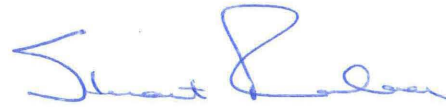


**SUPREME COURT OF NEW JERSEY**

It is ORDERED that the attached revisions to Appendix IX-A (“Considerations in the Use of [the] Child Support Guidelines”), Appendix IX-B (“Use of the Child Support Guidelines”), Appendix IX-E (“Net Child Care 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, 2026.

For the Court,



Chief Justice

Dated: March 31, 2026

**New Jersey Rules of Court Appendix IX-A**  
**CONSIDERATIONS IN THE USE OF CHILD SUPPORT GUIDELINES**  
(Includes Amendments through those effective [\[June 1, 2025\]](#) [June 1, 2026](#))

**1. Philosophy of the Child Support Guidelines**

[no change]

**2. Use of the Child Support Guidelines as a Rebuttable Presumption**

[no change]

**3. Deviating from the Child Support Guidelines**

[no change]

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

[no change]

**5. Economic Basis for the Child Support Guidelines**

[no change]

**6. Economic Principles Included in the Child Support Guidelines**

[no change]

**7. Assumptions Included in the Child Support Guidelines**

a. [no change]

b. [no change]

c. [no change]

d. [no change]

e. [no change]

f. [no change].

g. [no change]

h. Self-Support Reserve. The self-support reserve is a factor in calculating a child support award only when one or both of the parents have income at or near the poverty level. The self-support reserve is 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 1, ~~2025~~ 2026, the self-support reserve is ~~[\$451]~~ \$460 per week (This amount is 150% of the poverty guideline for one person).

i. [no change]

j. [no change]

k. [no change]

**8. Expenses Included in the Child Support Schedules**

[no change]

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

[no change]

**10. Adjustments to the Support Obligation**

[no change]

**11. Defining Income**

[no change]

**12. Imputing Income to Parents.**

[no change]

**13. Adjustments for PAR Time (formerly Visitation Time)**

[no change]

**14. Shared-Parenting Arrangements**

a. [no change]

b. [no change]

c. [no change]

d. [no change]

e. If a shared-parenting award is inappropriate due to the PPR's limited household income, a sole-custody award shall be calculated.

Shared-Parenting Primary Household Net Income Thresholds (2.0 x <del>2025</del> 2026 Poverty Guideline)		
Total Persons in Household	Weekly Net Income	Annual Net Income
2	<del>[\$813]</del> <u>\$832</u>	<del>[\$42,300]</del> <u>\$43,280</u>
3	<del>[\$1,025]</del> <u>\$1,051</u>	<del>[\$53,300]</del> <u>\$54,640</u>
4	<del>[\$1,237]</del> <u>\$1,269</u>	<del>[\$64,300]</del> <u>\$66,000</u>
5	<del>[\$1,448]</del> <u>\$1,488</u>	<del>[\$75,300]</del> <u>\$77,360</u>
6	<del>[\$1,660]</del> <u>\$1,706</u>	<del>[\$86,300]</del> <u>\$88,720</u>
7	<del>[\$1,871]</del> <u>\$1,925</u>	<del>[\$97,300]</del> <u>\$100,080</u>
8	<del>[\$2,083]</del> <u>\$2,143</u>	<del>[\$108,300]</del> <u>\$111,440</u>

f. [no change]

g. [no change]

h. [no change]

i. [no change]

j. [no change]

**15. Split-Parenting Arrangements**

[no change]

**16. Child in the Custody of a Third Party**

[no change]

**17. Adjustments for the Age of the Children**

[no change]

**18. College or Other Post-Secondary Education Expenses**

[no change]

**19. Determining Child Support and Alimony or Spousal Support Simultaneously**

[no change]

**20. Extreme Parental Income Situations**

Although these guidelines apply to all actions to establish and modify child support awards, extremely low or high parental income situations make the Appendix IX-F awards inappropriate due to the limitations of the economic data. The guidelines listed below apply to extreme parental income situations.

a. 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 ~~[\$451]~~ \$460 per week as of January 1, ~~[2025]~~ 2026 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 change]

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

[no change]

**22. Stipulated Agreements.**

[no change]

**23. Modification of Support Awards.**

[no change]

**24. Effect of Emancipation of a Child**

[no change]

**25. Support for a Child Who has Reached Majority**

[no change]

**26. Health Insurance for Children.**

[no change]

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

[no change]

**28. Distribution of Worksheets and Financial Affidavits**

[no change]

**29. Background Reports and Publications**

[no change]

**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; paragraphs 12 and 26 amended August 5, 2022 to be effective September 1, 2022; paragraphs 7(h), 14(e) and 20(a) amended [\[May 22, 2023\]](#) [April 24, 2023](#) to be effective [\[June 1, 2023\]](#) [May 22, 2023](#); paragraphs 7(h), 14(e), and 20(a) amended April 2, 2024 to be effective June 1, 2024; paragraphs 7(h), 14(e), and 20(a) amended April 8, 2025 to be effective June 1, 2025; paragraph 5, 6, 7, 28 and 29 amended July 31, 2025 to be effective September 1, 2025; [paragraphs 7\(h\), 14\(e\), and 20 amended March 31, 2026 to be effective June 1, 2026.](#)

**Appendix IX-B**  
**USE OF THE CHILD SUPPORT GUIDELINES – SOLE PARENTING**  
(Includes Amendments Through Those Effective [\[June 1, 2025\]](#) [\[June 1, 2026\]](#))

**GENERAL INFORMATION**

**Completion and Filing of the Worksheet**

[no change]

**Use of Weekly Amounts**

[no change]

**Rounding to Whole Dollars and Percentages**

[no change]

**Defining Parental Roles**

[no change]

