

APPENDIX IX-H - COMBINED TAX WITHHOLDING TABLES FOR USE WITH THE SUPPORT GUI
 Includes Federal, State, Social Security and Medicare Income Tax Withholding Rates
 Weekly Payroll Period - Single Persons and Married Living Apart - For Wages Paid After Janu

These Tables should not be used for certain income situations - see notes at er

Weekly Gross Income		And the number of withholding allowances claimed is								
<i>At least</i>	<i>But less than</i>	0	1	2	3	4	5	6	7	8
100	110	15	9	9	9	8	8	8	8	8
110	120	17	11	10	10	9	9	9	9	9
120	130	19	13	11	11	10	10	10	10	10
130	140	21	15	12	11	11	11	11	10	10
140	150	23	17	13	12	12	12	12	11	11
150	160	25	19	14	13	13	13	12	12	12
160	170	27	20	15	14	14	14	13	13	13
170	180	29	22	16	15	15	15	14	14	14
180	190	31	24	18	16	16	15	15	15	15
190	200	34	26	20	17	17	16	16	16	16
200	210	36	28	22	18	18	17	17	17	16
210	220	39	30	24	19	19	18	18	18	17
220	230	41	32	26	20	19	19	19	19	18
230	240	43	35	28	22	20	20	20	19	19
240	250	46	37	30	24	21	21	21	20	20
250	260	48	39	32	26	22	22	22	21	21
260	270	51	42	34	27	23	23	23	22	22
270	280	53	44	35	29	24	24	23	23	23
280	290	56	47	38	31	25	25	24	24	24
290	300	58	49	40	33	27	26	25	25	25
300	310	60	51	42	35	29	26	26	26	26
310	320	63	54	45	37	31	27	27	27	27
320	330	65	56	47	39	33	28	28	28	27
330	340	68	59	50	41	35	29	29	29	28
340	350	70	61	52	43	37	31	30	30	29
350	360	72	63	55	46	39	33	31	30	30
360	370	75	66	57	48	41	35	32	31	31
370	380	77	68	59	50	42	36	33	32	32
380	390	80	71	62	53	44	38	33	33	33
390	400	82	73	64	55	46	40	34	34	34
400	410	85	76	67	58	49	42	36	35	35
410	420	87	78	69	60	51	44	38	36	36
420	430	90	81	71	63	54	46	40	37	37
430	440	92	83	74	65	56	48	42	38	37
440	450	94	85	76	67	58	50	44	39	38
450	460	97	88	79	70	61	52	46	40	39
460	470	99	90	81	72	63	54	48	42	40
470	480	102	93	84	75	66	57	50	43	41
480	490	104	95	86	77	68	59	51	45	42
490	500	107	98	89	80	71	62	53	47	43
500	510	109	100	91	82	73	64	55	49	44
510	520	112	103	94	85	76	67	58	51	45
520	530	114	105	96	87	78	69	60	53	47
530	540	117	108	99	90	81	71	62	55	49
540	550	119	110	101	92	83	74	65	57	51
550	560	122	113	104	94	85	76	67	59	53
560	570	124	115	106	97	88	79	70	61	55
570	580	127	117	108	99	90	81	72	63	57
580	590	131	120	111	102	93	84	75	66	59
590	600	134	122	113	104	95	86	77	68	61

