

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”), Appendix IX-E (“Child Support Guidelines Net Childcare Cost 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 to be effective June 1, 2022.

For the Court,



Chief Justice

Dated: March 15, 2022

Appendix IX-A
CONSIDERATIONS IN THE USE OF CHILD SUPPORT GUIDELINES
(Includes amendments through those effective [June 1, 2022](#) [[September 1, 2021](#)])

1. Philosophy of the Child Support Guidelines

[no changes]

2. Use of the Child Support Guidelines As a Rebuttable Presumption

[no changes]

3. Deviating from the Child Support Guidelines

[no changes]

4. The Income Shares Approach to Sharing Child-Rearing Expenses

[no changes]

5. Economic Basis for the Child Support Guidelines

[no changes]

6. Economic Principles Included in the Child Support Guidelines

[no changes]

7. Assumptions Included in the Child Support Guidelines

a. [no changes]

b. [no changes]

c. [no changes]

d. [no changes]

e. [no changes]

f. [no changes]

g. [no changes]

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 150% 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 payment of the child support award 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 minus the custodial parent's share of the child support award is greater than 150% 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 12, 2022](#) [[January 13, 2021](#)], the self-support reserve is [\\$392](#) [[\\$372](#)] per week (This amount is 150% of the poverty guideline for one person).

i. [no changes]

j. [no changes]

k. [no changes]

8. Expenses Included in the Child Support Schedules

[no changes]

9. Expenses That May Be Added to the Basic Child Support Obligation

[no changes]

10. Adjustments to the Support Obligation

[no changes]

11. Defining Income

[no changes]

12. Imputing Income to Parents

[no changes]

13. Adjustments for PAR Time (formerly Visitation Time)

[no changes]

14. Shared-Parenting Arrangements

a. [no changes]

b. [no changes]

c. [no changes]

d. [no changes]

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 2022 [2021] Poverty Guideline)		
Total Persons in Household	Weekly Net Income	Annual Net Income
2	\$704 [\$670]	\$36,620 [\$34,840]
3	\$886 [\$845]	\$46,060 [\$43,920]
4	\$1,067 [\$1,019]	\$55,500 [\$53,000]
5	\$1,249 [\$1,194]	\$64,940 [\$62,080]
6	\$1,430 [\$1,368]	\$74,380 [\$71,160]
7	\$1,612 [\$1,543]	\$83,820 [\$80,240]
8	\$1,793 [\$1,718]	\$93,260 [\$89,320]

f. [no changes]

g. [no changes]

h. [no changes]

i. [no changes]

j. [no changes]

15. Split-Parenting Arrangements

[no changes]

16. Child in the Custody of a Third Party

[no changes]

17. Adjustments for the Age of the Children

[no changes]

18. College or Other Post-Secondary Education Expenses

[no changes]

19. Determining Child Support and Alimony or Spousal Support Simultaneously

[no changes]

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. **Obligor's With Net Income Less Than the U.S. Poverty Guideline.** If an obligor's net income, after deducting that person's share of the total support award, is less than 150% of the U.S. poverty guideline for one person (net income of \$392 [\$372] per week as of January 12, 2022 [January 13, 2021] 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 minus the obligee's share of the child support award is less than 150% of the poverty guideline, no self-support reserve adjustment shall be made regardless of the obligor's income. 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 \$180 combined net weekly income for the appropriate number of children.

- b. [no changes]

21. Other Factors that May Require an Adjustment to a Guidelines-Based Award

[no changes]

22. Stipulated Agreements

[no changes]

23. Modification of Support Awards

[no changes]

24. Effect of Emancipation of a Child

[no changes]

25. Support for a Child Who has Reached Majority

[no changes]

26. Health Insurance for Children

[no changes]

27. Unpredictable, Non-Recurring Unreimbursed Health-Care In Excess of \$250 Per Child Per Year

[no changes]

28. Distribution of Worksheets and Financial Affidavits

[no changes]

29. Background Reports and Publications

[no changes]

