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 May 22, 2023.

For the Court,

Chief Justice

Dated: April 24, 2023

Appendix IX-A
CONSIDERATIONS IN THE USE OF CHILD SUPPORT GUIDELINES
(Includes Amendments through those effective May 22, 2023 [September 1, 2022])

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

[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 2023 [2022] Poverty Guideline)		
Total Persons in Household	Weekly Net Income	Annual Net Income
2	$758 [$704]	$39,440 [$36,620]
3	$956 [$886]	$49,720 [$46,060]
4	$1,154 [$1,067]	$60,000 [$55,500]
5	$1,352 [$1,249]	$70,280 [$64,940]
6	$1,549 [$1,430]	$80,560 [$74,380]
7	$1,747 [$1,612]	$90,840 [$83,820]
8	$1,945 [$1,793]	$101,120 [$93,260]

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. Obligors 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 $421 [$392] per week as of January 1, 2023 [January 12, 2022] 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]

Appendix IX-B
USE OF THE CHILD SUPPORT GUIDELINES – SOLE PARENTING
(Includes Amendments Through Those Effective May 22, 2023 [June 1, 2022])

GENERAL INFORMATION

Completion and Filing of the Worksheet [no changes].

Use of Weekly Amounts [no changes].

Rounding to Whole Dollars and Percentages [no changes].

Defining Parental Roles [no changes].

Selection of a Worksheet [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 $160,200 [$147,000] of gross earnings (for wage earners in 2023 [2022]). After the maximum $9,932 [$9,114] 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 $160,200 [$147,000] limit on all earned income.

Note on Medicare Taxes [no changes].

Analyzing Income Tax Returns [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-Taxable-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
Calculate net work-related child-care costs using the Appendix IX-E Net Child Care Expense Worksheet. Enter the weekly net child-care cost (from Line 8 of Appendix IX-E Worksheet) on Line 9.

Since child care expenses are excluded from the Appendix IX-F child support schedules, such costs, if incurred by either parent, must be added to the basic support amount.

1. *Qualified Child Care Expenses.* Qualified child care expenses are those incurred to care for a dependent who is under the age of 15 or is physically or mentally handicapped. These expenses must be necessary for the

employment or job search of the parent. Child care expenses should be reasonable and should not exceed the level required to provide quality care for the child(ren) from a licensed source. Only the net cost of child care (after the federal and New Jersey tax credits are [tax credit is] deducted) is added to the basic award. It is assumed that the parent paying for child care will apply for and receive the federal child care tax credit at the end of the tax year.

2. *Determining the Net Child Care Cost* [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 ($421 [$392] per week as of January 1, 2023 [January 12, 2022]), 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]

Appendix IX-B
USE OF THE CHILD SUPPORT GUIDELINES – SHARED PARENTING
(Includes Amendments Through Those Effective May 22, 2023 [June 1, 2022])

GENERAL INFORMATION

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

a. [no changes].

b. [no changes].

Note on Income Documentation [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 $160,200 [$147,000] of gross earnings (for wage earners in 2023 [2022]). After the maximum $9,932 [$9,114] 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 $160,200 [$147,000] limit of all earned income.

Note on Medicare Taxes [no changes]

Analyzing Income Tax Returns	[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-Taxable-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 ($421 [$392] per week as of January 1, 2023 [January 12, 2022]), 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, take into account a parent's actual living expenses, and/or consider the PPR's support obligation to the children (see Appendix IX-A, paragraph 20).

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]

Note: Adopted May 13, 1997, effective September 1, 1997. Amended July 10, 1998 to be effective September 1, 1998; May 25, 1999 to be effective July 1, 1999. Revised April 4, 2000 to be effective immediately. Revisions to Line Instructions for Lines 1-5, 1b, and 2b (as to both the Sole-Parenting Worksheet and the Shared-Parenting Worksheet) adopted July 5, 2000 to be effective September 5, 2000. Revisions to Line Instructions for Lines 1-5, 24, 25 and 26, (as to the Sole-Parenting Worksheet) and Lines 1-5, 32 and 33 (as to the Shared-Parenting Worksheet) adopted April 2, 2001 to be effective immediately. Revisions to Line Instructions for Lines 24, 25 and 26, (as to the Sole-Parenting Worksheet) and Lines 32 and 33 (as to the Shared-Parenting Worksheet) adopted March 12, 2002 to be effective immediately. Revisions to Line Instructions for Line 1-5, and 2a (as to both the Sole-Parenting Worksheet and the Shared-Parenting Worksheet) adopted April 20, 2002 to be effective immediately. Amended July 12, 2002 to be effective September 3, 2002; March 17, 2003 to be effective immediately; April 28, 2003 to be effective immediately; March 15, 2004 to be effective immediately; July 28, 2004 to be effective September 1, 2004; March 14, 2005 to be effective immediately; February 14, 2006 to be effective immediately; July 27, 2006 to be effective September 1, 2006; February 13, 2007 to be effective immediately; 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 to be effective September 1, 2015; amended April 12, 2016 to be effective May 1, 2016; amended April 4, 2017 to be effective May 1, 2017; amended May 29, 2018 to be effective June 1, 2018; amended May 9, 2019 to be effective June 1, 2019; amended effective June 1, 2020; amended effective June 1, 2021; amended July 30, 2021, to be effective September 1, 2021; amended March 15, 2022 to be effective June 1, 2022; amended April 24, 2023 to be effective May 22, 2023.

