

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 on or After January 1, 2014

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	16	9	9	9	8	8	8	8	8
110	120	18	10	10	10	9	9	9	9	9
120	130	20	12	11	11	10	10	10	10	10
130	140	22	14	12	11	11	11	11	10	10
140	150	23	16	13	12	12	12	12	11	11
150	160	25	17	14	13	13	13	12	12	12
160	170	27	19	15	14	14	14	13	13	13
170	180	29	21	15	15	15	15	14	14	14
180	190	31	23	16	16	16	15	15	15	15
190	200	33	25	17	17	17	16	16	16	16
200	210	35	27	19	18	18	17	17	17	16
210	220	37	29	21	19	19	18	18	18	17
220	230	39	31	23	20	19	19	19	19	18
230	240	42	33	25	21	20	20	20	19	19
240	250	44	35	27	22	21	21	21	20	20
250	260	46	37	29	22	22	22	22	21	21
260	270	49	39	31	23	23	23	23	22	22
270	280	51	40	33	25	24	24	23	23	23
280	290	54	42	35	27	25	25	24	24	24
290	300	56	44	36	29	26	26	25	25	25
300	310	58	47	38	30	27	26	26	26	26
310	320	61	49	40	32	28	27	27	27	27
320	330	63	52	42	34	29	28	28	28	27
330	340	66	54	44	36	30	29	29	29	28
340	350	68	56	46	38	30	30	30	30	29
350	360	71	59	48	40	32	31	31	30	30
360	370	73	61	50	42	34	32	32	31	31
370	380	75	64	52	44	36	33	33	32	32
380	390	78	66	54	46	38	34	33	33	33
390	400	80	69	57	48	40	35	34	34	34
400	410	83	71	59	50	42	36	35	35	35
410	420	85	73	62	52	44	37	36	36	36
420	430	88	76	64	53	46	38	37	37	37
430	440	90	78	67	55	47	40	38	38	37
440	450	93	81	69	57	49	41	39	39	38
450	460	95	83	71	60	51	43	40	40	39
460	470	97	86	74	62	53	45	41	41	40
470	480	100	88	76	65	55	47	42	41	41
480	490	102	91	79	67	57	49	43	42	42
490	500	105	93	81	70	59	51	44	43	43
500	510	107	96	84	72	61	53	45	44	44
510	520	110	98	86	74	63	55	47	45	45
520	530	112	100	89	77	65	57	49	46	46
530	540	115	103	91	79	68	59	51	47	47
540	550	117	105	94	82	70	61	53	48	48
550	560	120	108	96	84	73	63	55	49	49
560	570	122	110	99	87	75	65	57	50	50

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
570	580	125	113	101	89	77	67	59	51	50
580	590	127	115	103	92	80	69	61	53	51
590	600	130	118	106	94	82	71	63	55	52
600	610	132	120	108	97	85	73	65	57	53
610	620	134	123	111	99	87	76	67	59	54
620	630	137	125	113	102	90	78	69	61	55
630	640	139	128	116	104	92	80	71	63	56
640	650	142	130	118	107	95	83	73	65	57
650	660	144	133	121	109	97	85	75	67	59
660	670	147	135	123	111	100	88	77	69	61
670	680	149	137	126	114	102	90	79	71	63
680	690	152	140	128	116	105	93	81	72	64
690	700	155	142	131	119	107	95	83	74	66
700	710	157	145	133	121	110	98	86	76	68
710	720	160	148	136	124	112	100	88	78	70
720	730	163	150	138	126	114	103	91	80	72
730	740	165	153	141	129	117	105	93	82	74
740	750	168	156	144	131	119	108	96	84	76
750	760	171	158	146	134	122	110	98	86	78
760	770	174	161	149	137	125	113	101	89	80
770	780	178	164	152	139	127	115	103	91	82
780	790	182	166	154	142	130	118	106	94	84
790	800	186	169	157	145	133	120	108	96	86
800	810	190	172	160	147	135	123	111	99	88
810	820	194	175	162	150	138	126	114	101	90
820	830	198	178	165	153	141	128	116	104	92
830	840	201	181	168	156	143	131	119	107	95
840	850	205	185	171	158	146	134	122	109	97
850	860	209	189	174	161	149	136	124	112	100
