

**Appendix IX-B**  
**USE OF THE CHILD SUPPORT GUIDELINES – SOLE PARENTING**  
(Includes Amendments Through Those Effective [May 22, 2023](#) [June 1, 2022])

**GENERAL INFORMATION**

|  |               |
|--|---------------|
| <b>Completion and Filing of the Worksheet</b>    | [no changes]. |
| <b>Use of Weekly Amounts</b>                     | [no changes]. |
| <b>Rounding to Whole Dollars and Percentages</b> | [no changes]. |
| <b>Defining Parental Roles</b>                   | [no changes]. |
| <b>Selection of a Worksheet</b>                  | [no changes]. |

## LINE INSTRUCTIONS FOR THE SOLE-PARENTING WORKSHEET

**Caption** [no changes].

### **Lines 1 through 5 - Determining Income**

**Gross Income** [no changes].

**Sources of Income** [no changes].

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

**Sporadic Income** [no changes].

**Military Pay** [no changes].

**In-Kind Income** [no changes].

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

**Types of Income Excluded from Gross Income** [no changes].

### **Collecting and Verifying Income Information**

a. [no changes]

b. [no changes]

**Note on Income Documentation** [no changes]

**Taxable and Non-Taxable Income** [no changes]

**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 \$160,200 [\$147,000] of gross earnings (for wage earners in 2023 [2022]). After the maximum \$9,932 [\$9,114] 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 \$160,200 [\$147,000] limit on all earned income.

**Note on Medicare Taxes** [no changes].

**Analyzing Income Tax Returns** [no changes].

|   |               |
|---|---------------|
| <b>Line 1 - Gross Taxable Income</b>                                | [no changes]. |
| <b>Line 1a - Mandatory Retirement Contributions</b>                 | [no changes]. |
| <b>Line 1b - Tax-Deductible Alimony Paid</b>                        | [no changes]. |
| <b>Line 1c - Taxable Alimony Received</b>                           | [no changes]. |
| <b>Line 2 - Adjusted Gross Taxable Income</b>                       | [no changes]. |
| <b>Line 2a - Withholding Taxes</b>                                  | [no changes]. |
| <b>Line 2b - Mandatory Union Dues</b>                               | [no changes]. |
| <b>Line 2c - Child Support Orders for Other Dependents</b>          | [no changes]. |
| <b>Line 2d - Other-Dependent Deduction</b>                          | [no changes]. |
| <b>Line 3 - Net Taxable Income</b>                                  | [no changes]. |
| <b>Line 4 - Non-Taxable Income</b>                                  | [no changes]. |
| <b>Line 4a - Non-Taxable-Deductible Alimony Paid</b>                | [no changes]. |
| <b>Line 4b - Non-Taxable Alimony Received</b>                       | [no changes]. |
| <b>Line 5 - Government (Non-Means Tested) Benefit for the Child</b> | [no changes]. |
| <b>Line 6 - Net Income</b>  | [no changes]. |
| <b>Line 7 - Each Parent's Share of Income</b>                       | [no changes]. |
| <b>Line 8 - Basic Child Support Amount</b>                          | [no changes]. |

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

Calculate net work-related child-care costs using the Appendix IX-E Net Child Care Expense Worksheet. Enter the weekly net child-care cost (from Line 8 of Appendix IX-E Worksheet) on Line 9.

Since child care expenses are excluded from the Appendix IX-F child support schedules, such costs, if incurred by either parent, must be added to the basic support amount.

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

2. *Determining the Net Child Care Cost* [no changes]

**Line 10 - Adding Health Insurance Costs for the Child to the Basic Obligation**  
[no changes]

**Line 11 - Adding Predictable and Recurring Unreimbursed Health Care to the Basic Obligation**  
[no changes]

**Line 12 - Adding Court-Approved Predictable and Recurring Extraordinary Expenses to the Basic Support Amount**  
[no changes]

**Line 13 - Calculating the Total Child Support Amount** [no changes]

**Line 14 - Parental Share of the Total Child Support Obligation** [no changes].

**Line 15 - Credit for Derivative Government Benefits for the Child Based on Contribution of the Non-Custodial Parent**  
[no changes]

**Line 16 - Credit for Child-Care Payments** [no changes]

**Line 17 - Credit for Payment of Child's Health Insurance Cost** [no changes]

**Line 18 - Credit for Payment of Child's Predictable and Recurring Unreimbursed Health Care**  
[no changes]

**Line 19 - Credit for Payment of Court-Approved Extraordinary Expenses**  
[no changes]

**Line 20 - Adjustment for Parenting Time Variable Expenses** [no changes]

**Line 20a - Number of Overnights with Each Parent** [no changes]

**Line 20b – Each Parent's Share of Overnights with the Child** [no changes].

**Line 21 - Net Child Support Obligation** [no changes]

**IF THERE IS NO ADJUSTMENT FOR OTHER DEPENDENTS, GO TO LINE 25**

**LINES 22, 23 and 24 – Adjusting the Child Support Obligation for Other-Dependents** [no changes]

**Line 22 - Line 21 CS Obligation With Deduction for Other Dependents** [no changes]

**Line 23 – Line 21 CS Obligation Without Deduction for Other Dependents** [no changes].

**Line 24 - Obligation Adjusted for Other Dependents** [no changes].

**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 (\$421 [\$392] per week as of [January 1, 2023](#) [January 12, 2022]), 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 changes]