Weekly Gross Income		And the number of withholding allowances claimed is								
At least	But less than	0	1	2	3	4	5	6	7	8
600	610	138	125	116	107	98	89	80	71	63
610	620	142	127	118	109	100	91	82	73	65
620	630	145	130	121	112	103	94	85	76	67
630	640	149	133	123	114	105	96	87	78	69
640	650	153	137	126	117	108	99	90	81	71
650	660	156	140	128	119	110	101	92	83	74
660	670	160	144	131	122	113	104	94	85	76
670	680	164	148	133	124	115	106	97	88	79
680	690	168	151	136	127	117	108	99	90	81
690	700	172	155	139	129	120	111	102	93	84
700	710	175	159	143	131	122	113	104	95	86
710	720	179	163	147	134	125	116	107	98	89
720	730	183	167	150	136	127	118	109	100	91
730	740	187	171	154	139	130	121	112	103	94
740	750	191	174	158	142	132	123	114	105	96
750	760	195	178	162	146	135	126	117	108	99
760	770	199	182	166	150	137	128	119	110	101
770	780	202	186	170	153	140	131	122	113	104
780	790	207	190	174	157	143	133	124	115	106
790	800	211	194	177	161	145	136	127	117	108
800	810	215	198	181	165	149	139	129	120	111
810	820	219	202	185	169	152	141	132	123	113
820	830	223	206	189	173	156	144	135	125	116
830	840	227	210	193	177	160	147	137	128	118
840	850	231	214	198	181	164	149	140	131	121
850	860	235	218	202	185	168	152	143	133	124
860	870	239	222	206	189	172	155	145	136	126
870	880	243	226	210	193	176	159	148	138	129
880	890	247	231	214	197	180	164	151	141	132
890	900	251	235	218	201	184	168	153	144	134
900	910	255	239	222	205	188	172	156	146	137
910	920	260	243	226	209	193	176	159	149	140
920	930	264	247	230	213	197	180	163	152	142
930	940	268	251	234	217	201	184	167	155	145
940	950	272	255	238	222	205	188	171	158	148
950	960	276	259	242	226	209	192	175	161	151
960	970	280	263	246	230	213	196	179	164	154
970	980	284	267	250	234	217	200	183	167	157
980	990	288	271	255	238	221	204	188	171	160
990	1,000	292	275	259	242	225	208	192	175	163
1,000	1,010	296	279	263	246	229	212	196	179	165
1,010	1,020	300	284	267	250	233	217	200	183	168
1,020	1,030	304	288	271	254	237	221	204	187	171
1,030	1,040	308	292	275	258	241	225	208	191	174
1,040	1,050	313	296	279	262	246	229	212	195	179
1,050	1,060	317	300	283	266	250	233	216	199	183
1,060	1,070	321	304	287	270	254	237	220	203	187
1,070	1,080	325	308	291	274	258	241	224	207	191
1,080	1,090	329	312	295	279	262	245	228	212	195
1,090	1,100	333	316	299	283	266	249	232	216	199
1,100	1,110	337	320	303	287	270	253	236	220	203
1,110	1,120	341	324	308	291	274	257	241	224	207
1,120	1,130	345	328	312	295	278	261	245	228	211
1,130	1,140	349	332	316	299	282	265	249	232	215
1,140	1,150	353	337	320	303	286	270	253	236	219

Weekly Gross Income		And the number of withholding allowances claimed is								
At least	But less than	0	1	2	3	4	5	6	7	8
1,150	1,160	357	341	324	307	290	274	257	240	223
1,160	1,170	361	345	328	311	294	278	261	244	227
1,170	1,180	365	349	332	315	298	282	265	248	231
1,180	1,190	370	353	336	319	303	286	269	252	236
1,190	1,200	374	357	340	323	307	290	273	256	240
1,200	1,210	378	361	344	327	311	294	277	260	244
1,210	1,220	382	365	348	332	315	298	281	265	248
1,220	1,230	386	369	352	336	319	302	285	269	252
1,230	1,240	390	373	356	340	323	306	289	273	256
1,240	1,250	394	377	361	344	327	310	294	277	260
1,250	1,260	398	381	365	348	331	314	298	281	264
1,260	1,270	403	385	369	352	335	318	302	285	268
1,270	1,280	407	389	373	356	339	322	306	289	272
1,280	1,290	411	394	377	360	343	327	310	293	276
1,290	1,300	416	398	381	364	347	331	314	297	280
1,300	1,310	420	402	385	368	351	335	318	301	284
1,310	1,320	425	406	389	372	356	339	322	305	289
1,320	1,330	429	410	393	376	360	343	326	309	293
1,330	1,340	433	415	397	380	364	347	330	313	297
1,340	1,350	438	419	401	385	368	351	334	318	301
1,350	1,360	442	424	405	389	372	355	338	322	305
1,360	1,370	446	428	409	393	376	359	342	326	309
1,370	1,380	451	432	414	397	380	363	346	330	313
1,380	1,390	455	437	418	401	384	367	351	334	317
1,390	1,400	460	441	423	405	388	371	355	338	321
1,400	1,410	464	445	427	409	392	375	359	342	325
1,410	1,420	468	450	431	413	396	380	363	346	329
1,420	1,430	473	454	436	417	400	384	367	350	333
1,430	1,440	477	459	440	422	404	388	371	354	337
1,440	1,450	481	463	444	426	409	392	375	358	342
1,450	1,460	486	467	449	430	413	396	379	362	346
1,460	1,470	490	472	453	435	417	400	383	366	350
1,470	1,480	495	476	458	439	421	404	387	370	354
1,480	1,490	499	481	462	444	425	408	391	375	358
1,490	1,500	504	485	467	448	429	412	395	379	362
1,500	1,510	508	490	471	452	434	416	399	383	366
1,510	1,520	513	494	475	457	438	420	404	387	370
1,520	1,530	517	499	480	461	443	424	408	391	374
1,530	1,540	522	503	484	466	447	428	412	395	378
1,540	1,550	526	507	489	470	452	433	416	399	382
1,550	1,560	531	512	493	475	456	437	420	403	386
1,560	1,570	535	516	498	479	460	442	424	407	390
1,570	1,580	540	521	502	484	465	446	428	411	394
1,580	1,590	544	525	507	488	469	451	432	415	399
1,590	1,600	548	530	511	493	474	455	437	420	403
1,600	1,610	553	534	516	497	478	460	441	424	407
1,610	1,620	557	539	520	501	483	464	445	428	411
1,620	1,630	562	543	525	506	487	469	450	432	415
1,630	1,640	566	548	529	510	492	473	454	436	419
1,640	1,650	570	551	533	514	495	477	458	440	423
1,650	1,660	574	555	537	518	499	481	462	443	426
1,660	1,670	578	559	540	522	503	484	466	447	430
1,670	1,680	582	563	544	526	507	488	470	451	433
1,680	1,690	585	567	548	529	511	492	473	455	437
1,690	1,700	589	571	552	533	515	496	477	459	440

