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 January 22, 2014 [January 24, 2013], the self-support reserve is \$236 [\$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] <u>2014</u> Poverty Guideline)		
Total Persons in Household	Weekly Net Income	Annual Net Income
2	<u>\$605</u> [\$597]	<u>\$31,460</u> [\$31,020]
3	<u>\$761</u> [\$751]	<u>\$39,580</u> [\$39,060]
4	<u>\$917</u> [\$906]	<u>\$47,700</u> [\$47,100]
5	<u>\$1,073</u> [\$1,060]	<u>\$55,820</u> [\$55,140]
6	<u>\$1,230</u> [\$1,215]	<u>\$63,940</u> [\$63,180]
7	<u>\$1,386</u> [\$1,370]	<u>\$72,060</u> [\$71,220]
8	<u>\$1,542</u> [\$1,524]	<u>\$80,180</u> [\$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 \$236 [\$232] per week as of January 22, 2014 [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 April 8, 2014 [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	Gross Income no change
Determining Income	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

F	
	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 \$117,000 [\$113,700] of gross earnings (for wage earners in 2014 [2013]). After the maximum \$7,254 [\$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 \$117,000 [\$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	no change
Gross Taxable Income	
Line 1a	no change
Mandatory Retirement Contributions	
Line 1b	no change
Alimony Paid	
Line 1c	no change
Alimony Received	
Line 2	no change
Adjusted Gross Taxable Income	
Line 2a	no change
Withholding Taxes	
Line 2b	no change
Prior Child Support Orders	
Line 2c	no change
Mandatory Union Dues	

Line 2d	no change
Other-Dependent Deduction	
Line 3	Net Taxable Income no change
Net Taxable Income	*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 (Lines 22 through 24) [(Lines 21 through 23)].
Line 4	no change
Non-Taxable Income	
Line 5	no change
Net Income	
Line 6	no change
Percentage Share of Income	
Line 7	no change
Basic Child Support Amount	
Line 8	no change
Adding Net Work- Related Child Care Costs to the Basic Obligation	
Line 9	no change
Adding Health Insurance Costs for the Child to the Basic Obligation	
Line 10	no change

Adding	
Predictable and	
Recurring	
Unreimbursed	
Health Care to the	
Basic Obligation	
Line 11	no change
Adding Court-	
Approved	
Predictable and	
Recurring	
Extraordinary	
Expenses to the	
Basic Support	
Amount	
Line 12	no change
Deducting	
Government	
Benefits Paid to or	
for the Child	
Line 13	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 courtapproved predictable and recurring extraordinary expenses. [Then, <b>Subtract</b> any government
Calculating the	benefits received by the child.] The result is the Total Child Support Amount. (Math: Line 8 + Line 9
Total Child	+ Line 10 + Line 11+ Line 12). Enter the total support amount on Line 13
Support Amount	
Line 14	no change
Parental Share of	·
the Total Child	
Support	
Obligation	
Obligation	
Line 15	no change
Credit for Child-	
Care Payments	
Line 16	no change
Credit for	
Payment of	
Child's Health	
Insurance Cost	
Line 17	no change
Credit for	

Payment of Child's Predictable and Recurring Unreimbursed Health Care	
Line 18	no change
Credit for Payment of Court- Approved Extraordinary Expenses	·
Line 19	no change
Adjustment for Parenting Time Variable Expenses	
Line 20	no change
Figuring Each Parent's Net Support Obligation	
Lines 21, 22, and 23	no change
Adjusting the Child Support Obligation for Other Dependents	
Line 21	no change
Line 20 CS Obligation With Other-Dependent Deduction	
Line 22	no change

Line 20 CS Obligation Without Other-Dependent Deduction  Line 23	no change
Obligation Adjusted for Other Dependents	
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 (\$236 per week as of January 22, 2014) [(\$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	no change
Self-Support Reserve Test	
Line 26 Maximum Child Support Order	no change
Line 27 Child Support Order	no change

Line. I	nstructions for the Shared-Parenting Worksheet
Caption	no change
Lines 1 through 5	Gross Income no change
Determining Income	Sources of Income no change
income	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 \$117,000 [\$113,700] of gross earnings (for wage earners in 2014 [2013]). After the maximum \$7,254 [\$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 \$117,000 [\$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	no change
Gross Taxable Income	

T	
Line 1a	no change
Mandatory Retirement Contributions	
Line 1b	no change
Alimony Paid	
Line 1c	no change
Alimony Received	
Line 2	no change
Adjusted Gross Taxable Income	
Line 2a	no change
Withholding Taxes	
Line 2b	no change
Prior Child Support Orders	
Line 2c	no change
Mandatory Union Dues	
Line 2d	no change
Other-Dependent Deduction	
Line 3	Net Taxable Income no change
Income	*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 30 through 32 [29 through 31].
Line 4	no change
Non-Taxable Income	

