-Support Reserve Test**	... no change
Line 34 **PAR's Maximum Child Support Order**	... no change
Line 35 **Child Support Order**	... no change
Line 36 **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 on or After January 1, 2014

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	16	9	9	9	8	8	8	8	8
110	120	18	10	10	10	9	9	9	9	9
120	130	20	12	11	11	10	10	10	10	10
130	140	22	14	12	11	11	11	11	10	10
140	150	23	16	13	12	12	12	12	11	11
150	160	25	17	14	13	13	13	12	12	12
160	170	27	19	15	14	14	14	13	13	13
170	180	29	21	15	15	15	15	14	14	14
180	190	31	23	16	16	16	15	15	15	15
190	200	33	25	17	17	17	16	16	16	16
200	210	35	27	19	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	37	29	22	22	22	22	21	21
260	270	49	39	31	23	23	23	23	22	22
270	280	51	40	33	25	24	24	23	23	23
280	290	54	42	35	27	25	25	24	24	24
290	300	56	44	36	29	26	26	25	25	25
300	310	58	47	38	30	27	26	26	26	26
310	320	61	49	40	32	28	27	27	27	27
320	330	63	52	42	34	29	28	28	28	27
330	340	66	54	44	36	30	29	29	29	28
340	350	68	56	46	38	30	30	30	30	29
350	360	71	59	48	40	32	31	31	30	30
360	370	73	61	50	42	34	32	32	31	31
370	380	75	64	52	44	36	33	33	32	32
380	390	78	66	54	46	38	34	33	33	33
390	400	80	69	57	48	40	35	34	34	34
400	410	83	71	59	50	42	36	35	35	35
410	420	85	73	62	52	44	37	36	36	36
420	430	88	76	64	53	46	38	37	37	37
430	440	90	78	67	55	47	40	38	38	37
440	450	93	81	69	57	49	41	39	39	38
450	460	95	83	71	60	51	43	40	40	39
460	470	97	86	74	62	53	45	41	41	40
470	480	100	88	76	65	55	47	42	41	41
480	490	102	91	79	67	57	49	43	42	42
490	500	105	93	81	70	59	51	44	43	43
500	510	107	96	84	72	61	53	45	44	44
510	520	110	98	86	74	63	55	47	45	45
520	530	112	100	89	77	65	57	49	46	46
530	540	115	103	91	79	68	59	51	47	47
540	550	117	105	94	82	70	61	53	48	48
550	560	120	108	96	84	73	63	55	49	49
560	570	122	110	99	87	75	65	57	50	50

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
570	580	125	113	101	89	77	67	59	51	50
580	590	127	115	103	92	80	69	61	53	51
590	600	130	118	106	94	82	71	63	55	52
600	610	132	120	108	97	85	73	65	57	53
610	620	134	123	111	99	87	76	67	59	54
620	630	137	125	113	102	90	78	69	61	55
630	640	139	128	116	104	92	80	71	63	56
640	650	142	130	118	107	95	83	73	65	57
650	660	144	133	121	109	97	85	75	67	59
660	670	147	135	123	111	100	88	77	69	61
670	680	149	137	126	114	102	90	79	71	63
680	690	152	140	128	116	105	93	81	72	64
690	700	155	142	131	119	107	95	83	74	66
700	710	157	145	133	121	110	98	86	76	68
710	720	160	148	136	124	112	100	88	78	70
720	730	163	150	138	126	114	103	91	80	72
730	740	165	153	141	129	117	105	93	82	74
740	750	168	156	144	131	119	108	96	84	76
750	760	171	158	146	134	122	110	98	86	78
760	770	174	161	149	137	125	113	101	89	80
770	780	178	164	152	139	127	115	103	91	82
780	790	182	166	154	142	130	118	106	94	84
790	800	186	169	157	145	133	120	108	96	86
800	810	190	172	160	147	135	123	111	99	88
810	820	194	175	162	150	138	126	114	101	90
820	830	198	178	165	153	141	128	116	104	92
830	840	201	181	168	156	143	131	119	107	95
840	850	205	185	171	158	146	134	122	109	97
850	860	209	189	174	161	149	136	124	112	100
860	870	213	193	177	164	152	139	127	115	103
870	880	217	197	180	167	154	142	130	117	105
880	890	221	201	182	170	157	145	132	120	108
890	900	225	205	185	173	160	148	135	123	111
900	910	229	208	188	176	163	151	138	125	113
910	920	232	212	192	179	166	153	141	128	116
920	930	236	216	196	181	169	156	144	131	119
930	940	240	220	200	184	172	159	147	134	121
940	950	244	224	204	187	175	162	149	137	124
950	960	248	228	208	190	177	165	152	140	127
960	970	252	232	211	193	180	168	155	143	130
970	980	256	236	215	196	183	171	158	145	133
980	990	260	239	219	199	186	174	161	148	136
990	1,000	263	243	223	203	189	176	164	151	139
1,000	1,010	267	247	227	207	192	179	167	154	142
1,010	1,020	271	251	231	211	195	182	170	157	144
1,020	1,030	275	255	235	215	198	185	172	160	147
1,030	1,040	279	259	239	218	200	188	175	163	150
1,040	1,050	283	263	242	222	203	191	178	166	153
1,050	1,060	287	267	246	226	206	194	181	168	156
1,060	1,070	291	270	250	230	210	197	184	171	159
1,070	1,080	294	274	254	234	214	199	187	174	162
1,080	1,090	298	278	258	238	218	202	190	177	165
1,090	1,100	302	282	262	242	221	205	193	180	167
1,100	1,110	306	286	266	246	225	208	195	183	170

