

Appendix IX-E

Appendix IX-E amended June 1, 2019 to be effective immediately.

| Child Support Guidelines Net Child Care Cost Worksheet | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| 1. Parent's Adjusted Gross Income (IRS Definition - See Appendix IX-B) | \$ |
| 2. Annual work-related child care cost | \$ |
| 3. Maximum child care subject to federal tax credit. (Enter the lesser of the annual child care cost in Line 2 or \$3,000 for one child/\$6,000 for two or more children) | \$ |
| 4. If the annual child care cost in Line 2 is less than \$3,000 for one child or \$6,000 for two or more children, enter the child care tax credit percentage from Column 2 of the Federal Tax Credit Table here. If the child care costs are greater than these amounts, enter the maximum dollar credit from Column 3 of the Federal Tax Credit Table on Line 5 | % |
| 5. Federal Tax Credit (Line 3 x Line 4 or enter the Column 3 maximum dollar tax credit) | \$ |
| 6. If parent is a N.J. resident, enter the N.J. State Credit amount calculated from Column 2 of the N.J. State Child Care Tax Credit Table | \$ |
| 7. Net annual child care expense (Line 2 - Line 5 - Line 6) | \$ |
| 8. Net weekly child care cost (Line 7/52). Enter this amount on the Child Support Guidelines Sole Custody Worksheet, Line 9 or the Shared Custody Worksheet, Line 16 | \$ |

| Federal Child Care Tax Credit Table | | | | |
|-------------------------------------------------------|-----------|-------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Column 1 | | Column 2 | Column 3 | |
| Income | | Partial Credit Line 3 Amount | Maximum Credit Line 4 Amount: | |
| Parent's Adjusted Gross Income (IRS Definition) | | Cost Less than \$3,000/Year (\$58/wk.) for 1 Child OR \$6,000/Year (\$115/wk.) for 2 or More Children | Cost More than \$3,000/Year (\$58/wk.) for 1 Child OR \$6,000/Year (\$115/wk.) for 2 or More Children | |
| Annual | Weekly | Tax Credit Percentage | 1 Child CC > \$58/wk. | 2 or more children CC > \$115/wk. |
| 0 - 15,000 | 0 - 288 | 35% (.35) | 1,050 | 2,100 |
| 15,001 - 17,000 | 289 - 326 | 34% (.34) | 1,020 | 2,040 |
| 17,001 - 19,000 | 327 - 365 | 33% (.33) | 990 | 1,980 |
| 19,001 - 21,000 | 366 - 403 | 32% (.32) | 960 | 1,920 |
| 21,001 - 23,000 | 404 - 442 | 31% (.31) | 930 | 1,860 |
| 23,001 - 25,000 | 443 - 480 | 30% (.30) | 900 | 1,800 |
| 25,001 - 27,000 | 481 - 519 | 29% (.29) | 870 | 1,740 |
| 27,001 - 29,000 | 520 - 557 | 28% (.28) | 840 | 1,680 |
| 29,001 - 31,000 | 558 - 596 | 27% (.27) | 810 | 1,620 |
| 31,001 - 33,000 | 597 - 634 | 26% (.26) | 780 | 1,560 |
| 33,001 - 35,000 | 635 - 673 | 25% (.25) | 750 | 1,500 |
| 35,001 - 37,000 | 674 - 711 | 24% (.24) | 720 | 1,440 |
| 37,001 - 39,000 | 712 - 750 | 23% (.23) | 690 | 1,380 |
| 39,001 - 41,000 | 751 - 788 | 22% (.22) | 660 | 1,320 |
| 41,001 - 43,000 | 789 - 826 | 21% (.21) | 630 | 1,260 |
| 43,001 - 45,000 | 827 - 865 | 20% (.20) | 600 | 1,200 |
| 45,001 + | 866 + | 20% (.20) | 600 | 1,200 |

| N.J. State Child Care Tax Credit Table | |
|-----------------------------------------------|----------------------------------------------------|
| Column 1 | Column 2 |
| Parent's Adjusted Gross Income | Percentage of Federal Child Care Tax Credit |
| 0 - \$20,000 | 50% of federal credit (Line 5 X .50) |
| \$20,001 - \$30,000 | 40% of federal credit (Line 5 X .40) |
| \$30,001 - \$40,000 | 30% of federal credit (Line 5 X .30) |
| \$40,001 - \$50,000 | 20% of federal credit (Line 5 X .20) |
| \$50,001 - \$60,000 | 10% of federal credit (Line 5 X .10) |