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

T : 13	
Line 13	no change
PAR Share of	
Shared Parenting	
Basic Child	
Support Amount	
Line 14	
Line 14	no change
PAR Shared	
Parenting	
Variable Expenses	
variable Expenses	
Line 15	no change
	no orange
PAR Adjusted	
Shared Parenting	
Basic Child	
Support Amount	
Line 16 through	no change
20	no change
Figuring	
Supplemental	
Expenses to be	
Added to the	
Shared Parenting	
Basic Child	
Support Amount	
,	
Line 16	
	no change
Adding Net Work-	
Related Child	
Care Costs	
Line 17	no change
Adding Health	
Insurance Costs	
for the Child	
7 . 40	
Line 18	no change
Adding	
Predictable and	
Recurring	
Unreimbursed	

IIW-C-	
Health Care	
Line 19	no change
Adding Court-	
Approved	
Predictable and	
Recurring	
Extraordinary	
Expenses	
Line 20	no chouse
Line 20	no change
T-4-1	
Total	
Supplemental	
Expenses	
Line 21	
PAR's Share of	
the Total	
Supplemental	
Expenses	
Expenses	
Line 22	
Line 22	no change
C 34 f DAD!	
Credit for PAR's	
Government	
Benefits	
T . 22	1
Line 23	no change
Condit Con DADA	
Credit for PAR's	
Child-Care	
Payments	
T : 24	
Line 24	no change
G 11.0	
Credit for PAR's	
Health Insurance	
Premium	

Line 25	no change
Credit for PAR's Payment of Unreimbursed Health Care	
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	no change
Line 29 PAR CS Obligation WITH Other-Dependent Deduction	
Line 31	no change
Line 29 PAR CS Obligation WITHOUT Other-Dependent Deduction	
Line 32	no change
Adjusted PAR CS Obligation	
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 (\$236 per week as of January 22, 2014) [(\$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's negative obligation. In all cases, the PAR's obligation is a negative number). If this occurs, the s

Line 33	no change
Self-Support Reserve Test	
Line 34	no change
PAR's Maximum Child Support Order	
Line 35	no change
Child Support Order	
Line 36	no change
PPR Household Income Test	

#### 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 Gr	oss Income			And the r	number of	withholding all	owances	claimed is		
At least	But less than	0	1		3		5	6	7	8
		1		1						
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	111	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	3.0	30	29
350	360		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	440 450	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	470	97	86	74	62	53	45	41	41	40
470 480	480	100	88	76	65	55	47	42	41	41
480 490	490 500	102 105	91	79	67	57	49	43	42	42
500	500 510	107	93	81	70	59	51	44	43	43
500 510			96	84	72	61	53	45	44	44
510 520	520 530	110	98	86	74	63	55 57	47	45	45
520 530	530 540	112 115	100	89	77	65	57	49	46	46
540	540 550	117	103 105	91	79	68	59	51	47	47
550	560	120		94	82	70	61	53	48	48
560	570		108	96	84	73	63	55	49	49
] 560	570	122	110	99	87	75	65	57	50	50