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
1,110	1,120	310	290	270	249	229	211	198	186	173
1,120	1,130	314	294	273	253	233	214	201	189	176
1,130	1,140	318	298	277	257	237	217	204	191	179
1,140	1,150	322	301	281	261	241	221	207	194	182
1,150	1,160	325	305	285	265	245	225	210	197	185
1,160	1,170	329	309	289	269	249	228	213	200	188
1,170	1,180	333	313	293	273	252	232	216	203	190
1,180	1,190	337	317	297	277	256	236	218	206	193
1,190	1,200	341	321	301	280	260	240	221	209	196
1,200	1,210	345	325	304	284	264	244	224	212	199
1,210	1,220	349	329	308	288	268	248	228	214	202
1,220	1,230	353	332	312	292	272	252	232	217	205
1,230	1,240	356	336	316	296	276	256	235	220	208
1,240	1,250	360	340	320	300	280	259	239	223	211
1,250	1,260	364	344	324	304	283	263	243	226	213
1,260	1,270	368	348	328	308	287	267	247	229	216
1,270	1,280	372	352	332	311	291	271	251	232	219
1,280	1,290	376	356	335	315	295	275	255	235	222
1,290	1,300	380	360	339	319	299	279	259	238	225
1,300	1,310	384	363	343	323	303	283	263	242	228
1,310	1,320	387	367	347	327	307	287	266	246	231
1,320	1,330	391	371	351	331	311	290	270	250	234
1,330	1,340	395	375	355	335	314	294	274	254	236
1,340	1,350	399	379	359	339	318	298	278	258	239
1,350	1,360	403	383	363	342	322	302	282	262	242
1,360	1,370	407	387	366	346	326	306	286	266	245
1,370	1,380	411	391	370	350	330	310	290	269	249
1,380	1,390	415	394	374	354	334	314	294	273	253
1,390	1,400	418	398	378	358	338	318	297	277	257
1,400	1,410	422	402	382	362	342	321	301	281	261
1,410	1,420	426	406	386	366	345	325	305	285	265
1,420	1,430	430	410	390	370	349	329	309	289	269
1,430	1,440	434	414	394	373	353	333	313	293	273
1,440	1,450	438	418	397	377	357	337	317	297	276
1,450	1,460	442	422	401	381	361	341	321	300	280
1,460	1,470	446	425	405	385	365	345	325	304	284
1,470	1,480	450	429	409	389	369	349	328	308	288
1,480	1,490	454	433	413	393	373	352	332	312	292
1,490	1,500	458	437	417	397	376	356	336	316	296
1,500	1,510	462	441	421	401	380	360	340	320	300
1,510	1,520	466	445	425	405	384	364	344	324	304
1,520	1,530	470	449	429	409	388	368	348	328	307
1,530	1,540	474	453	433	412	392	372	352	331	311
1,540	1,550	477	457	437	416	396	376	356	335	315
1,550	1,560	481	461	441	420	400	380	359	339	319
1,560	1,570	485	465	445	424	404	384	363	343	323
1,570	1,580	489	469	449	428	408	388	367	347	327
1,580	1,590	493	473	453	432	412	392	371	351	331
1,590	1,600	497	477	457	436	416	396	375	355	335
1,600	1,610	501	481	461	440	420	400	379	359	339
1,610	1,620	505	485	465	444	424	404	383	363	342
1,620	1,630	509	489	469	448	428	407	387	367	346
1,630	1,640	513	493	472	452	432	411	391	371	350
1,640	1,650	517	497	476	456	436	415	395	375	354