860	870	213	193	177	164	152	139	127	115	103
870	880	217	197	180	167	154	142	130	117	105
880	890	221	201	182	170	157	145	132	120	108
890	900	225	205	185	173	160	148	135	123	111
900	910	229	208	188	176	163	151	138	125	113
910	920	232	212	192	179	166	153	141	128	116
920	930	236	216	196	181	169	156	144	131	119
930	940	240	220	200	184	172	159	147	134	121
940	950	244	224	204	187	175	162	149	137	124
950	960	248	228	208	190	177	165	152	140	127
960	970	252	232	211	193	180	168	155	143	130
970	980	256	236	215	196	183	171	158	145	133
980	990	260	239	219	199	186	174	161	148	136
990	1,000	263	243	223	203	189	176	164	151	139
1,000	1,010	267	247	227	207	192	179	167	154	142
1,010	1,020	271	251	231	211	195	182	170	157	144
1,020	1,030	275	255	235	215	198	185	172	160	147
1,030	1,040	279	259	239	218	200	188	175	163	150
1,040	1,050	283	263	242	222	203	191	178	166	153
1,050	1,060	287	267	246	226	206	194	181	168	156
1,060	1,070	291	270	250	230	210	197	184	171	159
1,070	1,080	294	274	254	234	214	199	187	174	162
1,080	1,090	298	278	258	238	218	202	190	177	165
1,090	1,100	302	282	262	242	221	205	193	180	167
1,100	1,110	306	286	266	246	225	208	195	183	170

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
1,110	1,120	310	290	270	249	229	211	198	186	173
1,120	1,130	314	294	273	253	233	214	201	189	176
1,130	1,140	318	298	277	257	237	217	204	191	179
1,140	1,150	322	301	281	261	241	221	207	194	182
1,150	1,160	325	305	285	265	245	225	210	197	185
1,160	1,170	329	309	289	269	249	228	213	200	188
1,170	1,180	333	313	293	273	252	232	216	203	190
1,180	1,190	337	317	297	277	256	236	218	206	193
1,190	1,200	341	321	301	280	260	240	221	209	196
1,200	1,210	345	325	304	284	264	244	224	212	199
1,210	1,220	349	329	308	288	268	248	228	214	202
1,220	1,230	353	332	312	292	272	252	232	217	205
1,230	1,240	356	336	316	296	276	256	235	220	208
1,240	1,250	360	340	320	300	280	259	239	223	211
1,250	1,260	364	344	324	304	283	263	243	226	213
1,260	1,270	368	348	328	308	287	267	247	229	216
1,270	1,280	372	352	332	311	291	271	251	232	219
1,280	1,290	376	356	335	315	295	275	255	235	222
1,290	1,300	380	360	339	319	299	279	259	238	225
1,300	1,310	384	363	343	323	303	283	263	242	228
1,310	1,320	387	367	347	327	307	287	266	246	231
1,320	1,330	391	371	351	331	311	290	270	250	234
1,330	1,340	395	375	355	335	314	294	274	254	238
1,340	1,350	399	379	359	339	318	298	278	258	239
1,350	1,360	403	383	363	342	322	302	282	262	242
1,360	1,370	407	387	366	346	326	306	286	266	245
1,370	1,380	411	391	370	350	330	310	290	269	249
1,380	1,390	415	394	374	354	334	314	294	273	253
1,390	1,400	418	398	378	358	338	318	297	277	257
1,400	1,410	422	402	382	362	342	321	301	281	261
1,410	1,420	426	406	386	366	345	325	305	285	265
1,420	1,430	430	410	390	370	349	329	309	289	269
1,430	1,440	434	414	394	373	353	333	313	293	273
1,440	1,450	438	418	397	377	357	337	317	297	276
1,450	1,460	442	422	401	381	361	341	321	300	280
1,460	1,470	446	425	405	385	365	345	325	304	284
1,470	1,480	450	429	409	389	369	349	328	308	288
1,480	1,490	454	433	413	393	373	352	332	312	292