**Selection of a Worksheet**

[no change]

**LINE INSTRUCTIONS FOR THE SOLE-PARENTING WORKSHEET**

**Caption**

[no change]

**Lines 1 through 5 - Determining Income**

***Gross Income*** [no change]

***Sources of Income*** [no change]

***Income from self-employment or operation of a business*** [no change]

***Sporadic Income*** [no change]

***Military Pay*** [no change]

***In-Kind Income*** [no change]

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

***Types of Income Excluded from Gross Income*** [no change]

***Collecting and Verifying Income Information*** [no change]

1. *Income Not Subject to Federal Income Tax* [no change]

2. *Income Not Subject to New Jersey State Income Tax* [no change]

*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 ~~[\$176,100]~~ \$184,000 of gross earnings (for wage earners in ~~[2025]~~ 2026). After the maximum ~~[\$10,918]~~ \$11,439 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 ~~[\$176,100]~~ \$184,000 limit on all earned income.

*Note on Medicare Taxes* [no change]

*Analyzing Income Tax Returns* [no change]

**Line 1 - Gross Taxable Income**

[no change]

**Line 1a - Mandatory Retirement Contributions**

[no change]

**Line 1b - Tax-Deductible Alimony Paid**

[no change]

**Line 1c - Taxable Alimony Received**

[no change]

**Line 2 - Adjusted Gross Taxable Income**

[no change]

**Line 2a - Withholding Taxes**

[no change]

**Line 2b - Mandatory Union Dues**

[no change]

**Line 2c - Child Support Orders for Other Dependents**

[no change]

**Line 2d - Other-Dependent Deduction**

[no change]

**Line 3 - Net Taxable Income**

[no change]

**Line 4 - Non-Taxable Income**

[no change]

**Line 4a - Non-Taxable-Deductible Alimony Paid**

[no change]

**Line 4b - Non-Taxable Alimony Received**

[no change]

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

[no change]

**Line 6 - Net Income**

[no change]

**Line 7 - Each Parent's Share of Income**

[no change]

**Line 8 - Basic Child Support Amount**

[no change]

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

*1. Qualified Child Care Expenses.* Qualified child care expenses are those incurred to care for a dependent who is under the age of [15] [13](#) 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 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.

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

[no change]

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

[no change]

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

[no change]

**Line 13 - Calculating the Total Child Support Amount**

[no change]

**Line 14 - Parental Share of the Total Child Support Obligation**

[no change]

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

[no change]

**Line 16 - Credit for Child-Care Payments**

[no change]

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

[no change]

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

[no change]

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

[no change].

**Line 20 - Adjustment for Parenting Time Variable Expenses**

[no change]

**Line 20a - Number of Overnights with Each Parent**

[no change]

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

[no change]

**Line 21 - Net Child Support Obligation**

[no change]

**LINES 22, 23 and 24 – Adjusting the Child Support Obligation for Other-Dependents**

[no change]

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

[no change]

**Line 23 – Line 21 CS Obligation Without Deduction for Other Dependents**

[no change]

**Line 24 - Obligation Adjusted for Other Dependents**

[no change]

## **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 (~~[\$451]~~ \$460 per week as of January 1, ~~[2025]~~ 2026), 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 change]

### **Line 26 - Maximum Child Support Order**

[no change]

### **Line 27 - Child Support Order**

[no change]

**Appendix IX-B**  
**USE OF THE CHILD SUPPORT GUIDELINES – SHARED PARENTING**  
(Includes Amendments Through Those Effective [\[June 1, 2025\]](#) [\[June 1, 2026\]](#))

**GENERAL INFORMATION**

**LINE INSTRUCTIONS FOR THE SHARED-PARENTING WORKSHEET**

**CAPTION**

[no change]

**LINES 1 through 5 - Determining Income**

**Gross Income** [no change]

**Sources of Income** [no change]

**Income from self-employment or operation of a business** [no change]

**Sporadic Income** [no change]

**Military Pay** [no change]

**In-Kind Income** [no change]

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

**Types of Income Excluded from Gross Income** [no change]

**Collecting and Verifying Income Information** [no change]

1. **Income Not Subject to Federal Income Tax** [no change]

2. **Income Not Subject to New Jersey State Income Tax** [no change]

**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 [\[\\$176,100\]](#) [\\$184,000](#) of gross earnings (for wage earners in [\[2025\]](#) [2026](#)). After the maximum [\[\\$10,918\]](#) [\\$11,439](#) 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 ~~[\$176,100]~~ \$184,000 limit on all earned income.

*Note on Medicare Taxes* [no change]

*Analyzing Income Tax Returns* [no change]

**LINE 1 - Gross Taxable Income**

[no change]

**LINE 1a - Mandatory Retirement Contributions**

[no change]

**LINE 1b - Tax Deductible Alimony Paid**

[no change]

**LINE 1c - Taxable Alimony Received**

[no change]

**LINE 2 - Adjusted Gross Taxable Income**

[no change]

**LINE 2a - Withholding Taxes**

[no change]

**LINE 2b - Mandatory Union Dues**

[no change]

**LINE 2c - Child Support Orders for Other Dependents**

[no change]

**LINE 2d - Other-Dependent Deduction**

[no change]

**LINE 3 - Net Taxable Income**

[no change]

**LINE 4 - Non-Taxable Income**

[no change]

**LINE 4a - Non-Taxable-Deductible Alimony Paid**

[no change]

**LINE 4b - Non-Taxable Alimony Received**

[no change]

**LINE 5 - Government (Non-Means Tested) Benefit for the Child**

[no change]

**LINE 6 - Net Income**

[no change]

**LINE 7 - Each Parent's Share of Income**

[no change]

**LINE 8 - Basic Child Support Amount**

[no change]

**LINE 9 - Number of Overnights with Each Parent**

[no change]

**LINE 10 - Each Parent's Share of Overnights with Child**

[no change]

**LINE 11 - PAR Shared Parenting Fixed Expenses**

[no change]

**LINE 12 - Shared Parenting Basic Child Support Amount**

[no change]

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

[no change]

**LINE 14 - PAR Shared Parenting Variable Expenses**

[no change]

**LINE 15 - PAR Adjusted Shared Parenting Basic Child Support Amount**

[no change]

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

[no change]

**LINE 16 - Adding Net Work-Related Child Care Costs**

1. *Qualified Child Care Expenses.* Qualified child care expenses are those incurred to care for a dependent who is under the age of [15] [13](#) 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 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.

