

**APPENDIX IX-H**

**COMBINED TAX WITHHOLDING TABLES FOR USE WITH THE SUPPORT GUIDELINES**

Includes Federal, State, Social Security and Medicare Income Tax Withholding Rates and Child Tax Credit

Weekly Payroll Period - Single Persons and Married Living Apart - For Wages Paid on or After January 1, 2022

These Tables should not be used for certain income situations - see notes at end of tables.

2022 Weekly Gross Income		And the number of withholding allowances claimed from IRS form W-4								
At Least	But Less Than	0	1	2	3	4	5	6	7	8
0	100	0	0	0	0	0	0	0	0	0
100	110	9	9	9	8	8	8	8	8	8
110	120	10	10	10	9	9	9	9	9	9
120	130	11	11	11	10	10	10	10	10	10
130	140	12	12	11	11	11	11	10	10	10
140	150	13	13	12	12	12	12	11	11	11
150	160	14	14	13	13	13	12	12	12	12
160	170	15	15	14	14	14	13	13	13	13
170	180	16	15	15	15	15	14	14	14	13
180	190	17	16	16	16	15	15	15	15	14
190	200	18	17	17	17	16	16	16	16	15
200	210	18	18	18	18	17	17	17	16	16
210	220	19	19	19	19	18	18	18	17	17
220	230	20	20	20	19	19	19	19	18	18
230	240	21	21	21	20	20	20	19	19	19
240	250	22	22	22	21	21	21	20	20	20
250	260	24	23	22	22	22	22	21	21	21
260	270	26	24	23	23	23	23	22	22	22
270	280	27	25	24	24	24	23	23	23	23
280	290	29	26	25	25	25	24	24	24	23
290	300	31	26	26	26	26	25	25	25	24
300	310	33	27	27	27	26	26	26	26	25
310	320	35	28	28	28	27	27	27	27	26
320	330	37	29	29	29	28	28	28	27	27
330	340	39	30	30	30	29	29	29	28	28
340	350	41	31	31	30	30	30	30	29	29
350	360	43	32	32	31	31	31	30	30	30
360	370	45	33	33	32	32	32	31	31	31

370	380		47	34	33	33	33	33	32	32	32
380	390		49	35	34	34	34	33	33	33	33
390	400		50	36	35	35	35	34	34	34	34
400	410		52	36	36	36	36	35	35	35	34
410	420		54	37	37	37	37	36	36	36	35
420	430		56	38	38	38	37	37	37	37	36
430	440		58	39	39	39	38	38	38	37	37
440	450		60	40	40	40	39	39	39	38	38
450	460		62	41	41	40	40	40	40	39	39
460	470		65	42	42	41	41	41	41	40	40
470	480		67	43	43	42	42	42	41	41	41
480	490		69	44	44	43	43	43	42	42	42
490	500		71	45	45	44	44	44	43	43	43
500	510		73	46	46	45	45	45	44	44	44
510	520		75	47	47	46	46	45	45	45	45
520	530		78	48	48	47	47	46	46	46	45
530	540		80	49	49	48	48	47	47	47	46
540	550		82	50	50	49	49	48	48	48	47
550	560		84	51	50	50	50	49	49	49	48
560	570		86	52	51	51	51	50	50	50	49
570	580		88	53	52	52	52	51	51	50	50
580	590		91	54	53	53	53	52	52	51	51
590	600		93	55	54	54	54	53	53	52	52
600	610		95	56	55	55	55	54	54	53	53
610	620		97	59	56	56	56	55	55	54	54
620	630		99	61	57	57	56	56	56	55	55
630	640		101	63	58	58	57	57	57	56	56
640	650		103	65	59	59	58	58	58	57	57
650	660		106	67	60	60	59	59	59	58	58
660	670		108	69	61	61	60	60	60	59	59
670	680		110	72	62	62	61	61	61	60	60
680	690		112	74	63	63	62	62	61	61	61
690	700		114	76	64	64	63	63	62	62	62
700	710		117	78	65	65	64	64	63	63	63
710	720		119	80	66	66	65	65	64	64	64
720	730		121	83	67	67	66	66	65	65	65
730	740		124	85	68	67	67	67	66	66	66
740	750		126	87	69	68	68	68	67	67	67
750	760		129	90	70	69	69	69	68	68	67
760	770		131	92	71	71	70	70	69	69	68
770	780		133	94	73	72	71	71	70	70	69
780	790		136	97	74	73	72	72	71	71	70