1,490	1,500	458	437	417	397	376	356	336	316	296
1,500	1,510	462	441	421	401	380	360	340	320	300
1,510	1,520	466	445	425	405	384	364	344	324	304
1,520	1,530	470	449	429	409	388	368	348	328	307
1,530	1,540	474	453	433	412	392	372	352	331	311
1,540	1,550	477	457	437	416	396	376	356	335	315
1,550	1,560	481	461	441	420	400	380	359	339	319
1,560	1,570	485	465	445	424	404	384	363	343	323
1,570	1,580	489	469	449	428	408	388	367	347	327
1,580	1,590	493	473	453	432	412	392	371	351	331
1,590	1,600	497	477	457	436	416	396	375	355	335
1,600	1,610	501	481	461	440	420	400	379	359	339
1,610	1,620	505	485	465	444	424	404	383	363	342
1,620	1,630	509	489	469	448	428	407	387	367	346
1,630	1,640	513	493	472	452	432	411	391	371	350
1,640	1,650	517	497	476	456	436	415	395	375	354

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
1,650	1,660	521	501	480	460	440	419	399	379	358
1,660	1,670	525	505	484	464	444	423	403	383	362
1,670	1,680	529	509	488	468	448	427	407	387	366
1,680	1,690	533	513	492	472	452	431	411	391	370
1,690	1,700	537	517	496	476	456	435	415	395	374
1,700	1,710	541	521	500	480	460	439	419	399	378
1,710	1,720	545	525	504	484	464	443	423	402	382
1,720	1,730	549	529	508	488	467	447	427	406	386
1,730	1,740	553	532	512	492	471	451	431	410	390
1,740	1,750	557	536	516	496	475	455	435	414	394
1,750	1,760	561	540	520	500	479	459	439	418	398
1,760	1,770	565	544	524	504	483	463	443	422	402
1,770	1,780	569	548	528	508	487	467	447	426	406
1,780	1,790	573	552	532	512	491	471	451	430	410
1,790	1,800	578	556	536	516	495	475	455	434	414
1,800	1,810	582	560	540	520	499	479	459	438	418
1,810	1,820	586	564	544	524	503	483	462	442	422
1,820	1,830	590	568	548	527	507	487	466	446	426
1,830	1,840	595	572	552	531	511	491	470	450	430
1,840	1,850	599	576	556	535	515	495	474	454	434
1,850	1,860	603	581	560	539	519	499	478	458	438
1,860	1,870	607	585	564	543	523	503	482	462	442
1,870	1,880	612	589	568	547	527	507	486	466	446
1,880	1,890	616	593	572	551	531	511	490	470	450
1,890	1,900	620	598	576	555	535	515	494	474	454
1,900	1,910	625	602	580	559	539	519	498	478	457
1,910	1,920	629	606	584	563	543	522	502	482	461
1,920	1,930	633	610	588	567	547	526	506	486	465
1,930	1,940	637	615	592	571	551	530	510	490	469
1,940	1,950	642	619	596	575	555	534	514	494	473
1,950	1,960	646	623	601	579	559	538	518	498	477
1,960	1,970	650	627	605	583	563	542	522	502	481
1,970	1,980	654	632	609	587	567	546	526	506	485
1,980	1,990	659	636	613	591	571	550	530	510	489
1,990	2,000	663	640	618	595	575	554	534	514	493
2,000	2,010	667	645	622	599	579	558	538	517	497
2,010	2,020	671	649	626	604	582	562	542	521	501
2,020	2,030	676	653	630	608	586	566	546	525	505
2,030	2,040	680	657	635	612	590	570	550	529	509
2,040	2,050	684	662	639	616	594	574	554	533	513
2,050	2,060	688	666	643	621	598	578	558	537	517
2,060	2,070	693	670	648	625	602	582	562	541	521
2,070	2,080	697	674	652	629	607	586	566	545	525
2,080	2,090	701	679	656	633	611	590	570	549	529
2,090	2,100	706	683	660	638	615	594	574	553	533
2,100	2,110	710	687	665	642	619	598	577	557	537
