

APPENDIX IX-H - COMBINED TAX WITHHOLDING TABLES FOR USE WITH THE SUPPORT GUIDELINES
 Includes Federal, State, Social Security and Medicare Income Tax Withholding Rates
 Weekly Payroll Period - Single Persons and Married Living Apart - For Wages Paid After January 1, 2010

These Tables should not be used for certain income situations - see notes at end of tables										
Weekly Gross Income		And the number of withholding allowances claimed is								
At least	But less than	0	1	2	3	4	5	6	7	8
100	110	10	9	9	9	8	8	8	8	8
110	120	11	10	10	10	9	9	9	9	9
120	130	12	11	11	11	10	10	10	10	10
130	140	14	12	12	11	11	11	11	10	10
140	150	16	13	13	12	12	12	12	11	11
150	160	18	14	14	13	13	13	12	12	12
160	170	20	15	15	14	14	14	13	13	13
170	180	22	16	15	15	15	15	14	14	14
180	190	24	17	16	16	16	15	15	15	15
190	200	26	18	17	17	17	16	16	16	16
200	210	28	20	18	18	18	17	17	17	16
210	220	30	22	19	19	19	18	18	18	17
220	230	33	24	20	20	19	19	19	19	18
230	240	35	26	21	21	20	20	20	19	19
240	250	38	28	22	22	21	21	21	20	20
250	260	40	30	23	22	22	22	22	21	21
260	270	42	32	25	23	23	23	23	22	22
270	280	45	34	26	24	24	24	23	23	23
280	290	47	36	28	25	25	25	24	24	24
290	300	50	39	30	26	26	26	25	25	25
300	310	52	41	32	27	27	26	26	26	26
310	320	54	44	34	28	28	27	27	27	27
320	330	57	46	36	29	29	28	28	28	27
330	340	59	48	38	31	29	29	29	29	28
340	350	62	51	40	33	30	30	30	30	29
350	360	64	53	42	34	31	31	31	30	30
360	370	67	56	45	36	32	32	32	31	31
370	380	69	58	47	38	33	33	33	32	32
380	390	71	61	50	40	34	34	33	33	33
390	400	74	63	52	42	35	35	34	34	34
400	410	76	65	55	44	37	36	35	35	35
410	420	79	68	57	46	39	37	36	36	36
420	430	81	70	59	49	41	37	37	37	37
430	440	84	73	62	51	42	38	38	38	37
440	450	86	75	64	53	44	39	39	39	38
450	460	89	78	67	56	46	40	40	40	39
460	470	91	80	69	58	48	41	41	41	40
470	480	94	83	72	61	50	43	42	41	41
480	490	96	85	74	63	52	45	43	42	42
490	500	98	88	77	66	55	47	44	43	43
500	510	101	90	79	68	57	49	45	44	44
510	520	103	93	82	71	60	51	45	45	45
520	530	106	95	84	73	62	53	46	46	46
530	540	108	97	87	76	65	55	47	47	47
540	550	111	100	89	78	67	57	49	48	48
550	560	113	102	91	81	70	59	51	49	49
560	570	116	105	94	83	72	61	53	50	50
570	580	118	107	96	85	75	64	55	51	50
580	590	121	110	99	88	77	66	57	52	51
590	600	123	112	101	90	79	69	59	53	52