790	800	138	99	75	74	73	73	72	72	71
800	810	141	102	76	75	75	74	73	73	72
810	820	143	104	77	76	76	75	74	74	73
820	830	146	107	78	78	77	76	75	75	74
830	840	148	109	80	79	78	77	76	76	75
840	850	151	112	81	80	79	78	78	77	76
850	860	154	114	82	81	80	80	79	78	77
860	870	156	117	84	83	81	81	80	79	78
870	880	159	119	85	84	83	82	81	80	80
880	890	161	122	87	85	84	83	82	82	81
890	900	164	125	88	87	86	84	83	83	82
900	910	166	127	89	88	87	86	85	84	83
910	920	169	130	91	89	88	87	86	85	84
920	930	172	132	92	91	90	89	87	86	85
930	940	174	135	95	92	91	90	89	88	87
940	950	177	138	97	94	92	91	90	89	88
950	960	179	140	100	95	94	93	91	90	89
960	970	182	143	103	96	95	94	93	92	91
970	980	184	145	105	98	97	95	94	93	92
980	990	187	148	108	99	98	97	96	94	93
990	1000	190	150	110	100	99	98	97	96	95
1000	1010	192	153	113	102	101	100	98	97	96
1010	1020	195	156	115	103	102	101	100	99	97
1020	1030	197	158	118	105	103	102	101	100	99
1030	1040	200	161	121	106	105	104	102	101	100
1040	1050	202	163	123	107	106	105	104	103	102
1050	1060	205	166	126	109	108	106	105	104	103
1060	1070	209	170	130	110	109	108	107	105	104
1070	1080	212	173	133	111	110	109	108	107	106
1080	1090	216	177	137	113	112	111	109	108	107
1090	1100	220	180	140	114	113	112	111	110	108
1100	1110	223	184	144	116	114	113	112	111	110
1110	1120	227	188	147	117	116	115	113	112	111
1120	1130	230	191	151	118	117	116	115	114	113
1130	1140	234	195	155	120	119	117	116	115	114
1140	1150	237	198	158	121	120	119	118	116	115
1150	1160	241	202	162	123	121	120	119	118	117
1160	1170	245	205	165	126	123	122	120	119	118
1170	1180	248	209	169	130	124	123	122	121	119
1180	1190	252	213	172	133	125	124	123	122	121
1190	1200	255	216	176	137	127	126	124	123	122
1200	1210	259	220	180	140	128	127	126	125	124

1210	1220	263	223	183	144	130	128	127	126	125
1220	1230	266	227	187	148	131	130	129	127	126
1230	1240	270	230	190	151	132	131	130	129	128
1240	1250	273	234	194	155	134	133	131	130	129
1250	1260	277	238	197	158	135	134	133	132	130
1260	1270	280	241	201	162	136	135	134	133	132
1270	1280	284	245	205	165	138	137	135	134	133
1280	1290	288	248	208	169	139	138	137	136	135
1290	1300	291	252	212	173	141	139	138	137	136
1300	1310	295	256	215	176	142	141	140	138	137
1310	1320	298	259	219	180	143	142	141	140	139
1320	1330	302	263	223	183	145	144	142	141	140
1330	1340	305	266	226	187	147	145	144	143	141
1340	1350	309	270	230	190	150	146	145	144	143
1350	1360	313	273	233	194	154	148	146	145	144
1360	1370	316	277	237	198	157	149	148	147	146
1370	1380	320	281	240	201	161	150	149	148	147
1380	1390	323	284	244	205	165	152	151	149	148
1390	1400	327	288	248	208	168	153	152	151	150
1400	1410	330	291	251	212	172	155	153	152	151
1410	1420	334	295	255	216	175	156	155	154	152
1420	1430	338	298	258	219	179	157	156	155	154
1430	1440	341	302	262	223	182	159	157	156	155
1440	1450	345	306	265	226	186	160	159	158	157
1450	1460	348	309	269	230	190	161	160	159	158
1460	1470	352	313	273	233	193	163	162	160	159
1470	1480	356	316	276	237	197	164	163	162	161
1480	1490	359	320	280	241	200	166	164	163	162
1490	1500	363	324	283	244	204	167	166	165	163
1500	1510	367	327	287	248	208	168	167	166	165
1510	1520	370	331	291	251	211	172	168	167	166
1520	1530	374	335	294	255	215	175	170	169	168
1530	1540	378	338	298	259	218	179	171	170	169
1540	1550	381	342	302	262	222	183	173	171	170
1550	1560	385	346	305	266	226	186	174	173	172
1560	1570	389	349	309	270	229	190	175	174	173
1570	1580	392	353	313	273	233	194	177	176	174
1580	1590	396	357	316	277	237	197	178	177	176
1590	1600	400	360	320	281	240	201	180	178	177
1600	1610	403	364	324	284	244	205	181	180	179
1610	1620	407	368	327	288	248	208	183	181	180
1620	1630	411	371	331	292	251	212	184	183	181