Note: Adopted May 13, 1997 to be effective September 1, 1997; amended July 10, 1998 to be effective September 1, 1998; amended May 25, 1999 to be effective July 1, 1999; amended April 4, 2000 to be effective immediately; paragraph 10(b) redesignated as paragraph 10(c), new paragraph 10(b) adopted, paragraphs 19 and 21 amended July 5, 2000 to be effective September 5, 2000; paragraphs 7(h), 14(e), 20(a) amended April 2, 2001 to be effective immediately; paragraphs 7(h), 14(e), 20(a) amended March 12, 2002 to be effective immediately; paragraphs 4, 7(f), 9(d), 13(b)-(d), 14(c), 14(f), 14(j), 15 amended July 12, 2002 to be effective September 3, 2002; paragraphs 7(h), 14(e), 20(a) amended March 17, 2003 to be effective immediately; amended March 15, 2004 to be effective immediately; March 14, 2005 to be effective immediately; February 14, 2006 to be effective immediately; July 27, 2006 to be

effective September 1, 2006; September 11, 2006 to be effective immediately; February 13, 2007 to be effective immediately; June 15, 2007 to be effective September 1, 2007; March 11, 2008 to be effective immediately; March 24, 2009 to be effective immediately; July 16, 2009 to be effective September 1, 2009; June 14, 2011 to be effective immediately; April 24, 2012 to be effective immediately; June 4, 2013 to be effective immediately; July 9, 2013 to be effective September 1, 2013; amended April 8, 2014 to be effective immediately; amended April 21, 2015 to be effective May 1, 2015; Amended July 27, 2015 to be effective September 1, 2015; amended April 12, 2016 to be effective May 1, 2016; amended July 28, 2017 to be effective September 1, 2017; amended May 29, 2018 to be effective June 1, 2018; amended May 9, 2019 to be effective June 1, 2019; amended July 29, 2019 to be effective September 1, 2019; amended to be effective June 1, 2020; amended to be effective June 1, 2021; paragraphs 7(h), 20(a), and 26(a) amended July 30, 2021 to be effective September 1, 2021; paragraphs 7(h), 14(e), and 20(a) amended March 15, 2022 to be effective June 1, 2022.

Appendix IX-B
USE OF THE CHILD SUPPORT GUIDELINES
(Includes Amendments through those effective June 1, 2022 [September 1, 2021])

GENERAL INFORMATION

[no changes]

LINE INSTRUCTIONS FOR THE SOLE-PARENTING WORKSHEET

Caption [no changes]

Lines 1 through 5 - Determining Income

Gross Income [no changes]

Sources of Income [no changes]

Income from self-employment or operation of a business. [no changes]

Sporadic Income [no changes]

Military Pay [no changes]

In-Kind Income [no changes]

Alimony, Spousal Support, and/or Separate Maintenance [no changes]

Types of Income Excluded from Gross Income [no changes]

Collecting and Verifying Income Information

a. [no changes]

b. [no changes]

Note on Income Documentation [no changes]

Taxable and Non-Taxable Income [no changes]

Note on Social Security Taxes: Social Security tax withholding (FICA) for high-income persons may vary during the year. In the early part of the year, 6.2% is withheld on the first \$147,000 [\$142,800] of gross earnings (for wage earners in 2022 [2021]). After the

maximum \$9,114 [\$8,854] 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%) up to the \$147,000 [\$142,800] limit on all earned income.

Note on Medicare Taxes [no changes]

Analyzing Income Tax Returns [no changes]

Government Benefits for the Child [no changes]

Line 1 - Gross Taxable Income [no changes]

Line 1a - Mandatory Retirement Contributions

[no changes]

Line 1b – Tax-Deductible Alimony Paid

[no changes]

Line 1c – Taxable Alimony Received

[no changes]

Line 2 - Adjusted Gross Taxable Income

[no changes]

Line 2a - Withholding Taxes

[no changes]

Line 2b - Mandatory Union Dues

[no changes]

Line 2c - Child Support Orders for Other Dependents

[no changes]

Line 2d - Other-Dependent Deduction

[no changes]

Line 3 - Net Taxable Income

[no changes]

Line 4 – Non-Taxable Income

[no changes]

Line 4a – Non-Tax-Deductible Alimony Paid

[no changes]

Line 4b – Non-Taxable Alimony Received

[no changes]

Line 5 – Government (Non-Means Tested) Benefit for the Child

[no changes]

Line 6 - Net Income

[no changes]

Line 7 - Each Parent's Share of Income

[no changes]