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
1,650	1,660	521	501	480	460	440	419	399	379	358
1,660	1,670	525	505	484	464	444	423	403	383	362
1,670	1,680	529	509	488	468	448	427	407	387	366
1,680	1,690	533	513	492	472	452	431	411	391	370
1,690	1,700	537	517	496	476	456	435	415	395	374
1,700	1,710	541	521	500	480	460	439	419	399	378
1,710	1,720	545	525	504	484	464	443	423	402	382
1,720	1,730	549	529	508	488	467	447	427	406	386
1,730	1,740	553	532	512	492	471	451	431	410	390
1,740	1,750	557	536	516	496	475	455	435	414	394
1,750	1,760	561	540	520	500	479	459	439	418	398
1,760	1,770	565	544	524	504	483	463	443	422	402
1,770	1,780	569	548	528	508	487	467	447	426	406
1,780	1,790	573	552	532	512	491	471	451	430	410
1,790	1,800	578	556	536	516	495	475	455	434	414
1,800	1,810	582	560	540	520	499	479	459	438	418
1,810	1,820	586	564	544	524	503	483	462	442	422
1,820	1,830	590	568	548	527	507	487	466	446	426
1,830	1,840	595	572	552	531	511	491	470	450	430
1,840	1,850	599	576	556	535	515	495	474	454	434
1,850	1,860	603	581	560	539	519	499	478	458	438
1,860	1,870	607	585	564	543	523	503	482	462	442
1,870	1,880	612	589	568	547	527	507	486	466	446
1,880	1,890	616	593	572	551	531	511	490	470	450
1,890	1,900	620	598	576	555	535	515	494	474	454
1,900	1,910	625	602	580	559	539	519	498	478	457
1,910	1,920	629	606	584	563	543	522	502	482	461
1,920	1,930	633	610	588	567	547	526	506	486	465
1,930	1,940	637	615	592	571	551	530	510	490	469
1,940	1,950	642	619	596	575	555	534	514	494	473
1,950	1,960	646	623	601	579	559	538	518	498	477
1,960	1,970	650	627	605	583	563	542	522	502	481
1,970	1,980	654	632	609	587	567	546	526	506	485
1,980	1,990	659	636	613	591	571	550	530	510	489
1,990	2,000	663	640	618	595	575	554	534	514	493
2,000	2,010	667	645	622	599	579	558	538	517	497
2,010	2,020	671	649	626	604	582	562	542	521	501
2,020	2,030	676	653	630	608	586	566	546	525	505
2,030	2,040	680	657	635	612	590	570	550	529	509
2,040	2,050	684	662	639	616	594	574	554	533	513
2,050	2,060	688	666	643	621	598	578	558	537	517
2,060	2,070	693	670	648	625	602	582	562	541	521
2,070	2,080	697	674	652	629	607	586	566	545	525
2,080	2,090	701	679	656	633	611	590	570	549	529
2,090	2,100	706	683	660	638	615	594	574	553	533
2,100	2,110	710	687	665	642	619	598	577	557	537
2,110	2,120	714	691	669	646	624	602	581	561	541
2,120	2,130	718	696	673	650	628	606	585	565	545
2,130	2,140	723	700	677	655	632	610	589	569	549
2,140	2,150	727	704	682	659	636	614	593	573	553
2,150	2,160	731	709	686	663	641	618	597	577	557
2,160	2,170	735	713	690	668	645	622	601	581	561
2,170	2,180	740	717	694	672	649	627	605	585	565
2,180	2,190	744	721	699	676	653	631	609	589	569