1630	1640	414	375	335	295	255	216	186	184	183
1640	1650	418	379	338	299	259	219	187	186	184
1650	1660	422	382	342	303	262	223	188	187	186
1660	1670	425	386	346	306	266	227	190	189	187
1670	1680	429	390	349	310	270	230	191	190	189
1680	1690	433	393	353	314	273	234	193	191	190
1690	1700	436	397	357	317	277	238	197	193	192
1700	1710	440	401	360	321	281	241	201	194	193
1710	1720	444	404	364	325	284	245	204	196	195
1720	1730	447	408	368	328	288	248	208	197	196
1730	1740	451	412	371	332	292	252	212	199	197
1740	1750	455	415	375	336	295	256	215	200	199
1750	1760	458	419	379	339	299	259	219	202	200
1760	1770	462	423	382	343	303	263	223	203	202
1770	1780	466	426	386	347	306	267	226	205	203
1780	1790	469	430	390	350	310	270	230	206	205
1790	1800	473	434	393	354	313	274	234	208	206
1800	1810	477	437	397	358	317	278	237	209	208
1810	1820	480	441	401	361	321	281	241	211	209
1820	1830	484	445	404	365	324	285	245	212	211
1830	1840	488	448	408	368	328	289	248	213	212
1840	1850	491	452	412	372	332	292	252	215	214
1850	1860	495	456	415	376	335	296	256	216	215
1860	1870	499	459	419	379	339	300	259	220	217
1870	1880	502	463	423	383	343	303	263	224	218
1880	1890	506	467	426	387	346	307	267	227	219
1890	1900	510	470	430	390	350	311	270	231	221
1900	1910	513	474	433	394	354	314	274	235	222
1910	1920	517	478	437	398	357	318	278	238	224
1920	1930	521	481	441	401	361	322	281	242	225
1930	1940	524	485	444	405	365	325	285	246	227
1940	1950	528	489	448	409	368	329	289	249	228
1950	1960	532	492	452	412	372	333	292	253	230
1960	1970	535	496	456	416	376	337	296	257	231
1970	1980	539	500	459	420	380	340	300	261	233
1980	1990	543	504	463	424	384	344	304	265	234
1990	2000	547	507	467	428	387	348	308	268	236
2000	2010	551	511	471	432	391	352	312	272	237
2010	2020	555	515	475	436	395	356	315	276	238
2020	2030	558	519	479	439	399	360	319	280	240
2030	2040	562	523	483	443	403	364	323	284	244
2040	2050	566	527	486	447	407	367	327	288	247

