

## **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,

/s/ Stuart Rabner

Chief Justice

Dated: June 14, 2011

## **APPENDIX IX-A**

### **CONSIDERATIONS IN THE USE OF CHILD SUPPORT GUIDELINES (Includes Amendments through those effective [\[September 1, 2009\]](#) [June 14, 2011](#))**

#### **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 20, 2011](#) [[January 23, 2009](#)], the self-support reserve is [\\$220.00](#) [[\\$219.00](#)] (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**

No change.

#### **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 <a href="#">[2009]</a> <a href="#">[2011]</a> Poverty Guideline)		
Total Persons in Household	Weekly Net Income	Annual Net Income
2	<a href="#">\$566</a> [\$560]	<a href="#">\$29,420</a> [\$29,140]
3	<a href="#">\$713</a> [\$704]	<a href="#">\$37,060</a> [\$36,620]
4	<a href="#">\$860</a> [\$848]	<a href="#">\$44,700</a> [\$44,100]
5	<a href="#">\$1,007</a> [\$992]	<a href="#">\$52,340</a> [\$51,580]
6	<a href="#">\$1,153</a> [\$1,136]	<a href="#">\$59,980</a> [\$59,060]
7	<a href="#">\$1,300</a> [\$1,280]	<a href="#">\$67,620</a> [\$66,540]
8	<a href="#">\$1,447</a> [\$1,423]	<a href="#">\$75,260</a> [\$74,020]

- 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 [\\$220](#) [[\\$219](#)] per week as of [January 20, 2011](#) [[January 23, 2009](#)] 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 \$170 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-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 After January 1, 2011

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

Weekly Gross Income		And the number of withholding allowances claimed is . . . .								
At least	But less than	0	1	2	3	4	5	6	7	8
100	110	14	7	7	7	6	6	6	6	6
110	120	16	8	8	7	7	7	6	6	6
120	130	17	10	8	8	8	7	7	7	7
130	140	19	12	9	9	8	8	8	8	8
140	150	21	13	10	10	9	9	9	8	8
150	160	23	15	11	10	10	10	9	9	9
160	170	24	17	11	11	11	10	10	10	9
170	180	26	19	12	12	11	11	11	10	10
180	190	28	20	13	12	12	12	11	11	11
190	200	29	22	15	13	13	13	12	12	12
200	210	31	24	16	14	14	13	13	13	12
210	220	33	25	18	15	14	14	14	13	13
220	230	36	27	20	15	15	15	14	14	14
230	240	38	29	21	16	16	15	15	15	14
240	250	40	31	23	17	16	16	16	15	15
250	260	42	32	25	18	17	17	17	16	16
260	270	44	34	27	19	18	18	17	17	17
270	280	47	36	28	21	19	18	18	18	17
280	290	49	38	30	23	19	19	19	18	18
290	300	51	40	32	24	20	20	19	19	19
300	310	53	42	34	26	21	20	20	20	19
310	320	56	45	35	28	21	21	21	21	20
320	330	58	47	37	30	22	22	22	21	21
330	340	60	49	39	31	24	23	22	22	22
340	350	62	51	40	33	26	23	23	23	22
350	360	64	53	43	35	27	24	24	23	23
360	370	67	56	45	36	29	25	24	24	24
370	380	69	58	47	38	31	25	25	25	25
380	390	71	60	49	40	32	26	26	26	25
390	400	73	62	51	42	34	27	27	26	26
400	410	76	65	54	43	36	28	27	27	27
410	420	78	67	56	45	38	30	28	28	27
420	430	80	69	58	47	39	32	29	28	28
430	440	82	71	60	49	41	34	29	29	29
440	450	85	74	63	52	43	35	30	30	30
450	460	87	76	65	54	44	37	31	31	30
460	470	89	78	67	56	46	39	32	31	31
470	480	91	80	69	58	48	40	33	32	32
480	490	94	83	72	61	50	42	35	33	32
490	500	96	85	74	63	52	44	36	33	33
500	510	98	87	76	65	54	46	38	34	34
510	520	101	89	78	67	56	47	40	35	35
520	530	103	92	81	70	59	49	42	36	35
530	540	105	94	83	72	61	51	44	36	36
540	550	107	96	85	74	63	53	45	38	37
550	560	110	99	87	76	65	55	47	40	37
560	570	112	101	90	79	68	57	49	41	38
570	580	114	103	92	81	70	59	51	43	39
580	590	116	105	94	83	72	61	52	45	40
590	600	119	108	97	85	74	63	54	47	41