2,110	2,120	714	691	669	646	624	602	581	561	541
2,120	2,130	718	696	673	650	628	606	585	565	545
2,130	2,140	723	700	677	655	632	610	589	569	549
2,140	2,150	727	704	682	659	636	614	593	573	553
2,150	2,160	731	709	686	663	641	618	597	577	557
2,160	2,170	735	713	690	668	645	622	601	581	561
2,170	2,180	740	717	694	672	649	627	605	585	565
2,180	2,190	744	721	699	676	653	631	609	589	569

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
2,190	2,200	748	726	703	680	658	635	613	593	572
2,200	2,210	752	730	707	685	662	639	617	597	576
2,210	2,220	757	734	711	689	666	644	621	601	580
2,220	2,230	761	738	716	693	671	648	625	605	584
2,230	2,240	765	743	720	697	675	652	630	609	588
2,240	2,250	770	747	724	702	679	656	634	613	592
2,250	2,260	773	751	728	706	683	660	638	616	596
2,260	2,270	777	755	732	709	687	664	641	620	599
2,270	2,280	781	758	736	713	690	668	645	623	603
2,280	2,290	784	762	739	717	694	671	649	626	606
2,290	2,300	788	765	743	720	698	675	652	630	609
2,300	2,310	792	769	746	724	701	679	656	633	613
2,310	2,320	795	773	750	727	705	682	660	637	616
2,320	2,330	799	776	754	731	709	686	663	641	619
2,330	2,340	803	780	757	735	712	690	667	644	623
2,340	2,350	806	784	761	738	716	693	671	648	626
2,350	2,360	810	787	765	742	719	697	674	652	629
2,360	2,370	814	791	768	746	723	700	678	655	633
2,370	2,380	817	795	772	749	727	704	681	659	636
2,380	2,390	821	798	776	753	730	708	685	663	640
2,390	2,400	825	802	779	757	734	711	689	666	644
2,400	2,410	828	806	783	760	738	715	692	670	647
2,410	2,420	832	809	787	764	741	719	696	673	651
2,420	2,430	835	813	790	768	745	722	700	677	654
2,430	2,440	839	816	794	771	749	726	703	681	658
2,440	2,450	843	820	797	775	752	730	707	684	662
2,450	2,460	846	824	801	779	756	733	711	688	665
2,460	2,470	850	827	805	782	760	737	714	692	669
2,470	2,480	854	831	808	786	763	741	718	695	673
2,480	2,490	857	835	812	789	767	744	722	699	676
2,490	2,500	861	838	816	793	770	748	725	703	680
2,500	2,510	865	842	819	797	774	751	729	706	684
2,510	2,520	868	846	823	800	778	755	733	710	687
2,520	2,530	872	849	827	804	781	759	736	714	691
2,530	2,540	876	853	830	808	785	762	740	717	695
2,540	2,550	879	857	834	811	789	766	743	721	698
2,550	2,560	883	860	838	815	792	770	747	724	702
2,560	2,570	886	864	841	819	796	773	751	728	705
2,570	2,580	890	868	845	822	800	777	754	732	709
2,580	2,590	894	871	849	826	803	781	758	735	713
2,590	2,600	897	875	852	830	807	784	762	739	716
2,600	2,610	901	878	856	833	811	788	765	743	720
2,610	2,620	905	882	859	837	814	792	769	746	724
2,620	2,630	908	886	863	840	818	795	773	750	727
2,630	2,640	912	889	867	844	822	799	776	754	731
2,640	2,650	916	893	870	848	825	803	780	757	735
2,650	2,660	919	897	874	851	829	806	784	761	738
2,660	2,670	923	900	878	855	832	810	787	765	742
2,670	2,680	927	904	881	859	836	813	791	768	746
2,680	2,690	930	908	885	862	840	817	794	772	749
2,690	2,700	934	911	889	866	843	821	798	775	753
2,700	2,710	938	915	892	870	847	824	802	779	757
2,710	2,720	941	919	896	873	851	828	805	783	760
2,720	2,730	945	922	900	877	854	832	809	786	764