2050	2060	570	531	490	451	411	371	331	292	251
2060	2070	574	535	494	455	415	375	335	295	255
2070	2080	578	538	498	459	418	379	339	299	259
2080	2090	582	542	502	463	422	383	343	303	263
2090	2100	585	546	506	466	426	387	346	307	267
2100	2110	589	550	510	470	430	391	350	311	271
2110	2120	593	554	514	474	434	394	354	315	274
2120	2130	597	558	517	478	438	398	358	319	278
2130	2140	601	562	521	482	442	402	362	323	282
2140	2150	605	565	525	486	445	406	366	326	286
2150	2160	609	569	529	490	449	410	370	330	290
2160	2170	613	573	533	494	453	414	373	334	294
2170	2180	616	577	537	497	457	418	377	338	298
2180	2190	620	581	541	501	461	422	381	342	302
2190	2200	624	585	544	505	465	425	385	346	305
2200	2210	628	589	548	509	469	429	389	350	309
2210	2220	632	593	552	513	472	433	393	353	313
2220	2230	636	596	556	517	476	437	397	357	317
2230	2240	640	600	560	521	480	441	401	361	321
2240	2250	643	604	564	524	484	445	404	365	325
2250	2260	647	608	568	528	488	449	408	369	329
2260	2270	651	612	571	532	492	452	412	373	332
2270	2280	655	616	575	536	496	456	416	377	336
2280	2290	659	620	579	540	500	460	420	381	340
2290	2300	663	623	583	544	503	464	424	384	344
2300	2310	667	627	587	548	507	468	428	388	348
2310	2320	671	631	591	551	511	472	431	392	352
2320	2330	674	635	595	555	515	476	435	396	356
2330	2340	678	639	599	559	519	480	439	400	359
2340	2350	682	643	602	563	523	483	443	404	363
2350	2360	686	647	606	567	527	487	447	408	367
2360	2370	690	650	610	571	530	491	451	411	371
2370	2380	694	654	614	575	534	495	455	415	375
2380	2390	698	658	618	579	538	499	459	419	379
2390	2400	701	662	622	582	542	503	462	423	383
2400	2410	705	666	626	586	546	507	466	427	387
2410	2420	709	670	629	590	550	510	470	431	390
2420	2430	713	674	633	594	554	514	474	435	394
2430	2440	717	678	637	598	558	518	478	438	398
2440	2450	721	681	641	602	561	522	482	442	402
2450	2460	725	685	645	606	565	526	486	446	406
2460	2470	728	689	649	609	569	530	489	450	410

2470	2480	732	693	653	613	573	534	493	454	414
2480	2490	736	697	657	617	577	537	497	458	417
2490	2500	740	701	660	621	581	541	501	462	421
2500	2510	744	705	664	625	585	545	505	466	425
2510	2520	748	708	668	629	588	549	509	469	429
2520	2530	752	712	672	633	592	553	513	473	433
2530	2540	756	716	676	637	596	557	516	477	437
2540	2550	759	720	680	640	600	561	520	481	441
2550	2560	763	724	684	644	604	565	524	485	445
2560	2570	767	728	687	648	608	568	528	489	448
2570	2580	771	732	691	652	612	572	532	493	452
2580	2590	775	736	695	656	615	576	536	496	456
2590	2600	779	739	699	660	619	580	540	500	460
2600	2610	783	743	703	664	623	584	544	504	464
2610	2620	786	747	707	667	627	588	547	508	468
2620	2630	790	751	711	671	631	592	551	512	472
2630	2640	794	755	715	675	635	595	555	516	475
2640	2650	798	759	718	679	639	599	559	520	479
2650	2660	802	763	722	683	643	603	563	524	483
2660	2670	806	766	726	687	646	607	567	527	487
2670	2680	810	770	730	691	650	611	571	531	491
2680	2690	814	774	734	694	654	615	574	535	495
2690	2700	817	778	738	698	658	619	578	539	499
2700	2710	821	782	742	702	662	623	582	543	502
2710	2720	825	786	745	706	666	626	586	547	506
2720	2730	829	790	749	710	670	630	590	551	510
2730	2740	833	793	753	714	673	634	594	554	514
2740	2750	837	797	757	718	677	638	598	558	518
2750	2760	841	801	761	722	681	642	602	562	522
2760	2770	844	805	765	725	685	646	605	566	526
2770	2780	848	809	769	729	689	650	609	570	530
2780	2790	852	813	772	733	693	653	613	574	533
2790	2800	856	817	776	737	697	657	617	578	537
2800	2810	860	821	780	741	701	661	621	581	541
2810	2820	864	824	784	745	704	665	625	585	545
2820	2830	868	828	788	749	708	669	629	589	549
2830	2840	871	832	791	752	712	672	632	593	552
2840	2850	874	835	795	755	715	676	635	596	555
2850	2860	877	838	798	758	718	679	638	599	559
2860	2870	881	841	801	762	721	682	642	602	562
2870	2880	884	845	804	765	725	685	645	606	565
2880	2890	887	848	808	768	728	688	648	609	568