Line 8 – Basic Child Support Amount

[no changes]

Line 9 – Adding Net Work-Related Child Care Costs to the Basic Obligation

[no changes]

Line 10 – Adding Health Insurance Costs for the Child to the Basic Obligation

[no changes]

Line 11 – Adding Predictable and Recurring Unreimbursed Health Care to the Basic Obligation

[no changes]

Line 12 - Adding Court-Approved Predictable and Recurring Extraordinary Expenses to the Basic Support Amount

[no changes]

Line 13 - Calculating the Total Child Support Amount

[no changes]

Line 14 - Parental Share of the Total Child Support Obligation

[no changes]

Line 15 - Credit for Derivative Government Benefits for the Child Based on Contribution of the Non-Custodial Parent

[no changes]

Line 16 - Credit for Child-Care Payments

[no changes]

Line 17 - Credit for Payment of Child's Health Insurance Cost

[no changes]

Line 18 - Credit for Payment of Child's Predictable and Recurring Unreimbursed Health Care

[no changes]

Line 19 - Credit for Payment of Court-Approved Extraordinary Expenses

[no changes]

Line 20 - Adjustment for Parenting Time Variable Expenses

[no changes]

Line 20a - Number of Overnights with Each Parent

[no changes]

Line 20b - Each Parent's Share of Overnights with the Child

[no changes]

Line 21 - Net Child Support Obligation

[no changes]

IF THERE IS NO ADJUSTMENT FOR OTHER DEPENDENTS, GO TO LINE 25

Lines 22, 23, and 24 - Adjusting the Child Support Obligation for Other Dependents

[no changes]

Line 22 - Line 21 CS Obligation With Deduction for Other Dependents

[no changes]

Line 23 - Line 21 CS Obligation Without Deduction for Other Dependents

[no changes]

Line 24 - Obligation Adjusted for Other Dependents

[no changes]

Lines 25, 26, and 27 - Maintaining a Self-Support Reserve

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 150% 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. No such adjustment shall occur, however, if the custodial parent's net income minus the custodial parent's child support obligation is less than the self-support reserve. 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:

1. Subtract the obligor's child support obligation from that person's net income.
2. If the difference is greater than 150% of the poverty guideline for one person (\$392 [\$372] per week as of [January 12, 2022](#) [\[January 13, 2021\]](#)), the self-support reserve is preserved and the obligor's support obligation is the child support order.
1. If the difference is less than 150% of the poverty guideline for one person and the custodial parent's net income is greater than 150% of the poverty guideline, the obligor's child support order is the difference between the obligor's net income and the 150% of the poverty guideline for one person.

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).

Line 25 - Self-Support Reserve Test

[no changes]

Line 26 - Maximum Child Support Order

[no changes]

Line 27 - Child Support Order

[no changes]

LINE INSTRUCTIONS FOR THE SHARED-PARENTING WORKSHEET

Caption

[no changes]

Lines 1 through 5 - Determining Income

Gross Income [no changes]

Sources of Income [no changes]

Income from self-employment or operation of a business. [no changes]

Sporadic Income [no changes]

Military Pay [no changes]

In-Kind Income [no changes]

Alimony, Spousal Support, and/or Separate Maintenance [no changes]

Types of Income Excluded from Gross Income

[no changes]

Collecting and Verifying Income Information

[no changes]

Note on Income Documentation: [no changes]

Taxable and Non-Taxable Income [no changes]

Note on Social Security Taxes: Social Security tax withholding (FICA) for high-income persons may vary during the year. In the early part of the year, 6.2% is withheld on the first \$147,000 [\$142,800] of gross earnings (for wage earners in 2022 [2021]). After the maximum \$9,114 [\$8,854] 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%) up to the \$147,000 [\$142,800] limit of all earned income.