APPENDIX IX-E

Appendix IX-E amended April 24, 2023 [March 15,2022] to be effective May 22, 2023 [June 1, 2022.]

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 childcare subject to federal tax credit. (Enter the lesser of the annual child care cost in Line 2 or $3,000 [$8,000] for one child / $6,000 [$16,000] for two or more children.)	$
4. If the annual child care cost in Line 2 is less than $3,000 [$8,000] for one child or $6,000 [$16,000] for two or more children, enter the child care tax credit percentage from Column 2 of the Federal Child Care 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 Child Care 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.	$

Federal Child Care Tax Credit Table
[This table is replaced in its entirety in 2023.]

Column 1		Column 2	Column 3	
INCOME		**PARTIAL CREDIT LINE 4 AMOUNT**	**MAXIMUM CREDIT LINE 5 AMOUNT:**	
PARENT'S ADJUSTED GROSS INCOME (IRS Definition)		**COST LESS THAN $3,000/yr ($58/wk) for 1 CHILD or $6,000/yr ($115/wk) for 2 OR MORE CHILDREN**	**COST MORE THAN $3,000/yr ($58/wk) for 1 CHILD or $6,000/yr ($115/wk) for 2 OR MORE CHILDREN**	
ANNUAL	**WEEKLY**	**TAX CREDIT PERCENTAGE**	**1 CHILD CC > $58/wk**	**2 OR MORE CHILDREN CC > $115/wk**
0 – 15,000	0 – 288	35% (0.35)	1050	2100
15,001 – 17,000	289 – 327	34% (0.34)	1020	2040
17,001 – 19,000	328 – 365	33% (0.33)	990	1980
19,001 – 21,000	366 – 404	32% (0.32)	960	1920
21,001 – 23,000	405 – 442	31% (0.31)	930	1860
23,000 - 25,000	443 – 481	30% (0.30)	900	1800
25,001 – 27,000	482 – 519	29% (0.29)	870	1740
27,001 – 29,000	520 – 558	28% (0.28)	840	1680
29,001 – 31,000	559 – 596	27% (0.27)	810	1620
31,001 – 33,000	597 – 635	26% (0.26)	780	1560
23,001 – 35,000	636 – 673	25% (0.25)	750	1500
35,001 – 37,000	674 – 712	24% (0.24)	720	1440
37,001 – 39,000	713 – 750	23% (0.23)	690	1380
39,001 – 41,000	751 – 788	22% (0.22)	660	1320
41,001 – 43,000	789 – 827	21% (0.21)	630	1260
43,001 and over	828 and over	20% (0.20)	600	1200

N.J. State Child Care Tax Credit Table		
Column 1		**Column 2**
PARENT'S ADJUSTED GROSS INCOME		**PERCENTAGE OF FEDERAL CHILD CARE TAX CREDIT**
$0 - $30,000		50% of federal credit (Line 5 X .50)
$30,001 - $60,000		40% of federal credit (Line 5 X .40)
$60,001 - $90,000		30% of federal credit (Line 5 X .30)
$90,001 - $120,000		20% of federal credit (Line 5 X .20)
$120,001 - $150,000		10% of federal credit (Line 5 X .10)
Otherwise		0% of federal credit (Line 5 X .00 [.10])

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, 2023 [2022]

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

[This table is replaced in its entirety for 2023]

2023 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	23	23	22	22	22	22	21	21	21
260	270	24	24	23	23	23	23	22	22	22
270	280	26	25	24	24	24	23	23	23	23
280	290	28	26	25	25	25	24	24	24	23
290	300	30	26	26	26	26	25	25	25	24
300	310	32	27	27	27	26	26	26	26	25
310	320	33	28	28	28	27	27	27	27	26
320	330	35	29	29	29	28	28	28	27	27
330	340	37	30	30	30	29	29	29	28	28
340	350	39	31	31	30	30	30	30	29	29
350	360	41	32	32	31	31	31	30	30	30
360	370	43	33	33	32	32	32	31	31	31

370	380		45	34	33	33	33	33	32	32	32
380	390		47	35	34	34	34	33	33	33	33
390	400		49	36	35	35	35	34	34	34	34
400	410		51	36	36	36	36	35	35	35	34
410	420		53	37	37	37	37	36	36	36	35
420	430		55	38	38	38	37	37	37	37	36
430	440		57	39	39	39	38	38	38	37	37
440	450		59	40	40	40	39	39	39	38	38
450	460		61	41	41	40	40	40	40	39	39
460	470		62	42	42	41	41	41	41	40	40
470	480		64	43	43	42	42	42	41	41	41
480	490		67	44	44	43	43	43	42	42	42
490	500		69	45	45	44	44	44	43	43	43
500	510		71	46	46	45	45	45	44	44	44
510	520		73	47	47	46	46	45	45	45	45
520	530		75	48	48	47	47	46	46	46	45
530	540		77	49	49	48	48	47	47	47	46
540	550		80	50	50	49	49	48	48	48	47
550	560		82	51	50	50	50	49	49	49	48
560	570		84	52	51	51	51	50	50	50	49
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580	590		88	54	53	53	53	52	52	51	51
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600	610		93	56	55	55	55	54	54	53	53
610	620		95	57	56	56	56	55	55	54	54
620	630		97	58	57	57	56	56	56	55	55
630	640		99	61	58	58	57	57	57	56	56
640	650		101	63	59	59	58	58	58	57	57
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670	680		108	69	62	62	61	61	61	60	60
680	690		110	71	63	63	62	62	61	61	61
690	700		112	74	64	64	63	63	62	62	62
700	710		114	76	65	65	64	64	63	63	63
710	720		117	78	66	66	65	65	64	64	64
720	730		119	80	67	67	66	66	65	65	65
730	740		121	83	68	67	67	67	66	66	66
740	750		124	85	69	68	68	68	67	67	67
750	760		126	87	70	69	69	69	68	68	67
760	770		129	90	71	71	70	70	69	69	68
770	780		131	92	73	72	71	71	70	70	69
780	790		133	94	74	73	72	72	71	71	70