Weekly Gross Income		And the number of withholding allowances claimed is								
At least	But less than	0	1	2	3	4	5	6	7	8
1,700	1,710	593	574	556	537	518	500	481	463	444
1,710	1,720	597	578	560	541	522	504	485	466	448
1,720	1,730	601	582	563	545	526	508	489	470	452
1,730	1,740	605	586	567	549	530	511	493	474	455
1,740	1,750	608	590	571	553	534	515	497	478	459
1,750	1,760	612	594	575	556	538	519	500	482	463
1,760	1,770	616	598	579	560	542	523	504	486	467
1,770	1,780	620	601	583	564	545	527	508	489	471
1,780	1,790	624	605	587	568	549	531	512	493	475
1,790	1,800	628	609	590	572	553	534	516	497	478
1,800	1,810	632	613	594	576	557	538	520	501	482
1,810	1,820	635	617	598	579	561	542	523	505	486
1,820	1,830	639	621	602	583	565	546	527	509	490
1,830	1,840	643	624	606	587	568	550	531	513	494
1,840	1,850	647	628	610	591	572	554	535	516	498
1,850	1,860	651	632	613	595	576	558	539	520	502
1,860	1,870	655	636	617	599	580	561	543	524	505
1,870	1,880	658	640	621	602	584	565	547	528	509
1,880	1,890	662	644	625	606	588	569	550	532	513
1,890	1,900	666	647	629	610	592	573	554	536	517
1,900	1,910	670	651	633	614	595	577	558	539	521
1,910	1,920	674	655	637	618	599	581	562	543	525
1,920	1,930	678	659	640	622	603	584	566	547	528
1,930	1,940	682	663	644	626	607	588	570	551	532
1,940	1,950	685	667	648	629	611	592	573	555	536
1,950	1,960	689	671	652	633	615	596	577	559	540
1,960	1,970	693	674	656	637	618	600	581	562	544
1,970	1,980	697	678	660	641	622	604	585	566	548
1,980	1,990	701	682	663	645	626	607	589	570	552
1,990	2,000	705	686	667	649	630	611	593	574	555
2,000	2,010	708	690	671	652	634	615	597	578	559
2,010	2,020	712	694	675	656	638	619	600	582	563
2,020	2,030	716	697	679	660	642	623	604	586	567
2,030	2,040	720	701	683	664	645	627	608	589	571
2,040	2,050	724	705	687	668	649	631	612	593	575
2,050	2,060	728	709	690	672	653	634	616	597	578
2,060	2,070	732	713	694	676	657	638	620	601	582
2,070	2,080	735	717	698	679	661	642	623	605	586
2,080	2,090	739	721	702	683	665	646	627	609	590
2,090	2,100	743	724	706	687	668	650	631	612	594
2,100	2,110	747	728	710	691	672	654	635	616	598
2,110	2,120	751	732	713	695	676	657	639	620	602
2,120	2,130	755	736	717	699	680	661	643	624	605
2,130	2,140	758	740	721	702	684	665	647	628	609
2,140	2,150	762	744	725	706	688	669	650	632	613
2,150	2,160	766	747	729	710	692	673	654	636	617
2,160	2,170	770	751	733	714	695	677	658	639	621
2,170	2,180	774	755	737	718	699	681	662	643	625
2,180	2,190	778	759	740	722	703	684	666	647	628
2,190	2,200	781	763	744	726	707	688	670	651	632
2,200	2,210	785	767	748	729	711	692	673	655	636
2,210	2,220	789	771	752	733	715	696	677	659	640
2,220	2,230	793	774	756	737	718	700	681	662	644
2,230	2,240	797	778	760	741	722	704	685	666	648
2,240	2,250	801	782	763	745	726	707	689	670	652