Note on Medicare Taxes [no changes]*Analyzing Income Tax Returns* [no changes]

Government Benefits for the Child [no changes]

Line 1 – Gross Taxable Income

[no changes]

Line 1a – Mandatory Retirement Contributions

[no changes]

Line 1b – Tax Deductible Alimony Paid

[no changes]

Line 1c – Taxable Alimony Received

[no changes]

Line 2 – Adjusted Gross Taxable Income

[no changes]

Line 2a – Withholding Taxes

[no changes]

Line 2b – Mandatory Union Dues

[no changes]

Line 2c – Child Support Orders for Other Dependents

[no changes]

Line 2d – Other-Dependent Deduction

[no changes]

Line 3 – Net Taxable Income

[no changes]

Line 4 – Non-Taxable Income

[no changes]

Line 4a – Non-Tax-Deductible Alimony Paid

[no changes]

Line 4b – Non-Taxable Alimony Received

[no changes]

Line 5 – Government (Non-Means Tested) Benefit for the Child

[no changes]

Line 6 – Net Income

[no changes]

Line 7 – Each Parent's Share of Income

[no changes]

Line 8 – Basic Child Support Amount

[no changes]

Line 9 – Number of Overnights with Each Parent

[no changes]

Line 10 - Each Parent's Share of Overnights with Child

[no changes]

Line 11 - PAR Shared Parenting Fixed Expenses

[no changes]

Line 12 - Shared Parenting Basic Child Support Amount

[no changes]

Line 13 - Each Parent's Share of Shared Parenting Basic Child Support Amount

[no changes]

Line 14 - PAR Shared Parenting Variable Expenses

[no changes]

Line 15 - PAR Adjusted Shared Parenting Basic Child Support Amount

[no changes]

Lines 16 through 20 - Figuring Supplemental Expenses to be Added to the Shared Parenting Basic Child Support Amount

[no changes]

Line 16 - Adding Net Work-Related Child Care Costs

[no changes]

Line 17 - Adding Health Insurance Costs for the Child

[no changes]

Line 18 – Adding Predictable and Recurring Unreimbursed Health Care

[no changes]

Line 19 – Adding Court-Approved Predictable and Recurring Extraordinary Expenses

[no changes]

Line 20 – Total Supplemental Expenses

[no changes]

Line 21 – PAR's Share of the Total Supplemental Expenses

[no changes]

Line 22 – Credit for Derivative Government Benefits for the Child Based on Contribution of the Parent of Alternate Residence

[no changes]

Line 23 – Credit for PAR's Child Care Payments

[no changes]

Line 24 – Credit for PAR's Payment of Child's Health Insurance Cost

[no changes]

Line 25 – Credit for PAR's Payment of Unreimbursed Health Care

[no changes]

Line 26 – Credit for PAR's Payment of Court-Approved Extraordinary Expenses

[no changes]

Line 27 – PAR's Total Payments for Supplemental Expenses

[no changes]

Line 28 – PAR's Net Supplemental Expenses

[no changes]

Line 29 – PAR's Net Child Support Obligation

[no changes]

Lines 30, 31 and 32 – Adjusting the Child Support Obligation for Other Dependents

[no changes]

Line 30 – Line 29 PAR CS Obligation WITH Deductions for Other Dependents

[no changes]

Line 31 – Line 29 PAR CS Obligation WITHOUT Deductions for Other Dependents

[no changes]

Line 32 – Adjusted PAR CS Obligation

[no changes]

Lines 33 and 34 – Maintaining a Self-Support Reserve

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 150% 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. No such adjustment shall occur, however, if the PPR's net income minus the PPR's child support obligation is less than the self-support reserve. 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:

1. Subtract obligor's child support obligation from that person's net income.
2. If the difference is greater than 150% of the poverty guideline for one person (\$392 [\$372] per week as of January 12, 2022 [January 13, 2021]), the self-support reserve is preserved and the obligor's support obligation is the child support order.
3. If the difference is less than 150% of the poverty guideline for one person and the PPR's net income is greater than 150% of the poverty guideline, the obligor's child support order is the difference between the obligor's net income and the 150% of the poverty guideline for one person.

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 PPR's share of the support obligation (see Appendix IX-A, paragraph 20).

NOTE: 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.

Line 33 – Self-Support Reserve Test

[no changes]

Line 34 – PAR's Maximum Child Support Order

[no changes]

Line 35 – Child Support Order

[no changes]

Line 36 – PPR Household Income Test

[no changes]

APPENDIX IX-E

Appendix IX-E amended March 15, 2022 [June 1, 2019] to be effective June 1, 2022 [immediately].

