


## 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,

A handwritten signature in black ink, appearing to be "S. P. ...", written over a horizontal line.

Chief Justice

Dated: June 4, 2013

## **APPENDIX IX-A**

### **CONSIDERATIONS IN THE USE OF CHILD SUPPORT GUIDELINES (Includes Amendments through those effective June 4, 2013 [April 24, 2012])**

#### **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. *Effect of a Child's Age* - Dr. Betson's analysis did not provide estimates on child-

rearing expenditures by children's age groups. The Appendix IX-F awards represent the average cost of raising a child from age zero through 17 years (i.e., the total marginal cost averaged over [more than] 18 years). Studies have shown that expenditures are higher than the average for teen-aged children and lower than the average for preteen children.

- 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 24, 2013 [January 26, 2012], the self-support reserve is \$232.00 [\$226.00] (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. *Criteria for Determining a Shared-Parenting Award* - The criteria listed below must be met before the shared-parenting worksheet and instructions are used to calculate a shared-parenting award. The existence of these criteria does [do] not make a shared-parenting award presumptive, but permit the calculation of the award so that the court can determine if it is appropriate for a particular family.
  - (1) No change.
  - (2) 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 [2012] 2013 Poverty Guideline)		
Total Persons in Household	Weekly Net Income	Annual Net Income
2	[\$582] <u>\$597</u>	[\$30,260] <u>\$31,020</u>
3	[\$734] <u>\$751</u>	[\$38,180] <u>\$39,060</u>
4	[\$887] <u>\$906</u>	[\$46,100] <u>\$47,100</u>
5	[\$1,039] <u>\$1,060</u>	[\$54,020] <u>\$55,140</u>
6	[\$1,191] <u>\$1,215</u>	[\$61,940] <u>\$63,180</u>
7	[\$1,343] <u>\$1,370</u>	[\$69,860] <u>\$71,220</u>
8	[\$1,496] <u>\$1,524</u>	[\$77,780] <u>\$79,360</u>

- f. *Relative Spending on Children and Shared-Parenting Situations* - For the purpose of the application of these guidelines to shared-parenting situations, there are three broad categories of expenses incurred for children by their parents: [-] fixed, variable and controlled.

[the remainder of (f) remains unchanged]

- g. *Assumptions of the Shared-Parenting Adjustment* - The shared-parenting adjustment assumes that:

(1) No change.

(2) the PAR's fixed expenses are equal to: [2 x PAR's percentage of overnights x PPR's fixed expenses]. The PAR's fixed costs are pro-rated based on the time the child spends in the alternate household. For example, if the PAR['s] spends 30% of overnights with the child, that parent is assumed to incur 60% of the PPR's fixed costs. The PPR's fixed costs remain static (i.e., the full 38% of the basic obligation; they are not reduced for the time the child is not in the household) since that parent must maintain the primary residence for the child at all times. The parents have equal fixed expenses only when time sharing is equal (i.e., fixed expenses are the same when the child spends the same amount of time in both households).

(3) No change.

(4) 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 \$232 [\$226] per week as of January 24, 2013 [January 26, 2012] 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-B

## USE OF THE CHILD SUPPORT GUIDELINES

(Includes Amendments Through Those June 4, 2013 [April 24, 2012])

### 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	<p><b>Sole Parenting</b> No change.</p> <p><b>Shared Parenting</b> - A <i>Parent of Primary Residence</i> (PPR) is a parent who provides a residence for the child for more than 50% of overnights annually or, if sharing is equal, provides the residence for the child while he or she is attending school. The PPR may be either the obligee or obligor depending on the parents' income and amount of time spent with the child. A <i>Parent of Alternate Residence</i> (PAR) is a parent who provides an overnight residence for the child when he or she is not with the PPR. See Appendix IX-A, paragraphs <u>14(b)</u> and <u>14(c)</u>.</p>
Selection of a Worksheet	... no change