Weekly Gross Income		And the number of withholding allowances claimed is								
At least	But less than	0	1	2	3	4	5	6	7	8
2,250	2,260	805	786	767	749	730	711	693	674	655
2,260	2,270	808	790	771	752	734	715	696	678	659
2,270	2,280	812	794	775	756	738	719	700	682	663
2,280	2,290	816	797	779	760	741	723	704	686	667
2,290	2,300	820	801	783	764	745	727	708	689	671
2,300	2,310	824	805	786	768	749	731	712	693	675
2,310	2,320	828	809	790	772	753	734	716	697	678
2,320	2,330	831	813	794	776	757	738	720	701	682
2,330	2,340	835	817	798	779	761	742	723	705	686
2,340	2,350	839	821	802	783	765	746	727	709	690
2,350	2,360	843	824	806	787	768	750	731	712	694
2,360	2,370	847	828	810	791	772	754	735	716	698
2,370	2,380	851	832	813	795	776	757	739	720	701
2,380	2,390	855	836	817	799	780	761	743	724	705
2,390	2,400	858	840	821	802	784	765	746	728	709
2,400	2,410	862	844	825	806	788	769	750	732	713
2,410	2,420	866	847	829	810	791	773	754	736	717
2,420	2,430	870	851	833	814	795	777	758	739	721
2,430	2,440	874	855	836	818	799	781	762	743	725
2,440	2,450	878	859	840	822	803	784	766	747	728
2,450	2,460	881	863	844	826	807	788	770	751	732
2,460	2,470	885	867	848	829	811	792	773	755	736
2,470	2,480	889	871	852	833	815	796	777	759	740
2,480	2,490	893	874	856	837	818	800	781	762	744
2,490	2,500	897	878	860	841	822	804	785	766	748
2,500	2,510	901	882	863	845	826	807	789	770	751
2,510	2,520	905	886	867	849	830	811	793	774	755
2,520	2,530	908	890	871	852	834	815	796	778	759
2,530	2,540	912	894	875	856	838	819	800	782	763
2,540	2,550	916	897	879	860	841	823	804	786	767
2,550	2,560	920	901	883	864	845	827	808	789	771
2,560	2,570	924	905	886	868	849	831	812	793	775
2,570	2,580	928	909	890	872	853	834	816	797	778
2,580	2,590	931	913	894	875	857	838	820	801	782
2,590	2,600	935	917	898	879	861	842	823	805	786
2,600	2,610	939	920	902	883	865	846	827	809	790
2,610	2,620	943	924	906	887	868	850	831	812	794
2,620	2,630	947	928	910	891	872	854	835	816	798
2,630	2,640	951	932	913	895	876	857	839	820	801
2,640	2,650	955	936	917	899	880	861	843	824	805
2,650	2,660	958	940	921	902	884	865	846	828	809
2,660	2,670	962	944	925	906	888	869	850	832	813
2,670	2,680	966	947	929	910	891	873	854	835	817
2,680	2,690	970	951	933	914	895	877	858	839	821
2,690	2,700	974	955	936	918	899	880	862	843	825
2,700	2,710	978	959	940	922	903	884	866	847	828
2,710	2,720	981	963	944	925	907	888	870	851	832
2,720	2,730	985	967	948	929	911	892	873	855	836
2,730	2,740	989	970	952	933	915	896	877	859	840
2,740	2,750	993	974	956	937	918	900	881	862	844
2,750	2,760	997	978	960	941	922	904	885	866	848
2,760	2,770	1,001	982	963	945	926	907	889	870	851
2,770	2,780	1,006	986	967	949	930	911	893	874	855
2,780	2,790	1,010	990	971	952	934	915	896	878	859
2,790	2,800	1,014	994	975	956	938	919	900	882	863