570 580 590 600 610 620 630 640 650 660 670 680 690 700	But less than 580 590 600 610 620 630 640 650 660 670 680 690 700 710	125 127 130 132 134 137 139 142 144 144 147	1 113 115 118 120 123 125 128 130 133 135	2	3 89 92 94 97 99 102 104 107	80 80 82 85 87 90	5 67 69 71 73 76 78	claimed is	7 51 53 55 57 59 61	56 55 55 55 56
580 590 600 610 620 630 640 650 660 670 680 690 700	590 600 610 620 630 640 650 660 670 680 690 700	127 130 132 134 137 139 142 144 147 149	115 118 120 123 125 128 130 133 135	103 106 108 111 113 113 116 118	92 94 97 99 102 104 107	77 80 82 85 85 87	67 69 71 73 76 78	59 61 63 65 67	51 53 55 57 59	5 5 5 5
590 600 610 620 630 640 650 660 670 680 690 700	600 610 620 630 640 650 660 670 680 690 700	130 132 134 137 139 142 144 147 149	118 120 123 125 128 130 133 135	106 108 111 113 116 118	94 97 99 102 104 107	80 82 85 87 90	71 73 76 78	61 63 65 67	53 55 57 59	5 5 5
600 610 620 630 640 650 660 670 680 690 700	610 620 630 640 650 660 670 680 690 700	132 134 137 139 142 144 147 149	120 123 125 128 130 133 135 137	108 311 313 116 118	97 99 102 104 107	82 85 87 90	71 73 76 78	63 65 67	55 57 59	5 5 5
610 620 630 640 650 660 670 680 690 700	620 630 640 650 660 670 680 690 700	134 137 139 142 144 147 149	123 125 128 130 133 135 137	3111 313 116 318 3121	99 102 104 107	85 87 90	73 76 78	65 67	57 59	5 5
620 630 640 650 660 670 680 690 700	630 640 650 660 670 680 690 700	137 139 142 144 147 149	125 128 130 133 135 137	3111 313 116 318 3121	99 102 104 107	87 90	76 78	67	59	5
630 640 650 660 670 680 690 700	640 650 660 670 680 690 700 710	139 142 144 147 149	125 128 130 133 135 137	113 116 118 121	102 104 107	90	78			
640 650 660 670 680 690 700	650 660 670 680 690 700 710	139 142 144 147 149	128 130 133 135 137	116 118 121	104 107			09 1	0.1	
650 660 670 680 690 700	660 670 680 690 700 710	142 144 147 149 152	130 133 135 137	118 121	107	100000000000000000000000000000000000000	80	44 44 44 44 44 44 44 <b>4</b>	60	
650 660 670 680 690 700	660 670 680 690 700 710	144 147 149 152	133 135 137	121		95	83	71	63	5
660 670 680 690 700	670 680 690 700 710	147 149 152	135 137			97		73	65	5
670 680 690 700	680 690 700 710	149 152	137	123	111		85	75	67	5!
680 690 700	690 700 710	152		126		100	88	77	69	6
690 700	700 710		440		114	102	90	79	71	6
700	710	427.6	140	128	116	105	93	81	72	6
1		155	142	131	119	107	95	83	74	61
740		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	7:
730	740	165	153	141	129	117	105	93	82	7.
740	750	168	156	144	131	119	108	96	- 84	76
750	760	171	158	146	134	122	110	98	86	70
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	
800	810	190	172	160	147	135	123			86
810	820	194	175	162	150	138	126	111	99	88
820	830	198	178	165	153	141		114	101	90
830	840	201	181	168			128	116	104	92
840	850	205	185		156	143	131	119	107	95
850	860	209		171	158	146	134	122	109	97
860			189	174	161	149	136	124	112	100
	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		
970	980	256	236	215	196	183	171		143	130
980	990	260	239	219	199	186		158	145	133
990	1,000	263	243	223			174	161	148	136
1,000	1,010	267	247	223	203	189	176	164	151	139
1,010	1,020	271			207	192	179	167	154	142
1,020	1,030		251	231	211	195	182	170	157	144
		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	
1,090	1,100	302	282	262	242	221	205			165
1,100	1,110	306	286	266	246	225	208	193 195	180 183	167 170

Weekly Gr	oss income			And the	number o	f withholding a	allowances	claimed is		
At least	But less than	0	1	2	3		5	6	7	8
1,110	1,120	310	290	270	249		211	198	186	173
1,120	1,130	314	294	273	253		214	201	189	176
1,130	1,140	318	298	277	257		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		225	210	197	185
1,160	1,170	329	309	289	269		228	213	200	188
1,170	1,180	333	313	293	273		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		240	221	209	196
1,200	1,210	345	325	304	284		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 Gre	oss Income			And the r	number of	withholding all	owances o	claimed is		
	But less than	Ö	1	2	3	4	5	6	7	
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