## Line Instructions for the Sole-Parenting Worksheet

<b>Caption</b>	... no change
<b>Lines 1 through 5</b>	<i>Gross Income</i> - ... no change
<b>Determining Income</b>	<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>1. ... no change</p> <p>2. ... 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, <u>6.2%</u> [4.2%] is withheld on the first \$113,700 [\$110,100] of gross earnings (for wage earners in 2013 [2012]). After the maximum \$7,049 [\$4,624] 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 (<u>12.4%</u>) [(10.4%)] up to the <u>\$113,700 limit of</u> [\$110,100 limit and the full Medicare tax rate (2.9%) on] all earned income.</p> <p><u>Note on Medicare Taxes:</u> 1.45% of gross earnings is withheld for Medicare taxes. Note that self-employed persons must pay the full Medicare tax rate (2.9%) on all earned income. In addition to withholding Medicare tax at 1.45%, a 0.9% Additional Medicare Tax is withheld from wages in excess of \$200,000 in a calendar year. The 0.9% Additional Medicare Tax also applies to self-employed persons (there is no employer share of Additional Medicare Tax).</p> <p><i>Analyzing Income Tax Returns</i> - For assistance in analyzing income tax returns to determine parental income, see American Bar Association, Section of Family Law, <i>The 1040 Handbook: A Guide to Income and Asset Discovery, Fifth Edition, 2008. [2d., 1993.]</i></p>
<b>Line 1</b>	... no change
<b>Gross Taxable Income</b>	

<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>a. ... no change</p> <p>b. Individuals must justify claiming fewer withholding exemptions than allowed since this may result in less available gross income per payroll period and may provide the taxpayer with a substantial refund at the end of the year that will not be considered when determining the child support award. Unless a party can show good cause for claiming fewer withholding allowances than permitted, the following standards shall be used to determine withholding taxes from the Appendix IX-H Combined Tax Withholding Tables:</p> <p>(1) one withholding allowance for the parent;</p> <p>(2) one withholding allowance for a current spouse;</p> <p>(3) one withholding allowance for each dependent child; and</p> <p>(a) for incomes less than <u>\$65,000</u> [\$61,000] if unmarried or less than <u>\$95,000</u> [\$90,000] if married, two allowances for each eligible child, subtracting one withholding allowance if there are three <u>to six</u> eligible children or subtracting two if there are <u>seven or more eligible children</u>; or</p> <p>(b) for incomes between <u>\$65,000</u> [\$61,000] and \$84,000 if unmarried or between <u>\$95,000</u> [\$90,000] and \$119,000 if married, one allowance for each eligible child [plus one additional allowance if there are six or more eligible children].</p> <p>(To determine eligibility, see IRS Form W-4 and 26 U.S.C.A. § 24).</p> <p><b>NOTE:</b> The combined tax... 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> <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 Basic Support Amount</b>	... no change
<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 Obligation for Other Dependents</b>	... no change

<p><b>Line 21</b></p> <p><b>Line 20 CS Obligation With Other-Dependent Deduction</b></p>	<p>... no change</p>
<p><b>Line 22</b></p> <p><b>Line 20 CS Obligation Without Other-Dependent Deduction</b></p>	<p>... no change</p>
<p><b>Line 23</b></p> <p><b>Obligation Adjusted for Other Dependents</b></p>	<p>... no change</p>
<p><b>Lines 24, 25, and 26</b></p> <p><b>Maintaining a Self-Support Reserve</b></p>	<p>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 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 (<u>\$232</u> [<u>\$226</u>] per week as of <u>January 24, 2013</u> [January 26, 2012]), 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>

<b>Line 24</b>  <b>Self-Support Reserve Test</b>	... no change
<b>Line 25</b>  <b>Maximum Child Support Order</b>	... no change
<b>Line 26</b>  <b>Child Support Order</b>	... no change

## Line Instructions for the Shared-Parenting Worksheet

<b>Caption</b>	... no change
<b>Lines 1 through 5</b>	<i>Gross Income</i> - ... no change
<b>Determining Income</b>	<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>1. ... no change</p> <p>2. ... 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, 6.2% [4.2%] is withheld on the first \$113,700 [\$110,100] of gross earnings (for wage earners in 2013 [2012]). After the maximum \$7,049 [\$4,624] 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%) [(10.4%)] up to the \$113,700 limit of [\$110,100 limit and the full Medicare tax rate (2.9%) on] all earned income.</p> <p><u>Note on Medicare Taxes:</u> 1.45% of gross earnings is withheld for Medicare taxes. Note that self-employed persons must pay the full Medicare tax rate (2.9%) on all earned income. In addition to withholding Medicare tax at 1.45%, a 0.9% Additional Medicare Tax is withheld from wages in excess of \$200,000 in a calendar year. The 0.9% Additional Medicare Tax also applies to self-employed persons (there is no employer share of Additional Medicare Tax).</p> <p><i>Analyzing Income Tax Returns</i> - For assistance in analyzing income tax returns to determine parental income, see American Bar Association, Section of Family Law, <i>The 1040 Handbook: A Guide to Income and Asset Discovery, Fifth Edition, 2008</i>. [2d., 1993.]</p>
<b>Line 1</b>	... no change
<b>Gross Taxable Income</b>	