790	800		136	97	75	74	73	73	72	72	71
800	810		138	99	76	75	75	74	73	73	72
810	820		141	102	77	76	76	75	74	74	73
820	830		143	104	78	78	77	76	75	75	74
830	840		146	107	80	79	78	77	76	76	75
840	850		149	109	81	80	79	78	78	77	76
850	860		151	112	82	81	80	80	79	78	77
860	870		154	115	84	83	81	81	80	79	78
870	880		156	117	85	84	83	82	81	80	80
880	890		159	120	87	85	84	83	82	82	81
890	900		161	122	88	87	86	84	83	83	82
900	910		164	125	89	88	87	86	85	84	83
910	920		167	127	91	89	88	87	86	85	84
920	930		169	130	92	91	90	89	87	86	85
930	940		172	133	93	92	91	90	89	88	87
940	950		174	135	95	94	92	91	90	89	88
950	960		177	138	98	95	94	93	91	90	89
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970	980		182	143	103	98	97	95	94	93	92
980	990		185	146	105	99	98	97	96	94	93
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1110	1120		218	179	139	117	116	115	113	112	111
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1130	1140		224	185	145	120	119	117	116	115	114
1140	1150		228	189	148	121	120	119	118	116	115
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1180	1190		242	203	163	127	125	124	123	122	121
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1210	1220		253	214	173	134	130	128	127	126	125
1220	1230		256	217	177	138	131	130	129	127	126
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1240	1250		264	224	184	145	134	133	131	130	129
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1260	1270		271	232	191	152	136	135	134	133	132
1270	1280		274	235	195	156	138	137	135	134	133
1280	1290		278	239	198	159	139	138	137	136	135
1290	1300		281	242	202	163	141	139	138	137	136
1300	1310		285	246	206	166	142	141	140	138	137
1310	1320		289	249	209	170	143	142	141	140	139
1320	1330		292	253	213	174	145	144	142	141	140
1330	1340		296	257	216	177	146	145	144	143	141
1340	1350		299	260	220	181	147	146	145	144	143
1350	1360		303	264	224	184	149	148	146	145	144
1360	1370		306	267	227	188	150	149	148	147	146
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1380	1390		314	274	234	195	155	152	151	149	148
1390	1400		317	278	238	199	158	153	152	151	150
1400	1410		321	282	241	202	162	155	153	152	151
1410	1420		324	285	245	206	166	156	155	154	152
1420	1430		328	289	249	209	169	157	156	155	154
1430	1440		331	292	252	213	173	159	157	156	155
1440	1450		335	296	256	217	176	160	159	158	157
1450	1460		339	299	259	220	180	161	160	159	158
1460	1470		342	303	263	224	183	163	162	160	159
1470	1480		346	307	266	227	187	164	163	162	161
1480	1490		350	310	270	231	191	166	164	163	162
1490	1500		353	314	274	234	194	167	166	165	163
1500	1510		357	318	277	238	198	168	167	166	165
1510	1520		361	321	281	242	201	170	168	167	166
1520	1530		364	325	285	245	205	171	170	169	168
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1540	1550		372	332	292	252	212	174	173	171	170
1550	1560		375	336	296	256	216	176	174	173	172
1560	1570		379	340	299	260	219	180	175	174	173
1570	1580		383	343	303	263	223	184	177	176	174
1580	1590		386	347	306	267	227	187	178	177	176
1590	1600		390	351	310	271	230	191	180	178	177
1600	1610		394	354	314	274	234	195	181	180	179
1610	1620		397	358	317	278	238	198	183	181	180
1620	1630		401	362	321	282	241	202	184	183	181