2890	2900	890	851	811	771	731	692	651	612	572
2900	2910	894	854	814	775	734	695	655	615	575
2910	2920	897	858	817	778	738	698	658	619	578
2920	2930	900	861	821	781	741	701	661	622	581
2930	2940	903	864	824	784	744	705	664	625	585
2940	2950	907	867	827	788	747	708	668	628	588
2950	2960	910	871	830	791	751	711	671	632	591
2960	2970	913	874	833	794	754	714	674	635	594
2970	2980	916	877	837	797	757	718	677	638	598
2980	2990	920	880	840	801	760	721	681	641	601
2990	3000	923	884	843	804	764	724	684	645	604
3000	3010	926	887	846	807	767	727	687	648	607
3010	3020	929	890	850	810	770	731	690	651	611
3020	3030	933	893	853	814	773	734	694	654	614
3030	3040	936	897	856	817	777	737	697	657	617
3040	3050	939	900	859	820	780	740	700	661	620
3050	3060	942	903	863	823	783	744	703	664	624
3060	3070	946	906	866	827	786	747	707	667	627
3070	3080	949	910	869	830	789	750	710	670	630
3080	3090	952	913	872	833	793	753	713	674	633
3090	3100	955	916	876	836	796	757	716	677	637
3100	3110	959	919	879	840	799	760	720	680	640
3110	3120	962	923	882	843	802	763	723	683	643
3120	3130	965	926	885	846	806	766	726	687	646
3130	3140	968	929	889	849	809	770	729	690	650
3140	3150	972	932	892	853	812	773	733	693	653
3150	3160	975	935	895	856	815	776	736	696	656
3160	3170	978	939	898	859	819	779	739	700	659
3170	3180	981	942	902	862	822	783	742	703	663
3180	3190	985	945	905	866	825	786	746	706	666
3190	3200	988	948	908	869	828	789	749	709	669
3200	3210	991	952	911	872	832	792	752	713	672
3210	3220	994	955	915	875	835	796	755	716	676
3220	3230	998	958	918	879	838	799	758	719	679
3230	3240	1001	961	921	882	841	802	762	722	682
3240	3250	1004	965	924	885	845	805	765	726	685
3250	3260	1007	968	928	888	848	809	768	729	689
3260	3270	1011	971	931	891	851	812	771	732	692
3270	3280	1014	974	934	895	854	815	775	735	695
3280	3290	1017	978	937	898	858	818	778	739	698
3290	3300	1020	981	941	901	861	822	781	742	702
3300	3310	1024	984	944	904	864	825	784	745	705