<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>a. ... no change</p> <p>b. Individuals must justify claiming fewer withholding exemptions than allowed since this may result in less available gross income per payroll period and may provide the taxpayer with a substantial refund at the end of the year that will not be considered when determining the child support award. Unless a party can show good cause for claiming fewer withholding allowances than permitted, the following standards shall be used to determine withholding taxes from the Appendix IX-H Combined Tax Withholding Tables:</p> <p>(1) one withholding allowance for the parent;</p> <p>(2) one withholding allowance for a current spouse;</p> <p>(3) one withholding allowance for each dependent child; and</p> <p>(a) for incomes less than <u>\$65,000</u> [\$61,000] if unmarried or less than <u>\$95,000</u> [\$90,000] if married, two allowances for each eligible child, subtracting one withholding allowance if there are three to six eligible children or subtracting two if there are seven or more eligible children; or</p> <p>(b) for incomes between <u>\$65,000</u> [\$61,000] and <u>\$84,000</u> if unmarried or between <u>\$95,000</u> [\$90,000] and <u>\$119,000</u> if married, one allowance for each eligible child [plus one additional allowance if there are six or more eligible children].</p> <p>(To determine eligibility, see IRS Form W-4 and 26 U.S.C.A. § 24).</p> <p><b>NOTE:</b> The combined tax... 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> <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>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
<b>Line 14</b>  <b>PAR Shared Parenting Variable Expenses</b>	... no change
<b>Line 15</b>  <b>PAR Adjusted Shared Parenting Basic Child Support Amount</b>	... no change
<b>Line 16 through 20</b>  <b>Figuring Supplemental Expenses to be Added to the Shared Parenting Basic Child Support Amount</b>	... no change

<b>Line 16</b>  <b>Adding Net Work-Related Child Care Costs</b>	... no change
<b>Line 17</b>  <b>Adding Health Insurance Costs for the Child</b>	... no change
<b>Line 18</b>  <b>Adding Predictable and Recurring Unreimbursed Health Care</b>	... no change
<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>  <b>Credit for PAR's Payment of Court- Approved Extraordinary Expenses</b>	... no change
<b>Line 26</b>  <b>PAR's Total Payment 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

<p><b>Lines 29, 30, and 31</b></p> <p><b>Adjusting the Child Support Obligation for Other Dependents</b></p>	<p>... no change</p>
<p><b>Line 29</b></p> <p><b>Line 28 PAR CS Obligation WITH Other-Dependent Deduction</b></p>	<p>... no change</p>
<p><b>Line 30</b></p> <p><b>Line 28 PAR CS Obligation WITHOUT Other-Dependent Deduction</b></p>	<p>... no change</p>
<p><b>Line 31</b></p> <p><b>Adjusted PAR CS Obligation</b></p>	<p>... no change</p>
<p><b>Lines 32 and 33</b></p> <p><b>Maintaining a Self-Support Reserve</b></p>	<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>\$232</u> [<u>\$226</u>] per week as of <u>January 24, 2013</u> [January 26, 2012]), 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</p>

	<p>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>  <b>PAR's Maximum Child Support Order</b>	... no change
<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-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, 2013

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	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	11	11	11	10	10
140	150	24	16	13	12	12	12	12	11	11
150	160	25	18	14	13	13	13	12	12	12
160	170	27	20	15	14	14	14	13	13	13
170	180	29	22	15	15	15	15	14	14	14
180	190	31	23	16	16	16	15	15	15	15
190	200	33	25	18	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	47	37	29	22	22	22	22	21	21
260	270	49	39	31	23	23	23	23	22	22
270	280	52	41	33	25	24	24	23	23	23
280	290	54	43	35	27	25	25	24	24	24
290	300	56	45	37	29	26	26	25	25	25
300	310	59	47	39	31	27	26	26	26	26
310	320	61	50	41	33	28	27	27	27	27
320	330	64	52	42	35	29	28	28	28	27
330	340	66	54	44	37	30	29	29	29	28
340	350	68	57	46	39	31	30	30	30	29
350	360	71	59	48	40	33	31	31	30	30
360	370	73	62	50	42	35	32	32	31	31
370	380	76	64	53	44	36	33	33	32	32
380	390	78	67	55	46	38	34	33	33	33
390	400	81	69	57	48	40	35	34	34	34
400	410	83	71	60	50	42	36	35	35	35
410	420	85	74	62	52	44	37	36	36	36
420	430	88	76	65	54	46	38	37	37	37
430	440	90	79	67	56	48	40	38	38	37
440	450	93	81	70	58	50	42	39	39	38
450	460	95	84	72	60	52	44	40	40	39
460	470	98	86	75	63	54	46	41	41	40
470	480	100	89	77	65	56	48	42	41	41
480	490	103	91	79	68	58	50	43	42	42
490	500	105	94	82	70	60	52	44	43	43
500	510	108	96	84	73	62	54	46	44	44
510	520	110	98	87	75	64	56	48	45	45
520	530	113	101	89	78	66	58	50	46	46
530	540	115	103	92	80	69	60	52	47	47
540	550	118	106	94	83	71	62	54	48	48
550	560	120	108	97	85	73	63	56	49	49
560	570	122	111	99	88	76	65	58	50	50
570	580	125	113	102	90	78	67	60	52	50
580	590	127	116	104	92	81	69	62	54	51
590	600	130	118	107	95	83	72	63	56	52