Weekly Gross Income		And the number of withholding allowances claimed is								
At least	But less than	0	1	2	3	4	5	6	7	8
600	610	126	115	104	93	82	71	61	54	53
610	620	128	117	106	95	84	74	63	56	54
620	630	131	120	109	98	87	76	65	57	55
630	640	133	122	111	100	89	78	68	59	56
640	650	135	125	114	103	92	81	70	61	57
650	660	138	127	116	105	94	83	72	63	58
660	670	140	129	119	108	97	86	75	65	59
670	680	143	132	121	110	99	88	77	67	60
680	690	146	134	124	113	102	91	80	69	62
690	700	148	137	126	115	104	93	82	71	64
700	710	152	140	128	118	107	96	85	74	66
710	720	156	142	131	120	109	98	87	76	68
720	730	159	145	134	122	112	101	90	79	70
730	740	163	148	136	125	114	103	92	81	72
740	750	167	150	139	128	116	106	95	84	74
750	760	170	153	142	130	119	108	97	86	76
760	770	174	156	144	133	122	110	100	89	78
770	780	178	159	147	136	124	113	102	91	80
780	790	182	163	150	138	127	116	105	94	83
790	800	186	167	152	141	130	118	107	96	85
800	810	189	171	155	144	132	121	110	99	88
810	820	193	175	158	146	135	124	112	101	90
820	830	197	178	161	149	138	126	115	104	93
830	840	201	182	164	152	140	129	118	106	95
840	850	205	186	167	155	143	132	120	109	98
850	860	209	190	171	157	146	134	123	112	100
860	870	213	194	175	160	149	137	126	114	103
870	880	217	198	179	163	152	140	128	117	106
880	890	220	202	183	166	154	143	131	120	108
890	900	224	206	187	169	157	146	134	122	111
900	910	228	209	191	172	160	148	137	125	114
910	920	232	213	195	176	163	151	140	128	116
920	930	236	217	198	180	166	154	142	131	119
930	940	240	221	202	184	169	157	145	134	122
940	950	244	225	206	187	172	160	148	137	125
950	960	248	229	210	191	175	163	151	139	128
960	970	251	233	214	195	177	166	154	142	131
970	980	255	237	218	199	180	169	157	145	133
980	990	259	240	222	203	184	171	160	148	136
990	1,000	263	244	226	207	188	174	163	151	139
1,000	1,010	267	248	229	211	192	177	165	154	142
1,010	1,020	271	252	233	215	196	180	168	157	145
1,020	1,030	275	256	237	218	200	183	171	160	148
1,030	1,040	279	260	241	222	204	186	174	162	151
1,040	1,050	282	264	245	226	208	189	177	165	154
1,050	1,060	286	268	249	230	211	193	180	168	156
1,060	1,070	290	271	253	234	215	197	183	171	159
1,070	1,080	294	275	257	238	219	200	186	174	162
1,080	1,090	298	279	260	242	223	204	188	177	165
1,090	1,100	302	283	264	246	227	208	191	180	168
1,100	1,110	306	287	268	249	231	212	194	183	171
1,110	1,120	310	291	272	253	235	216	197	185	174
1,120	1,130	313	295	276	257	239	220	201	188	177
1,130	1,140	317	299	280	261	242	224	205	191	179
1,140	1,150	321	302	284	265	246	228	209	194	182

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	325	306	288	269	250	231	213	197	185	
1,160	1,170	329	310	291	273	254	235	217	200	188	
1,170	1,180	333	314	295	277	258	239	220	203	191	
1,180	1,190	337	318	299	280	262	243	224	206	194	
1,190	1,200	341	322	303	284	266	247	228	209	197	
1,200	1,210	344	326	307	288	270	251	232	213	200	
1,210	1,220	348	330	311	292	273	255	236	217	202	
1,220	1,230	352	333	315	296	277	259	240	221	205	
1,230	1,240	356	337	319	300	281	262	244	225	208	
1,240	1,250	360	341	322	304	285	266	248	229	211	
1,250	1,260	364	345	326	308	289	270	251	233	214	
1,260	1,270	368	349	330	311	293	274	255	237	218	
1,270	1,280	372	353	334	315	297	278	259	240	222	
1,280	1,290	375	357	338	319	301	282	263	244	226	
1,290	1,300	379	361	342	323	304	286	267	248	230	
1,300	1,310	383	364	346	327	308	290	271	252	233	
1,310	1,320	387	368	350	331	312	293	275	256	237	
1,320	1,330	391	372	353	335	316	297	279	260	241	
1,330	1,340	395	376	357	339	320	301	282	264	245	
1,340	1,350	400	380	361	342	324	305	286	268	249	
1,350	1,360	404	384	365	346	328	309	290	271	253	
1,360	1,370	408	388	369	350	332	313	294	275	257	
1,370	1,380	412	392	373	354	335	317	298	279	261	
1,380	1,390	416	396	377	358	339	321	302	283	264	
1,390	1,400	420	400	381	362	343	324	306	287	268	
1,400	1,410	424	404	384	366	347	328	310	291	272	
1,410	1,420	428	408	388	370	351	332	313	295	276	
1,420	1,430	432	412	392	373	355	336	317	299	280	
1,430	1,440	436	416	396	377	359	340	321	302	284	
1,440	1,450	440	420	400	381	363	344	325	306	288	
1,450	1,460	444	424	404	385	366	348	329	310	292	
1,460	1,470	449	428	408	389	370	352	333	314	295	
1,470	1,480	453	433	412	393	374	355	337	318	299	
1,480	1,490	457	437	416	397	378	359	341	322	303	
1,490	1,500	461	441	421	401	382	363	344	326	307	
1,500	1,510	465	445	425	405	386	367	348	330	311	
1,510	1,520	469	449	429	409	390	371	352	333	315	
1,520	1,530	474	453	433	413	394	375	356	337	319	
1,530	1,540	478	457	437	417	398	379	360	341	323	
1,540	1,550	482	462	441	421	402	383	364	345	326	
1,550	1,560	486	466	446	425	405	387	368	349	330	
1,560	1,570	490	470	450	429	409	391	372	353	334	
1,570	1,580	494	474	454	434	413	395	376	357	338	
1,580	1,590	499	478	458	438	417	398	380	361	342	
1,590	1,600	503	482	462	442	422	402	384	365	346	
1,600	1,610	507	487	466	446	426	406	388	369	350	
1,610	1,620	511	491	471	450	430	410	391	373	354	
1,620	1,630	515	495	475	454	434	414	395	377	358	
1,630	1,640	520	499	479	459	438	418	399	381	362	
1,640	1,650	524	503	483	463	442	422	403	384	366	
1,650	1,660	529	507	487	467	447	426	407	388	370	
1,660	1,670	533	512	491	471	451	430	411	392	374	
1,670	1,680	538	516	496	475	455	435	415	396	377	
1,680	1,690	542	520	500	479	459	439	419	400	381	
1,690	1,700	546	524	504	484	463	443	423	404	385	