Weekly Gross Income		And the number of withholding allowances claimed is								
At least	But less than	0	1	2	3	4	5	6	7	8
2,800	2,810	1,019	997	979	960	941	923	904	885	867
2,810	2,820	1,023	1,002	983	964	945	927	908	889	871
2,820	2,830	1,028	1,006	986	968	949	930	912	893	875
2,830	2,840	1,032	1,010	990	972	953	934	916	897	878
2,840	2,850	1,036	1,015	994	975	957	938	920	901	882
2,850	2,860	1,041	1,019	998	979	961	942	923	905	886
2,860	2,870	1,045	1,023	1,002	983	965	946	927	909	890
2,870	2,880	1,049	1,028	1,006	987	968	950	931	912	894
2,880	2,890	1,054	1,032	1,011	991	972	954	935	916	898
2,890	2,900	1,058	1,036	1,015	995	976	957	939	920	901
2,900	2,910	1,062	1,041	1,019	999	980	961	943	924	905
2,910	2,920	1,067	1,045	1,024	1,002	984	965	946	928	909
2,920	2,930	1,071	1,049	1,028	1,006	988	969	950	932	913
2,930	2,940	1,075	1,054	1,032	1,011	991	973	954	935	917
2,940	2,950	1,080	1,058	1,037	1,015	995	977	958	939	921
2,950	2,960	1,084	1,062	1,041	1,019	999	980	962	943	925
2,960	2,970	1,088	1,067	1,045	1,024	1,003	984	966	947	928
2,970	2,980	1,093	1,071	1,050	1,028	1,007	988	969	951	932
2,980	2,990	1,097	1,076	1,054	1,032	1,011	992	973	955	936
2,990	3,000	1,101	1,080	1,058	1,037	1,015	996	977	959	940
3,000	3,010	1,106	1,084	1,063	1,041	1,020	1,000	981	962	944
3,010	3,020	1,110	1,089	1,067	1,045	1,024	1,004	985	966	948
3,020	3,030	1,114	1,093	1,071	1,050	1,028	1,007	989	970	951
3,030	3,040	1,119	1,097	1,076	1,054	1,033	1,011	993	974	955
3,040	3,050	1,123	1,102	1,080	1,059	1,037	1,015	996	978	959
3,050	3,060	1,127	1,106	1,084	1,063	1,041	1,020	1,000	982	963
3,060	3,070	1,132	1,110	1,089	1,067	1,046	1,024	1,004	985	967
3,070	3,080	1,136	1,115	1,093	1,072	1,050	1,028	1,008	989	971
3,080	3,090	1,140	1,119	1,097	1,076	1,054	1,033	1,012	993	974
3,090	3,100	1,145	1,123	1,102	1,080	1,059	1,037	1,016	997	978
3,100	3,110	1,149	1,128	1,106	1,085	1,063	1,042	1,020	1,001	982
3,110	3,120	1,154	1,132	1,110	1,089	1,067	1,046	1,024	1,005	986
3,120	3,130	1,158	1,136	1,115	1,093	1,072	1,050	1,029	1,009	990
3,130	3,140	1,162	1,141	1,119	1,098	1,076	1,055	1,033	1,012	994
3,140	3,150	1,167	1,145	1,123	1,102	1,080	1,059	1,037	1,016	998
3,150	3,160	1,171	1,149	1,128	1,106	1,085	1,063	1,042	1,020	1,001
3,160	3,170	1,175	1,154	1,132	1,111	1,089	1,068	1,046	1,025	1,005
3,170	3,180	1,180	1,158	1,137	1,115	1,093	1,072	1,050	1,029	1,009
3,180	3,190	1,184	1,162	1,141	1,119	1,098	1,076	1,055	1,033	1,013
3,190	3,200	1,188	1,167	1,145	1,124	1,102	1,081	1,059	1,038	1,017
3,200	3,210	1,193	1,171	1,150	1,128	1,106	1,085	1,063	1,042	1,021
3,210	3,220	1,197	1,175	1,154	1,132	1,111	1,089	1,068	1,046	1,025
3,220	3,230	1,201	1,180	1,158	1,137	1,115	1,094	1,072	1,051	1,029
3,230	3,240	1,206	1,184	1,163	1,141	1,120	1,098	1,076	1,055	1,033
3,240	3,250	1,210	1,188	1,167	1,145	1,124	1,102	1,081	1,059	1,038
3,250	3,260	1,214	1,193	1,171	1,150	1,128	1,107	1,085	1,064	1,042
3,260	3,270	1,219	1,197	1,176	1,154	1,133	1,111	1,089	1,068	1,046
3,270	3,280	1,223	1,202	1,180	1,158	1,137	1,115	1,094	1,072	1,051
3,280	3,290	1,227	1,206	1,184	1,163	1,141	1,120	1,098	1,077	1,055
3,290	3,300	1,232	1,210	1,189	1,167	1,146	1,124	1,103	1,081	1,059
3,300	3,310	1,236	1,215	1,193	1,171	1,150	1,128	1,107	1,085	1,064
3,310	3,320	1,240	1,219	1,197	1,176	1,154	1,133	1,111	1,090	1,068
3,320	3,330	1,245	1,223	1,202	1,180	1,159	1,137	1,116	1,094	1,072
3,330	3,340	1,249	1,228	1,206	1,185	1,163	1,141	1,120	1,098	1,077
3,340	3,350	1,253	1,232	1,210	1,189	1,167	1,146	1,124	1,103	1,081