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
2,190	2,200	748	726	703	680	658	635	613	593	572
2,200	2,210	752	730	707	685	662	639	617	597	576
2,210	2,220	757	734	711	689	666	644	621	601	580
2,220	2,230	761	738	716	693	671	648	625	605	584
2,230	2,240	765	743	720	697	675	652	630	609	588
2,240	2,250	770	747	724	702	679	656	634	613	592
2,250	2,260	773	751	728	706	683	660	638	616	596
2,260	2,270	777	755	732	709	687	664	641	620	599
2,270	2,280	781	758	736	713	690	668	645	623	603
2,280	2,290	784	762	739	717	694	671	649	626	606
2,290	2,300	788	765	743	720	698	675	652	630	609
2,300	2,310	792	769	746	724	701	679	656	633	613
2,310	2,320	795	773	750	727	705	682	660	637	616
2,320	2,330	799	776	754	731	709	686	663	641	619
2,330	2,340	803	780	757	735	712	690	667	644	623
2,340	2,350	806	784	761	738	716	693	671	648	626
2,350	2,360	810	787	765	742	719	697	674	652	629
2,360	2,370	814	791	768	746	723	700	678	655	633
2,370	2,380	817	795	772	749	727	704	681	659	636
2,380	2,390	821	798	776	753	730	708	685	663	640
2,390	2,400	825	802	779	757	734	711	689	666	644
2,400	2,410	828	806	783	760	738	715	692	670	647
2,410	2,420	832	809	787	764	741	719	696	673	651
2,420	2,430	835	813	790	768	745	722	700	677	654
2,430	2,440	839	816	794	771	749	726	703	681	658
2,440	2,450	843	820	797	775	752	730	707	684	662
2,450	2,460	846	824	801	779	756	733	711	688	665
2,460	2,470	850	827	805	782	760	737	714	692	669
2,470	2,480	854	831	808	786	763	741	718	695	673
2,480	2,490	857	835	812	789	767	744	722	699	676
2,490	2,500	861	838	816	793	770	748	725	703	680
2,500	2,510	865	842	819	797	774	751	729	706	684
2,510	2,520	868	846	823	800	778	755	733	710	687
2,520	2,530	872	849	827	804	781	759	736	714	691
2,530	2,540	876	853	830	808	785	762	740	717	695
2,540	2,550	879	857	834	811	789	766	743	721	698
2,550	2,560	883	860	838	815	792	770	747	724	702
2,560	2,570	886	864	841	819	796	773	751	728	705
2,570	2,580	890	868	845	822	800	777	754	732	709
2,580	2,590	894	871	849	826	803	781	758	735	713
2,590	2,600	897	875	852	830	807	784	762	739	716
2,600	2,610	901	878	856	833	811	788	765	743	720
2,610	2,620	905	882	859	837	814	792	769	746	724
2,620	2,630	908	886	863	840	818	795	773	750	727
2,630	2,640	912	889	867	844	822	799	776	754	731
2,640	2,650	916	893	870	848	825	803	780	757	735
2,650	2,660	919	897	874	851	829	806	784	761	738
2,660	2,670	923	900	878	855	832	810	787	765	742
2,670	2,680	927	904	881	859	836	813	791	768	746
2,680	2,690	930	908	885	862	840	817	794	772	749
2,690	2,700	934	911	889	866	843	821	798	775	753
2,700	2,710	938	915	892	870	847	824	802	779	757
2,710	2,720	941	919	896	873	851	828	805	783	760
2,720	2,730	945	922	900	877	854	832	809	786	764