At least   But less than   10	Weekly Gr	oss Income			And the	number of	withholding all	owances o	claimed is		
2,190         2,200         748         7726         703         680         685         635         613         593         577         576         757         758         743         778         697         675         652         630         600         588           2,240         2,240         776         747         7224         702         679         665         653         613         613         562           2,260         2,270         777         755         732         709         667         664         641         620         569           2,260         2,281         788         766         743         720         668         655         652         630         603         661         562         620         660         622         600         220         2200         788         766         743	At least	But less than	0	1						7	8
2,200	2,190	2,200	748	726	17.7	680					
2,210   2,220   757   734   711   689   666   644   621   625   665   584     2,230   2,240   768   743   720   697   675   652   630   600   58E     2,240   2,250   770   747   724   702   879   656   634   611   596     2,260   2,270   777   757   728   706   883   660   833   611   596     2,260   2,270   777   758   732   706   887   664   841   620   590     2,260   2,270   777   758   732   706   887   664   841   620   590     2,260   2,270   777   758   732   706   887   664   841   620   590     2,260   2,270   784   762   739   717   584   571   840   626   663     2,280   2,300   788   768   743   720   688   671   840   626   663     2,290   2,300   788   768   743   720   688   671   840   626   663     2,300   2,310   792   778   746   724   701   679   656   633   613     2,310   2,320   779   776   754   731   709   686   663   641   619     2,320   2,300   780   776   754   731   709   686   663   641   619     2,300   2,300   800   757   755   742   690   667   644   623     2,340   2,300   801   757   755   742   690   667   644   623     2,340   2,350   200   810   757   756   742   719   695   667   648   622     2,350   2,300   810   757   756   742   719   695   657   648   622     2,300   2,300   810   757   756   742   719   695   657   648   622     2,300   2,300   817   798   776   778   774   779   779   774   675   770     2,390   2,300   817   798   777   778   774   779   779   774   675   675   675   675     2,390   2,400   825   802   779   776   774   775   774   777   774   877	2,200	2,210	752	730	707	685		639		597	
2,220         2,230         781         738         716         693         671         648         622         609         584           2,240         755         743         726         697         675         650         699         588           2,240         2,280         770         747         724         702         679         656         634         611         592           2,280         2,270         777         755         732         706         683         660         683         661         693         661         683         661         662         663         663         663         664         662         662         663         663         664         662         663         661         653         6613         663         663         663 <t< td=""><td>2,210</td><td>2,220</td><td>757</td><td>734</td><td>711</td><td>689</td><td></td><td>644</td><td></td><td></td><td></td></t<>	2,210	2,220	757	734	711	689		644			
2,230         2,240         765         743         729         697         675         652         630         600         586           2,240         2,250         770         744         728         706         883         660         633         613         592           2,280         2,270         777         755         332         709         647         664         641         622         569           2,280         2,280         781         756         733         717         664         641         622         569           2,280         2,280         784         762         739         717         664         641         622         560           2,290         784         762         739         717         694         671         649         626         606           2,300         781         766         743         720         688         675         682         680         665         633         661           2,300         2,300         786         743         746         724         701         672         680         683         661         633         661	2,220	2,230	761	738	716	693	671	648			
2,240         2,250         770         747         724         702         578         656         634         611         592           2,280         2,280         2,270         777         755         732         706         883         660         838         616         599           2,270         2,270         777         755         732         706         887         664         641         620         599           2,280         2,280         784         762         738         713         690         668         645         622         663           2,280         2,290         784         762         733         710         701         676         685         633         609           2,300         2,310         792         769         746         724         701         676         682         630         609           2,340         2,350         2,340         735         773         750         727         705         682         660         637         616           2,340         2,350         3806         734         761         738         716         692         667         644 </td <td></td> <td>2,240</td> <td>765</td> <td>743</td> <td></td> <td>697</td> <td></td> <td></td> <td></td> <td></td> <td></td>		2,240	765	743		697					
2,260         2,260         773         751         728         706         863         660         633         616         596           2,270         2,777         775         575         732         709         887         684         634         620         589           2,280         2,280         784         758         736         713         890         686         645         623         803           2,290         2,300         786         765         743         770         694         671         649         622         806           2,300         738         776         746         724         701         679         656         633         613           2,310         732         799         776         754         721         706         682         660         633         613         613           2,340         2,340         780         776         754         731         709         666         663         641         619           2,350         2,360         810         787         786         742         719         667         644         622           2,360			770			702					
2,280         2,270         777.         755         733.         709         867.         664         641         620         599           2,280         2,280         784         752         739         711         6694         671         649         626         806           2,280         2,290         788         765         743         720         698         675         652         630         609           2,300         2,310         792         789         746         724         701         679         566         633         6613           2,310         2,320         2,330         799         776         754         731         709         666         663         661         663         661         661         663         661         661         663         661         661         662         660         637         616         623         641         616         623         641         616         623         641         616         623         641         616         623         641         616         623         642         640         623         641         616         623         621         623	2,250		773	751				660			
2,270         2,280         781         738         713         569         668         645         623         6603           2,280         2,290         784         762         733         717         694         671         649         626         606           2,290         2,300         782         765         743         720         669         675         652         630         609           2,300         2,320         795         773         750         727         705         662         660         637         616           2,340         2,320         799         776         754         731         709         686         663         641         619           2,340         2,350         806         784         761         738         712         690         667         644         622           2,350         2,360         806         784         761         738         716         643         622           2,360         2,370         814         791         786         742         779         667         667         665         683           2,370         2,400         821 <td>2,260</td> <td>2,270</td> <td>777</td> <td>755</td> <td>732</td> <td>709</td> <td></td> <td>664</td> <td></td> <td></td> <td></td>	2,260	2,270	777	755	732	709		664			
2,280         2,290         784         762         739         117         894         671         649         626         606           2,300         2,310         788         765         743         720         998         675         656         633         603           2,310         2,320         798         776         754         724         701         679         556         633         613           2,320         2,330         799         776         754         731         706         662         660         637         614         619           2,330         2,340         803         780         757         735         712         690         667         644         623           2,340         2,350         806         784         766         738         776         665         629           2,380         2,370         814         791         765         742         779         674         652         629           2,380         2,390         821         798         776         753         730         700         685         663         640           2,290         2,400	2,270		781	758		713		668	645		
2,290         2,300         788         765         743         720         898         675         852         630         809           2,300         2,310         792         769         748         724         701         679         856         633         513           2,320         2,320         799         776         754         731         709         662         660         637         816           2,330         2,340         803         778         755         731         709         666         663         661         644         823           2,340         806         784         761         738         716         693         671         648         526           2,350         2,360         810         787         765         738         716         693         671         648         526           2,380         2,370         814         791         768         742         719         677         655         633         340           2,380         2,320         821         798         776         733         730         700         676         655         633		1	784	762							