Weekly Gross Income		And the number of withholding allowances claimed is								
At least	But less than	0	1	2	3	4	5	6	7	8
3,350	3,360	1,258	1,236	1,215	1,193	1,172	1,150	1,129	1,107	1,086
3,360	3,370	1,262	1,241	1,219	1,198	1,176	1,154	1,133	1,111	1,090
3,370	3,380	1,267	1,245	1,223	1,202	1,180	1,159	1,137	1,116	1,094
3,380	3,390	1,271	1,249	1,228	1,206	1,185	1,163	1,142	1,120	1,099
3,390	3,400	1,275	1,254	1,232	1,211	1,189	1,168	1,146	1,124	1,103

COMMENTS ON THE USE OF THE COMBINED TAX TABLES

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

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

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

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 half of the Social Security and Medicare taxes for the employee (7.65%). To estimate the combined tax for self-employed person earning less than \$84,900, multiply gross taxable income by 0.0646 and add the result to the table amount. For persons earning above \$84,900, multiply income by .0123 (Medicare), add \$101 (FICA max), and add the sum to the table amount. IMPORTANT: Although this formula will provide an estimate of self-employment income taxes, a careful review of the most recent personal and business tax returns will provide a more accurate tax figure for self-employed persons. Also, see IRS Pubs 505 and SE and App. IX-B (Determining Income).

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

Alimony Income - Alimony received is subject to federal and State income tax, but not FICA or Medicare tax. If the combined tax table for gross income that includes alimony, deduct the FICA/Medicare tax for the amount of the alimony (0.0765) from the combined withholding amount.

Social Security Tax (FICA) - This table gives the correct amount of combined withholding tax only if wages for income tax and Social Security tax are the same. The Social Security tax withholding rate for wage earners is 0.062. The maximum amount of FICA tax for one year (\$5,264/year or \$101/week) is averaged into the table for income ranges above \$84,900. Refer to IRS Publication 15 or 15-A for more information. Not all forms of income are not subject to FICA and Medicare tax (interest income, rents, dealing in property). These forms of income should be excluded from gross income when estimating a parent's taxes. Also, self-employed persons must pay the full FICA/Medicare tax on 92.35% of the net income (See IRS Publication 533 and Schedule SE).

Medicare Tax - The Medicare tax withholding rate for wage earners is 0.0145 for all incomes.

Federal Income Tax - This table includes federal income tax withholding rates as published by the IRS (see Publication 15 or 15-A, Rev. 2001). To determine the amount of federal income tax for incomes greater than those shown in this table, refer to these IRS Publications.

New Jersey Income Tax - This table includes tax withholding rates published by the NJ Division of Taxation (see NJ-WT, January 1, 1996). New Jersey tax withholding rates have not changed since 1996. To determine New Jersey withholding tax for incomes greater than those shown on this table, refer to Publication NJ-WT.

Note: Appendix IX-H amended April 30, 2002 to be effective immediately.