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
2,730	2,740	948	926	903	881	858	835	813	790	767
2,740	2,750	952	929	907	884	862	839	816	794	771
2,750	2,760	956	933	910	888	865	843	820	797	775
2,760	2,770	959	937	914	892	869	846	824	801	778
2,770	2,780	963	940	918	895	873	850	827	805	782
2,780	2,790	967	944	921	899	876	854	831	808	786
2,790	2,800	970	948	925	902	880	857	835	812	789
2,800	2,810	974	951	929	906	883	861	838	816	793
2,810	2,820	978	955	932	910	887	864	842	819	797
2,820	2,830	981	959	936	913	891	868	846	823	800
2,830	2,840	985	962	940	917	894	872	849	827	804
2,840	2,850	989	966	943	921	898	875	853	830	808
2,850	2,860	992	970	947	924	902	879	856	834	811
2,860	2,870	996	973	951	928	905	883	860	837	815
2,870	2,880	999	977	954	932	909	886	864	841	818
2,880	2,890	1,003	980	958	935	913	890	867	845	822
2,890	2,900	1,007	984	962	939	916	894	871	848	826
2,900	2,910	1,010	988	965	943	920	897	875	852	829
2,910	2,920	1,014	991	969	946	924	901	878	856	833
2,920	2,930	1,018	995	972	950	927	905	882	859	837
2,930	2,940	1,021	999	976	953	931	908	886	863	840
2,940	2,950	1,025	1,002	980	957	934	912	889	867	844
2,950	2,960	1,029	1,006	983	961	938	916	893	870	848
2,960	2,970	1,032	1,010	987	964	942	919	897	874	851
2,970	2,980	1,036	1,013	991	968	945	923	900	878	855
2,980	2,990	1,040	1,017	994	972	949	926	904	881	859
2,990	3,000	1,043	1,021	998	975	953	930	907	885	862
3,000	3,010	1,047	1,024	1,002	979	956	934	911	888	866
3,010	3,020	1,051	1,028	1,005	983	960	937	915	892	870
3,020	3,030	1,054	1,032	1,009	986	964	941	918	896	873
3,030	3,040	1,058	1,035	1,013	990	967	945	922	899	877
3,040	3,050	1,061	1,039	1,016	994	971	948	926	903	880
3,050	3,060	1,065	1,042	1,020	997	975	952	929	907	884
3,060	3,070	1,069	1,046	1,023	1,001	978	956	933	910	888
3,070	3,080	1,072	1,050	1,027	1,005	982	959	937	914	891
3,080	3,090	1,076	1,053	1,031	1,008	986	963	940	918	895
3,090	3,100	1,080	1,057	1,034	1,012	989	967	944	921	899
3,100	3,110	1,083	1,061	1,038	1,015	993	970	948	925	902
3,110	3,120	1,087	1,064	1,042	1,019	996	974	951	929	906
3,120	3,130	1,091	1,068	1,045	1,023	1,000	977	955	932	910
3,130	3,140	1,094	1,072	1,049	1,026	1,004	981	959	936	913
3,140	3,150	1,098	1,075	1,053	1,030	1,007	985	962	940	917
3,150	3,160	1,102	1,079	1,056	1,034	1,011	988	966	943	921
3,160	3,170	1,105	1,083	1,060	1,037	1,015	992	969	947	924
3,170	3,180	1,109	1,086	1,064	1,041	1,018	996	973	950	928
3,180	3,190	1,112	1,090	1,067	1,045	1,022	999	977	954	931
3,190	3,200	1,116	1,093	1,071	1,048	1,026	1,003	980	958	935
3,200	3,210	1,120	1,097	1,075	1,052	1,029	1,007	984	961	939
3,210	3,220	1,123	1,101	1,078	1,056	1,033	1,010	988	965	942
3,220	3,230	1,127	1,104	1,082	1,059	1,037	1,014	991	969	946
3,230	3,240	1,131	1,108	1,085	1,063	1,040	1,018	995	972	950
3,240	3,250	1,134	1,112	1,089	1,066	1,044	1,021	999	976	953
3,250	3,260	1,138	1,115	1,093	1,070	1,047	1,025	1,002	980	957
3,260	3,270	1,142	1,119	1,096	1,074	1,051	1,029	1,006	983	961

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
3,270	3,280	1,145	1,123	1,100	1,077	1,055	1,032	1,010	987	964