Weekly Gross Income		And the number of withholding allowances claimed is . . . .								
<i>At least</i>	<i>But less than</i>	0	1	2	3	4	5	6	7	8
600	610	121	110	99	88	77	66	56	48	41
610	620	123	112	101	90	79	68	58	50	43
620	630	125	114	103	92	81	70	59	52	44
630	640	128	117	106	95	83	72	61	54	46
640	650	130	119	108	97	86	75	64	55	48
650	660	132	121	110	99	88	77	66	57	50
660	670	135	123	112	101	90	79	68	59	51
670	680	137	126	115	104	93	81	70	61	53
680	690	139	128	117	106	95	84	73	62	55
690	700	142	130	119	108	97	86	75	64	57
700	710	144	133	121	110	99	88	77	66	59
710	720	148	135	124	113	102	91	79	68	60
720	730	151	138	126	115	104	93	82	71	62
730	740	155	140	129	117	106	95	84	73	64
740	750	158	143	131	120	108	97	86	75	66
750	760	162	145	134	122	111	100	89	77	67
760	770	165	147	136	125	113	102	91	80	69
770	780	169	150	139	127	116	104	93	82	71
780	790	172	153	141	130	118	107	95	84	73
790	800	176	157	143	132	121	109	98	87	75
800	810	180	161	146	134	123	112	100	89	78
810	820	183	164	148	137	125	114	103	91	80
820	830	187	168	151	139	128	117	105	94	82
830	840	191	172	154	142	130	119	108	96	85
840	850	194	175	157	145	133	121	110	99	87
850	860	198	179	160	147	136	124	112	101	90
860	870	202	183	164	150	138	126	115	103	92
870	880	205	186	167	153	141	129	117	106	95
880	890	209	190	171	155	144	132	120	108	97
890	900	213	194	175	158	146	134	123	111	99
900	910	216	197	178	161	149	137	125	113	102
910	920	220	201	182	163	152	140	128	116	104
920	930	224	205	186	167	154	142	131	119	107
930	940	227	208	189	171	157	145	133	121	110
940	950	231	212	193	174	160	148	136	124	112
950	960	235	216	197	178	162	150	139	127	115
960	970	238	219	200	182	165	153	141	129	118
970	980	242	223	204	185	168	156	144	132	120
980	990	246	227	208	189	170	158	147	135	123
990	1,000	249	230	212	193	174	161	149	137	126
1,000	1,010	253	234	215	196	177	164	152	140	128
1,010	1,020	257	238	219	200	181	166	155	143	131
1,020	1,030	260	241	223	204	185	169	157	145	134
1,030	1,040	264	245	226	207	188	172	160	148	136
1,040	1,050	268	249	230	211	192	174	163	151	139
1,050	1,060	271	253	234	215	196	177	165	153	142
1,060	1,070	275	256	237	218	199	180	168	156	144
1,070	1,080	279	260	241	222	203	184	171	159	147
1,080	1,090	283	264	245	226	207	188	173	161	150
1,090	1,100	286	267	248	229	210	191	176	164	152
1,100	1,110	290	271	252	233	214	195	179	167	155
1,110	1,120	294	275	256	237	218	199	181	170	158
1,120	1,130	297	278	259	240	221	202	184	172	160
1,130	1,140	301	282	263	244	225	206	187	175	163
1,140	1,150	305	286	267	248	229	210	191	178	166



Weekly Gross Income		And the number of withholding allowances claimed is . . . .								
<i>At least</i>	<i>But less than</i>	0	1	2	3	4	5	6	7	8
1,150	1,160	308	289	270	251	232	213	194	180	168
1,160	1,170	312	293	274	255	236	217	198	183	171
1,170	1,180	316	297	278	259	240	221	202	186	174
1,180	1,190	319	300	281	262	243	224	205	188	176
1,190	1,200	323	304	285	266	247	228	209	191	179
1,200	1,210	327	308	289	270	251	232	213	194	182
1,210	1,220	330	311	292	273	254	235	217	198	184
1,220	1,230	334	315	296	277	258	239	220	201	187
1,230	1,240	338	319	300	281	262	243	224	205	190
1,240	1,250	341	322	303	284	265	247	228	209	192
1,250	1,260	345	326	307	288	269	250	231	212	195
1,260	1,270	349	330	311	292	273	254	235	216	198
1,270	1,280	352	333	314	295	276	258	239	220	201
1,280	1,290	356	337	318	299	280	261	242	223	204
1,290	1,300	360	341	322	303	284	265	246	227	208
1,300	1,310	363	344	325	306	288	269	250	231	212
1,310	1,320	367	348	329	310	291	272	253	234	215
1,320	1,330	371	352	333	314	295	276	257	238	219
1,330	1,340	374	355	336	318	299	280	261	242	223
1,340	1,350	378	359	340	321	302	283	264	245	226
1,350	1,360	382	363	344	325	306	287	268	249	230
1,360	1,370	385	366	347	329	310	291	272	253	234
1,370	1,380	389	370	351	332	313	294	275	256	237
1,380	1,390	393	374	355	336	317	298	279	260	241
1,390	1,400	396	377	359	340	321	302	283	264	245
1,400	1,410	400	381	362	343	324	305	286	267	248
1,410	1,420	404	385	366	347	328	309	290	271	252
1,420	1,430	407	388	370	351	332	313	294	275	256
1,430	1,440	411	392	373	354	335	316	297	278	259
1,440	1,450	415	396	377	358	339	320	301	282	263
1,450	1,460	419	400	381	362	343	324	305	286	267
1,460	1,470	422	403	384	365	346	327	308	289	270
1,470	1,480	426	407	388	369	350	331	312	293	274
1,480	1,490	430	411	392	373	354	335	316	297	278
1,490	1,500	434	415	395	376	357	338	319	300	281
1,500	1,510	437	418	399	380	361	342	323	304	285
1,510	1,520	441	422	403	384	365	346	327	308	289
1,520	1,530	445	426	407	388	368	349	330	311	293
1,530	1,540	449	430	410	391	372	353	334	315	296
1,540	1,550	452	433	414	395	376	357	338	319	300
1,550	1,560	456	437	418	399	380	361	341	323	304
1,560	1,570	460	441	422	403	383	364	345	326	307
1,570	1,580	464	445	426	406	387	368	349	330	311
1,580	1,590	468	448	429	410	391	372	353	334	315
1,590	1,600	471	452	433	414	395	376	357	337	318
1,600	1,610	475	456	437	418	399	379	360	341	322
1,610	1,620	479	460	441	421	402	383	364	345	326
1,620	1,630	483	463	444	425	406	387	368	349	330
1,630	1,640	486	467	448	429	410	391	372	352	333
1,640	1,650	490	471	452	433	414	394	375	356	337
1,650	1,660	494	475	456	437	417	398	379	360	341
1,660	1,670	498	479	459	440	421	402	383	364	345
1,670	1,680	502	482	463	444	425	406	387	368	348
1,680	1,690	506	486	467	448	429	410	390	371	352
1,690	1,700	510	490	471	452	432	413	394	375	356