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
2,730	2,740	948	926	903	881	858	835	813	790	767
2,740	2,750	952	929	907	884	862	839	816	794	771
2,750	2,760	956	933	910	888	865	843	820	797	775
2,760	2,770	959	937	914	892	869	846	824	801	778
2,770	2,780	963	940	918	895	873	850	827	805	782
2,780	2,790	967	944	921	899	876	854	831	808	786
2,790	2,800	970	948	925	902	880	857	835	812	789
2,800	2,810	974	951	929	906	883	861	838	816	793
2,810	2,820	978	955	932	910	887	864	842	819	797
2,820	2,830	981	959	936	913	891	868	846	823	800
2,830	2,840	985	962	940	917	894	872	849	827	804
2,840	2,850	989	966	943	921	898	875	853	830	808
2,850	2,860	992	970	947	924	902	879	856	834	811
2,860	2,870	996	973	951	928	905	883	860	837	815
2,870	2,880	999	977	954	932	909	886	864	841	818
2,880	2,890	1,003	980	958	935	913	890	867	845	822
2,890	2,900	1,007	984	962	939	916	894	871	848	826
2,900	2,910	1,010	988	965	943	920	897	875	852	829
2,910	2,920	1,014	991	969	946	924	901	878	856	833
2,920	2,930	1,018	995	972	950	927	905	882	859	837
2,930	2,940	1,021	999	976	953	931	908	886	863	840
2,940	2,950	1,025	1,002	980	957	934	912	889	867	844
2,950	2,960	1,029	1,006	983	961	938	916	893	870	848
2,960	2,970	1,032	1,010	987	964	942	919	897	874	851
2,970	2,980	1,036	1,013	991	968	945	923	900	878	855
2,980	2,990	1,040	1,017	994	972	949	926	904	881	859
2,990	3,000	1,043	1,021	998	975	953	930	907	885	862
3,000	3,010	1,047	1,024	1,002	979	956	934	911	888	866
3,010	3,020	1,051	1,028	1,005	983	960	937	915	892	870
3,020	3,030	1,054	1,032	1,009	986	964	941	918	896	873
3,030	3,040	1,058	1,035	1,013	990	967	945	922	899	877
3,040	3,050	1,061	1,039	1,016	994	971	948	926	903	880
3,050	3,060	1,065	1,042	1,020	997	975	952	929	907	884
3,060	3,070	1,069	1,046	1,023	1,001	978	956	933	910	888
3,070	3,080	1,072	1,050	1,027	1,005	982	959	937	914	891
3,080	3,090	1,076	1,053	1,031	1,008	986	963	940	918	895
3,090	3,100	1,080	1,057	1,034	1,012	989	967	944	921	899
3,100	3,110	1,083	1,061	1,038	1,015	993	970	948	925	902
3,110	3,120	1,087	1,064	1,042	1,019	996	974	951	929	906
3,120	3,130	1,091	1,068	1,045	1,023	1,000	977	955	932	910
3,130	3,140	1,094	1,072	1,049	1,026	1,004	981	959	936	913
3,140	3,150	1,098	1,075	1,053	1,030	1,007	985	962	940	917
3,150	3,160	1,102	1,079	1,056	1,034	1,011	988	966	943	921
3,160	3,170	1,105	1,083	1,060	1,037	1,015	992	969	947	924
3,170	3,180	1,109	1,086	1,064	1,041	1,018	996	973	950	928
3,180	3,190	1,112	1,090	1,067	1,045	1,022	999	977	954	931
3,190	3,200	1,116	1,093	1,071	1,048	1,026	1,003	980	958	935
3,200	3,210	1,120	1,097	1,075	1,052	1,029	1,007	984	961	939
3,210	3,220	1,123	1,101	1,078	1,056	1,033	1,010	988	965	942
3,220	3,230	1,127	1,104	1,082	1,059	1,037	1,014	991	969	946
3,230	3,240	1,131	1,108	1,085	1,063	1,040	1,018	995	972	950
3,240	3,250	1,134	1,112	1,089	1,066	1,044	1,021	999	976	953
3,250	3,260	1,138	1,115	1,093	1,070	1,047	1,025	1,002	980	957
3,260	3,270	1,142	1,119	1,096	1,074	1,051	1,029	1,006	983	961