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
600	610	132	121	109	97	86	74	65	58	53
610	620	135	123	111	100	88	77	67	60	54
620	630	137	126	114	102	91	79	69	61	55
630	640	140	128	116	105	93	82	71	63	56
640	650	142	131	119	107	96	84	73	65	58
650	660	145	133	121	110	98	86	75	67	59
660	670	147	135	124	112	101	89	77	69	61
670	680	150	138	126	115	103	91	80	71	63
680	690	152	140	129	117	105	94	82	73	65
690	700	155	143	131	120	108	96	85	75	67
700	710	158	146	134	122	110	99	87	77	69
710	720	160	148	136	125	113	101	90	79	71
720	730	163	151	139	127	115	104	92	81	73
730	740	166	154	142	130	118	106	95	83	75
740	750	169	156	144	132	120	109	97	85	77
750	760	172	159	147	135	123	111	99	88	79
760	770	176	162	150	138	126	114	102	90	81
770	780	180	164	152	140	128	116	104	93	83
780	790	184	167	155	143	131	119	107	95	85
790	800	188	170	157	145	133	121	109	98	87
800	810	192	172	160	148	136	124	112	100	89
810	820	195	175	163	151	139	127	115	103	91
820	830	199	179	166	153	141	129	117	105	93
830	840	203	183	169	156	144	132	120	108	96
840	850	207	187	172	159	147	135	123	111	99
850	860	211	191	174	162	150	137	125	113	101
860	870	215	195	177	165	152	140	128	116	104
870	880	219	199	180	168	155	143	131	119	107
880	890	223	203	183	171	158	146	133	121	109
890	900	226	206	187	174	161	149	136	124	112
900	910	230	210	190	176	164	152	139	127	115
910	920	234	214	194	179	167	154	142	130	117
920	930	238	218	198	182	170	157	145	132	120
930	940	242	222	202	185	173	160	148	135	123
940	950	246	226	206	188	175	163	151	138	126
950	960	250	230	210	191	178	166	154	141	129
960	970	254	234	214	194	181	169	156	144	132
970	980	257	237	218	198	184	172	159	147	134
980	990	261	241	221	201	187	175	162	150	137
990	1,000	265	245	225	205	190	177	165	153	140
1,000	1,010	269	249	229	209	193	180	168	155	143
1,010	1,020	273	253	233	213	196	183	171	158	146
1,020	1,030	277	257	237	217	198	186	174	161	149
1,030	1,040	281	261	241	221	201	189	177	164	152
1,040	1,050	285	265	245	225	205	192	179	167	155
1,050	1,060	288	268	249	229	209	195	182	170	157
1,060	1,070	292	272	252	232	213	198	185	173	160
1,070	1,080	296	276	256	236	216	200	188	176	163
1,080	1,090	300	280	260	240	220	203	191	178	166
1,090	1,100	304	284	264	244	224	206	194	181	169
1,100	1,110	308	288	268	248	228	209	197	184	172
1,110	1,120	312	292	272	252	232	212	200	187	175
1,120	1,130	316	296	276	256	236	216	202	190	178
1,130	1,140	319	299	280	260	240	220	205	193	180
1,140	1,150	323	303	283	263	244	224	208	196	183