**LINE 17 - Adding Health Insurance Costs for the Child**

[no change]

**LINE 18 - Adding Predictable and Recurring Unreimbursed Health Care**

[no change]

**LINE 19 - Adding Court-Approved Predictable and Recurring Extraordinary Expenses**

[no change]

**LINE 20 - Total Supplemental Expenses**

[no change]

**LINE 21 - PAR's Share of the Total Supplemental Expenses**

[no change]

**LINE 22 - Credit for Derivative Government Benefits for the Child Based on Contribution of the Parent of Alternate Residence**

[no change]

**LINE 23 - Credit for PAR's Child Care Payments**

[no change]

**LINE 24 - Credit for PAR's Payment of Child's Health Insurance Cost**

[no change]

**LINE 25 - Credit for PAR's Payment of Unreimbursed Health Care**

[no change]

**LINE 26 - Credit for PAR's Payment of Court-Approved Extraordinary Expenses**

[no change]

**LINE 27 - PAR's Total Payments for Supplemental Expenses**

[no change]

**LINE 28 - PAR's Net Supplemental Expenses**

[no change]

**LINE 29 - PAR's Net Child Support Obligation**

[no change]

**LINES 30, 31 and 32- Adjusting the Child Support Obligation for Other Dependents**

[no change]

**LINE 30 - Line 29 PAR CS Obligation WITH Deductions for Other Dependents**

[no change]

**LINE 31 - Line 29 PAR CS Obligation WITHOUT Deductions for Other Dependents**

[no change]

### **LINE 32 - Adjusted PAR CS Obligation**

[no change]

### **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 (~~[\$451]~~ \$460 per week as of January 1, ~~[2025]~~ 2026), 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 change]

## **LINE 34 - PAR's Maximum Child Support Order**

[no change]

## **LINE 35 - Child Support Order**

[no change]

## **LINE 36 - PPR Household Income Test**

[no change]

**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; amended April 2, 2024 to be effective June 1, 2024; amended April 8, 2025 to be effective June 1, 2025; [amended March 31, 2026 to be effective June 1, 2026](#).

## APPENDIX IX-E

Appendix IX-E amended to be effective [\[May 22,2023\]](#) [June 1, 2026](#)

<b>Child Support Guidelines Net Child Care Cost Worksheet</b>	
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 for one child / \$6,000 for two or more children.)	\$
4. If the annual child care cost in Line 2 is less than \$3,000 for one child or \$6,000 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.	\$

The following table replaces the prior version in its entirety:

<b>Federal Child Care Tax Credit Table</b>				
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	50% (0.50)	1500	3000
15,001 – 17,000	289 – 327	49% (0.49)	1470	2940
17,001 – 19,000	328 – 265	48% (0.48)	1440	2880
19,001 – 21,000	366 – 404	47% (0.47)	1410	2820
21,001 – 23,000	405 – 442	46% (0.46)	1380	2760
23,001 – 25,000	443 – 481	45% (0.45)	1350	2700
25,001 – 27,000	482 – 519	44% (0.44)	1320	2640
27,001 – 29,000	520 – 558	43% (0.43)	1290	2580
29,001 – 31,000	559 – 596	42% (0.42)	1260	2520
31,001 – 33,000	597 – 635	41% (0.41)	1230	2490
33,001 – 35,000	636 – 673	40% (0.40)	1200	2400
35,001 – 37,000	674 – 712	39% (0.39)	1170	2340
37,001 – 39,000	713 – 750	38% (0.38)	1140	2280
39,001 – 41,000	751 – 788	37% (0.37)	1110	2220
41,001 – 43,000	789 – 827	36% (0.36)	1080	2160
43,001 – 45,000	828 – 865	35% (0.35)	1050	2100
45,001 – 47,000	866 – 904	35% (0.35)	1050	2100