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

[THIS TABLE IS REPLACED IN ITS ENTIRETY FOR 2022]

Federal Child Care Tax Credit Table				
Column 1		Column 2	Column 3	
INCOME		PARTIAL CREDIT LINE 3 AMOUNT	MAXIMUM CREDIT LINE 4 AMOUNT:	
PARENT'S ADJUSTED GROSS INCOME (IRS Definition)		COST LESS THAN \$8,000/YR (\$154/wk) for 1 CHILD OR \$16,000/ YR (\$308/wk) for 2 OR MORE CHILDREN	COST MORE THAN \$8,000/YR (\$154/wk) for 1 CHILD OR \$16,000/ YR (\$308/wk) for 2 OR MORE CHILDREN	
ANNUAL	WEEKLY	TAX CREDIT PERCENTAGE	1 CHILD CC > \$154/wk	2 OR MORE CHILDREN CC > \$308/wk
0 – 125,000	0 – 2,404	50% (.50)	4,000	8,000
125,001 – 127,000	2,405 – 2,442	49% (.49)	3,920	7,840
127,001 – 129,000	2,443 – 2,481	48% (.48)	3,840	7,680
129,001 – 131,000	2,482 – 2,519	47% (.47)	3,760	7,520
131,001 – 133,000	2,520 – 2,558	46% (.46)	3,680	7,360
133,001 – 135,000	2,559 – 2,596	45% (.45)	3,600	7,200
135,001 – 137,000	2,597 – 2,635	44% (.44)	3,520	7,040
137,001 – 139,000	2,636 – 2,673	43% (.43)	3,440	6,880
139,001 – 141,000	2,674 – 2,712	42% (.42)	3,360	6,720
141,001 – 143,000	2,713 – 2,750	41% (.41)	3,280	6,560
143,001 – 145,000	2,751 – 2,788	40% (.40)	3,200	6,400
145,001 – 147,000	2,781 – 2,827	39% (.39)	3,120	6,240
147,001 – 149,000	2,828 – 2,865	38% (.38)	3,040	6,080

149,001 – 151,000	2,866 – 2,904	37% (.37)	2,960	5,920
151,001 – 153,000	2,905 – 2,942	36% (.36)	2,880	5,760
153,001 – 155,000	2,943 – 2,981	35% (.35)	2,800	5,600
155,001 – 157,000	2,982 – 3,019	34% (.34)	2,720	5,440
157,001 – 159,000	3,020 – 3,058	33% (.33)	2,640	5,280
159,001 – 161,000	3,059 – 3,096	32% (.32)	2,560	5,120
161,001 – 163,000	3,097 – 3,135	31% (.31)	2,480	4,960
163,001 – 165,000	3,136 – 3,173	30% (.30)	2,400	4,800
165,001 – 167,000	3,174 – 3,212	29% (.29)	2,320	4,640
167,001 – 169,000	3,213 – 3,250	28% (.28)	2,240	4,480
169,001 – 171,000	3,251 – 3,288	27% (.27)	2,160	4,320
171,001 – 173,000	3,289 – 3,327	26% (.26)	2,080	4,160
173,001 – 175,000	3,328 – 3,365	25% (.25)	2,000	4,000
175,001 – 177,000	3,366 – 3,404	24% (.24)	1,920	3,840
177,001 – 179,000	3,405 – 3,442	23% (.23)	1,840	3,680
179,001 – 181,000	3,443 – 3,481	22% (.22)	1,760	3,520
181,001 – 183,000	3,482 – 3,519	21% (.21)	1,680	3,360
183,001 – 400,000	3,520 – 7,692	20% (.20)	1,600	3,200
400,001 – 402,000	7,693 – 7,731	19% (.19)	1,520	3,040
402,001 – 404,000	7,732 – 7,769	18% (.18)	1,440	2,880
404,001 – 406,000	7,770 – 7,808	17% (.17)	1,360	2,720
406,001 – 408,000	7,809 – 7,846	16% (.16)	1,280	2,560
408,001 – 410,000	7,847 – 7,885	15% (.15)	1,200	2,400
410,001 – 412,000	7,886 – 7,923	14% (.14)	1,120	2,240
412,001 – 414,000	7,924 – 7,962	13% (.13)	1,040	2,080
414,001 – 416,000	7,963 – 8,000	12% (.12)	960	1,920
416,001 – 418,000	8,001 – 8,038	11% (.11)	880	1,760
418,001 – 420,000	8,039 – 8,077	10% (.10)	800	1,600
420,001 – 422,000	8,078 – 8,115	9% (.09)	720	1,440
422,001 – 424,000	8,116 – 8,154	8% (.08)	640	1,280
424,001 – 426,000	8,155 – 8,192	7% (.07)	560	1,120
426,001 – 428,000	8,193 – 8,231	6% (.06)	480	960
428,001 – 430,000	8,232 – 8,269	5% (.05)	400	800
430,001 – 432,000	8,270 – 8,308	4% (.04)	320	640
432,001 – 434,000	8,309 – 8,346	3% (.03)	240	480
434,001 – 436,000	8,347 – 8,385	2% (.02)	160	320
436,001 – 438,000	8,386 – 8,423	1% (.01)	80	160
438,001 or more	8,424 or more	0% (.00)	0	0