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
1,150	1,160	327	307	287	267	247	228	211	199	186
1,160	1,170	331	311	291	271	251	231	214	201	189
1,170	1,180	335	315	295	275	255	235	217	204	192
1,180	1,190	339	319	299	279	259	239	220	207	195
1,190	1,200	343	323	303	283	263	243	223	210	198
1,200	1,210	347	327	307	287	267	247	227	213	201
1,210	1,220	350	330	311	291	271	251	231	216	203
1,220	1,230	354	334	314	294	275	255	235	219	206
1,230	1,240	358	338	318	298	278	259	239	222	209
1,240	1,250	362	342	322	302	282	262	242	224	212
1,250	1,260	366	346	326	306	286	266	246	227	215
1,260	1,270	370	350	330	310	290	270	250	230	218
1,270	1,280	374	354	334	314	294	274	254	234	221
1,280	1,290	378	358	338	318	298	278	258	238	224
1,290	1,300	381	361	342	322	302	282	262	242	226
1,300	1,310	385	365	345	325	306	286	266	246	229
1,310	1,320	389	369	349	329	309	290	270	250	232
1,320	1,330	393	373	353	333	313	293	273	254	235
1,330	1,340	397	377	357	337	317	297	277	257	238
1,340	1,350	401	381	361	341	321	301	281	261	241
1,350	1,360	405	385	365	345	325	305	285	265	245
1,360	1,370	409	389	369	349	329	309	289	269	249
1,370	1,380	412	392	373	353	333	313	293	273	253
1,380	1,390	416	396	376	356	337	317	297	277	257
1,390	1,400	420	400	380	360	340	321	301	281	261
1,400	1,410	424	404	384	364	344	324	304	285	265
1,410	1,420	428	408	388	368	348	328	308	288	269
1,420	1,430	432	412	392	372	352	332	312	292	272
1,430	1,440	436	416	396	376	356	336	316	296	276
1,440	1,450	440	420	400	380	360	340	320	300	280
1,450	1,460	444	423	404	384	364	344	324	304	284
1,460	1,470	447	427	407	387	368	348	328	308	288
1,470	1,480	451	431	411	391	371	352	332	312	292
1,480	1,490	455	435	415	395	375	355	335	316	296
1,490	1,500	459	439	419	399	379	359	339	319	300
1,500	1,510	463	443	423	403	383	363	343	323	303
1,510	1,520	467	447	427	407	387	367	347	327	307
1,520	1,530	471	451	431	411	391	371	351	331	311
1,530	1,540	475	455	435	415	395	375	355	335	315
1,540	1,550	479	459	439	419	399	379	359	339	319
1,550	1,560	483	463	443	423	403	383	363	343	323
1,560	1,570	487	467	447	427	407	387	367	347	327
1,570	1,580	491	471	451	431	411	391	371	350	331
1,580	1,590	495	475	455	435	415	395	374	354	334
1,590	1,600	499	479	459	439	419	399	378	358	338
1,600	1,610	503	483	463	443	423	403	382	362	342
1,610	1,620	507	487	467	447	427	406	386	366	346
1,620	1,630	511	491	471	451	431	410	390	370	350
1,630	1,640	515	495	475	455	435	414	394	374	354
1,640	1,650	519	499	479	459	438	418	398	378	358
1,650	1,660	523	503	483	463	442	422	402	382	362
1,660	1,670	527	507	487	466	446	426	406	386	366
1,670	1,680	531	511	491	470	450	430	410	390	370
1,680	1,690	535	515	495	474	454	434	414	394	374
1,690	1,700	539	519	498	478	458	438	418	398	378