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	551	529	508	488	467	447	427	408	389
1,710	1,720	555	533	512	492	472	451	431	412	393
1,720	1,730	559	538	516	496	476	455	435	416	397
1,730	1,740	563	542	520	500	480	460	439	420	401
1,740	1,750	568	546	525	504	484	464	443	424	405
1,750	1,760	572	551	529	509	488	468	448	428	409
1,760	1,770	576	555	533	513	492	472	452	432	413
1,770	1,780	581	560	537	517	497	476	456	436	417
1,780	1,790	585	564	542	521	501	480	460	440	421
1,790	1,800	589	568	546	525	505	485	464	444	425
1,800	1,810	593	572	551	529	509	489	468	448	429
1,810	1,820	598	577	555	534	513	493	473	452	433
1,820	1,830	602	581	560	538	517	497	477	456	437
1,830	1,840	606	585	564	542	522	501	481	461	441
1,840	1,850	610	589	568	546	526	505	485	465	445
1,850	1,860	615	594	573	551	530	510	489	469	449
1,860	1,870	619	598	577	555	534	514	493	473	453
1,870	1,880	623	602	581	560	538	518	498	477	457
1,880	1,890	627	606	585	564	542	522	502	481	461
1,890	1,900	632	611	590	569	547	526	506	486	465
1,900	1,910	636	615	594	573	551	530	510	490	470
1,910	1,920	640	619	598	577	555	535	514	494	474
1,920	1,930	644	623	602	581	560	539	518	498	478
1,930	1,940	649	628	607	586	564	543	523	502	482
1,940	1,950	653	632	611	590	569	547	527	506	486
1,950	1,960	657	636	615	594	573	551	531	511	490
1,960	1,970	662	641	620	599	578	555	535	515	495
1,970	1,980	666	645	624	603	582	560	539	519	499
1,980	1,990	670	649	628	607	586	564	543	523	503
1,990	2,000	674	653	632	611	590	568	548	527	507
2,000	2,010	679	658	637	616	595	573	552	531	511
2,010	2,020	683	662	641	620	599	577	556	536	515
2,020	2,030	687	666	645	624	603	582	560	540	519
2,030	2,040	691	670	649	628	607	586	564	544	524
2,040	2,050	696	675	654	633	612	591	568	548	528
2,050	2,060	700	679	658	637	616	595	573	552	532
2,060	2,070	704	683	662	641	620	599	577	556	535
2,070	2,080	707	686	665	644	623	602	580	559	539
2,080	2,090	711	690	669	648	627	606	584	563	543
2,090	2,100	714	693	672	651	630	609	588	566	546
2,100	2,110	718	697	676	655	634	613	592	570	550
2,110	2,120	722	701	680	659	638	617	596	573	553
2,120	2,130	725	704	683	662	641	620	599	577	557
2,130	2,140	729	708	687	666	645	624	603	581	560
2,140	2,150	733	712	691	670	649	628	607	585	564
2,150	2,160	736	715	694	673	652	631	610	589	567
2,160	2,170	740	719	698	677	656	635	614	593	571
2,170	2,180	744	723	702	681	660	639	618	597	574
2,180	2,190	747	726	705	684	663	642	621	600	578
2,190	2,200	751	730	709	688	667	646	625	604	582
2,200	2,210	755	734	713	692	671	650	629	608	586
2,210	2,220	758	737	716	695	674	653	632	611	590
2,220	2,230	762	741	720	699	678	657	636	615	593
2,230	2,240	765	744	723	702	681	660	639	618	597
2,240	2,250	769	748	727	706	685	664	643	622	601