Weekly Gross Income		And the number of withholding allowances claimed is . . . .								
At least	But less than	0	1	2	3	4	5	6	7	8
1,700	1,710	514	494	474	455	436	417	398	379	360
1,710	1,720	519	497	478	459	440	421	402	383	363
1,720	1,730	523	501	482	463	444	425	405	386	367
1,730	1,740	527	505	486	467	447	428	409	390	371
1,740	1,750	531	509	490	470	451	432	413	394	375
1,750	1,760	535	513	493	474	455	436	417	398	378
1,760	1,770	539	518	497	478	459	440	421	401	382
1,770	1,780	543	522	501	482	463	443	424	405	386
1,780	1,790	547	526	505	485	466	447	428	409	390
1,790	1,800	551	530	508	489	470	451	432	413	394
1,800	1,810	555	534	513	493	474	455	436	416	397
1,810	1,820	559	538	517	497	478	458	439	420	401
1,820	1,830	563	542	521	501	481	462	443	424	405
1,830	1,840	567	546	525	504	485	466	447	428	409
1,840	1,850	571	550	529	508	489	470	451	432	412
1,850	1,860	575	554	533	512	493	474	454	435	416
1,860	1,870	579	558	537	516	496	477	458	439	420
1,870	1,880	584	562	541	520	500	481	462	443	424
1,880	1,890	588	566	545	524	504	485	466	447	427
1,890	1,900	592	570	549	528	508	489	469	450	431
1,900	1,910	596	574	553	532	511	492	473	454	435
1,910	1,920	600	579	557	536	515	496	477	458	439
1,920	1,930	604	583	561	540	519	500	481	462	442
1,930	1,940	608	587	565	544	523	504	485	465	446
1,940	1,950	612	591	569	548	527	507	488	469	450
1,950	1,960	616	595	574	552	531	511	492	473	454
1,960	1,970	620	599	578	556	535	515	496	477	458
1,970	1,980	624	603	582	560	539	519	500	480	461
1,980	1,990	628	607	586	564	543	522	503	484	465
1,990	2,000	632	611	590	569	547	526	507	488	469
2,000	2,010	636	615	594	573	551	530	511	492	473
2,010	2,020	640	619	598	577	555	534	515	496	476
2,020	2,030	645	623	602	581	559	538	518	499	480
2,030	2,040	649	627	606	585	564	542	522	503	484
2,040	2,050	653	631	610	589	568	546	526	507	488
2,050	2,060	657	635	614	593	572	550	530	511	491
2,060	2,070	660	639	618	597	575	554	533	514	495
2,070	2,080	664	643	621	600	579	558	536	517	498
2,080	2,090	668	646	625	604	583	561	540	521	501
2,090	2,100	671	650	629	607	586	565	544	524	505
2,100	2,110	675	654	632	611	590	569	547	527	508
2,110	2,120	679	657	636	615	593	572	551	531	511
2,120	2,130	682	661	640	618	597	576	555	534	515
2,130	2,140	686	665	643	622	601	579	558	537	518
2,140	2,150	689	668	647	626	604	583	562	541	521
2,150	2,160	693	672	651	629	608	587	566	544	525
2,160	2,170	697	675	654	633	612	590	569	548	528
2,170	2,180	700	679	658	637	615	594	573	552	532
2,180	2,190	704	683	662	640	619	598	576	555	535
2,190	2,200	708	686	665	644	623	601	580	559	538
2,200	2,210	711	690	669	648	626	605	584	562	542
2,210	2,220	715	694	672	651	630	609	587	566	545
2,220	2,230	719	697	676	655	634	612	591	570	548
2,230	2,240	722	701	680	658	637	616	595	573	552
2,240	2,250	726	705	683	662	641	620	598	577	556