47,001 – 49,000	905 – 942	35% (0.35)	1050	2100
49,001 – 51,000	943 – 981	35% (0.35)	1050	2100
51,001 – 53,000	982 – 1019	35% (0.35)	1050	2100
53,001 – 55,000	1020 – 1058	35% (0.35)	1050	2100
55,001 – 57,000	1059 – 1096	35% (0.35)	1050	2100
57,001 – 59,000	1097 – 1135	35% (0.35)	1050	2100
59,001 – 61,000	1136 – 1173	35% (0.35)	1050	2100
61,001 – 63,000	1174 – 1212	35% (0.35)	1050	2100
63,001 – 65,000	1216 – 1250	35% (0.35)	1050	2100
65,001 – 67,000	1251 – 1288	35% (0.35)	1050	2100
67,001 – 69,000	1589 – 1327	35% (0.35)	1050	2100
69,001 – 71,000	1328 – 1365	35% (0.35)	1050	2100
71,001 – 73,000	1366 – 1404	35% (0.35)	1050	2100
73,001 – 75,000	1405 – 1442	35% (0.35)	1050	2100
75,001 – 77,000	1443 – 1481	34% (0.34)	1020	2040
77,001 – 79,000	1482 – 1519	33% (0.33)	990	1980
79,001 – 81,000	1520 – 1558	32% (0.32)	960	1920
81,001 – 83,000	1559 – 1596	31% (0.31)	930	1860
83,001 – 85,000	1597 – 1635	30% (0.30)	900	1800
85,001 – 87,000	1636 – 1673	29% (0.29)	870	1740
87,001 – 89,000	1647 – 1712	28% (0.28)	840	1680
89,001 – 91,000	1713 – 1750	27% (0.27)	810	1620
91,001 – 93,000	1751 – 1788	26% (0.26)	780	1560
93,001 – 95,000	1789 – 1827	25% (0.25)	750	1500
95,001 – 97,000	1828 – 1865	24% (0.24)	720	1440
97,001 – 99,000	1866 – 1904	23% (0.23)	690	1380
99,001 – 101,000	1905 – 1942	22% (0.22)	660	1320
101,001 – 103,000	1943 – 1981	21% (0.21)	630	1260
103,001 and over	1982 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]	\$ 0 - \$50,000	50% of federal credit (Line 5 X .50)
[\$30,001 - \$60,000]	\$ 50,001 - \$75,000	40% of federal credit (Line 5 X .40)
[\$60,001 - \$90,000]	\$ 75,001 - \$100,000	30% of federal credit (Line 5 X .30)
[\$90,001 - \$120,000]	\$100,001 - \$125,000	20% of federal credit (Line 5 X .20)
[\$120,001 - \$150,000]	\$125,001 - \$150,000	10% of federal credit (Line 5 X .10)
Otherwise		0% of federal credit (Line 5 X .00)

Note: Adopted May 13, 1997, effective September 1, 1997. Amended April 28, 2003 to be effective immediately; amended May 9, 2019 to be effective June 1, 2019; amended March 15, 2022 to be effective June 1, 2022; amended April 24, 2023 to be effective May 22, 2023; [amended March 31, 2026 to be effective June 1, 2026.](#)

**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, [\[2025\]](#) [2026](#)

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

**The following table replaces the prior version in its entirety.**

<a href="#">[2025]</a> <a href="#">2026</a> 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	25	25	24	24	24	23	23	23	23	
280	290	26	26	25	25	25	24	24	24	23	
290	300	27	26	26	26	26	25	25	25	24	
300	310	28	27	27	27	26	26	26	26	25	
310	320	29	28	28	28	27	27	27	27	26	
320	330	31	29	29	29	28	28	28	27	27	
330	340	33	30	30	29	29	29	29	28	28	
340	350	35	31	31	30	30	30	30	29	29	

350	360		37	32	32	31	31	31	30	30	30
360	370		39	33	33	32	32	32	31	31	31
370	380		41	34	33	33	33	33	32	32	32
380	390		42	35	34	34	34	33	33	33	33
390	400		44	36	35	35	35	34	34	34	34
400	410		46	36	36	36	36	35	35	35	34
410	420		48	37	37	37	37	36	36	36	35
420	430		50	38	38	38	37	37	37	37	36
430	440		52	39	39	39	38	38	38	37	37
440	450		54	40	40	40	39	39	39	38	38
450	460		56	41	41	40	40	40	40	39	39
460	470		58	42	42	41	41	41	41	40	40
470	480		60	43	43	42	42	42	41	41	41
480	490		62	44	44	43	43	43	42	42	42
490	500		64	45	45	44	44	44	43	43	43
500	510		66	46	46	45	45	44	44	44	44
510	520		68	47	47	46	46	45	45	45	45
520	530		70	48	48	47	47	46	46	46	45
530	540		72	49	49	48	48	47	47	47	46
540	550		74	50	50	49	49	48	48	48	47
550	560		76	51	50	50	50	49	49	49	48
560	570		78	52	51	51	51	50	50	50	49
570	580		80	53	52	52	52	51	51	50	50
580	590		82	54	53	53	53	52	52	51	51
590	600		85	55	54	54	54	53	53	52	52
600	610		87	56	55	55	55	54	54	53	53
610	620		89	57	56	56	55	55	55	54	54
620	630		91	58	57	57	56	56	56	55	55
630	640		93	59	58	58	57	57	57	56	56
640	650		95	60	59	59	58	58	58	57	57
650	660		98	61	60	60	59	59	59	58	58
660	670		100	61	61	61	60	60	60	59	59
670	680		102	62	62	62	61	61	61	60	60
680	690		104	63	63	63	62	62	61	61	61
690	700		106	64	64	64	63	63	62	62	62
700	710		109	66	65	65	64	64	63	63	63
710	720		111	68	66	66	65	65	64	64	64
720	730		113	71	67	66	66	66	65	65	65
730	740		116	73	68	67	67	67	66	66	66
740	750		118	75	69	68	68	68	67	67	67
750	760		120	78	70	69	69	69	68	68	67
760	770		123	80	71	71	70	70	69	69	68