1630	1640		405	365	325	285	245	206	186	184	183
1640	1650		408	369	328	289	249	209	187	186	184
1650	1660		412	372	332	293	252	213	188	187	186
1660	1670		416	376	336	296	256	217	190	189	187
1670	1680		419	380	339	300	260	220	191	190	189
1680	1690		423	383	343	304	263	224	193	191	190
1690	1700		427	387	347	307	267	228	194	193	192
1700	1710		430	391	350	311	271	231	196	194	193
1710	1720		434	394	354	315	274	235	197	196	195
1720	1730		437	398	358	318	278	239	199	197	196
1730	1740		441	402	361	322	282	242	202	199	197
1740	1750		445	405	365	326	285	246	206	200	199
1750	1760		448	409	369	329	289	250	209	202	200
1760	1770		452	413	372	333	293	253	213	203	202
1770	1780		456	416	376	337	296	257	217	205	203
1780	1790		459	420	380	340	300	261	220	206	205
1790	1800		463	424	383	344	304	264	224	208	206
1800	1810		467	427	387	348	307	268	228	209	208
1810	1820		470	431	391	351	311	272	231	211	209
1820	1830		474	435	394	355	315	275	235	212	211
1830	1840		478	438	398	359	318	279	239	213	212
1840	1850		481	442	402	362	322	283	242	215	214
1850	1860		485	446	405	366	326	286	246	216	215
1860	1870		489	449	409	370	329	290	250	218	217
1870	1880		492	453	413	373	333	294	253	219	218
1880	1890		496	457	416	377	337	297	257	221	219
1890	1900		500	460	420	381	340	301	261	222	221
1900	1910		503	464	424	384	344	305	264	225	222
1910	1920		507	468	427	388	348	308	268	229	224
1920	1930		511	471	431	392	351	312	272	232	225
1930	1940		514	475	435	395	355	316	275	236	227
1940	1950		518	479	438	399	359	319	279	240	228
1950	1960		522	482	442	403	362	323	283	243	230
1960	1970		525	486	446	406	366	327	286	247	231
1970	1980		529	490	449	410	370	330	290	251	233
1980	1990		533	493	453	414	373	334	294	254	234
1990	2000		536	497	457	417	377	338	297	258	236
2000	2010		540	501	460	421	381	341	301	262	237
2010	2020		544	504	464	425	384	345	305	265	238
2020	2030		547	508	468	428	388	349	308	269	240
2030	2040		551	512	471	432	392	352	312	273	241
2040	2050		555	515	475	436	395	356	316	276	243

2050	2060		558	519	479	439	399	360	319	280	244
2060	2070		562	523	482	443	403	363	323	284	246
2070	2080		566	526	486	447	406	367	327	287	247
2080	2090		569	530	490	450	410	371	330	291	251
2090	2100		573	534	493	454	414	374	334	295	254
2100	2110		577	538	497	458	417	378	338	298	258
2110	2120		581	541	501	462	421	382	342	302	262
2120	2130		585	545	505	466	425	386	346	306	266
2130	2140		588	549	509	469	429	390	349	310	270
2140	2150		592	553	513	473	433	394	353	314	274
2150	2160		596	557	517	477	437	397	357	318	277
2160	2170		600	561	520	481	441	401	361	322	281
2170	2180		604	565	524	485	445	405	365	326	285
2180	2190		608	568	528	489	448	409	369	329	289
2190	2200		612	572	532	493	452	413	373	333	293
2200	2210		616	576	536	496	456	417	376	337	297
2210	2220		619	580	540	500	460	421	380	341	301
2220	2230		623	584	544	504	464	425	384	345	304
2230	2240		627	588	547	508	468	428	388	349	308
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2260	2270		639	599	559	520	479	440	400	360	320
2270	2280		643	603	563	524	483	444	404	364	324
2280	2290		646	607	567	527	487	448	407	368	328
2290	2300		650	611	571	531	491	452	411	372	332
2300	2310		654	615	574	535	495	455	415	376	335
2310	2320		658	619	578	539	499	459	419	380	339
2320	2330		662	623	582	543	503	463	423	383	343
2330	2340		666	626	586	547	506	467	427	387	347
2340	2350		670	630	590	551	510	471	431	391	351
2350	2360		673	634	594	554	514	475	434	395	355
2360	2370		677	638	598	558	518	479	438	399	359
2370	2380		681	642	602	562	522	483	442	403	362
2380	2390		685	646	605	566	526	486	446	407	366
2390	2400		689	650	609	570	530	490	450	411	370
2400	2410		693	653	613	574	533	494	454	414	374
2410	2420		697	657	617	578	537	498	458	418	378
2420	2430		701	661	621	582	541	502	461	422	382
2430	2440		704	665	625	585	545	506	465	426	386
2440	2450		708	669	629	589	549	510	469	430	390
2450	2460		712	673	632	593	553	513	473	434	393
2460	2470		716	677	636	597	557	517	477	438	397