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	773	752	731	710	689	668	647	626	605
2,260	2,270	776	755	734	713	692	671	650	629	608
2,270	2,280	780	759	738	717	696	675	654	633	612
2,280	2,290	784	763	742	721	700	679	658	637	616
2,290	2,300	787	766	745	724	703	682	661	640	619
2,300	2,310	791	770	749	728	707	686	665	644	623
2,310	2,320	795	774	753	732	711	690	669	648	627
2,320	2,330	798	777	756	735	714	693	672	651	630
2,330	2,340	802	781	760	739	718	697	676	655	634
2,340	2,350	806	785	764	743	722	701	680	659	638
2,350	2,360	809	788	767	746	725	704	683	662	641
2,360	2,370	813	792	771	750	729	708	687	666	645
2,370	2,380	817	796	775	754	733	712	691	670	649
2,380	2,390	820	799	778	757	736	715	694	673	652
2,390	2,400	824	803	782	761	740	719	698	677	656
2,400	2,410	827	806	785	764	743	722	701	680	659
2,410	2,420	831	810	789	768	747	726	705	684	663
2,420	2,430	835	814	793	772	751	730	709	688	667
2,430	2,440	838	817	796	775	754	733	712	691	670
2,440	2,450	842	821	800	779	758	737	716	695	674
2,450	2,460	846	825	804	783	762	741	720	699	678
2,460	2,470	849	828	807	786	765	744	723	702	681
2,470	2,480	853	832	811	790	769	748	727	706	685
2,480	2,490	857	836	815	794	773	752	731	710	689
2,490	2,500	860	839	818	797	776	755	734	713	692
2,500	2,510	864	843	822	801	780	759	738	717	696
2,510	2,520	868	847	826	805	784	763	742	721	700
2,520	2,530	871	850	829	808	787	766	745	724	703
2,530	2,540	875	854	833	812	791	770	749	728	707
2,540	2,550	878	857	836	815	794	773	752	731	710
2,550	2,560	882	861	840	819	798	777	756	735	714
2,560	2,570	886	865	844	823	802	781	760	739	718
2,570	2,580	889	868	847	826	805	784	763	742	721
2,580	2,590	893	872	851	830	809	788	767	746	725
2,590	2,600	897	876	855	834	813	792	771	750	729
2,600	2,610	900	879	858	837	816	795	774	753	732
2,610	2,620	904	883	862	841	820	799	778	757	736
2,620	2,630	908	887	866	845	824	803	782	761	740
2,630	2,640	911	890	869	848	827	806	785	764	743
2,640	2,650	915	894	873	852	831	810	789	768	747
2,650	2,660	919	898	877	856	835	814	793	772	751
2,660	2,670	922	901	880	859	838	817	796	775	754
2,670	2,680	926	905	884	863	842	821	800	779	758
2,680	2,690	930	909	888	867	846	825	804	783	762
2,690	2,700	933	912	891	870	849	828	807	786	765
2,700	2,710	937	916	895	874	853	832	811	790	769
2,710	2,720	940	919	898	877	856	835	814	793	772
2,720	2,730	944	923	902	881	860	839	818	797	776
2,730	2,740	948	927	906	885	864	843	822	801	780
2,740	2,750	951	930	909	888	867	846	825	804	783
2,750	2,760	955	934	913	892	871	850	829	808	787
2,760	2,770	959	938	917	896	875	854	833	812	791
2,770	2,780	962	941	920	899	878	857	836	815	794
2,780	2,790	966	945	924	903	882	861	840	819	798
2,790	2,800	970	949	928	907	886	865	844	823	802

