

APPENDIX IX-E

Appendix IX-E amended April 24, 2023 to be effective May 22, 2023

Child Support Guidelines Net Child Care Cost Worksheet	
1. Parent's Adjusted Gross Income (IRS Definition - See Appendix IX-B)	\$
2. Annual work-related child care cost	\$
3. Maximum childcare subject to federal tax credit. (Enter the lesser of the annual child care cost in Line 2 or \$3,000 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.	\$

Federal Child Care Tax Credit Table [This table is replaced in its entirety in 2023.]				
Column 1		Column 2	Column 3	
INCOME		PARTIAL CREDIT LINE 4 AMOUNT	MAXIMUM CREDIT LINE 5 AMOUNT:	
PARENT'S ADJUSTED GROSS INCOME (IRS Definition)		COST LESS THAN \$3,000/yr (\$58/wk) for 1 CHILD or \$6,000/yr (\$115/wk) for 2 OR MORE CHILDREN	COST MORE THAN \$3,000/yr (\$58/wk) for 1 CHILD or \$6,000/yr (\$115/wk) for 2 OR MORE CHILDREN	
ANNUAL	WEEKLY	TAX CREDIT PERCENTAGE	1 CHILD CC > \$58/wk	2 OR MORE CHILDREN CC > \$115/wk
0 – 15,000	0 – 288	35% (0.35)	1050	2100
15,001 – 17,000	289 – 327	34% (0.34)	1020	2040
17,001 – 19,000	328 – 365	33% (0.33)	990	1980
19,001 – 21,000	366 – 404	32% (0.32)	960	1920
21,001 – 23,000	405 – 442	31% (0.31)	930	1860
23,000 - 25,000	443 – 481	30% (0.30)	900	1800
25,001 – 27,000	482 – 519	29% (0.29)	870	1740
27,001 – 29,000	520 – 558	28% (0.28)	840	1680
29,001 – 31,000	559 – 596	27% (0.27)	810	1620
31,001 – 33,000	597 – 635	26% (0.26)	780	1560
33,001 – 35,000	636 – 673	25% (0.25)	750	1500
35,001 – 37,000	674 – 712	24% (0.24)	720	1440
37,001 – 39,000	713 – 750	23% (0.23)	690	1380
39,001 – 41,000	751 – 788	22% (0.22)	660	1320
41,001 – 43,000	789 – 827	21% (0.21)	630	1260
43,001 and over	828 and over	20% (0.20)	600	1200

N.J. State Child Care Tax Credit Table

Column 1	Column 2
PARENT'S ADJUSTED GROSS INCOME	PERCENTAGE OF FEDERAL CHILD CARE TAX CREDIT
\$0 - \$30,000	50% of federal credit (Line 5 X .50)
\$30,001 - \$60,000	40% of federal credit (Line 5 X .40)
\$60,001 - \$90,000	30% of federal credit (Line 5 X .30)
\$90,001 - \$120,000	20% of federal credit (Line 5 X .20)
\$120,001 - \$150,000	10% of federal credit (Line 5 X .10)
Otherwise	0% of federal credit (Line 5 X .00)