Weekly Gross Income		And the number of withholding allowances claimed is . . . .									
At least	But less than	0	1	2	3	4	5	6	7	8	
2,250	2,260	730	708	687	666	644	623	602	581	559	
2,260	2,270	733	712	691	669	648	627	606	584	563	
2,270	2,280	737	716	694	673	652	631	609	588	567	
2,280	2,290	741	719	698	677	655	634	613	592	570	
2,290	2,300	744	723	702	680	659	638	617	595	574	
2,300	2,310	748	727	705	684	663	641	620	599	578	
2,310	2,320	751	730	709	688	666	645	624	603	581	
2,320	2,330	755	734	713	691	670	649	627	606	585	
2,330	2,340	759	737	716	695	674	652	631	610	589	
2,340	2,350	762	741	720	699	677	656	635	613	592	
2,350	2,360	766	745	723	702	681	660	638	617	596	
2,360	2,370	770	748	727	706	685	663	642	621	600	
2,370	2,380	773	752	731	710	688	667	646	624	603	
2,380	2,390	777	756	734	713	692	671	649	628	607	
2,390	2,400	781	759	738	717	696	674	653	632	610	
2,400	2,410	784	763	742	720	699	678	657	635	614	
2,410	2,420	788	767	745	724	703	682	660	639	618	
2,420	2,430	792	770	749	728	706	685	664	643	621	
2,430	2,440	795	774	753	731	710	689	668	646	625	
2,440	2,450	799	778	756	735	714	692	671	650	629	
2,450	2,460	802	781	760	739	717	696	675	654	632	
2,460	2,470	806	785	764	742	721	700	679	657	636	
2,470	2,480	810	788	767	746	725	703	682	661	640	
2,480	2,490	813	792	771	750	728	707	686	665	643	
2,490	2,500	817	796	775	753	732	711	689	668	647	
2,500	2,510	821	799	778	757	736	714	693	672	651	
2,510	2,520	824	803	782	761	739	718	697	675	654	
2,520	2,530	828	807	785	764	743	722	700	679	658	
2,530	2,540	832	810	789	768	747	725	704	683	661	
2,540	2,550	835	814	793	771	750	729	708	686	665	
2,550	2,560	839	818	796	775	754	733	711	690	669	
2,560	2,570	843	821	800	779	757	736	715	694	672	
2,570	2,580	846	825	804	782	761	740	719	697	676	
2,580	2,590	850	829	807	786	765	744	722	701	680	
2,590	2,600	853	832	811	790	768	747	726	705	683	
2,600	2,610	857	836	815	793	772	751	730	708	687	
2,610	2,620	861	840	818	797	776	754	733	712	691	
2,620	2,630	864	843	822	801	779	758	737	716	694	
2,630	2,640	868	847	826	804	783	762	740	719	698	
2,640	2,650	872	850	829	808	787	765	744	723	702	
2,650	2,660	875	854	833	812	790	769	748	726	705	
2,660	2,670	879	858	836	815	794	773	751	730	709	
2,670	2,680	883	861	840	819	798	776	755	734	713	
2,680	2,690	886	865	844	822	801	780	759	737	716	
2,690	2,700	890	869	847	826	805	784	762	741	720	
2,700	2,710	894	872	851	830	809	787	766	745	723	
2,710	2,720	897	876	855	833	812	791	770	748	727	
2,720	2,730	901	880	858	837	816	795	773	752	731	
2,730	2,740	905	883	862	841	819	798	777	756	734	
2,740	2,750	908	887	866	844	823	802	781	759	738	
2,750	2,760	912	891	869	848	827	805	784	763	742	
2,760	2,770	915	894	873	852	830	809	788	767	745	
2,770	2,780	919	898	877	855	834	813	792	770	749	
2,780	2,790	923	901	880	859	838	816	795	774	753	
2,790	2,800	926	905	884	863	841	820	799	778	756	