3310	3320	1027	987	947	908	867	828	788	748	708
3320	3330	1030	991	950	911	871	831	791	752	711
3330	3340	1033	994	954	914	874	835	794	755	714
3340	3350	1036	997	957	917	877	838	797	758	718
3350	3360	1040	1000	960	921	880	841	801	761	721
3360	3370	1043	1004	963	924	884	844	804	765	724
3370	3380	1046	1007	967	927	887	848	807	768	727
3380	3390	1049	1010	970	930	890	851	810	771	731
3390	3400	1053	1013	973	934	893	854	814	774	734
3400	3410	1056	1017	976	937	897	857	817	778	737
3410	3420	1059	1020	980	940	900	860	820	781	740
3420	3430	1062	1023	983	943	903	864	823	784	744
3430	3440	1066	1026	986	947	906	867	827	787	747
3440	3450	1069	1030	989	950	910	870	830	791	750
3450	3460	1072	1033	992	953	913	873	833	794	753
3460	3470	1075	1036	996	956	916	877	836	797	757
3470	3480	1079	1039	999	960	919	880	840	800	760
3480	3490	1082	1043	1002	963	923	883	843	804	763
3490	3500	1085	1046	1005	966	926	886	846	807	766
3500	3510	1088	1049	1009	969	929	890	849	810	770
3510	3520	1092	1052	1012	973	932	893	853	813	773
3520	3530	1095	1056	1016	976	936	897	856	817	777
3530	3540	1099	1060	1020	980	940	901	860	821	781
3540	3550	1103	1064	1024	984	944	905	864	825	785
3550	3560	1108	1068	1028	988	948	909	868	829	789
3560	3570	1112	1072	1032	993	952	913	872	833	793
3570	3580	1116	1076	1036	997	956	917	877	837	797
3580	3590	1120	1080	1040	1001	960	921	881	841	801
3590	3600	1124	1084	1044	1005	964	925	885	845	805
3600	3610	1128	1088	1048	1009	968	929	889	849	809
3610	3620	1132	1092	1052	1013	972	933	893	853	813
3620	3630	1136	1096	1056	1017	976	937	897	857	817
3630	3640	1140	1101	1060	1021	980	941	901	861	821
3640	3650	1144	1105	1064	1025	985	945	905	866	825
3650	3660	1148	1109	1068	1029	989	949	909	870	829
3660	3670	1152	1113	1072	1033	993	953	913	874	833
3670	3680	1156	1117	1076	1037	997	957	917	878	837
3680	3690	1160	1121	1080	1041	1001	961	921	882	841
3690	3700	1164	1125	1084	1045	1005	965	925	886	845
3700	3710	1168	1129	1088	1049	1009	969	929	890	849
3710	3720	1172	1133	1093	1053	1013	974	933	894	853
3720	3730	1176	1137	1097	1057	1017	978	937	898	858

3730	3740	1180	1141	1101	1061	1021	982	941	902	862
3740	3750	1184	1145	1105	1065	1025	986	945	906	866
3750	3760	1188	1149	1109	1069	1029	990	949	910	870
3760	3770	1192	1153	1113	1073	1033	994	953	914	874
3770	3780	1197	1157	1117	1077	1037	998	957	918	878
3780	3790	1201	1161	1121	1082	1041	1002	961	922	882
3790	3800	1205	1165	1125	1086	1045	1006	966	926	886
3800	3810	1209	1169	1129	1090	1049	1010	970	930	890
3810	3820	1213	1173	1133	1094	1053	1014	974	934	894
3820	3830	1217	1177	1137	1098	1057	1018	978	938	898
3830	3840	1221	1181	1141	1102	1061	1022	982	942	902
3840	3850	1225	1185	1145	1106	1065	1026	986	946	906
3850	3860	1229	1228	1226	1225	1224	1222	1221	1220	1218
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3980	3990	1283	1281	1280	1279	1277	1276	1275	1273	1272
3990	4000	1287	1285	1284	1283	1281	1280	1279	1277	1276
4000	4010	1291	1290	1288	1287	1286	1284	1283	1282	1280
4010	4020	1295	1294	1292	1291	1290	1288	1287	1286	1284
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4030	4040	1303	1302	1301	1299	1298	1297	1295	1294	1293
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4090	4100	1328	1327	1325	1324	1323	1321	1320	1319	1317
4100	4110	1332	1331	1330	1328	1327	1326	1324	1323	1322
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4120	4130	1341	1339	1338	1337	1335	1334	1333	1331	1330
4130	4140	1345	1343	1342	1341	1339	1338	1337	1335	1334
4140	4150	1349	1348	1346	1345	1343	1342	1341	1339	1338