2470	2480		720	681	640	601	560	521	481	441	401
2480	2490		724	684	644	605	564	525	485	445	405
2490	2500		728	688	648	609	568	529	489	449	409
2500	2510		731	692	652	612	572	533	492	453	413
2510	2520		735	696	656	616	576	537	496	457	417
2520	2530		739	700	660	620	580	540	500	461	420
2530	2540		743	704	663	624	584	544	504	465	424
2540	2550		747	708	667	628	588	548	508	469	428
2550	2560		751	711	671	632	591	552	512	472	432
2560	2570		755	715	675	636	595	556	516	476	436
2570	2580		759	719	679	639	599	560	519	480	440
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2590	2600		766	727	687	647	607	568	527	488	447
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2610	2620		774	735	694	655	615	575	535	496	455
2620	2630		778	739	698	659	618	579	539	499	459
2630	2640		782	742	702	663	622	583	543	503	463
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2650	2660		789	750	710	670	630	591	550	511	471
2660	2670		793	754	714	674	634	595	554	515	475
2670	2680		797	758	717	678	638	598	558	519	478
2680	2690		801	762	721	682	642	602	562	523	482
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2720	2730		816	777	737	697	657	618	577	538	498
2730	2740		820	781	741	701	661	622	581	542	502
2740	2750		824	785	745	705	665	626	585	546	505
2750	2760		828	789	748	709	669	629	589	550	509
2760	2770		832	793	752	713	673	633	593	554	513
2770	2780		836	796	756	717	676	637	597	557	517
2780	2790		840	800	760	721	680	641	601	561	521
2790	2800		844	804	764	725	684	645	604	565	525
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2850	2860		867	827	787	748	707	668	628	588	548
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2900	2910		886	847	806	767	727	687	647	608	567
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2970	2980		913	874	833	794	754	714	674	635	594
2980	2990		917	878	837	798	758	718	678	639	598
2990	3000		921	882	841	802	761	722	682	642	602
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3110	3120		965	926	885	846	806	766	726	687	646
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3130	3140		972	932	892	853	812	773	733	693	653
3140	3150		975	936	895	856	815	776	736	696	656
3150	3160		978	939	898	859	819	779	739	700	659
3160	3170		981	942	902	862	822	783	742	703	663
3170	3180		985	945	905	866	825	786	746	706	666
3180	3190		988	948	908	869	828	789	749	709	669
3190	3200		991	952	911	872	832	792	752	713	672
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3210	3220		998	958	918	879	838	799	758	719	679
3220	3230		1001	961	921	882	841	802	762	722	682
3230	3240		1004	965	924	885	845	805	765	726	685
3240	3250		1007	968	928	888	848	809	768	729	689
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3270	3280		1017	978	937	898	858	818	778	739	698
3280	3290		1020	981	941	901	861	822	781	742	702
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3320	3330		1033	994	954	914	874	835	794	755	715
3330	3340		1036	997	957	917	877	838	797	758	718
3340	3350		1040	1000	960	921	880	841	801	761	721
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3370	3380		1049	1010	970	930	890	851	810	771	731
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3530	3540		1101	1062	1022	982	942	903	862	823	783
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3570	3580		1114	1075	1035	995	955	916	875	836	796
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3600	3610		1124	1085	1044	1005	965	925	885	846	805
3610	3620		1127	1088	1048	1008	968	929	888	849	809
3620	3630		1131	1091	1051	1012	971	932	892	852	812
3630	3640		1134	1095	1054	1015	974	935	895	855	815
3640	3650		1137	1098	1057	1018	978	938	898	859	818
3650	3660		1140	1101	1061	1021	981	942	901	862	822
3660	3670		1144	1104	1064	1025	984	945	905	865	825
3670	3680		1147	1107	1067	1028	987	948	908	868	828
3680	3690		1150	1111	1070	1031	991	951	911	872	831
3690	3700		1153	1114	1074	1034	994	955	914	875	835
3700	3710		1157	1117	1077	1038	997	958	918	878	838
3710	3720		1160	1120	1080	1041	1000	961	921	881	841
3720	3730		1163	1124	1083	1044	1004	964	924	885	844

3730	3740		1166	1127	1087	1047	1007	968	927	888	848
3740	3750		1170	1130	1090	1051	1010	971	930	891	851
3750	3760		1173	1133	1093	1054	1013	974	934	894	854
3760	3770		1176	1137	1096	1057	1017	977	937	898	857
3770	3780		1180	1140	1100	1061	1020	981	941	901	861
3780	3790		1184	1145	1104	1065	1025	985	945	905	865
3790	3800		1188	1149	1108	1069	1029	989	949	910	869
3800	3810		1192	1153	1112	1073	1033	993	953	914	873
3810	3820		1196	1157	1116	1077	1037	997	957	918	877
3820	3830		1200	1161	1120	1081	1041	1001	961	922	881
3830	3840		1204	1165	1124	1085	1045	1005	965	926	885
3840	3850		1208	1169	1128	1089	1049	1009	969	930	889
3850	3860		1212	1211	1210	1208	1207	1206	1204	1203	1202
3860	3870		1216	1215	1214	1212	1211	1210	1208	1207	1206
3870	3880		1221	1219	1218	1217	1215	1214	1212	1211	1210
3880	3890		1225	1223	1222	1221	1219	1218	1217	1215	1214
3890	3900		1229	1227	1226	1225	1223	1222	1221	1219	1218
3900	3910		1233	1232	1230	1229	1228	1226	1225	1224	1222
3910	3920		1237	1236	1234	1233	1232	1230	1229	1228	1226
3920	3930		1241	1240	1239	1237	1236	1235	1233	1232	1230
3930	3940		1245	1244	1243	1241	1240	1239	1237	1236	1235
3940	3950		1249	1248	1247	1245	1244	1243	1241	1240	1239
3950	3960		1254	1252	1251	1250	1248	1247	1246	1244	1243
3960	3970		1258	1256	1255	1254	1252	1251	1250	1248	1247
3970	3980		1262	1261	1259	1258	1257	1255	1254	1252	1251
3980	3990		1266	1265	1263	1262	1261	1259	1258	1257	1255
3990	4000		1270	1269	1267	1266	1265	1263	1262	1261	1259
4000	4010		1274	1273	1272	1270	1269	1268	1266	1265	1264
4010	4020		1278	1277	1276	1274	1273	1272	1270	1269	1268
4020	4030		1283	1281	1280	1279	1277	1276	1275	1273	1272
4030	4040		1287	1285	1284	1283	1281	1280	1279	1277	1276
4040	4050		1291	1290	1288	1287	1285	1284	1283	1281	1280
4050	4060		1295	1294	1292	1291	1290	1288	1287	1286	1284
4060	4070		1299	1298	1296	1295	1294	1292	1291	1290	1288
4070	4080		1303	1302	1301	1299	1298	1297	1295	1294	1292
4080	4090		1307	1306	1305	1303	1302	1301	1299	1298	1297
4090	4100		1312	1310	1309	1307	1306	1305	1303	1302	1301
4100	4110		1316	1314	1313	1312	1310	1309	1308	1306	1305
4110	4120		1320	1318	1317	1316	1314	1313	1312	1310	1309
4120	4130		1324	1323	1321	1320	1319	1317	1316	1315	1313
4130	4140		1328	1327	1325	1324	1323	1321	1320	1319	1317
4140	4150		1332	1331	1330	1328	1327	1325	1324	1323	1321