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	543	523	502	482	462	442	422	402	382
1,710	1,720	547	527	506	486	466	446	426	406	386
1,720	1,730	551	530	510	490	470	450	430	410	390
1,730	1,740	555	534	514	494	474	454	434	414	394
1,740	1,750	559	538	518	498	478	458	438	418	398
1,750	1,760	563	542	522	502	482	462	442	422	402
1,760	1,770	567	546	526	506	486	466	446	426	406
1,770	1,780	572	550	530	510	490	470	450	430	410
1,780	1,790	576	554	534	514	494	474	454	434	414
1,790	1,800	580	558	538	518	498	478	458	438	418
1,800	1,810	584	562	542	522	502	482	462	442	422
1,810	1,820	589	566	546	526	506	486	466	446	425
1,820	1,830	593	571	550	530	510	490	470	450	429
1,830	1,840	597	575	554	534	514	494	474	454	433
1,840	1,850	602	579	558	538	518	498	478	457	437
1,850	1,860	606	583	562	542	522	502	482	461	441
1,860	1,870	610	588	566	546	526	506	486	465	445
1,870	1,880	614	592	570	550	530	510	489	469	449
1,880	1,890	619	596	574	554	534	514	493	473	453
1,890	1,900	623	601	578	558	538	517	497	477	457
1,900	1,910	627	605	582	562	542	521	501	481	461
1,910	1,920	631	609	587	566	546	525	505	485	465
1,920	1,930	636	613	591	570	549	529	509	489	469
1,930	1,940	640	618	595	574	553	533	513	493	473
1,940	1,950	644	622	599	578	557	537	517	497	477
1,950	1,960	648	626	604	581	561	541	521	501	481
1,960	1,970	653	630	608	586	565	545	525	505	485
1,970	1,980	657	635	612	590	569	549	529	509	489
1,980	1,990	661	639	617	594	573	553	533	513	493
1,990	2,000	666	643	621	598	577	557	537	517	497
2,000	2,010	670	647	625	603	581	561	541	521	501
2,010	2,020	674	652	629	607	585	565	545	525	505
2,020	2,030	678	656	634	611	589	569	549	529	509
2,030	2,040	683	660	638	616	593	573	553	533	513
2,040	2,050	687	664	642	620	597	577	557	537	517
2,050	2,060	691	669	646	624	602	581	561	541	521
2,060	2,070	695	673	651	628	606	585	565	545	525
2,070	2,080	700	677	655	633	610	589	569	549	529
2,080	2,090	704	682	659	637	615	593	573	553	533
2,090	2,100	708	686	663	641	619	597	577	557	537
2,100	2,110	712	690	668	645	623	601	581	561	540
2,110	2,120	717	694	672	650	627	605	585	565	544
2,120	2,130	721	699	676	654	632	609	589	569	548
2,130	2,140	725	703	681	658	636	613	593	572	552
2,140	2,150	729	707	685	662	640	618	597	576	556
2,150	2,160	734	711	689	667	644	622	600	580	560
2,160	2,170	738	716	693	671	649	626	604	584	564
2,170	2,180	742	720	698	675	653	631	608	588	568
2,180	2,190	747	724	702	680	657	635	612	592	572
2,190	2,200	750	728	706	683	661	639	616	596	576
2,200	2,210	754	732	709	687	665	642	620	599	579
2,210	2,220	758	735	713	691	668	646	624	602	582
2,220	2,230	761	739	717	694	672	649	627	606	586
2,230	2,240	765	743	720	698	675	653	631	609	589
2,240	2,250	769	746	724	701	679	657	634	612	592

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	772	750	727	705	683	660	638	616	596
2,260	2,270	776	753	731	709	686	664	642	619	599
2,270	2,280	779	757	735	712	690	668	645	623	602
2,280	2,290	783	761	738	716	694	671	649	627	606
2,290	2,300	787	764	742	720	697	675	653	630	609
2,300	2,310	790	768	746	723	701	679	656	634	612
2,310	2,320	794	772	749	727	705	682	660	638	616
2,320	2,330	798	775	753	731	708	686	664	641	619
2,330	2,340	801	779	757	734	712	690	667	645	623
2,340	2,350	805	783	760	738	716	693	671	649	626
2,350	2,360	809	786	764	742	719	697	675	652	630
2,360	2,370	812	790	768	745	723	701	678	656	633
2,370	2,380	816	794	771	749	727	704	682	659	637
2,380	2,390	820	797	775	753	730	708	685	663	641
2,390	2,400	823	801	778	756	734	711	689	667	644
2,400	2,410	827	804	782	760	737	715	693	670	648
2,410	2,420	830	808	786	763	741	719	696	674	652
2,420	2,430	834	812	789	767	745	722	700	678	655
2,430	2,440	838	815	793	771	748	726	704	681	659
2,440	2,450	841	819	797	774	752	730	707	685	663
2,450	2,460	845	823	800	778	756	733	711	689	666
2,460	2,470	849	826	804	782	759	737	715	692	670
2,470	2,480	852	830	808	785	763	741	718	696	674
2,480	2,490	856	834	811	789	767	744	722	700	677
2,490	2,500	860	837	815	793	770	748	726	703	681
2,500	2,510	863	841	819	796	774	752	729	707	685
2,510	2,520	867	845	822	800	778	755	733	711	688
2,520	2,530	871	848	826	804	781	759	737	714	692
2,530	2,540	874	852	830	807	785	762	740	718	695
2,540	2,550	878	856	833	811	788	766	744	721	699
2,550	2,560	882	859	837	814	792	770	747	725	703
2,560	2,570	885	863	840	818	796	773	751	729	706
2,570	2,580	889	866	844	822	799	777	755	732	710
2,580	2,590	892	870	848	825	803	781	758	736	714
2,590	2,600	896	874	851	829	807	784	762	740	717
2,600	2,610	900	877	855	833	810	788	766	743	721
2,610	2,620	903	881	859	836	814	792	769	747	725
2,620	2,630	907	885	862	840	818	795	773	751	728
2,630	2,640	911	888	866	844	821	799	777	754	732
2,640	2,650	914	892	870	847	825	803	780	758	736
2,650	2,660	918	896	873	851	829	806	784	762	739
2,660	2,670	922	899	877	855	832	810	788	765	743
2,670	2,680	925	903	881	858	836	814	791	769	746
2,680	2,690	929	907	884	862	840	817	795	772	750
2,690	2,700	933	910	888	866	843	821	798	776	754
2,700	2,710	936	914	891	869	847	824	802	780	757
2,710	2,720	940	917	895	873	850	828	806	783	761
2,720	2,730	943	921	899	876	854	832	809	787	765
2,730	2,740	947	925	902	880	858	835	813	791	768
2,740	2,750	951	928	906	884	861	839	817	794	772
2,750	2,760	954	932	910	887	865	843	820	798	776
2,760	2,770	958	936	913	891	869	846	824	802	779
2,770	2,780	962	939	917	895	872	850	828	805	783
2,780	2,790	965	943	921	898	876	854	831	809	787
2,790	2,800	969	947	924	902	880	857	835	813	790