N.J. State Child Care Tax Credit Table	
Column 1	Column 2
PARENT'S ADJUSTED GROSS INCOME	PERCENTAGE OF FEDERAL CHILD CARE TAX CREDIT
<u>\$0 - \$30,000 [\$0 - \$20,000]</u>	50% of federal credit (Line 5 X .50)
<u>\$30,001 - \$60,000 [\$20,001 - \$30,000]</u>	40% of federal credit (Line 5 X .40)
<u>\$60,001 - \$90,000 [\$30,001 - \$40,000]</u>	30% of federal credit (Line 5 X .30)
<u>\$90,001 - \$120,000 [\$40,001 - \$50,000]</u>	20% of federal credit (Line 5 X .20)
<u>\$120,001 - \$150,000 [\$50,001 - \$60,000]</u>	10% of federal credit (Line 5 X .10)
<u>Otherwise</u>	<u>0% of federal credit (Line 5 X .10)</u>

APPENDIX IX-H

COMBINED TAX WITHHOLDING TABLES FOR USE WITH THE SUPPORT GUIDELINES

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

Weekly Payroll Period - Single Persons and Married Living Apart - For Wages Paid on or After January 1, [2022](#) [\[2021\]](#)

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

[\[THIS TABLE IS REPLACED IN ITS ENTIRETY FOR 2022\]](#)

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

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

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

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

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

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

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

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

3310	3320		1027	987	947	908	867	828	788	748	708
3320	3330		1030	991	950	911	871	831	791	752	711
3330	3340		1033	994	954	914	874	835	794	755	714
3340	3350		1036	997	957	917	877	838	797	758	718
3350	3360		1040	1000	960	921	880	841	801	761	721
3360	3370		1043	1004	963	924	884	844	804	765	724
3370	3380		1046	1007	967	927	887	848	807	768	727
3380	3390		1049	1010	970	930	890	851	810	771	731
3390	3400		1053	1013	973	934	893	854	814	774	734
3400	3410		1056	1017	976	937	897	857	817	778	737
3410	3420		1059	1020	980	940	900	860	820	781	740
3420	3430		1062	1023	983	943	903	864	823	784	744
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3440	3450		1069	1030	989	950	910	870	830	791	750
3450	3460		1072	1033	992	953	913	873	833	794	753
3460	3470		1075	1036	996	956	916	877	836	797	757
3470	3480		1079	1039	999	960	919	880	840	800	760
3480	3490		1082	1043	1002	963	923	883	843	804	763
3490	3500		1085	1046	1005	966	926	886	846	807	766
3500	3510		1088	1049	1009	969	929	890	849	810	770
3510	3520		1092	1052	1012	973	932	893	853	813	773
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3530	3540		1099	1060	1020	980	940	901	860	821	781
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3590	3600		1124	1084	1044	1005	964	925	885	845	805
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3610	3620		1132	1092	1052	1013	972	933	893	853	813
3620	3630		1136	1096	1056	1017	976	937	897	857	817
3630	3640		1140	1101	1060	1021	980	941	901	861	821
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3650	3660		1148	1109	1068	1029	989	949	909	870	829
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3680	3690		1160	1121	1080	1041	1001	961	921	882	841
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3720	3730		1176	1137	1097	1057	1017	978	937	898	858