4150	4160	1353	1352	1350	1349	1348	1346	1345	1344	1342
4160	4170	1357	1356	1354	1353	1352	1350	1349	1348	1346
4170	4180	1361	1360	1359	1357	1356	1355	1353	1352	1351
4180	4190	1365	1364	1363	1361	1360	1359	1357	1356	1355
4190	4200	1370	1368	1367	1365	1364	1363	1361	1360	1359
4200	4210	1374	1372	1371	1370	1368	1367	1366	1364	1363
4210	4220	1378	1376	1375	1374	1372	1371	1370	1368	1367
4220	4230	1382	1381	1379	1378	1377	1375	1374	1373	1371
4230	4240	1386	1385	1383	1382	1381	1379	1378	1377	1375
4240	4250	1390	1389	1388	1386	1385	1383	1382	1381	1379
4250	4260	1394	1393	1392	1390	1389	1388	1386	1385	1384
4260	4270	1398	1397	1396	1394	1393	1392	1390	1389	1388
4270	4280	1403	1401	1400	1399	1397	1396	1395	1393	1392
4280	4290	1407	1405	1404	1403	1401	1400	1399	1397	1396
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4360	4370	1440	1438	1437	1436	1434	1433	1432	1430	1429
4370	4380	1444	1443	1441	1440	1439	1437	1436	1435	1433
4380	4390	1448	1447	1445	1444	1443	1441	1440	1439	1437
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4680	4690	1581	1579	1578	1577	1575	1574	1573	1571	1570
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4970	4980	1709	1708	1707	1705	1704	1703	1701	1700	1698
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5000	5010	1723	1721	1720	1719	1717	1716	1714	1713	1712
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5100	5110	1767	1766	1764	1763	1762	1760	1759	1757	1756
5110	5120	1771	1770	1769	1767	1766	1765	1763	1762	1761
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5160	5170	1794	1792	1791	1789	1788	1787	1785	1784	1783
5170	5180	1798	1797	1795	1794	1793	1791	1790	1789	1787
5180	5190	1802	1801	1800	1798	1797	1796	1794	1793	1792
5190	5200	1807	1805	1804	1803	1801	1800	1799	1797	1796
5200	5210	1811	1810	1809	1807	1806	1805	1803	1802	1801
5210	5220	1816	1814	1813	1812	1810	1809	1808	1806	1805
5220	5230	1820	1819	1817	1816	1815	1813	1812	1811	1809
5230	5240	1825	1823	1822	1821	1819	1818	1816	1815	1814
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5250	5260	1833	1832	1831	1829	1828	1827	1825	1824	1823
5260	5270	1838	1837	1835	1834	1832	1831	1830	1828	1827
5270	5280	1842	1841	1840	1838	1837	1836	1834	1833	1832
5280	5290	1847	1845	1844	1843	1841	1840	1839	1837	1836
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5320	5330	1864	1863	1862	1860	1859	1858	1856	1855	1854
5330	5340	1869	1868	1866	1865	1864	1862	1861	1860	1858
5340	5350	1873	1872	1871	1869	1868	1867	1865	1864	1863
5350	5360	1878	1876	1875	1874	1872	1871	1870	1868	1867
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5400	5410	1900	1899	1897	1896	1895	1893	1892	1891	1889

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5420	5430		1909	1907	1906	1905	1903	1902	1901	1899	1898
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5470	5480		1931	1930	1928	1927	1926	1924	1923	1922	1920
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5490	5500		1940	1939	1937	1936	1934	1933	1932	1930	1929
5500	5510		1944	1943	1942	1940	1939	1938	1936	1935	1934
5510	5520		1949	1947	1946	1945	1943	1942	1941	1939	1938
5520	5530		1953	1952	1950	1949	1948	1946	1945	1944	1942
5530	5540		1958	1956	1955	1954	1952	1951	1950	1948	1947
5540	5550		1962	1961	1959	1958	1957	1955	1954	1953	1951
5550	5560		1966	1965	1964	1962	1961	1960	1958	1957	1956
5560	5570		1971	1970	1968	1967	1966	1964	1963	1962	1960
5570	5580		1975	1974	1973	1971	1970	1969	1967	1966	1965
5580	5590		1980	1978	1977	1976	1974	1973	1972	1970	1969
5590	5600		1984	1983	1982	1980	1979	1978	1976	1975	1973
5600	5610		1989	1987	1986	1985	1983	1982	1981	1979	1978
5610	5620		1993	1992	1990	1989	1988	1986	1985	1984	1982
5620	5630		1998	1996	1995	1993	1992	1991	1989	1988	1987
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5670	5680		2020	2018	2017	2016	2014	2013	2012	2010	2009
5680	5690		2024	2023	2021	2020	2019	2017	2016	2015	2013
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5720	5730		2042	2041	2039	2038	2036	2035	2034	2032	2031
5730	5740		2046	2045	2044	2042	2041	2040	2038	2037	2036
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5760	5770		2060	2058	2057	2056	2054	2053	2052	2050	2049
5770	5780		2064	2063	2061	2060	2059	2057	2056	2055	2053
5780	5790		2068	2067	2066	2064	2063	2062	2060	2059	2058
5790	5800		2073	2072	2070	2069	2068	2066	2065	2064	2062