Weekly Gross Income		And the number of withholding allowances claimed is								
At least	But less than	0	1	2	3	4	5	6	7	8
2,800	2,810	973	952	931	910	889	868	847	826	805
2,810	2,820	977	956	935	914	893	872	851	830	809
2,820	2,830	981	960	939	918	897	876	855	834	813
2,830	2,840	984	963	942	921	900	879	858	837	816
2,840	2,850	988	967	946	925	904	883	862	841	820
2,850	2,860	991	970	949	928	907	886	865	844	823
2,860	2,870	995	974	953	932	911	890	869	848	827
2,870	2,880	999	978	957	936	915	894	873	852	831
2,880	2,890	1,002	981	960	939	918	897	876	855	834
2,890	2,900	1,006	985	964	943	922	901	880	859	838
2,900	2,910	1,010	989	968	947	926	905	884	863	842
2,910	2,920	1,013	992	971	950	929	908	887	866	845
2,920	2,930	1,017	996	975	954	933	912	891	870	849
2,930	2,940	1,021	1,000	979	958	937	916	895	874	853
2,940	2,950	1,024	1,003	982	961	940	919	898	877	856
2,950	2,960	1,028	1,007	986	965	944	923	902	881	860
2,960	2,970	1,032	1,011	990	969	948	927	906	885	864
2,970	2,980	1,035	1,014	993	972	951	930	909	888	867
2,980	2,990	1,039	1,018	997	976	955	934	913	892	871
2,990	3,000	1,042	1,021	1,000	979	958	937	917	896	875
3,000	3,010	1,046	1,025	1,004	983	962	941	920	899	878
3,010	3,020	1,050	1,029	1,008	987	966	945	924	903	882
3,020	3,030	1,053	1,032	1,011	990	969	948	927	906	885
3,030	3,040	1,057	1,036	1,015	994	973	952	931	910	889
3,040	3,050	1,061	1,040	1,019	998	977	956	935	914	893
3,050	3,060	1,064	1,043	1,022	1,001	980	959	938	917	896
3,060	3,070	1,068	1,047	1,026	1,005	984	963	942	921	900
3,070	3,080	1,072	1,051	1,030	1,009	988	967	946	925	904
3,080	3,090	1,075	1,054	1,033	1,012	991	970	949	928	907
3,090	3,100	1,079	1,058	1,037	1,016	995	974	953	932	911
3,100	3,110	1,083	1,062	1,041	1,020	999	978	957	936	915
3,110	3,120	1,086	1,065	1,044	1,023	1,002	981	960	939	918
3,120	3,130	1,090	1,069	1,048	1,027	1,006	985	964	943	922
3,130	3,140	1,094	1,073	1,052	1,031	1,010	989	968	947	926
3,140	3,150	1,097	1,076	1,055	1,034	1,013	992	971	950	929
3,150	3,160	1,101	1,080	1,059	1,038	1,017	996	975	954	933
3,160	3,170	1,104	1,083	1,062	1,041	1,020	999	978	957	936
3,170	3,180	1,108	1,087	1,066	1,045	1,024	1,003	982	961	940
3,180	3,190	1,112	1,091	1,070	1,049	1,028	1,007	986	965	944
3,190	3,200	1,115	1,094	1,073	1,052	1,031	1,010	989	968	947
3,200	3,210	1,119	1,098	1,077	1,056	1,035	1,014	993	972	951
3,210	3,220	1,123	1,102	1,081	1,060	1,039	1,018	997	976	955
3,220	3,230	1,126	1,105	1,084	1,063	1,042	1,021	1,000	979	958
3,230	3,240	1,130	1,109	1,088	1,067	1,046	1,025	1,004	983	962
3,240	3,250	1,134	1,113	1,092	1,071	1,050	1,029	1,008	987	966
3,250	3,260	1,137	1,116	1,095	1,074	1,053	1,032	1,011	990	969
3,260	3,270	1,141	1,120	1,099	1,078	1,057	1,036	1,015	994	973
3,270	3,280	1,145	1,124	1,103	1,082	1,061	1,040	1,019	998	977
3,280	3,290	1,148	1,127	1,106	1,085	1,064	1,043	1,022	1,001	980
3,290	3,300	1,152	1,131	1,110	1,089	1,068	1,047	1,026	1,005	984
3,300	3,310	1,155	1,134	1,113	1,092	1,071	1,050	1,029	1,008	987
3,310	3,320	1,159	1,138	1,117	1,096	1,075	1,054	1,033	1,012	991
3,320	3,330	1,163	1,142	1,121	1,100	1,079	1,058	1,037	1,016	995
3,330	3,340	1,166	1,145	1,124	1,103	1,082	1,061	1,040	1,019	998
3,340	3,350	1,170	1,149	1,128	1,107	1,086	1,065	1,044	1,023	1,002