4150	4160		1336	1335	1334	1332	1331	1330	1328	1327	1326
4160	4170		1340	1339	1338	1336	1335	1334	1332	1331	1330
4170	4180		1345	1343	1342	1341	1339	1338	1337	1335	1334
4180	4190		1349	1347	1346	1345	1343	1342	1341	1339	1338
4190	4200		1353	1352	1350	1349	1347	1346	1345	1343	1342
4200	4210		1357	1356	1354	1353	1352	1350	1349	1348	1346
4210	4220		1361	1360	1358	1357	1356	1354	1353	1352	1350
4220	4230		1365	1364	1363	1361	1360	1359	1357	1356	1355
4230	4240		1369	1368	1367	1365	1364	1363	1361	1360	1359
4240	4250		1374	1372	1371	1370	1368	1367	1365	1364	1363
4250	4260		1378	1376	1375	1374	1372	1371	1370	1368	1367
4260	4270		1382	1380	1379	1378	1376	1375	1374	1372	1371
4270	4280		1386	1385	1383	1382	1381	1379	1378	1377	1375
4280	4290		1390	1389	1387	1386	1385	1383	1382	1381	1379
4290	4300		1394	1393	1392	1390	1389	1387	1386	1385	1383
4300	4310		1398	1397	1396	1394	1393	1392	1390	1389	1388
4310	4320		1402	1401	1400	1398	1397	1396	1394	1393	1392
4320	4330		1407	1405	1404	1403	1401	1400	1399	1397	1396
4330	4340		1411	1409	1408	1407	1405	1404	1403	1401	1400
4340	4350		1415	1414	1412	1411	1410	1408	1407	1405	1404
4350	4360		1419	1418	1416	1415	1414	1412	1411	1410	1408
4360	4370		1423	1422	1420	1419	1418	1416	1415	1414	1412
4370	4380		1427	1426	1425	1423	1422	1421	1419	1418	1417
4380	4390		1431	1430	1429	1427	1426	1425	1423	1422	1421
4390	4400		1436	1434	1433	1432	1430	1429	1428	1426	1425
4400	4410		1440	1438	1437	1436	1434	1433	1432	1430	1429
4410	4420		1444	1442	1441	1440	1438	1437	1436	1434	1433
4420	4430		1448	1447	1445	1444	1443	1441	1440	1439	1437
4430	4440		1452	1451	1449	1448	1447	1445	1444	1443	1441
4440	4450		1456	1455	1454	1452	1451	1450	1448	1447	1445
4450	4460		1460	1459	1458	1456	1455	1454	1452	1451	1450
4460	4470		1465	1463	1462	1460	1459	1458	1456	1455	1454
4470	4480		1469	1467	1466	1465	1463	1462	1461	1459	1458
4480	4490		1473	1471	1470	1469	1467	1466	1465	1463	1462
4490	4500		1477	1476	1474	1473	1472	1470	1469	1468	1466
4500	4510		1481	1480	1478	1477	1476	1474	1473	1472	1470
4510	4520		1485	1484	1483	1481	1480	1478	1477	1476	1474
4520	4530		1489	1488	1487	1485	1484	1483	1481	1480	1479
4530	4540		1493	1492	1491	1489	1488	1487	1485	1484	1483
4540	4550		1498	1496	1495	1494	1492	1491	1490	1488	1487
4550	4560		1502	1500	1499	1498	1496	1495	1494	1492	1491
4560	4570		1506	1505	1503	1502	1500	1499	1498	1496	1495