770	780	125	82	73	72	71	71	70	70	69
780	790	127	85	74	73	72	72	71	71	70
790	800	130	87	75	74	73	73	72	72	71
800	810	133	89	76	75	75	74	73	73	72
810	820	135	92	77	76	76	75	74	74	73
820	830	138	95	78	78	77	76	75	75	74
830	840	140	97	80	79	78	77	76	76	75
840	850	143	100	81	80	79	78	78	77	76
850	860	145	102	82	81	80	80	79	78	77
860	870	148	105	84	83	81	81	80	79	78
870	880	151	107	85	84	83	82	81	80	80
880	890	153	110	87	85	84	83	82	82	81
890	900	156	113	88	87	86	84	83	83	82
900	910	158	115	89	88	87	86	85	84	83
910	920	161	118	91	90	88	87	86	85	84
920	930	163	120	92	91	90	89	87	86	85
930	940	166	123	93	92	91	90	89	88	87
940	950	169	125	95	94	92	91	90	89	88
950	960	171	128	96	95	94	93	91	90	89
960	970	174	131	98	96	95	94	93	92	91
970	980	176	133	99	98	97	95	94	93	92
980	990	179	136	100	99	98	97	96	94	93
990	1000	181	138	102	101	99	98	97	96	95
1000	1010	184	141	103	102	101	100	98	97	96
1010	1020	187	143	104	103	102	101	100	99	97
1020	1030	189	146	106	105	103	102	101	100	99
1030	1040	192	149	107	106	105	104	102	101	100
1040	1050	194	151	109	107	106	105	104	103	102
1050	1060	197	154	110	109	108	106	105	104	103
1060	1070	199	156	112	110	109	108	107	105	104
1070	1080	202	159	115	112	110	109	108	107	106
1080	1090	205	161	117	113	112	111	109	108	107
1090	1100	207	164	120	114	113	112	111	110	108
1100	1110	210	167	122	116	114	113	112	111	110
1110	1120	212	169	125	117	116	115	113	112	111
1120	1130	215	172	128	118	117	116	115	114	113
1130	1140	218	174	130	120	119	117	116	115	114
1140	1150	220	177	133	121	120	119	118	116	115
1150	1160	223	179	135	123	121	120	119	118	117
1160	1170	225	182	138	124	123	122	120	119	118
1170	1180	228	185	140	125	124	123	122	121	119
1180	1190	230	187	143	127	125	124	123	122	121

1190	1200	233	190	146	128	127	126	124	123	122
1200	1210	236	192	148	129	128	127	126	125	124
1210	1220	238	195	151	131	130	128	127	126	125
1220	1230	241	198	153	132	131	130	129	127	126
1230	1240	243	200	156	134	132	131	130	129	128
1240	1250	246	203	158	135	134	133	131	130	129
1250	1260	248	205	161	136	135	134	133	132	130
1260	1270	251	208	164	138	136	135	134	133	132
1270	1280	254	210	166	139	138	137	135	134	133
1280	1290	257	214	169	140	139	138	137	136	135
1290	1300	260	217	173	142	141	139	138	137	136
1300	1310	264	221	177	143	142	141	140	138	137
1310	1320	267	224	180	145	143	142	141	140	139
1320	1330	271	228	184	146	145	144	142	141	140
1330	1340	275	231	187	147	146	145	144	143	141
1340	1350	278	235	191	149	147	146	145	144	143
1350	1360	282	239	194	151	149	148	146	145	144
1360	1370	285	242	198	155	150	149	148	147	146
1370	1380	289	246	202	158	152	150	149	148	147
1380	1390	292	249	205	162	153	152	151	149	148
1390	1400	296	253	209	166	154	153	152	151	150
1400	1410	300	256	212	169	156	155	153	152	151
1410	1420	303	260	216	173	157	156	155	154	152
1420	1430	307	264	219	176	158	157	156	155	154
1430	1440	310	267	223	180	160	159	157	156	155
1440	1450	314	271	227	183	161	160	159	158	157
1450	1460	318	274	230	187	163	161	160	159	158
1460	1470	321	278	234	191	164	163	162	160	159
1470	1480	325	281	237	194	165	164	163	162	161
1480	1490	328	285	241	198	167	166	164	163	162
1490	1500	332	289	244	201	168	167	166	165	163
1500	1510	336	292	248	205	169	168	167	166	165
1510	1520	339	296	252	208	171	170	168	167	166
1520	1530	343	300	255	212	172	171	170	169	168
1530	1540	347	303	259	216	174	172	171	170	169
1540	1550	350	307	263	219	176	174	173	171	170
1550	1560	354	311	266	223	180	175	174	173	172
1560	1570	358	314	270	227	183	177	175	174	173
1570	1580	361	318	274	230	187	178	177	176	174
1580	1590	365	322	277	234	191	180	178	177	176
1590	1600	369	325	281	238	194	181	180	178	177
1600	1610	372	329	285	241	198	182	181	180	179

1610	1620	376	333	288	245	202	184	183	181	180
1620	1630	380	336	292	249	205	185	184	183	181
1630	1640	383	340	296	252	209	187	186	184	183
1640	1650	387	344	299	256	213	188	187	186	184
1650	1660	391	347	303	260	216	190	188	187	186
1660	1670	394	351	307	263	220	191	190	189	187
1670	1680	398	355	310	267	224	193	191	190	189
1680	1690	402	358	314	271	227	194	193	191	190
1690	1700	405	362	318	274	231	196	194	193	192
1700	1710	409	366	321	278	235	197	196	194	193
1710	1720	413	369	325	282	238	199	197	196	195
1720	1730	416	373	329	285	242	200	199	197	196
1730	1740	420	377	332	289	246	202	200	199	197
1740	1750	424	380	336	293	249	205	202	200	199
1750	1760	427	384	340	296	253	209	203	202	200
1760	1770	431	388	343	300	257	212	205	203	202
1770	1780	435	391	347	304	260	216	206	205	203
1780	1790	438	395	351	307	264	220	207	206	205
1790	1800	442	399	354	311	268	223	209	208	206
1800	1810	446	402	358	315	271	227	210	209	208
1810	1820	449	406	362	318	275	231	212	211	209
1820	1830	453	410	365	322	279	234	213	212	211
1830	1840	457	413	369	326	282	238	215	213	212
1840	1850	460	417	373	329	286	242	216	215	214
1850	1860	464	421	376	333	290	245	218	216	215
1860	1870	468	424	380	337	293	249	219	218	217
1870	1880	471	428	384	340	297	253	221	219	218
1880	1890	475	432	387	344	301	256	222	221	219
1890	1900	479	435	391	348	304	260	224	222	221
1900	1910	482	439	395	351	308	264	225	224	222
1910	1920	486	443	398	355	312	267	227	225	224
1920	1930	490	446	402	359	315	271	228	227	225
1930	1940	493	450	406	362	319	275	231	228	227
1940	1950	497	454	409	366	323	278	235	230	228
1950	1960	501	457	413	370	326	282	239	231	230
1960	1970	504	461	417	373	330	286	242	233	231
1970	1980	508	465	420	377	334	289	246	234	233
1980	1990	512	468	424	381	337	293	250	235	234
1990	2000	515	472	428	384	341	297	253	237	236
2000	2010	519	476	431	388	345	300	257	238	237
2010	2020	523	479	435	392	348	304	261	240	238
2020	2030	526	483	439	395	352	308	264	241	240