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	1,174	1,153	1,132	1,111	1,090	1,069	1,048	1,027	1,006
3,360	3,370	1,178	1,156	1,135	1,114	1,093	1,072	1,051	1,030	1,009
3,370	3,380	1,183	1,160	1,139	1,118	1,097	1,076	1,055	1,034	1,013
3,380	3,390	1,187	1,164	1,143	1,122	1,101	1,080	1,059	1,038	1,017
3,390	3,400	1,191	1,167	1,146	1,125	1,104	1,083	1,062	1,041	1,020
3,400	3,410	1,195	1,171	1,150	1,129	1,108	1,087	1,066	1,045	1,024
3,410	3,420	1,199	1,175	1,154	1,133	1,112	1,091	1,070	1,049	1,028
3,420	3,430	1,203	1,179	1,157	1,136	1,115	1,094	1,073	1,052	1,031
3,430	3,440	1,207	1,183	1,161	1,140	1,119	1,098	1,077	1,056	1,035
3,440	3,450	1,212	1,187	1,165	1,144	1,123	1,102	1,081	1,060	1,039
3,450	3,460	1,216	1,191	1,168	1,147	1,126	1,105	1,084	1,063	1,042
3,460	3,470	1,220	1,195	1,172	1,151	1,130	1,109	1,088	1,067	1,046
3,470	3,480	1,224	1,199	1,175	1,154	1,133	1,112	1,091	1,070	1,049
3,480	3,490	1,228	1,204	1,179	1,158	1,137	1,116	1,095	1,074	1,053
3,490	3,500	1,232	1,208	1,183	1,162	1,141	1,120	1,099	1,078	1,057
3,500	3,510	1,236	1,212	1,187	1,165	1,144	1,123	1,102	1,081	1,060
3,510	3,520	1,241	1,216	1,192	1,169	1,148	1,127	1,106	1,085	1,064
3,520	3,530	1,245	1,220	1,196	1,173	1,152	1,131	1,110	1,089	1,068
3,530	3,540	1,249	1,224	1,200	1,176	1,155	1,134	1,113	1,092	1,071
3,540	3,550	1,253	1,229	1,204	1,180	1,159	1,138	1,117	1,096	1,075
3,550	3,560	1,257	1,233	1,208	1,184	1,163	1,142	1,121	1,100	1,079
3,560	3,570	1,261	1,237	1,212	1,188	1,166	1,145	1,124	1,103	1,082
3,570	3,580	1,265	1,241	1,216	1,192	1,170	1,149	1,128	1,107	1,086
3,580	3,590	1,270	1,245	1,221	1,196	1,174	1,153	1,132	1,111	1,090
3,590	3,600	1,274	1,249	1,225	1,200	1,177	1,156	1,135	1,114	1,093

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. 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.

Withholding Allowances - For assumptions regarding the number of withholding allowances permitted by an individual, see Appendix IX-B, Line 2a.

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 persons earning less than \$106,800 multiply gross taxable income by 0.0765 and add the result to the table amount. For persons earning above \$106,800, multiply gross income by .0145 (Medicare), add \$127 (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. 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 received is subject to federal and state income tax, but not FICA or Medicare tax. If the combined tax tables are used for gross income that includes alimony, deduct the FICA/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 FICA tax for one year (\$6,622/year or \$127/week) is averaged into the table for income ranges above \$106,800. Refer to IRS Publication 15 for more information. Note that some forms of income are not subject to FICA and Medicare tax (interest income, rents, dealing in property). These forms of income should be excluded from gross income when estimating a parent's taxes. Also, self-employed persons must pay the full FICA/Medicare tax on 92.35% of their gross income (See IRS Form Schedule SE).

Medicare Tax - 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-A](#) [15-T], Revised [January 2010](#) [March 2009]). To determine the amount of federal income tax for incomes greater than those shown in this table, refer to these IRS Publications.

New Jersey Income Tax - This table includes tax withholding rates published by the NJ Division of Taxation (see NJ-WT, effective January 2009). To determine New Jersey withholding tax for incomes greater than those shown on this table, refer to Publication NJ-WT and New Withholding Rate tables.

Note: Appendix IX-H amended June 29, 2010 to be effective immediately.