4570	4580		1510	1509	1507	1506	1505	1503	1502	1501	1499
4580	4590		1514	1513	1511	1510	1509	1507	1506	1505	1503
4590	4600		1518	1517	1516	1514	1513	1512	1510	1509	1508
4600	4610		1522	1521	1520	1518	1517	1516	1514	1513	1512
4610	4620		1527	1525	1524	1523	1521	1520	1518	1517	1516
4620	4630		1531	1529	1528	1527	1525	1524	1523	1521	1520
4630	4640		1535	1533	1532	1531	1529	1528	1527	1525	1524
4640	4650		1539	1538	1536	1535	1534	1532	1531	1530	1528
4650	4660		1543	1542	1540	1539	1538	1536	1535	1534	1532
4660	4670		1547	1546	1545	1543	1542	1540	1539	1538	1536
4670	4680		1551	1550	1549	1547	1546	1545	1543	1542	1541
4680	4690		1555	1554	1553	1551	1550	1549	1547	1546	1545
4690	4700		1560	1558	1557	1556	1554	1553	1552	1550	1549
4700	4710		1564	1562	1561	1560	1558	1557	1556	1554	1553
4710	4720		1568	1567	1565	1564	1563	1561	1560	1559	1557
4720	4730		1572	1571	1570	1568	1567	1566	1564	1563	1562
4730	4740		1577	1575	1574	1573	1571	1570	1569	1567	1566
4740	4750		1581	1580	1579	1577	1576	1575	1573	1572	1571
4750	4760		1586	1584	1583	1582	1580	1579	1578	1576	1575
4760	4770		1590	1589	1587	1586	1585	1583	1582	1581	1579
4770	4780		1595	1593	1592	1591	1589	1588	1586	1585	1584
4780	4790		1599	1598	1596	1595	1594	1592	1591	1590	1588
4790	4800		1603	1602	1601	1599	1598	1597	1595	1594	1593
4800	4810		1608	1607	1605	1604	1602	1601	1600	1598	1597
4810	4820		1612	1611	1610	1608	1607	1606	1604	1603	1602
4820	4830		1617	1615	1614	1613	1611	1610	1609	1607	1606
4830	4840		1621	1620	1618	1617	1616	1614	1613	1612	1610
4840	4850		1626	1624	1623	1622	1620	1619	1618	1616	1615
4850	4860		1630	1629	1627	1626	1625	1623	1622	1621	1619
4860	4870		1634	1633	1632	1630	1629	1628	1626	1625	1624
4870	4880		1639	1638	1636	1635	1634	1632	1631	1630	1628
4880	4890		1643	1642	1641	1639	1638	1637	1635	1634	1633
4890	4900		1648	1646	1645	1644	1642	1641	1640	1638	1637
4900	4910		1652	1651	1650	1648	1647	1645	1644	1643	1641
4910	4920		1657	1655	1654	1653	1651	1650	1649	1647	1646
4920	4930		1661	1660	1658	1657	1656	1654	1653	1652	1650
4930	4940		1666	1664	1663	1661	1660	1659	1657	1656	1655
4940	4950		1670	1669	1667	1666	1665	1663	1662	1661	1659
4950	4960		1674	1673	1672	1670	1669	1668	1666	1665	1664
4960	4970		1679	1677	1676	1675	1673	1672	1671	1669	1668
4970	4980		1683	1682	1681	1679	1678	1677	1675	1674	1673
4980	4990		1688	1686	1685	1684	1682	1681	1680	1678	1677

4990	5000		1692	1691	1689	1688	1687	1685	1684	1683	1681
5000	5010		1697	1695	1694	1693	1691	1690	1689	1687	1686
5010	5020		1701	1700	1698	1697	1696	1694	1693	1692	1690
5020	5030		1705	1704	1703	1701	1700	1699	1697	1696	1695
5030	5040		1710	1709	1707	1706	1704	1703	1702	1700	1699
5040	5050		1714	1713	1712	1710	1709	1708	1706	1705	1704
5050	5060		1719	1717	1716	1715	1713	1712	1711	1709	1708
5060	5070		1723	1722	1720	1719	1718	1716	1715	1714	1712
5070	5080		1728	1726	1725	1724	1722	1721	1720	1718	1717
5080	5090		1732	1731	1729	1728	1727	1725	1724	1723	1721
5090	5100		1736	1735	1734	1732	1731	1730	1728	1727	1726
5100	5110		1741	1740	1738	1737	1736	1734	1733	1732	1730
5110	5120		1745	1744	1743	1741	1740	1739	1737	1736	1735
5120	5130		1750	1748	1747	1746	1744	1743	1742	1740	1739
5130	5140		1754	1753	1752	1750	1749	1747	1746	1745	1743
5140	5150		1759	1757	1756	1755	1753	1752	1751	1749	1748
5150	5160		1763	1762	1760	1759	1758	1756	1755	1754	1752
5160	5170		1768	1766	1765	1763	1762	1761	1759	1758	1757
5170	5180		1772	1771	1769	1768	1767	1765	1764	1763	1761
5180	5190		1776	1775	1774	1772	1771	1770	1768	1767	1766
5190	5200		1781	1779	1778	1777	1775	1774	1773	1771	1770
5200	5210		1785	1784	1783	1781	1780	1779	1777	1776	1775
5210	5220		1790	1788	1787	1786	1784	1783	1782	1780	1779
5220	5230		1794	1793	1791	1790	1789	1787	1786	1785	1783
5230	5240		1799	1797	1796	1795	1793	1792	1791	1789	1788
5240	5250		1803	1802	1800	1799	1798	1796	1795	1794	1792
5250	5260		1807	1806	1805	1803	1802	1801	1799	1798	1797
5260	5270		1812	1811	1809	1808	1806	1805	1804	1802	1801
5270	5280		1816	1815	1814	1812	1811	1810	1808	1807	1806
5280	5290		1821	1819	1818	1817	1815	1814	1813	1811	1810
5290	5300		1825	1824	1822	1821	1820	1818	1817	1816	1814
5300	5310		1830	1828	1827	1826	1824	1823	1822	1820	1819
5310	5320		1834	1833	1831	1830	1829	1827	1826	1825	1823
5320	5330		1838	1837	1836	1834	1833	1832	1830	1829	1828
5330	5340		1843	1842	1840	1839	1838	1836	1835	1834	1832
5340	5350		1847	1846	1845	1843	1842	1841	1839	1838	1837
5350	5360		1852	1850	1849	1848	1846	1845	1844	1842	1841
5360	5370		1856	1855	1854	1852	1851	1850	1848	1847	1845
5370	5380		1861	1859	1858	1857	1855	1854	1853	1851	1850
5380	5390		1865	1864	1862	1861	1860	1858	1857	1856	1854
5390	5400		1870	1868	1867	1865	1864	1863	1861	1860	1859
5400	5410		1874	1873	1871	1870	1869	1867	1866	1865	1863