2,300         2,310         792         769         746         724         791         679         656         633         613           2,300         2,320         795         775         755         731         706         682         660         637         616           2,330         2,340         803         780         757         735         712         690         667         644         623           2,340         2,350         896         784         761         738         716         693         6674         648         622           2,360         2,360         806         784         761         738         716         693         674         648         622           2,360         2,370         814         791         765         742         719         697         674         652         629           2,360         2,300         817         795         777         749         777         704         681         599         636         622           2,360         2,400         2,200         821         798         776         753         730         700         684         692 <td>2,290</td> <td>2,300</td> <td>788</td> <td>765</td> <td>743</td> <td>720</td> <td>698</td> <td>675</td> <td>652</td> <td></td> <td></td>	2,290	2,300	788	765	743	720	698	675	652		
2,310         2,320         785         773         750         727         765         682         660         637         618           2,320         2,330         789         776         754         731         700         666         663         641         619           2,340         803         780         757         735         712         690         667         644         623           2,340         2,360         866         784         761         738         716         693         671         648         622           2,360         2,370         814         791         768         742         719         697         674         652         629           2,370         2,300         817         795         772         749         727         704         681         659         633           2,390         2,21         798         776         753         734         711         689         666         644           2,400         2,410         828         802         779         757         734         711         689         666         644           2,400         2,410	2,300	2,310	792	769	746	724	701	679		633	
2,320         2,330         799         776         754         731         709         686         663         641         619           2,330         2,340         803         780         757         735         712         690         667         648         326           2,340         2,360         810         787         765         742         719         697         674         652         329           2,360         3,300         814         791         766         742         719         697         674         652         329           2,360         2,300         817         795         772         749         727         704         851         665         833           2,370         3,300         821         798         776         753         730         708         686         663         841           2,390         2,400         826         802         779         757         734         711         699         666         664         444         2,410         2,420         832         800         787         764         741         719         698         667         663         843	2,310	2,320	795	773	750	727	705	682			
2,330         2,340         803         780         757         735         712         690         667         644         523           2,340         2,350         806         784         761         738         719         693         674         662         629           2,360         2,370         814         791         785         742         719         697         674         662         629           2,370         2,380         817         795         772         749         727         704         681         659         633           2,380         2,390         821         798         776         753         730         704         685         663         663         664           2,390         2,400         828         802         779         757         734         711         669         666         684           2,400         2,400         828         802         787         764         741         719         696         667         844           2,410         2,420         833         813         790         768         745         722         700         677         684			799	776	754	731		686			
2,340         2,350         806         784         761         738         776         693         671         648         622           2,350         2,360         810         787         765         742         719         697         674         652         623           2,370         814         791         768         746         723         700         676         655         633           2,370         2,380         817         799         772         749         727         704         681         659         636           2,380         2,400         825         802         779         757         730         708         585         663         644           2,400         2,410         828         806         783         760         738         715         666         644           2,410         2,420         832         809         787         764         741         719         696         673         851           2,420         2,430         833         813         790         788         745         722         700         677         694           2,440         2,450	2,330	2,340	803	780	757	735	712	690		644	
2,350         2,360         810         787         765         742         779         697         674         652         829           2,360         2,370         814         791         785         772         749         727         704         681         655         633           2,360         2,390         821         798         776         753         730         708         685         663         840           2,390         2,240         825         802         777         757         734         711         689         666         644           2,400         2,410         828         806         783         760         738         715         689         666         644           2,410         2,420         832         809         767         764         741         719         696         673         851           2,420         2,430         835         813         790         768         745         722         700         677         854           2,440         2,450         843         320         797         775         752         730         707         684         662	2,340	2,350	806	784							
2,360         2,370         814         791         768         746         723         700         678         655         633           2,370         2,380         817         795         777         749         777         704         681         659         663         840           2,380         2,400         825         802         779         757         734         711         659         666         644           2,400         2,410         828         806         783         780         738         715         692         670         647           2,410         2,420         332         809         787         764         741         719         696         673         651           2,430         2,430         835         813         790         768         745         722         700         677         854           2,430         2,440         838         816         794         771         749         726         703         681         652           2,440         2,450         843         820         797         775         752         730         707         684         662	2,350		810	787	765	742		697			
2,370         2,380         847         795         772         749         727         704         681         659         636           2,380         2,390         821         788         776         733         730         710         6885         663         644           2,400         2,410         828         806         783         760         738         715         689         670         847           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         651           2,430         2,440         839         816         794         771         749         726         703         681         652           2,440         2,450         843         320         797         775         752         730         707         684         662           2,460         2,470         850         627         805         782         760         737         714         692         669			814								
2,380         2,390         821         798         776         753         730         708         685         663         840           2,390         2,400         825         802         779         757         734         711         688         666         644           2,410         2,420         832         809         787         764         741         719         696         673         851           2,420         2,430         833         813         790         768         745         722         700         677         654           2,430         2,440         839         816         794         771         749         726         703         661         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           2,470         2,480         854         831         806         786         763         741         718         695         673	2,370	2,380	817	795	772	749	727	704			
2,390         2,400         825         802         776         757         734         711         689         666         644           2,400         2,410         828         806         783         760         738         715         682         670         647           2,410         2,420         832         809         787         764         741         719         696         673         651           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         756         733         711         684         662           2,450         2,460         846         824         801         779         756         733         714         692         689           2,470         2,860         857         835         812         780         737         714         692         695         673           2,400	2,380	2,390	821	798	776	753	730	708		663	
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           2,430         2,440         839         816         794         771         749         726         703         681         658           2,440         2,450         843         820         797         775         752         730         797         684         662           2,450         2,460         846         824         801         777         756         733         711         688         662           2,450         2,470         886         824         801         779         756         733         711         682         669           2,460         2,470         886         827         805         782         760         737         714         692         669           2,480         2,500         857         835         812         789         767         744         722         699         676	2,390	2,400	825	802	779	757			689		