Weekly Gross Income		And the number of withholding allowances claimed is . . . .								
At least	But less than	0	1	2	3	4	5	6	7	8
2,800	2,810	930	909	888	866	845	824	802	781	760
2,810	2,820	934	912	891	870	849	827	806	785	764
2,820	2,830	937	916	895	874	852	831	810	788	767
2,830	2,840	941	920	898	877	856	835	813	792	771
2,840	2,850	945	923	902	881	860	838	817	796	774
2,850	2,860	948	927	906	884	863	842	821	799	778
2,860	2,870	952	931	909	888	867	846	824	803	782
2,870	2,880	956	934	913	892	870	849	828	807	785
2,880	2,890	959	938	917	895	874	853	832	810	789
2,890	2,900	963	942	920	899	878	857	835	814	793
2,900	2,910	966	945	924	903	881	860	839	818	796
2,910	2,920	970	949	928	906	885	864	843	821	800
2,920	2,930	974	953	931	910	889	867	846	825	804
2,930	2,940	977	956	935	914	892	871	850	829	807
2,940	2,950	981	960	939	917	896	875	853	832	811
2,950	2,960	985	963	942	921	900	878	857	836	815
2,960	2,970	988	967	946	925	903	882	861	839	818
2,970	2,980	992	971	949	928	907	886	864	843	822
2,980	2,990	996	974	953	932	911	889	868	847	826
2,990	3,000	999	978	957	935	914	893	872	850	829
3,000	3,010	1,003	982	960	939	918	897	875	854	833
3,010	3,020	1,007	985	964	943	922	900	879	858	836
3,020	3,030	1,010	989	968	946	925	904	883	861	840
3,030	3,040	1,014	993	971	950	929	908	886	865	844
3,040	3,050	1,018	996	975	954	932	911	890	869	847
3,050	3,060	1,021	1,000	979	957	936	915	894	872	851
3,060	3,070	1,025	1,004	982	961	940	918	897	876	855
3,070	3,080	1,028	1,007	986	965	943	922	901	880	858
3,080	3,090	1,032	1,011	990	968	947	926	904	883	862
3,090	3,100	1,036	1,014	993	972	951	929	908	887	866
3,100	3,110	1,039	1,018	997	976	954	933	912	891	869
3,110	3,120	1,043	1,022	1,001	979	958	937	915	894	873
3,120	3,130	1,047	1,025	1,004	983	962	940	919	898	877
3,130	3,140	1,050	1,029	1,008	987	965	944	923	901	880
3,140	3,150	1,054	1,033	1,011	990	969	948	926	905	884
3,150	3,160	1,058	1,036	1,015	994	973	951	930	909	887
3,160	3,170	1,061	1,040	1,019	997	976	955	934	912	891
3,170	3,180	1,065	1,044	1,022	1,001	980	959	937	916	895
3,180	3,190	1,069	1,047	1,026	1,005	983	962	941	920	898
3,190	3,200	1,072	1,051	1,030	1,008	987	966	945	923	902
3,200	3,210	1,076	1,055	1,033	1,012	991	970	948	927	906
3,210	3,220	1,079	1,058	1,037	1,016	994	973	952	931	909
3,220	3,230	1,083	1,062	1,041	1,019	998	977	956	934	913
3,230	3,240	1,087	1,066	1,044	1,023	1,002	980	959	938	917
3,240	3,250	1,090	1,069	1,048	1,027	1,005	984	963	942	920
3,250	3,260	1,094	1,073	1,052	1,030	1,009	988	966	945	924
3,260	3,270	1,098	1,076	1,055	1,034	1,013	991	970	949	928
3,270	3,280	1,101	1,080	1,059	1,038	1,016	995	974	952	931
3,280	3,290	1,105	1,084	1,062	1,041	1,020	999	977	956	935
3,290	3,300	1,109	1,087	1,066	1,045	1,024	1,002	981	960	939
3,300	3,310	1,112	1,091	1,070	1,048	1,027	1,006	985	963	942
3,310	3,320	1,116	1,095	1,073	1,052	1,031	1,010	988	967	946
3,320	3,330	1,120	1,098	1,077	1,056	1,035	1,013	992	971	949
3,330	3,340	1,123	1,102	1,081	1,059	1,038	1,017	996	974	953
3,340	3,350	1,127	1,106	1,084	1,063	1,042	1,021	999	978	957

Weekly Gross Income		And the number of withholding allowances claimed is . . . .									
<i>At least</i>	<i>But less than</i>	0	1	2	3	4	5	6	7	8	
3,350	3,360	1,131	1,109	1,088	1,067	1,045	1,024	1,003	982	960	
3,360	3,370	1,134	1,113	1,092	1,070	1,049	1,028	1,007	985	964	
3,370	3,380	1,138	1,117	1,095	1,074	1,053	1,031	1,010	989	968	
3,380	3,390	1,141	1,120	1,099	1,078	1,056	1,035	1,014	993	971	
3,390	3,400	1,145	1,124	1,103	1,081	1,060	1,039	1,017	996	975	
3,400	3,410	1,149	1,127	1,106	1,085	1,064	1,042	1,021	1,000	979	
3,410	3,420	1,153	1,131	1,110	1,089	1,067	1,046	1,025	1,004	982	
3,420	3,430	1,158	1,135	1,113	1,092	1,071	1,050	1,028	1,007	986	
3,430	3,440	1,162	1,138	1,117	1,096	1,075	1,053	1,032	1,011	990	
3,440	3,450	1,166	1,142	1,121	1,100	1,078	1,057	1,036	1,014	993	
3,450	3,460	1,170	1,146	1,124	1,103	1,082	1,061	1,039	1,018	997	
3,460	3,470	1,174	1,149	1,128	1,107	1,086	1,064	1,043	1,022	1,000	
3,470	3,480	1,178	1,153	1,132	1,110	1,089	1,068	1,047	1,025	1,004	
3,480	3,490	1,182	1,158	1,135	1,114	1,093	1,072	1,050	1,029	1,008	
3,490	3,500	1,187	1,162	1,139	1,118	1,096	1,075	1,054	1,033	1,011	
3,500	3,510	1,191	1,166	1,143	1,121	1,100	1,079	1,058	1,036	1,015	
3,510	3,520	1,195	1,170	1,146	1,125	1,104	1,082	1,061	1,040	1,019	
3,520	3,530	1,199	1,174	1,150	1,129	1,107	1,086	1,065	1,044	1,022	
3,530	3,540	1,203	1,178	1,154	1,132	1,111	1,090	1,069	1,047	1,026	
3,540	3,550	1,207	1,182	1,158	1,136	1,115	1,093	1,072	1,051	1,030	
3,550	3,560	1,211	1,187	1,162	1,140	1,118	1,097	1,076	1,055	1,033	
3,560	3,570	1,216	1,191	1,166	1,143	1,122	1,101	1,079	1,058	1,037	
3,570	3,580	1,220	1,195	1,170	1,147	1,126	1,104	1,083	1,062	1,041	
3,580	3,590	1,224	1,199	1,174	1,151	1,129	1,108	1,087	1,065	1,044	
3,590	3,600	1,228	1,203	1,178	1,154	1,133	1,112	1,090	1,069	1,048	