## COMMENTS ON THE USE OF THE COMBINED TAX TABLES

### Appendix IX-H

*Limitations of this Table* – This table should not be used if either parent: (1) has income from non-wage income that is not subject to the same taxes as wages (such as alimony or Social Security disability – see Appendix IX-B), (2) claims mandatory retirement contributions, or (3) has a married marital status for tax withholding purposes.

*Withholding Taxes vs. Year-End Tax Obligations* – This table is based on withholding rates and the federal Child Tax Credit. It is meant to provide an estimate of how much after-tax income an individual has available to pay child support at the end of each week. Year-end tax obligations, adjustments, credits, and tax refunds (e.g., earned income credit, filing as head of household, personal deductions for children) are not considered in this table and may result in taxes that differ from the amount withheld by an employer. When applying the Support Guidelines, withholding taxes and/or net income should be adjusted based on year-end tax obligations after reviewing tax returns if such an adjustment would more accurately reflect net income available to either parent in future years.

*Eligible Dependents* – For eligibility regarding the number of dependents qualifying for the federal Child Tax Credit, see Appendix IX-B, Line 2a and IRS Form W-4 2022.

*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 \$2,827 per week (\$147,000 per year), multiply gross taxable weekly income by 0.0765 and add the result to the table amount. For persons earning above \$2,827 per week, multiply gross taxable weekly income by .0145 (Medicare), add \$175 (Social Security max), and add the sum to the table amount. IMPORTANT: Although this formula will provide an estimate of self-employment income taxes, a careful review of the most recent personal and business tax returns will provide a more accurate tax figure for self-employed persons. Also, see IRS Pubs 505 and SE and App. IX-B (Determining Income).

*Non-Taxable Income* – Some forms of income (e.g., Social Security, VA, Worker's Comp) are not subject to state or federal income tax. Such income is added to taxable income after combined withholding taxes are deducted. Do not combine non-taxable income with gross taxable income when using these tables. (See Appendix IX-B – Determining Income).

*Alimony Income* – Alimony ordered after December 31, 2018, received or paid, is neither taxable nor deductible for federal income tax purposes. Alimony ordered prior to January 1, 2019, received may be subject to federal and state income tax, but not Social Security or Medicare tax. If the combined tax tables are used for gross income that includes taxable alimony, deduct the Social Security/Medicare tax for the amount of the alimony (0.0765) from the combined withholding tax.

*Social Security Tax (FICA)* – This table gives the correct amount of combined withholding tax only if wages for income tax and Social Security are the same. The Social Security tax

withholding rate for wage earners is 0.062. The maximum amount of Social Security tax for one year \$9,114/year or \$175/week is averaged into the table for income ranges above \$147,000. Refer to IRS Publications 15 and 15-T for more information. Note that some forms of income are not subject to Social Security 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 Social Security/Medicare tax on 92.35% of their gross income. (See IRS Form Schedule SE.)

*Medicare Tax* – This table accounts for Medicare tax and "Additional Medicare Tax." The Medicare tax withholding rate for wage earners is 0.0145 for all incomes. In addition to the 1.45% Medicare tax, there is an Additional Medicare Tax of 0.9% applied to wages in excess of \$200,000. The 0.9% Additional Medicare Tax also applies to self-employed persons (there is no employer share of Additional Medicare Tax).

*Federal Income Tax* – This table includes federal income tax withholding rates as published by the IRS (see Publications 15 and 15-T (Circular E) for use in 2022. To determine the amount of federal income tax for incomes greater than those shown in this table, refer to the same IRS Publications.

*New Jersey Income Tax* – This table includes tax withholding rates published by the NJ Division of Taxation (see NJ-WT, effective January 1, 2022). To determine New Jersey withholding tax for incomes greater than those shown in this table, refer to this same NJ-WT publication.

**Note:** Appendix IX-H amended March 15, 2022 to be effective June 1, 2022.