

## Appendix IX-E

Appendix IX-E amended March 15,2022 to be effective June 1, 2022.



# New Jersey Judiciary Child Support Guidelines Net Child Care Cost Worksheet

1. Parent's Adjusted Gross Income (IRS Definition - See Appendix IX-B)	\$
2. Annual work-related childcare cost	\$
3. Maximum childcare subject to federal tax credit. (Enter the lesser of the annual childcare cost in Line 2 or \$8,000 for one child /\$16,000 for two or more children.)	\$
4. If the annual childcare cost in Line 2 is less than \$8,000 for one child or \$16,000 for two or more children, enter the childcare tax credit percentage from Column 2 of the Federal Tax Credit Table here. If the childcare 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 childcare expense (Line 2 - Line 5 - Line 6).	\$
8. Net weekly childcare 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 \$8,000/yr (\$154/wk) for 1 Child or \$16,000/yr (\$308/wk) for 2 or More Children	Cost More Than \$8,000/Yr (\$154/wk) for 1 Child or \$16,000/yr (\$308/wk) for 2 or More Children	
Annual	Weekly	Tax Credit Percentage	1 Child CC > \$154/wk	2 or More Children CC > \$308/wk
0 – 125,000	0 – 2,404	50% (.50)	4,000	8,000
125,001 – 127,000	2,405 – 2,442	49% (.49)	3,920	7,840
127,001 – 129,000	2,443 – 2,481	48% (.48)	3,840	7,680
129,001 – 131,000	2,482 – 2,519	47% (.47)	3,760	7,520
131,001 – 133,000	2,520 – 2,558	46% (.46)	3,680	7,360
133,001 – 135,000	2,559 – 2,596	45% (.45)	3,600	7,200
135,001 – 137,000	2,597 – 2,635	44% (.44)	3,520	7,040
137,001 – 139,000	2,636 – 2,673	43% (.43)	3,440	6,880
139,001 – 141,000	2,674 – 2,712	42% (.42)	3,360	6,720
141,001 – 143,000	2,713 – 2,750	41% (.41)	3,280	6,560
143,001 – 145,000	2,751 – 2,788	40% (.40)	3,200	6,400
145,001 – 147,000	2,781 – 2,827	39% (.39)	3,120	6,240
147,001 – 149,000	2,828 – 2,865	38% (.38)	3,040	6,080
149,001 – 151,000	2,866 – 2,904	37% (.37)	2,960	5,920
151,001 – 153,000	2,905 – 2,942	36% (.36)	2,880	5,760
153,001 – 155,000	2,943 – 2,981	35% (.35)	2,800	5,600
155,001 – 157,000	2,982 – 3,019	34% (.34)	2,720	5,440
157,001 – 159,000	3,020 – 3,058	33% (.33)	2,640	5,280
159,001 – 161,000	3,059 – 3,096	32% (.32)	2,560	5,120
161,001 – 163,000	3,097 – 3,135	31% (.31)	2,480	4,960
163,001 – 165,000	3,136 – 3,173	30% (.30)	2,400	4,800
165,001 – 167,000	3,174 – 3,212	29% (.29)	2,320	4,640
167,001 – 169,000	3,213 – 3,250	28% (.28)	2,240	4,480
169,001 – 171,000	3,251 – 3,288	27% (.27)	2,160	4,320
171,001 – 173,000	3,289 – 3,327	26% (.26)	2,080	4,160

**Federal Child Care Tax Credit Table - continued**

<b>Column 1</b>		<b>Column 2</b>	<b>Column 3</b>	
<b>Income</b>		<b>Partial Credit Line 3 Amount</b>	<b>Maximum Credit Line 4 Amount</b>	
<b>Parent's Adjusted Gross Income (IRS Definition)</b>		<b>Cost Less Than \$8,000/yr (\$154/wk) for 1 Child or \$16,000/yr (\$308/wk) for 2 or More Children</b>	<b>Cost More Than \$8,000/Yr (\$154/wk) for 1 Child or \$16,000/yr (\$308/wk) for 2 or More Children</b>	
<b>Annual</b>	<b>Weekly</b>	<b>Tax Credit Percentage</b>	<b>1 Child CC &gt; \$154/wk</b>	<b>2 or More Children CC &gt; \$308/wk</b>
173,001 – 175,000	3,328 – 3,365	25% (.25)	2,000	4,000
175,001 – 177,000	3,366 – 3,404	24% (.24)	1,920	3,840
177,001 – 179,000	3,405 – 3,442	23% (.23)	1,840	3,680
179,001 – 181,000	3,443 – 3,481	22% (.22)	1,760	3,520
181,001 – 183,000	3,482 – 3,519	21% (.21)	1,680	3,360
183,001 – 400,000	3,520 – 7,692	20% (.20)	1,600	3,200
400,001 – 402,000	7,693 – 7,731	19% (.19)	1,520	3,040
402,001 – 404,000	7,732 – 7,769	18% (.18)	1,440	2,880
404,001 – 406,000	7,770 – 7,808	17% (.17)	1,360	2,720
406,001 – 408,000	7,809 – 7,846	16% (.16)	1,280	2,560
408,001 – 410,000	7,847 – 7,885	15% (.15)	1,200	2,400
410,001 – 412,000	7,886 – 7,923	14% (.14)	1,120	2,240
412,001 – 414,000	7,924 – 7,962	13% (.13)	1,040	2,080
414,001 – 416,000	7,963 – 8,000	12% (.12)	960	1,920
416,001 – 418,000	8,001 – 8,038	11% (.11)	880	1,760
418,001 – 420,000	8,039 – 8,077	10% (.10)	800	1,600
420,001 – 422,000	8,078 – 8,115	9% (.09)	720	1,440
422,001 – 424,000	8,116 – 8,154	8% (.08)	640	1,280
424,001 – 426,000	8,155 – 8,192	7% (.07)	560	1,120
426,001 – 428,000	8,193 – 8,231	6% (.06)	480	960
428,001 – 430,000	8,232 – 8,269	5% (.05)	400	800
430,001 – 432,000	8,270 – 8,308	4% (.04)	320	640
432,001 – 434,000	8,309 – 8,346	3% (.03)	240	480
434,001 – 436,000	8,347 – 8,385	2% (.02)	160	320
436,001 – 438,000	8,386 – 8,423	1% (.01)	80	160
438,001 or more	8,424 or more	0% (.00)	0	0

## **N.J. State Child Care Tax Credit Table**

<b>Column 1</b>	<b>Column 2</b>
<b>Parent's Adjusted Gross Income</b>	<b>Percentage of Federal Child Care Tax Credit</b>
\$0 - \$30,000	50% of federal credit (Line 5 X .50)
\$30,001 - \$60,000	40% of federal credit (Line 5 X .40)
\$60,001 - \$90,000	30% of federal credit (Line 5 X .30)
\$90,001 - \$120,000	20% of federal credit (Line 5 X .20)
\$120,001 - \$150,000	10% of federal credit (Line 5 X .10)
Otherwise	0% of federal credit (Line 5 X .10)