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	973	950	928	906	883	861	839	816	794
2,810	2,820	976	954	932	909	887	865	842	820	798
2,820	2,830	980	958	935	913	891	868	846	824	801
2,830	2,840	984	961	939	917	894	872	849	827	805
2,840	2,850	987	965	943	920	898	875	853	831	808
2,850	2,860	991	969	946	924	901	879	857	834	812
2,860	2,870	994	972	950	927	905	883	860	838	816
2,870	2,880	998	976	953	931	909	886	864	842	819
2,880	2,890	1,002	979	957	935	912	890	868	845	823
2,890	2,900	1,005	983	961	938	916	894	871	849	827
2,900	2,910	1,009	987	964	942	920	897	875	853	830
2,910	2,920	1,013	990	968	946	923	901	879	856	834
2,920	2,930	1,016	994	972	949	927	905	882	860	838
2,930	2,940	1,020	998	975	953	931	908	886	864	841
2,940	2,950	1,024	1,001	979	957	934	912	890	867	845
2,950	2,960	1,027	1,005	983	960	938	916	893	871	849
2,960	2,970	1,031	1,009	986	964	942	919	897	875	852
2,970	2,980	1,035	1,012	990	968	945	923	901	878	856
2,980	2,990	1,038	1,016	994	971	949	927	904	882	859
2,990	3,000	1,042	1,020	997	975	953	930	908	885	863
3,000	3,010	1,046	1,023	1,001	978	956	934	911	889	867
3,010	3,020	1,049	1,027	1,004	982	960	937	915	893	870
3,020	3,030	1,053	1,030	1,008	986	963	941	919	896	874
3,030	3,040	1,056	1,034	1,012	989	967	945	922	900	878
3,040	3,050	1,060	1,038	1,015	993	971	948	926	904	881
3,050	3,060	1,064	1,041	1,019	997	974	952	930	907	885
3,060	3,070	1,067	1,045	1,023	1,000	978	956	933	911	889
3,070	3,080	1,071	1,049	1,026	1,004	982	959	937	915	892
3,080	3,090	1,075	1,052	1,030	1,008	985	963	941	918	896
3,090	3,100	1,078	1,056	1,034	1,011	989	967	944	922	900
3,100	3,110	1,082	1,060	1,037	1,015	993	970	948	926	903
3,110	3,120	1,086	1,063	1,041	1,019	996	974	952	929	907
3,120	3,130	1,089	1,067	1,045	1,022	1,000	978	955	933	911
3,130	3,140	1,093	1,071	1,048	1,026	1,004	981	959	937	914
3,140	3,150	1,097	1,074	1,052	1,030	1,007	985	962	940	918
3,150	3,160	1,100	1,078	1,056	1,033	1,011	988	966	944	921
3,160	3,170	1,104	1,082	1,059	1,037	1,014	992	970	947	925
3,170	3,180	1,107	1,085	1,063	1,040	1,018	996	973	951	929
3,180	3,190	1,111	1,089	1,066	1,044	1,022	999	977	955	932
3,190	3,200	1,115	1,092	1,070	1,048	1,025	1,003	981	958	936
3,200	3,210	1,118	1,096	1,074	1,051	1,029	1,007	984	962	940
3,210	3,220	1,122	1,100	1,077	1,055	1,033	1,010	988	966	943
3,220	3,230	1,126	1,103	1,081	1,059	1,036	1,014	992	969	947
3,230	3,240	1,129	1,107	1,085	1,062	1,040	1,018	995	973	951
3,240	3,250	1,133	1,111	1,088	1,066	1,044	1,021	999	977	954
3,250	3,260	1,137	1,114	1,092	1,070	1,047	1,025	1,003	980	958
3,260	3,270	1,140	1,118	1,096	1,073	1,051	1,029	1,006	984	962
3,270	3,280	1,144	1,122	1,099	1,077	1,055	1,032	1,010	988	965
3,280	3,290	1,148	1,125	1,103	1,081	1,058	1,036	1,014	991	969
3,290	3,300	1,151	1,129	1,107	1,084	1,062	1,040	1,017	995	972
3,300	3,310	1,155	1,133	1,110	1,088	1,066	1,043	1,021	998	976
3,310	3,320	1,159	1,136	1,114	1,091	1,069	1,047	1,024	1,002	980
3,320	3,330	1,162	1,140	1,117	1,095	1,073	1,050	1,028	1,006	983
3,330	3,340	1,166	1,143	1,121	1,099	1,076	1,054	1,032	1,009	987
3,340	3,350	1,169	1,147	1,125	1,102	1,080	1,058	1,035	1,013	991