2030	2040	530	487	442	399	356	311	268	243	241
2040	2050	534	490	446	403	359	315	272	244	243
2050	2060	537	494	450	406	363	319	275	246	244
2060	2070	541	498	453	410	367	322	279	247	246
2070	2080	545	501	457	414	370	326	283	249	247
2080	2090	548	505	461	417	374	330	286	250	249
2090	2100	552	509	464	421	378	333	290	252	250
2100	2110	556	512	468	425	381	337	294	253	252
2110	2120	559	516	472	428	385	341	297	254	253
2120	2130	563	520	475	432	389	344	301	258	255
2130	2140	567	523	479	436	392	348	305	261	256
2140	2150	570	527	483	439	396	352	308	265	258
2150	2160	574	531	486	443	400	355	312	269	259
2160	2170	578	534	490	447	403	359	316	272	260
2170	2180	581	538	494	450	407	363	319	276	262
2180	2190	585	542	497	454	411	366	323	280	263
2190	2200	589	545	501	458	414	370	327	283	265
2200	2210	592	549	505	461	418	374	330	287	266
2210	2220	596	553	508	465	422	377	334	291	268
2220	2230	600	556	512	469	425	381	338	294	269
2230	2240	603	560	516	472	429	385	341	298	271
2240	2250	607	564	519	476	433	388	345	302	272
2250	2260	611	567	523	480	436	392	349	305	274
2260	2270	614	571	527	483	440	396	352	309	275
2270	2280	618	575	530	487	444	399	356	313	277
2280	2290	622	578	534	491	447	403	360	316	278
2290	2300	625	582	538	494	451	407	363	320	280
2300	2310	629	586	541	498	455	410	367	324	281
2310	2320	633	589	545	502	458	414	371	327	284
2320	2330	636	593	549	505	462	418	374	331	288
2330	2340	640	597	552	509	466	421	378	335	291
2340	2350	644	600	556	513	469	425	382	338	295
2350	2360	648	604	560	517	473	429	385	342	299
2360	2370	651	608	564	520	477	433	389	346	303
2370	2380	655	612	568	524	481	437	393	350	307
2380	2390	659	616	571	528	485	440	397	354	310
2390	2400	663	620	575	532	489	444	401	358	314
2400	2410	667	624	579	536	493	448	405	361	318
2410	2420	671	627	583	540	496	452	409	365	322
2420	2430	675	631	587	544	500	456	413	369	326
2430	2440	678	635	591	547	504	460	416	373	330
2440	2450	682	639	595	551	508	464	420	377	334

2450	2460	686	643	599	555	512	467	424	381	337
2460	2470	690	647	602	559	516	471	428	385	341
2470	2480	694	651	606	563	520	475	432	389	345
2480	2490	698	654	610	567	523	479	436	392	349
2490	2500	702	658	614	571	527	483	440	396	353
2500	2510	706	662	618	575	531	487	443	400	357
2510	2520	709	666	622	578	535	491	447	404	361
2520	2530	713	670	626	582	539	495	451	408	365
2530	2540	717	674	629	586	543	498	455	412	368
2540	2550	721	678	633	590	547	502	459	416	372
2550	2560	725	682	637	594	550	506	463	419	376
2560	2570	729	685	641	598	554	510	467	423	380
2570	2580	733	689	645	602	558	514	471	427	384
2580	2590	736	693	649	605	562	518	474	431	388
2590	2600	740	697	653	609	566	522	478	435	392
2600	2610	744	701	657	613	570	525	482	439	395
2610	2620	748	705	660	617	574	529	486	443	399
2620	2630	752	709	664	621	578	533	490	447	403
2630	2640	756	712	668	625	581	537	494	450	407
2640	2650	760	716	672	629	585	541	498	454	411
2650	2660	764	720	676	632	589	545	501	458	415
2660	2670	767	724	680	636	593	549	505	462	419
2670	2680	771	728	684	640	597	553	509	466	422
2680	2690	775	732	687	644	601	556	513	470	426
2690	2700	779	736	691	648	605	560	517	474	430
2700	2710	783	740	695	652	608	564	521	477	434
2710	2720	787	743	699	656	612	568	525	481	438
2720	2730	791	747	703	660	616	572	528	485	442
2730	2740	794	751	707	663	620	576	532	489	446
2740	2750	798	755	711	667	624	580	536	493	450
2750	2760	802	759	714	671	628	583	540	497	453
2760	2770	806	763	718	675	632	587	544	501	457
2770	2780	810	767	722	679	636	591	548	504	461
2780	2790	814	770	726	683	639	595	552	508	465
2790	2800	818	774	730	687	643	599	556	512	469
2800	2810	821	778	734	690	647	603	559	516	473
2810	2820	825	782	738	694	651	607	563	520	477
2820	2830	829	786	742	698	655	610	567	524	480
2830	2840	833	790	745	702	659	614	571	528	484
2840	2850	837	794	749	706	663	618	575	532	488
2850	2860	841	797	753	710	666	622	579	535	492
2860	2870	845	801	757	714	670	626	583	539	496