2,410         2,420         832         809         787         764         741         719         696         673         651           2,420         2,430         835         8113         790         768         745         722         700         677         654           2,440         2,450         843         820         797         775         752         730         707         684         662           2,460         846         824         801         779         756         733         711         688         665           2,470         2,480         854         831         808         766         737         714         692         669           2,470         2,480         854         831         808         766         753         7741         718         695         673           2,490         2,500         8561         838         816         793         770         744         722         699         676           2,490         2,500         2,510         855         842         819         797         774         751         722         699         676           2,500 <td>2,400</td> <td>2,410</td> <td>828</td> <td>806</td> <td>783</td> <td>760</td> <td>_</td> <td>715</td> <td></td> <td>670</td> <td></td>	2,400	2,410	828	806	783	760	_	715		670	
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           2,460         2,460         846         824         801         779         756         733         711         688         665           2,470         3,50         827         805         782         760         737         714         692         669           2,470         2,480         854         831         808         786         763         741         718         695         673           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	2,410	2,420	832	809	787	764				673	
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           2,460         2,460         846         824         801         779         756         733         711         688         665           2,470         2,480         854         831         808         786         763         741         718         695         673           2,490         2,500         857         835         812         789         767         744         722         699         676           2,490         2,500         861         838         816         793         7770         748         725         703         680           2,500         2,510         865         842         819         797         774         751         729         706         684           2,500         2,530         872         849         827         804         781         759         733         710         687	2,420	2,430	835	813	790	768		722		677	
2,440         2,450         843         820         797         775         752         730         707         684         662           2,450         2,460         846         624         801         779         756         733         731         688         665           2,460         2,470         850         827         805         782         760         737         714         692         669           2,470         2,480         854         831         808         766         763         741         7718         692         669           2,490         2,500         861         338         816         793         770         744         722         699         676           2,500         2,510         855         842         819         797         774         751         729         706         684           2,510         2,520         868         846         823         800         778         755         733         710         667           2,520         2,530         872         849         827         804         781         759         736         714         691	2,430	2,440	839	816	794	771	749	726			
2,450         2,460         846         824         801         779         756         733         741         688         665           2,460         2,470         850         527         805         782         760         737         714         692         669           2,470         2,480         854         831         808         786         733         741         718         695         673           2,490         2,500         861         838         816         793         770         744         722         699         676           2,500         2,510         3655         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         755         733         710         687           2,530         2,540         876         853         830         808         785         762         740         717         695	2,440	2,450	843	820	797	775		730	707	684	
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         668           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         2,560         883         860         838         815         792         770         747         774         754         721	2,450	2,460	846	824	801	779	756	733	711	688	
2,470       2,480       854       831       808       766       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       722       700       686         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       770       747       747       724       792         2,560       2,570       886       864       841       819       796       773	2,460	2,470	850	827	805	782	760	737	714	692	669
2,490         2,500         861         838         816         793         770         748         725         703         568           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         667           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         698           2,540         2,560         883         860         838         815         792         770         747         724         702           2,560         2,560         883         860         838         815         792         770         747         724         702           2,560         2,560         886         864         841         819         796         773         751         728         705	2,470	2,480	854	831	808	786	763	741	718	695	
2,500         2,510         865         842         819         797         774         751         729         706         6684           2,510         2,520         868         846         823         800         778         755         733         710         687           2,520         2,530         872         849         327         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         383         860         838         815         792         770         747         724         702           2,560         2,570         386         364         341         819         796         773         751         728         705           2,580         2,590         894         871         849         826         803         781         758         735         713		2,490	857	835	812	789	767	744	722	699	676
2,510         2,520         868         846         823         800         778         755         733         710         667           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	2,490	2,500	861	838	816	793	770	748	725	703	680
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         397         875         852         830         807         784         762         739         716	2,500	2,510	865	842	819	797	774	751	729	706	684
2,530         2,540         876         853         830         308         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         709           2,570         2,580         890         868         845         822         800         777         754         732         709           2,580         2,590         3894         871         849         826         803         781         758         735         713           2,590         2,600         397         875         852         830         807         784         762         739         746           2,600         2,610         901         878         856         833         811         788         765         743         720	2,510	2,520	868	846	823	800	778	755	733	710	687
2,540         2,550         879         857         834         811         789         766         743         721         898           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         397         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		2,530	872	849	827	804	781	759	736	714	691
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         756         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	2,530	2,540	876	853	830	808	785	762	740	717	695
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	2,540	2,550	879	857	834	811	789	766	743	721	698
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	2,550	2,560	883	860	838	815	792	770	747	724	702
2,580         2,590         894         871         849         826         803         781         758         735         713           2,590         2,600         397         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	2,560	2,570	886	864	841	819	796	773	751	728	705
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			890	868	845	822	800	777	754	732	709
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		2,590	894	871	849	826	803	781	758	735	713
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           2,690         2,690         930         908         885         862         840         817         794         772         749			897	875	852	830	807	784	762	739	716
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	2,600	2,610	901	878	856	833	811	788	765	743	720
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		2,620	905	882	859	837	814	792	769	746	724
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       862       779       757         2,710       2,720       941       919       896       873       851       828       805       783       760			908	886	863	840	818	795	773	750	727
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         862         779         757           2,710         2,720         941         919         896         873         851         828         805         783         760	)			889		844	822	799	776	754	731
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     862     779     757       2,710     2,720     941     919     896     873     651     828     805     783     760			916	893		848	825	803	780	757	735
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     862     779     757       2,710     2,720     941     919     896     873     651     828     805     783     760	1		919	897	874	851	829	806	784	761	738
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     865     783     760				900	878	855	832	810	787	765	
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     651     828     805     783     760				904	881	859	836	813	791	768	
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				908	885	862	840	817	794	772	749
2,710 2,720 941 919 896 873 851 828 805 783 760						866	843	821		775	753
				915	892	870	847	824	802	779	
2,720 2,730 945 922 900 877 854 832 809 786 762						873		828	805	783	760
· decomposit neconstant Til besessated TIT besessatett	2,720	2,730	945	922	900	877	854	832	809	786	764