3730	3740		1180	1141	1101	1061	1021	982	941	902	862
3740	3750		1184	1145	1105	1065	1025	986	945	906	866
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3830	3840		1221	1181	1141	1102	1061	1022	982	942	902
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3980	3990		1283	1281	1280	1279	1277	1276	1275	1273	1272
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4190	4200		1370	1368	1367	1365	1364	1363	1361	1360	1359
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5610	5620		1993	1992	1990	1989	1988	1986	1985	1984	1982
5620	5630		1998	1996	1995	1993	1992	1991	1989	1988	1987
5630	5640		2002	2001	1999	1998	1997	1995	1994	1993	1991
5640	5650		2006	2005	2004	2002	2001	2000	1998	1997	1996
5650	5660		2011	2009	2008	2007	2005	2004	2003	2001	2000
5660	5670		2015	2014	2013	2011	2010	2009	2007	2006	2005
5670	5680		2020	2018	2017	2016	2014	2013	2012	2010	2009
5680	5690		2024	2023	2021	2020	2019	2017	2016	2015	2013
5690	5700		2029	2027	2026	2025	2023	2022	2021	2019	2018
5700	5710		2033	2032	2030	2029	2028	2026	2025	2024	2022
5710	5720		2037	2036	2035	2033	2032	2031	2029	2028	2027
5720	5730		2042	2041	2039	2038	2036	2035	2034	2032	2031
5730	5740		2046	2045	2044	2042	2041	2040	2038	2037	2036
5740	5750		2051	2049	2048	2047	2045	2044	2043	2041	2040
5750	5760		2055	2054	2052	2051	2050	2048	2047	2046	2044
5760	5770		2060	2058	2057	2056	2054	2053	2052	2050	2049
5770	5780		2064	2063	2061	2060	2059	2057	2056	2055	2053
5780	5790		2068	2067	2066	2064	2063	2062	2060	2059	2058
5790	5800		2073	2072	2070	2069	2068	2066	2065	2064	2062

COMMENTS ON THE USE OF THE COMBINED TAX TABLES

Appendix IX-H

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

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

Eligible Dependents – For eligibility regarding the number of dependents qualifying for the federal Child Tax Credit, see Appendix IX-B, Line 2a and IRS Form W-4 [2022 \[2021\]](#).

Self-Employed Persons – This table gives the withholding tax for employees who are paid wages for their services. It assumes that the employer is paying a portion of the Social Security and Medicare taxes for the employee (7.65%). To estimate the combined tax for self-employed persons earning no more than [\\$2,827 \[\\$2,746\]](#) per week ([\\$147,000 \[\\$142,800\]](#) per year), multiply gross taxable weekly income by 0.0765 and add the result to the table amount. For persons earning above [\\$2,827 \[\\$2,746\]](#) per week, multiply gross taxable weekly income by .0145 (Medicare), add [\\$175 \[\\$170\]](#) (Social Security max), and add the sum to the table amount. IMPORTANT: Although this formula will provide an estimate of self-employment income taxes, a careful review of the most recent personal and business tax returns will provide a more accurate tax figure for self-employed persons. Also, see IRS Pubs 505 and SE and App. IX-B (Determining Income).

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

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

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

withholding rate for wage earners is 0.062. The maximum amount of Social Security tax for one year \$9,114 [\$8,854]/year or \$175 [\$170]/week is averaged into the table for income ranges above \$147,000 [\$142,800]. Refer to IRS Publications 15 and 15-T for more information. Note that some forms of income are not subject to Social Security and Medicare tax (interest income, rents, dealing in property). These forms of income should be excluded from gross income when estimating a parent's taxes. Also, self-employed persons must pay the full Social Security/Medicare tax on 92.35% of their gross income. (See IRS Form Schedule SE.)

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

Federal Income Tax – This table includes federal income tax withholding rates as published by the IRS (see Publications 15 and 15-T (Circular E) for use in 2022 [2021]). To determine the amount of federal income tax for incomes greater than those shown in this table, refer to the same IRS Publications.

New Jersey Income Tax – This table includes tax withholding rates published by the NJ Division of Taxation (see NJ-WT, effective January 1, 2022 [2021]). To determine New Jersey withholding tax for incomes greater than those shown in this table, refer to this same NJ-WT publication.

Note: Appendix IX-H amended March 15, 2022 to be effective June 1, 2022 [June 1, 2021].