## Line Instructions for the Shared-Parenting Worksheet

<b>Caption</b>	... no change
<b>Line 1</b>	... no change
<b>Gross Taxable Income</b>	
<b>Lines 1 through 5</b>	<p><i>Gross Income</i> - ... no change</p> <p><i>Sources of Income</i> - ... no change</p> <p><i>Income from self-employment or operation of a business.</i> ... no change</p> <p><i>Sporadic Income</i> ... no change</p> <p><i>Military Pay</i> – ... no change</p> <p><i>In-Kind Income</i> - ... no change</p> <p><i>Alimony, Spousal Support, and/or Separate Maintenance Received</i> - ... no change</p> <p><i>Types of Income Excluded from Gross Income</i> – ... no change</p> <p><i>Collecting and Verifying Income Information</i> ... no change</p> <p><i>Taxable and Non-Taxable Income</i> - ... no change</p> <p style="padding-left: 40px;">1. <i>Income Not Subject to Federal Income Tax</i> ... no change</p> <p style="padding-left: 40px;">2. <i>Income Not Subject to New Jersey State Income Tax</i> ... no change</p> <p><u>Note on Social Security Taxes:</u> Social Security tax withholding (FICA) for high-income persons may vary during the year. In the early part of the year, <a href="#">4.2%</a> [6.2%] is withheld on the first \$106,800 of gross earnings (for wage earners in <a href="#">2011</a> [<a href="#">2009</a>]). After the maximum <a href="#">\$4,486</a> [<a href="#">\$6,622</a>] 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 (<a href="#">10.4%</a>) [<a href="#">12.4%</a>] up to the \$106,800 limit and the full Medicare tax rate (2.9%) on all earned income.</p> <p><i>Analyzing Income Tax Returns</i> - ... no change</p>

<b>Line 1a</b> <b>Mandatory Retirement Contributions</b>	... no change
<b>Line 1b</b> <b>Alimony Paid</b>	... no change
<b>Line 1c</b> <b>Alimony Received</b>	... no change
<b>Line 2</b> <b>Adjusted Gross Taxable Income</b>	... no change
<b>Line 2a</b> <b>Withholding Taxes</b>	<p>... no change</p> <p>1. <u>Combined Income Tax Withholding Tables</u> (Appendix IX-H) - ... no change</p> <p>2. <u>End-of-Year Tax Obligations</u> - ... no change</p> <p>3. <u>Year-to-Date Calculation</u> - ... no change</p> <p>4. <u>Self-Employed Persons</u> - ... no change</p> <p>Note: ... no change</p>
<b>Line 2b</b> <b>Prior Child Support Orders</b>	... no change
<b>Line 2c</b> <b>Mandatory Union Dues</b>	... no change
<b>Line 2d</b> <b>Other-Dependent Deduction</b>	... no change
<b>Line 3</b> <b>Net Taxable Income</b>	... no change
<b>Line 4</b>	... no change

<b>Non-Taxable Income</b>	
<b>Line 5</b> <b>Net Income</b>	... no change
<b>Line 6</b> <b>Percentage Share of Income</b>	... no change
<b>Line 7</b> <b>Number of Overnights with Each Parent</b>	... no change
<b>Line 8</b> <b>Percentage of Overnights with Each Parent</b>	... no change
<b>Line 9</b> <b>Basic Child Support Amount</b>	... no change
<b>Line 10</b> <b>PAR Shared Parenting Fixed Expenses</b>	... no change
<b>Line 11</b> <b>Deducting Government Benefits Paid to or for the Child</b>	... no change
<b>Line 12</b> <b>Shared Parenting Basic Child Support Amount</b>	... no change
<b>Line 13</b> <b>PAR Share of Shared Parenting Basic Child Support Amount</b>	... no change



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

<b>Health Care</b>	
<b>Line 19</b>  <b>Adding Court-Approved Predictable and Recurring Extraordinary Expenses</b>	... no change
<b>Line 20</b>  <b>Total Supplemental Expenses</b>	... no change
<b>Line 21</b>  <b>PAR's Share of the Total Supplemental Expenses</b>	... no change
<b>Line 22</b>  <b>Credit for PAR's Child-Care Payments</b>	... no change
<b>Line 23</b>  <b>Credit for PAR's Payment of Child's Health Insurance Cost</b>	... no change
<b>Line 24</b>  <b>Credit for PAR's Payment of Unreimbursed Health Care</b>	... no change
<b>Line 25</b>	... no change

<b>Credit for PAR's Payment of Court-Approved Extraordinary Expenses</b>	
<b>Line 26</b>  <b>PAR's Total Payments for Supplemental Expenses</b>	... no change
<b>Line 27</b>  <b>PAR's Net Supplemental Expenses</b>	... no change
<b>Line 28</b>  <b>PAR's Net Child Support Obligation</b>	... no change
<b>Lines 29, 30, and 31</b>  <b>Adjusting the Child Support Obligation for Other Dependents</b>	... no change
<b>Line 29</b>  <b>Line 28 PAR CS Obligation WITH Other Dependent Deduction</b>	... no change
<b>Line 30</b>  <b>Line 28 PAR CS</b>	... no change