Weekly Gr	oss Income	· ·		And the	number of	withholding al	lowances (	claimed is		
At least	But less than	Ö	1		3	7777	5	61	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	
2,870	2,880	999	977	954	932	909	886	864	841	815
2,880	2,890	1,003	980	958	935	913	890			818
2,890	2,090	1,007	984	962	939	916	894	867 874	845	822
2,900	2,900	1,010	988	965	939	920	894	871 875	848	826
2,910	2,920	1,014	991	969	943	924	901		852	829
2,920	2,920	1,018	995	972	950	927	901	878 882	856	833
2,930	2,940	1,021	999	976	953	931	908		859	837
2,940	2,950	1,025	1,002	980	957	934		886	863	840
2,950	2,960	1,029	1,002	983	961	938	912	889	867	844
2,960	2,970	1,032	1,010	987	964	942	916	893	870	848
2,970	2,980	1,036	1,013	991	968	942	919	897	874	851
2,980	2,990	1,040	1,013	994	972	949	923	900	878	855
2,990	3,000	1,043	1,017	998	975	949	926	904	881	859
3,000	3,010	1,047	1,024	1,002	979	956	930 934	907	885	862
3,010	3,020	1,051	1,024	1,005	983	960	934	911	888	866
3,020	3,030	1,054	1,032	1,009	986	964	941	915	892	870
3,030	3,040	1,058	1,035	1,013	990	967	945	918	896	873
3,040	3,050	1,061	1,039	1,016	994	971	948	922 926	899	877
3,050	3,060	1,065	1,042	1,020	997	975	952	920	903	880
3,060	3,070	1,069	1,046	1,023	1,001	978	956	933	907	884 888
3,070	3,080	1,072	1,050	1,027	1,005	982	959	937	914	101
3,080	3,090	1,076	1,053	1,031	1,008	986	963	940	918	891
3,090	3,100	1,080	1,057	1,034	1,012	989	967	944	921	895
3,100	3,110	1,083	1,061	1,038	1,015	993	970	948	925	899
3,110	3,120	1,087	1,064	1,042	1,019	996	974	951	929	902 906
3,120	3,130	1,091	1,068	1,045	1,019	1,000	977	951 955	929	906
3,130	3,140	1,094	1,072	1,049	1,025	1,004	981	959 959	932	
3,140	3,150	1,098	1,075	1,053	1,030	1,007	985	962	940	913 917
3,150	3,160	1,102	1,079	1,056	1,034	1,011	988	966	940	
3,160	3,170	1,105	1,083	1,060	1,037	1,015	992	969	943	921 924
3,170	3,180	1,109	1,086	1,064	1,041	1,018	996	973	950	924 928
3,180	3,190	1,112	1,090	1,067	1,041	1,022	999	977	950	
3,190	3,200	1116	1,093	1,071	1,045	1,022	1,003	980		931 935
3,200	3,210	1,120	1,093	1,075	1,048	1,020	1,003	984	958	935
3,210	3,220	1,123	1,101	1,078	1,052	1,033			961	939
3,220	3,230	1,127	1,101	1,082	1,056		1,010	988	965	942
3,230	3,240	1.131	1,104	1,085	1,059	1,037	1,014	991	969	946
3,240	3,250	1.134	1,112	1,089	1,065	1,040 1,044	1,018	995 999	972	950
3,250	3,260	1,138	1,115	1,093	1,000	1,047	1,021 1,025		976	953
3,260	3,200	1.142	1,119		1,070	1,051		1,002	980	957
5,-00	0,210		1,113	18757	1,074		1,029	1,006	983	961