2870	2880	849	805	761	718	674	630	586	543	500
2880	2890	852	809	765	721	678	634	590	547	504
2890	2900	856	813	769	725	682	638	594	551	508
2900	2910	860	817	772	729	686	641	598	555	511
2910	2920	864	821	776	733	690	645	602	559	515
2920	2930	868	825	780	737	693	649	606	562	519
2930	2940	872	828	784	741	697	653	610	566	523
2940	2950	876	832	788	745	701	657	614	570	527
2950	2960	879	836	792	748	705	661	617	574	531
2960	2970	883	840	796	752	709	665	621	578	535
2970	2980	887	844	800	756	713	668	625	582	538
2980	2990	891	848	803	760	717	672	629	586	542
2990	3000	895	852	807	764	721	676	633	590	546
3000	3010	899	855	811	768	724	680	637	593	550
3010	3020	903	859	815	772	728	684	641	597	554
3020	3030	907	863	819	775	732	688	644	601	558
3030	3040	910	867	823	779	736	692	648	605	562
3040	3050	914	871	827	783	740	696	652	609	565
3050	3060	918	875	830	787	744	699	656	613	569
3060	3070	922	879	834	791	748	703	660	617	573
3070	3080	926	883	838	795	751	707	664	620	577
3080	3090	930	886	842	799	755	711	668	624	581
3090	3100	934	890	846	803	759	715	672	628	585
3100	3110	937	894	850	806	763	719	675	632	589
3110	3120	941	898	854	810	767	723	679	636	593
3120	3130	945	902	857	814	771	726	683	640	596
3130	3140	949	906	861	818	775	730	687	644	600
3140	3150	953	910	865	822	779	734	691	647	604
3150	3160	957	913	869	826	782	738	695	651	608
3160	3170	961	917	873	830	786	742	699	655	612
3170	3180	965	921	877	833	790	746	702	659	616
3180	3190	968	925	881	837	794	750	706	663	620
3190	3200	972	929	885	841	798	754	710	667	623
3200	3210	976	933	888	845	802	757	714	671	627
3210	3220	980	937	892	849	806	761	718	675	631
3220	3230	984	940	896	853	809	765	722	678	635
3230	3240	988	944	900	857	813	769	726	682	639
3240	3250	992	948	904	861	817	773	729	686	643
3250	3260	995	952	908	864	821	777	733	690	647
3260	3270	999	956	912	868	825	781	737	694	651
3270	3280	1003	960	915	872	829	784	741	698	654
3280	3290	1007	964	919	876	833	788	745	702	658

3290	3300	1011	968	923	880	836	792	749	705	662
3300	3310	1015	971	927	884	840	796	753	709	666
3310	3320	1019	975	931	888	844	800	757	713	670
3320	3330	1022	979	935	891	848	804	760	717	674
3330	3340	1026	983	939	895	852	808	764	721	678
3340	3350	1030	987	943	899	856	811	768	725	681
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3360	3370	1038	995	950	907	864	819	776	733	689
3370	3380	1042	998	954	911	867	823	780	736	693
3380	3390	1046	1002	958	915	871	827	784	740	697
3390	3400	1050	1006	962	918	875	831	787	744	701
3400	3410	1053	1010	966	922	879	835	791	748	705
3410	3420	1057	1014	970	926	883	839	795	752	708
3420	3430	1061	1018	973	930	887	842	799	756	712
3430	3440	1065	1022	977	934	891	846	803	760	716
3440	3450	1069	1026	981	938	894	850	807	763	720
3450	3460	1073	1029	985	942	898	854	811	767	724
3460	3470	1077	1033	989	946	902	858	815	771	728
3470	3480	1080	1037	993	949	906	862	818	775	732
3480	3490	1084	1041	997	953	910	866	822	779	736
3490	3500	1088	1045	1000	957	914	869	826	783	739
3500	3510	1092	1049	1004	961	918	873	830	787	743
3510	3520	1096	1053	1008	965	922	877	834	790	747
3520	3530	1100	1056	1012	969	925	881	838	794	751
3530	3540	1104	1060	1016	973	929	885	842	798	755
3540	3550	1108	1064	1020	976	933	889	845	802	759
3550	3560	1111	1068	1023	980	937	892	849	806	762
3560	3570	1114	1071	1026	983	940	895	852	809	765
3570	3580	1117	1074	1030	986	943	899	855	812	769
3580	3590	1121	1077	1033	990	946	902	859	815	772
3590	3600	1124	1081	1036	993	950	905	862	818	775
3600	3610	1127	1084	1039	996	953	908	865	822	778
3610	3620	1130	1087	1043	999	956	912	868	825	782
3620	3630	1134	1090	1046	1003	959	915	872	828	785
3630	3640	1137	1094	1049	1006	963	918	875	831	788
3640	3650	1140	1097	1052	1009	966	921	878	835	791
3650	3660	1143	1100	1056	1012	969	925	881	838	795
3660	3670	1147	1103	1059	1016	972	928	885	841	798
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3680	3690	1153	1110	1065	1022	979	934	891	848	804
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3720	3730	1166	1123	1078	1035	992	947	904	861	817
3730	3740	1169	1126	1082	1038	995	951	907	864	821
3740	3750	1173	1129	1085	1042	998	954	911	867	824
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3780	3790	1186	1142	1098	1055	1011	967	924	880	837
3790	3800	1189	1145	1101	1058	1014	970	927	883	840
3800	3810	1192	1149	1104	1061	1018	973	930	887	843
3810	3820	1195	1152	1108	1064	1021	977	933	890	847
3820	3830	1199	1155	1111	1068	1024	980	936	893	850
3830	3840	1202	1158	1114	1071	1027	983	940	896	853
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5210	5220		1744	1743	1741	1740	1739	1737	1736	1735	1733
5220	5230		1748	1747	1745	1744	1743	1741	1740	1739	1737
5230	5240		1752	1751	1750	1748	1747	1745	1744	1743	1741
5240	5250		1757	1755	1754	1753	1751	1750	1749	1747	1746
5250	5260		1761	1760	1758	1757	1756	1754	1753	1752	1750
5260	5270		1765	1764	1763	1761	1760	1759	1757	1756	1755
5270	5280		1770	1769	1767	1766	1764	1763	1762	1760	1759
5280	5290		1774	1773	1772	1770	1769	1768	1766	1765	1764
5290	5300		1779	1777	1776	1775	1773	1772	1771	1769	1768
5300	5310		1783	1782	1780	1779	1778	1776	1775	1774	1772
5310	5320		1788	1786	1785	1784	1782	1781	1780	1778	1777
5320	5330		1792	1791	1789	1788	1787	1785	1784	1783	1781
5330	5340		1796	1795	1794	1792	1791	1790	1788	1787	1786
5340	5350		1801	1800	1798	1797	1796	1794	1793	1792	1790
5350	5360		1805	1804	1803	1801	1800	1799	1797	1796	1795
5360	5370		1810	1808	1807	1806	1804	1803	1802	1800	1799
5370	5380		1814	1813	1812	1810	1809	1808	1806	1805	1803
5380	5390		1819	1817	1816	1815	1813	1812	1811	1809	1808