<b>Obligation WITHOUT Other Dependent Deduction</b>	
<b>Line 31</b>  <b>Adjusted PAR CS Obligation</b>	... no change
<b>Lines 32 and 33</b>  <b>Maintaining a Self-Support Reserve</b>	<p>To ensure that the PAR 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. <b>No such adjustment shall occur, however, if the PPR's net income is less than the self-support reserve.</b> 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:</p> <ol style="list-style-type: none"> <li>1. Subtract obligor's child support obligation from that person's net income.</li> <li>2. If the difference is greater than 105% of the poverty guideline for one person (<u>\$220</u> [<u>\$219</u>] per week as of <u>January 20, 2011</u> [<u>January 23, 2009</u>]), the self-support reserve is preserved and the obligor's support obligation is the child support order.</li> <li>3. If the difference is less than 105% of the poverty guideline for one person <b>and</b> the PPR's net income is greater than 105% of the poverty guideline, the obligor's order is the difference between the obligor's net income and the 105% of the poverty guideline for one person.</li> </ol> <p>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 take into account a parent's actual living expenses, and/or consider the PPR's support obligation to the children (see Appendix IX-A, paragraph 20).</p> <p><b>NOTE:</b> In some family situations, (e.g., the PPR's income exceeds the PAR's income and shared parenting times are near equal), the PPR may owe child support to the PAR (in such cases, the PAR's obligation is a negative number). If this occurs, the self-support reserve should be tested using the PPR's net income and the absolute value of the PAR's negative obligation. In all cases, the PPR should be given the priority with regard to the self-support reserve.</p>
<b>Line 32</b>  <b>Self-Support Reserve Test</b>	... no change
<b>Line 33</b>	... no change

<b>PAR's Maximum Child Support Order</b>	
<b>Line 34</b>  <b>Child Support Order</b>	... no change
<b>Line 35</b>  <b>PPR Household Income Test</b>	... no change

# APPENDIX IX-B

## USE OF THE CHILD SUPPORT GUIDELINES

(Includes Amendments Through Those Effective [June 14, 2011](#) [[September 1, 2009](#)])

### General Information

<b>Completion and Filing of the Worksheet</b>	... no change
<b>Use of Weekly Amounts</b>	... no change
<b>Rounding to Whole Dollars and Percentages</b>	... no change
<b>Defining Parental Roles</b>	... no change
<b>Selection of a Worksheet</b>	... no change

## Line Instructions for the Sole-Parenting Worksheet

<b>Caption</b>	... no change
<b>Lines 1 through 5</b>  <b>Determining Income</b>	<p><i>Gross Income</i> - ... no change</p> <p><i>Sources of Income</i> - ... no change</p> <p><i>Income from self-employment or operation of a business.</i> ... no change</p> <p><i>Sporadic Income</i> ... no change</p> <p><i>Military Pay</i> – ... no change</p> <p><i>In-Kind Income</i> - ... no change</p> <p><i>Alimony, Spousal Support, and/or Separate Maintenance Received</i> - ... no change</p> <p><i>Types of Income Excluded from Gross Income</i> – ... no change</p> <p><i>Collecting and Verifying Income Information</i> ... no change</p> <p><i>Taxable and Non-Taxable Income</i> - ... no change</p> <p style="padding-left: 40px;">1. <i>Income Not Subject to Federal Income Tax</i> ... no change</p> <p style="padding-left: 40px;">2. <i>Income Not Subject to New Jersey State Income Tax</i> ... no change</p> <p><u>Note on Social Security Taxes:</u> Social Security tax withholding (FICA) for high-income persons may vary during the year. In the early part of the year, <a href="#">4.2%</a> [<a href="#">6.2%</a>] is withheld on the first \$106,800 of gross earnings (for wage earners in <a href="#">2011</a> [<a href="#">2009</a>]). After the maximum <a href="#">\$4,486</a> [<a href="#">\$6,622</a>] 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 (<a href="#">10.4%</a>) [<a href="#">12.4%</a>] up to the \$106,800 limit and the full Medicare tax rate (2.9%) on all earned income.</p> <p><i>Analyzing Income Tax Returns</i> - ... no change</p>
<b>Line 1</b>  <b>Gross Taxable Income</b>	... no change

<b>Line 1a</b> <b>Mandatory Retirement Contributions</b>	... no change
<b>Line 1b</b> <b>Alimony Paid</b>	... no change
<b>Line 1c</b> <b>Alimony Received</b>	... no change
<b>Line 2</b> <b>Adjusted Gross Taxable Income</b>	... no change
<b>Line 2a</b> <b>Withholding Taxes</b>	<p>... no change</p> <ol style="list-style-type: none"> <li>1. <u>Combined Income Tax Withholding Tables</u> (Appendix IX-H) - ... no change</li> <li>2. <u>End-of-Year Tax Obligations</u> - ... no change</li> <li>3. <u>Year-to-Date Calculation</u> - ... no change</li> <li>4. <u>Self-Employed Persons</u> - ... no change</li> </ol> <p>Note: ... no change</p>
<b>Line 2b</b> <b>Prior Child Support Orders</b>	... no change
<b>Line 2c</b> <b>Mandatory Union Dues</b>	... no change
<b>Line 2d</b> <b>Other-Dependent Deduction</b>	... no change
<b>Line 3</b> <b>Net Taxable Income</b>	... no change