		claimed is	owances o	withholding all	umber of v	And the r			oss Income	
	7	6	5	4	3	2	1	0	But less than	At least
\$	987	1,010	1,032	1,055	1,077	1,100	1,123	1,145	3,280	3,270
Ç	991	1,013	1,036	1,058	1,081	1,104	1,126	1,149	3,290	3,280
Ç	994	1,017	1,039	1,062	1,085	1,107	1,130	1,153	3,300	3,290
9	998	1,020	1,043	1,066	1,088	1,111	1,134	1,156	3,310	3,300
9	1,001	1,024	1,047	1,069	1,092	1,115	1,137	1 160	3,320	3,310
9	1,005	1,028	1,050	1,073	1,096	1,118	1,141	1,164	3,330	3,320
9	1,009	1,031	1,054	1,077	1,099	1,122	1,145	1,167	3,340	3,330
9	1,012	1,035	1,058	1,080	1,103	1,126	1,148	1,171	3,350	3,340
9	1,016	1,039	1,061	1,084	1,107	1,129	1,152	1,174	3,360	3,350
9	1,020	1,042	1,065	1,088	1,110	1,133	1,155	1,178	3,370	3,360
1,0	1,023	1,046	1,069	1,091	1,114	1,136	1,159	1,182	3,380	3,370
1,0	1,027	1,050	1,072	1,095	1,118	1,140	1,163	1,185	3,390	3,380
1,0	1,031	1,058	1,076	1,099	1,121	1,144	1,166	1,189	3,400	3,390
1,0	1,034	1,057	1,080	1,102	1,125	1,147	1,170	1,193	3,410	3,400
1,0	1,038	1,061	1,083	1,106	1,128	1,151	1,174	1,196	3,420	3,410
1.0	1,042	1,064	1,087	1,109	1,132	1,155	1,177	1,200	3,430	3,420
1,0	1,045	1,068	1,090	1,113	1,136	1,158	1,181	1,204	3,440	3,430
1.0	1,049	1,071	1,094	1,117	1,139	1,162	1,185	1,207	3,450	3,440
1,0	1,053	1,075	1,098	1,120	1,143	1,166	1,188	1,211	3,460	3,450
1,0	1,056	1,079	1,101	1,124	1,147	1,169	1,192	1,215	3,470	3,460
1,0	1,060	1,082	1,105	1,128	1,150	1,173	1,196	1,218	3,480	3,470
1,0	1,063	1,086	1,109	1,131	1,154	1,177	1,199	1,222	3,490	3,480
1,0	1,067	1,090	1,112	1,135	1,158	1,180	1,203	1,225	3,500	3,490
1,0	1,071	1,093	1,116	1,139	1,161	1,184	1,206	1,229	3,510	3,500
1,0	1,074	1,097	1,120	1,142	1,165	1,188	1,210	1,233	3,520	3,510
1,0	1,078	1,101	1,123	1,146	1,169	1,191	1,214	1,236	3,530	3,520
1,0	1,082	1,104	1,127	1,150	1,172	1,195	1,217	1,240	3,540	3,530
1,0	1,085	1,108	1,131	1,153	1,176	1,198	1,221	1,244	3,550	3,540
1,0	1,089	1,112	1,134	1,157	1,179	1,202	1,225	1,247	3,560	3,550
1,0	1,093	1,115	1,138	1,160	1,183	1,206	1,228	1,251	3,570	3,560
1,0	1,096	1,119	1,142	1,164	1,187	1,209	1,232	1,255	3,580	3,570
1,0	1,100	1,123	1,145	1,168	1,190	1,213	1,236	1,258	3,590	3,580
1,0	1,104	1,126	1,149	1,171	1,194	1,217	1,239	1,262	3,600	3,590

### 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.