3,280	3,290	1,149	1,126	1,104	1,081	1,058	1,036	1,013	991	968
3,290	3,300	1,153	1,130	1,107	1,085	1,062	1,039	1,017	994	972
3,300	3,310	1,156	1,134	1,111	1,088	1,066	1,043	1,020	998	975
3,310	3,320	1,160	1,137	1,115	1,092	1,069	1,047	1,024	1,001	979
3,320	3,330	1,164	1,141	1,118	1,096	1,073	1,050	1,028	1,005	983
3,330	3,340	1,167	1,145	1,122	1,099	1,077	1,054	1,031	1,009	986
3,340	3,350	1,171	1,148	1,126	1,103	1,080	1,058	1,035	1,012	990
3,350	3,360	1,174	1,152	1,129	1,107	1,084	1,061	1,039	1,016	993
3,360	3,370	1,178	1,155	1,133	1,110	1,088	1,065	1,042	1,020	997
3,370	3,380	1,182	1,159	1,136	1,114	1,091	1,069	1,046	1,023	1,001
3,380	3,390	1,185	1,163	1,140	1,118	1,095	1,072	1,050	1,027	1,004
3,390	3,400	1,189	1,166	1,144	1,121	1,099	1,076	1,053	1,031	1,008
3,400	3,410	1,193	1,170	1,147	1,125	1,102	1,080	1,057	1,034	1,012
3,410	3,420	1,196	1,174	1,151	1,128	1,106	1,083	1,061	1,038	1,015
3,420	3,430	1,200	1,177	1,155	1,132	1,109	1,087	1,064	1,042	1,019
3,430	3,440	1,204	1,181	1,158	1,136	1,113	1,090	1,068	1,045	1,023
3,440	3,450	1,207	1,185	1,162	1,139	1,117	1,094	1,071	1,049	1,026
3,450	3,460	1,211	1,188	1,166	1,143	1,120	1,098	1,075	1,053	1,030
3,460	3,470	1,215	1,192	1,169	1,147	1,124	1,101	1,079	1,056	1,034
3,470	3,480	1,218	1,196	1,173	1,150	1,128	1,105	1,082	1,060	1,037
3,480	3,490	1,222	1,199	1,177	1,154	1,131	1,109	1,086	1,063	1,041
3,490	3,500	1,225	1,203	1,180	1,158	1,135	1,112	1,090	1,067	1,044
3,500	3,510	1,229	1,206	1,184	1,161	1,139	1,116	1,093	1,071	1,048
3,510	3,520	1,233	1,210	1,188	1,165	1,142	1,120	1,097	1,074	1,052
3,520	3,530	1,236	1,214	1,191	1,169	1,146	1,123	1,101	1,078	1,055
3,530	3,540	1,240	1,217	1,195	1,172	1,150	1,127	1,104	1,082	1,059
3,540	3,550	1,244	1,221	1,198	1,176	1,153	1,131	1,108	1,085	1,063
3,550	3,560	1,247	1,225	1,202	1,179	1,157	1,134	1,112	1,089	1,066
3,560	3,570	1,251	1,228	1,206	1,183	1,160	1,138	1,115	1,093	1,070
3,570	3,580	1,255	1,232	1,209	1,187	1,164	1,142	1,119	1,096	1,074
3,580	3,590	1,258	1,236	1,213	1,190	1,168	1,145	1,123	1,100	1,077
3,590	3,600	1,262	1,239	1,217	1,194	1,171	1,149	1,126	1,104	1,081

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 a portion of the Social Security and Medicare taxes for the employee (7.65%). To estimate the combined tax for self-employed persons earning no more than \$2,250 per week (\$117,000 per year), multiply gross taxable weekly income by 0.0765 and add the result to the table amount. For persons earning above \$2,250 per week, multiply gross taxable weekly income by .0145 (Medicare), add \$140 (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 (\$7,254/year or \$140/week) is averaged into the table for income ranges above \$117,000. 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 - 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 Publication 15 (Circular E) For use in 2014, revised December 18, 2013). 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 2012). 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 April 8, 2014 to be effective immediately.