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
3,350	3,360	1,173	1,151	1,128	1,106	1,084	1,061	1,039	1,017	994
3,360	3,370	1,177	1,154	1,132	1,110	1,087	1,065	1,043	1,020	998
3,370	3,380	1,180	1,158	1,136	1,113	1,091	1,069	1,046	1,024	1,002
3,380	3,390	1,184	1,162	1,139	1,117	1,095	1,072	1,050	1,028	1,005
3,390	3,400	1,188	1,165	1,143	1,121	1,098	1,076	1,054	1,031	1,009
3,400	3,410	1,191	1,169	1,147	1,124	1,102	1,080	1,057	1,035	1,013
3,410	3,420	1,195	1,173	1,150	1,128	1,106	1,083	1,061	1,039	1,016
3,420	3,430	1,199	1,176	1,154	1,132	1,109	1,087	1,065	1,042	1,020
3,430	3,440	1,202	1,180	1,158	1,135	1,113	1,091	1,068	1,046	1,024
3,440	3,450	1,206	1,184	1,161	1,139	1,117	1,094	1,072	1,049	1,027
3,450	3,460	1,210	1,187	1,165	1,143	1,120	1,098	1,075	1,053	1,031
3,460	3,470	1,213	1,191	1,169	1,146	1,124	1,101	1,079	1,057	1,034
3,470	3,480	1,217	1,194	1,172	1,150	1,127	1,105	1,083	1,060	1,038
3,480	3,490	1,220	1,198	1,176	1,153	1,131	1,109	1,086	1,064	1,042
3,490	3,500	1,224	1,202	1,179	1,157	1,135	1,112	1,090	1,068	1,045
3,500	3,510	1,228	1,205	1,183	1,161	1,138	1,116	1,094	1,071	1,049
3,510	3,520	1,231	1,209	1,187	1,164	1,142	1,120	1,097	1,075	1,053
3,520	3,530	1,235	1,213	1,190	1,168	1,146	1,123	1,101	1,079	1,056
3,530	3,540	1,239	1,216	1,194	1,172	1,149	1,127	1,105	1,082	1,060
3,540	3,550	1,242	1,220	1,198	1,175	1,153	1,131	1,108	1,086	1,064
3,550	3,560	1,246	1,224	1,201	1,179	1,157	1,134	1,112	1,090	1,067
3,560	3,570	1,250	1,227	1,205	1,183	1,160	1,138	1,116	1,093	1,071
3,570	3,580	1,254	1,231	1,209	1,186	1,164	1,142	1,119	1,097	1,075
3,580	3,590	1,258	1,235	1,212	1,190	1,168	1,145	1,123	1,101	1,078
3,590	3,600	1,262	1,238	1,216	1,194	1,171	1,149	1,127	1,104	1,082



## 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 \$2,187 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 \$2,187 per week, multiply gross taxable weekly income by .0145 (Medicare), add \$136(FICA max), and add the sum to the table amount. [less than \$110,100 multiply gross taxable income by 0.0765 and add the result to the table amount. For persons earning above \$110,100, multiply gross income by .0145 (Medicare), add \$131 (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 [0.042]. The maximum amount of FICA tax for one year (\$7,049/year or \$136/week) [(\$4,624/year or \$89/week)] is averaged into the table for income ranges above \$113,700 [\$110,100]. 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** - 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). [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 (Circular E) Revised February 2013 [15-T, Revised December 2010]). 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 2012 [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 4, 2013 [April 24, 2012] to be effective immediately.