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
3,270	3,280	1,145	1,123	1,100	1,077	1,055	1,032	1,010	987	964
3,280	3,290	1,149	1,126	1,104	1,081	1,058	1,036	1,013	991	968
3,290	3,300	1,153	1,130	1,107	1,085	1,062	1,039	1,017	994	972
3,300	3,310	1,156	1,134	1,111	1,088	1,066	1,043	1,020	998	975
3,310	3,320	1,160	1,137	1,115	1,092	1,069	1,047	1,024	1,001	979
3,320	3,330	1,164	1,141	1,118	1,096	1,073	1,050	1,028	1,005	983
3,330	3,340	1,167	1,145	1,122	1,099	1,077	1,054	1,031	1,009	986
3,340	3,350	1,171	1,148	1,126	1,103	1,080	1,058	1,035	1,012	990
3,350	3,360	1,174	1,152	1,129	1,107	1,084	1,061	1,039	1,016	993
3,360	3,370	1,178	1,155	1,133	1,110	1,088	1,065	1,042	1,020	997
3,370	3,380	1,182	1,159	1,136	1,114	1,091	1,069	1,046	1,023	1,001
3,380	3,390	1,185	1,163	1,140	1,118	1,095	1,072	1,050	1,027	1,004
3,390	3,400	1,189	1,166	1,144	1,121	1,099	1,076	1,053	1,031	1,008
3,400	3,410	1,193	1,170	1,147	1,125	1,102	1,080	1,057	1,034	1,012
3,410	3,420	1,196	1,174	1,151	1,128	1,106	1,083	1,061	1,038	1,015
3,420	3,430	1,200	1,177	1,155	1,132	1,109	1,087	1,064	1,042	1,019
3,430	3,440	1,204	1,181	1,158	1,136	1,113	1,090	1,068	1,045	1,023
3,440	3,450	1,207	1,185	1,162	1,139	1,117	1,094	1,071	1,049	1,026
3,450	3,460	1,211	1,188	1,166	1,143	1,120	1,098	1,075	1,053	1,030
3,460	3,470	1,215	1,192	1,169	1,147	1,124	1,101	1,079	1,056	1,034
3,470	3,480	1,218	1,196	1,173	1,150	1,128	1,105	1,082	1,060	1,037
3,480	3,490	1,222	1,199	1,177	1,154	1,131	1,109	1,086	1,063	1,041
3,490	3,500	1,225	1,203	1,180	1,158	1,135	1,112	1,090	1,067	1,044
3,500	3,510	1,229	1,206	1,184	1,161	1,139	1,116	1,093	1,071	1,048
3,510	3,520	1,233	1,210	1,188	1,165	1,142	1,120	1,097	1,074	1,052
3,520	3,530	1,236	1,214	1,191	1,169	1,146	1,123	1,101	1,078	1,055
3,530	3,540	1,240	1,217	1,195	1,172	1,150	1,127	1,104	1,082	1,059
3,540	3,550	1,244	1,221	1,198	1,176	1,153	1,131	1,108	1,085	1,063
3,550	3,560	1,247	1,225	1,202	1,179	1,157	1,134	1,112	1,089	1,066
3,560	3,570	1,251	1,228	1,206	1,183	1,160	1,138	1,115	1,093	1,070
3,570	3,580	1,255	1,232	1,209	1,187	1,164	1,142	1,119	1,096	1,074
3,580	3,590	1,258	1,236	1,213	1,190	1,168	1,145	1,123	1,100	1,077
3,590	3,600	1,262	1,239	1,217	1,194	1,171	1,149	1,126	1,104	1,081

COMMENTS ON THE USE OF THE COMBINED TAX TABLES
Appendix IX-H

Limitations of this Table - ... no changes

Withholding Taxes vs. Year-End Tax Obligations - ... no changes

Withholding Allowances - ... no changes

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 no more than $2,250 per week ($117,000 per year) [$2,187 per week ($113,700 per year)], multiply gross taxable weekly income by 0.0765 and add the result to the table amount. For persons earning above $2,250 [$2,187] per week, multiply gross taxable weekly income by .0145 (Medicare), add $140 [$136] (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 - ... no changes

Alimony Income - ... no changes

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 ($7,254/year or $140/week) [($7,049/year or $136/week)] is averaged into the table for income ranges above $117,000 [$113,700]. 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 - ... no changes

Federal Income Tax - This table includes federal income tax withholding rates as published by the IRS (see Publication 15 (Circular E) For use in 2014, revised December 18, 2013 [Revised February 2013]). 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 - ... no changes

Note: Appendix IX-H amended April 8, 2014 [June 4, 2013] to be effective immediately.