<b>Line 4</b> <b>Non-Taxable Income</b>	... no change
<b>Line 5</b> <b>Net Income</b>	... no change
<b>Line 6</b> <b>Percentage Share of Income</b>	... no change
<b>Line 7</b> <b>Basic Child Support Amount</b>	... no change
<b>Line 8</b> <b>Adding Net Work- Related Child Care Costs to the Basic Obligation</b>	... no change
<b>Line 9</b> <b>Adding Health Insurance Costs for the Child to the Basic Obligation</b>	... no change
<b>Line 10</b> <b>Adding Predictable and Recurring Unreimbursed Health Care to the Basic Obligation</b>	... no change
<b>Line 11</b> <b>Adding Court- Approved Predictable and Recurring Extraordinary Expenses to the</b>	... no change

<b>Basic Support Amount</b>	
<b>Line 12</b> <b>Deducting Government Benefits Paid to or for the Child</b>	... no change
<b>Line 13</b> <b>Calculating the Total Child Support Amount</b>	... no change
<b>Line 14</b> <b>Parental Share of the Total Child Support Obligation</b>	... no change
<b>Line 15</b> <b>Credit for Child-Care Payments</b>	... no change
<b>Line 16</b> <b>Credit for Payment of Child's Health Insurance Cost</b>	... no change
<b>Line 17</b> <b>Credit for Payment of Child's Predictable and Recurring Unreimbursed Health Care</b>	... no change
<b>Line 18</b> <b>Credit for Payment of Court-Approved Extraordinary Expenses</b>	... no change

<b>Line 19</b>  <b>Adjustment for Parenting Time Variable Expenses</b>	... no change
<b>Line 20</b>  <b>Figuring Each Parent's Net Support Obligation</b>	... no change
<b>Lines 21, 22, and 23</b>  <b>Adjusting the Child Support Order for Other-Dependents</b>	... no change
<b>Line 21</b> <b>Line 20 CS</b> <b>Obligation With Other-Dependent Deduction</b>	... no change
<b>Line 22</b> <b>Line 20 CS</b> <b>Obligation Without Other-Dependent Deduction</b>	... no change
<b>Line 23</b>  <b>Obligation Adjusted for Other Dependents</b>	... no change
<b>Lines 24, 25, and 26</b>	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 NCP's net

<p><b>Maintaining a Self-Support Reserve</b></p>	<p>income after deducting the child support award is less than the self-support reserve, the order should be adjusted. <b>No such adjustment shall occur, however, if the custodial parent's net income is less than the self-support reserve.</b> 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:</p> <ol style="list-style-type: none"> <li>1. Subtract the obligor's child support obligation from that person's net income.</li> <li>2. If the difference is greater than 105% of the poverty guideline for one person (<a href="#">\$220</a> [<a href="#">\$219</a>] per week as of <a href="#">January 20, 2011</a> [<a href="#">January 23, 2009</a>]), the self-support reserve is preserved and the obligor's support obligation is the child support order.</li> <li>3. If the difference is less than 105% of the poverty guideline for one person <b>and</b> 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.</li> </ol> <p>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).</p>
<p><b>Line 24</b></p> <p><b>Self-Support Reserve Test</b></p>	<p>... no change</p>
<p><b>Line 25</b></p> <p><b>Maximum Child Support Order</b></p>	<p>... no change</p>
<p><b>Line 26</b></p> <p><b>Child Support Order</b></p>	<p>... no change</p>

## 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. 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.

**Withholding Allowances** - For assumptions regarding the number of withholding allowances permitted by an individual, see Appendix IX-B, Line 2a.

**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 \[half\]](#) of the Social Security and Medicare taxes for the employee (7.65%). To estimate the combined tax for self-employed persons earning less than \$106,800 multiply gross taxable income by 0.0765 and add the result to the table amount. For persons earning above \$106,800, multiply gross income by .0145 (Medicare), add \$127 (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** - 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 received is subject to federal and state income tax, but not FICA or Medicare tax. If the combined tax tables are used for gross income that includes alimony, deduct the FICA/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 [0.042 \[0.062\]](#). The maximum amount of FICA tax for one year [\(\\$4,486/year or \\$86/week\) \[\(\\$6,622/year or \\$127/week\)\]](#) is averaged into the table for income ranges above \$106,800. 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** - The Medicare tax withholding rate for wage earners is 0.0145 for all incomes.

**Federal Income Tax** - This table includes federal income tax withholding rates as published by the IRS (see Publication [15, Revised December 2010 \[15-T, Revised March 2009\]](#) ). 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** - This table includes tax withholding rates published by the NJ Division of Taxation (see NJ-WT, effective January 2009). To determine New Jersey withholding tax for incomes greater than those shown on this table, refer to Publication NJ-WT and New Withholding Rate tables.

Note: Appendix IX-H amended [June 14, 2011 \[April 28, 2009\]](#), to be effective immediately.