5390	5400		1823	1822	1820	1819	1818	1816	1815	1814	1812
5400	5410		1828	1826	1825	1823	1822	1821	1819	1818	1817
5410	5420		1832	1831	1829	1828	1827	1825	1824	1823	1821
5420	5430		1836	1835	1834	1832	1831	1830	1828	1827	1826
5430	5440		1841	1839	1838	1837	1835	1834	1833	1831	1830
5440	5450		1845	1844	1843	1841	1840	1839	1837	1836	1835
5450	5460		1850	1848	1847	1846	1844	1843	1842	1840	1839
5460	5470		1854	1853	1851	1850	1849	1847	1846	1845	1843
5470	5480		1859	1857	1856	1855	1853	1852	1851	1849	1848
5480	5490		1863	1862	1860	1859	1858	1856	1855	1854	1852
5490	5500		1867	1866	1865	1863	1862	1861	1859	1858	1857
5500	5510		1872	1871	1869	1868	1867	1865	1864	1862	1861
5510	5520		1876	1875	1874	1872	1871	1870	1868	1867	1866
5520	5530		1881	1879	1878	1877	1875	1874	1873	1871	1870
5530	5540		1885	1884	1882	1881	1880	1878	1877	1876	1874
5540	5550		1890	1888	1887	1886	1884	1883	1882	1880	1879
5550	5560		1894	1893	1891	1890	1889	1887	1886	1885	1883
5560	5570		1898	1897	1896	1894	1893	1892	1890	1889	1888
5570	5580		1903	1902	1900	1899	1898	1896	1895	1894	1892
5580	5590		1907	1906	1905	1903	1902	1901	1899	1898	1897
5590	5600		1912	1910	1909	1908	1906	1905	1904	1902	1901
5600	5610		1916	1915	1914	1912	1911	1910	1908	1907	1905
5610	5620		1921	1919	1918	1917	1915	1914	1913	1911	1910
5620	5630		1925	1924	1922	1921	1920	1918	1917	1916	1914
5630	5640		1930	1928	1927	1926	1924	1923	1921	1920	1919
5640	5650		1934	1933	1931	1930	1929	1927	1926	1925	1923
5650	5660		1938	1937	1936	1934	1933	1932	1930	1929	1928
5660	5670		1943	1942	1940	1939	1937	1936	1935	1933	1932
5670	5680		1947	1946	1945	1943	1942	1941	1939	1938	1937
5680	5690		1952	1950	1949	1948	1946	1945	1944	1942	1941
5690	5700		1956	1955	1953	1952	1951	1949	1948	1947	1945
5700	5710		1961	1959	1958	1957	1955	1954	1953	1951	1950
5710	5720		1965	1964	1962	1961	1960	1958	1957	1956	1954
5720	5730		1969	1968	1967	1965	1964	1963	1961	1960	1959
5730	5740		1974	1973	1971	1970	1969	1967	1966	1964	1963
5740	5750		1978	1977	1976	1974	1973	1972	1970	1969	1968
5750	5760		1983	1981	1980	1979	1977	1976	1975	1973	1972
5760	5770		1987	1986	1985	1983	1982	1980	1979	1978	1976
5770	5780		1992	1990	1989	1988	1986	1985	1984	1982	1981
5780	5790		1996	1995	1993	1992	1991	1989	1988	1987	1985
5790	5800		2001	1999	1998	1996	1995	1994	1992	1991	1990

## 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 federal and New Jersey 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 [2025].

*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 [\$3,387] \$3,548 per week ([\$176,100] \$184,500 per year), multiply gross taxable weekly income by 0.0765 and add the result to the table amount. For persons earning above [\$3,387] \$3,548 per week, multiply gross taxable weekly income by .0145 (Medicare), add [\$210] \$220 (Social Security max of 6.2%), 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 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 [\[for one year \\$10,918/year or \\$210/week\]](#) [of \\$11,439/year or \\$220/week](#) is averaged into the table for income ranges above [\[\\$176,100\]](#) [\\$184,500](#). 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 [\[2025\]](#) [2026](#)). 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, [\[2025\]](#) [2026](#)). 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 [\[April 8, 2025\]](#) [March 31, 2026](#) to be effective [\[June 1, 2025\]](#) [June 1, 2026](#).