5410	5420		1878	1877	1876	1874	1873	1872	1870	1869	1868
5420	5430		1883	1881	1880	1879	1877	1876	1875	1873	1872
5430	5440		1887	1886	1885	1883	1882	1881	1879	1878	1877
5440	5450		1892	1890	1889	1888	1886	1885	1884	1882	1881
5450	5460		1896	1895	1893	1892	1891	1889	1888	1887	1885
5460	5470		1901	1899	1898	1897	1895	1894	1893	1891	1890
5470	5480		1905	1904	1902	1901	1900	1898	1897	1896	1894
5480	5490		1909	1908	1907	1905	1904	1903	1901	1900	1899
5490	5500		1914	1913	1911	1910	1909	1907	1906	1904	1903
5500	5510		1918	1917	1916	1914	1913	1912	1910	1909	1908
5510	5520		1923	1921	1920	1919	1917	1916	1915	1913	1912
5520	5530		1927	1926	1924	1923	1922	1920	1919	1918	1916
5530	5540		1932	1930	1929	1928	1926	1925	1924	1922	1921
5540	5550		1936	1935	1933	1932	1931	1929	1928	1927	1925
5550	5560		1940	1939	1938	1936	1935	1934	1932	1931	1930
5560	5570		1945	1944	1942	1941	1940	1938	1937	1936	1934
5570	5580		1949	1948	1947	1945	1944	1943	1941	1940	1939
5580	5590		1954	1952	1951	1950	1948	1947	1946	1944	1943
5590	5600		1958	1957	1956	1954	1953	1952	1950	1949	1947
5600	5610		1963	1961	1960	1959	1957	1956	1955	1953	1952
5610	5620		1967	1966	1964	1963	1962	1960	1959	1958	1956
5620	5630		1972	1970	1969	1968	1966	1965	1963	1962	1961
5630	5640		1976	1975	1973	1972	1971	1969	1968	1967	1965
5640	5650		1980	1979	1978	1976	1975	1974	1972	1971	1970
5650	5660		1985	1983	1982	1981	1979	1978	1977	1975	1974
5660	5670		1989	1988	1987	1985	1984	1983	1981	1980	1979
5670	5680		1994	1992	1991	1990	1988	1987	1986	1984	1983
5680	5690		1998	1997	1995	1994	1993	1991	1990	1989	1987
5690	5700		2003	2001	2000	1999	1997	1996	1995	1993	1992
5700	5710		2007	2006	2004	2003	2002	2000	1999	1998	1996
5710	5720		2011	2010	2009	2007	2006	2005	2003	2002	2001
5720	5730		2016	2015	2013	2012	2011	2009	2008	2006	2005
5730	5740		2020	2019	2018	2016	2015	2014	2012	2011	2010
5740	5750		2025	2023	2022	2021	2019	2018	2017	2015	2014
5750	5760		2029	2028	2027	2025	2024	2022	2021	2020	2018
5760	5770		2034	2032	2031	2030	2028	2027	2026	2024	2023
5770	5780		2038	2037	2035	2034	2033	2031	2030	2029	2027
5780	5790		2042	2041	2040	2038	2037	2036	2034	2033	2032
5790	5800		2047	2046	2044	2043	2042	2040	2039	2038	2036

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 2023 [2022].

Self-Employed Persons – This table gives the withholding tax for employees who are paid wages for their services. It assumes that the employer is paying a portion of the Social Security and Medicare taxes for the employee (7.65%). To estimate the combined tax for self-employed persons earning no more than $3,081 [$2,827] per week ($160,200 [$147,000] per year), multiply gross taxable weekly income by 0.0765 and add the result to the table amount. For persons earning above $3,081 [$2,827] per week, multiply gross taxable weekly income by .0145 (Medicare), add $191 [$175] (Social Security max), and add the sum to the table amount. IMPORTANT: Although this formula will provide an estimate of self-employment income taxes, a careful review of the most recent personal and business tax returns will provide a more accurate tax figure for self-employed persons. Also, see IRS Pub[s] 505 and Schedule 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 $9,932 [$9,114]/year or $191 [$175]/week is averaged into the table for income ranges above $160,200 [$147,000]. Refer to IRS Publications 15 and 15-T for more information. Note that some forms of income are not subject to Social Security and Medicare tax (interest income, rents, dealing in property). These forms of income should be excluded from gross income when estimating a parent's taxes. Also, self-employed persons must pay the full Social Security/Medicare tax on 92.35% of their gross income. (See IRS Form Schedule SE.)

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

Federal Income Tax – This table includes federal income tax withholding rates as published by the IRS (see Publications 15 and 15-T (Circular E) for use in 2023 [2022]. To determine the amount of federal income tax for incomes greater than those shown in this table, refer to the same IRS Publications.

New Jersey Income Tax – This table includes tax withholding rates published by the NJ Division of Taxation (see NJ-WT, effective January 1, 2023 [2022]). To determine New Jersey withholding tax for incomes greater than those shown in this table, refer to this same NJ-WT publication.

Note: Appendix IX-H amended April 24, 2023 [March 15,2022] to be effective May 22, 2023 [June 1, 2022].