**Line 26 - Maximum Child Support Order** [no changes]

**Line 27 - Child Support Order** [no changes]

**Appendix IX-B**  
**USE OF THE CHILD SUPPORT GUIDELINES – SHARED PARENTING**  
(Includes Amendments Through Those Effective [May 22, 2023](#) ~~[June 1, 2022]~~)

**GENERAL INFORMATION**

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

**CAPTION** [no changes]

**LINES 1 through 5 - Determining Income**

***Gross Income*** [no changes]

***Sources of Income*** [no changes]

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

***Sporadic Income*** [no changes]

***Military Pay*** [no changes]

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

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

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

***Collecting and Verifying Income Information***

a. [no changes].

b. [no changes].

***Note on Income Documentation*** [no changes]

***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 [\\$160,200](#) ~~[\$147,000]~~ of gross earnings (for wage earners in [2023](#) ~~[2022]~~). After the maximum [\\$9,932](#) ~~[\$9,114]~~ 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 [\\$160,200](#) ~~[\$147,000]~~ limit of all earned income.

***Note on Medicare Taxes*** [no changes]

|   |               |
|---|---------------|
| <i>Analyzing Income Tax Returns</i>                                 | [no changes]  |
| <b>LINE 1 - Gross Taxable Income</b>                                | [no changes]  |
| <b>LINE 1a - Mandatory Retirement Contributions</b>                 | [no changes]  |
| <b>LINE 1b - Tax Deductible Alimony Paid</b>                        | [no changes]  |
| <b>LINE 1c - Taxable Alimony Received</b>                           | [no changes]  |
| <b>LINE 2 - Adjusted Gross Taxable Income</b>                       | [no changes]  |
| <b>LINE 2a - Withholding Taxes</b>                                  | [no changes]  |
| <b>LINE 2b - Mandatory Union Dues</b>                               | [no changes]  |
| <b>LINE 2c - Child Support Orders for Other Dependents</b>          | [no changes]  |
| <b>LINE 2d - Other-Dependent Deduction</b>                          | [no changes]  |
| <b>LINE 3 - Net Taxable Income</b>                                  | [no changes]  |
| <b>LINE 4 - Non-Taxable Income</b>                                  | [no changes]  |
| <b>LINE 4a - Non-Taxable-Deductible Alimony Paid</b>                | [no changes]  |
| <b>LINE 4b - Non-Taxable Alimony Received</b>                       | [no changes]  |
| <b>LINE 5 - Government (Non-Means Tested) Benefit for the Child</b> | [no changes]. |
| <b>LINE 6 - Net Income</b>  | [no changes]  |
| <b>LINE 7 - Each Parent's Share of Income</b>                       | [no changes]  |
| <b>LINE 8 - Basic Child Support Amount</b>                          | [no changes]  |
| <b>LINE 9 - Number of Overnights with Each Parent</b>               | [no changes]  |
| <b>LINE 10 - Each Parent's Share of Overnights with Child</b>       | [no changes]  |
| <b>LINE 11 - PAR Shared Parenting Fixed Expenses</b>                | [no changes]  |
| <b>LINE 12 - Shared Parenting Basic Child Support Amount</b>        | [no changes]  |

**LINE 13 - Each Parent's Share of Shared Parenting Basic Child Support Amount**  
[no changes]

**LINE 14 - PAR Shared Parenting Variable Expenses** [no changes]

**LINE 15 - PAR Adjusted Shared Parenting Basic Child Support Amount**  
[no changes]

**LINES 16 through 20 - Figuring Supplemental Expenses to be Added to the Shared Parenting Basic Child Support Amount** [no changes]

**LINE 16 - Adding Net Work-Related Child Care Costs** [no changes]

**LINE 17 - Adding Health Insurance Costs for the Child** [no changes]

**LINE 18 - Adding Predictable and Recurring Unreimbursed Health Care**  
[no changes]

**LINE 19 - Adding Court-Approved Predictable and Recurring Extraordinary Expenses** [no changes]

**LINE 20 - Total Supplemental Expenses** [no changes]

**LINE 21 - PAR's Share of the Total Supplemental Expenses** [no changes]

**LINE 22 - Credit for Derivative Government Benefits for the Child Based on Contribution of the Parent of Alternate Residence** [no changes]

**LINE 23 - Credit for PAR's Child Care Payments** [no changes]

**LINE 24 - Credit for PAR's Payment of Child's Health Insurance Cost**  
[no changes]

**LINE 25 - Credit for PAR's Payment of Unreimbursed Health Care** [no changes]

**LINE 26 - Credit for PAR's Payment of Court-Approved Extraordinary Expenses**  
[no changes]

**LINE 27 - PAR's Total Payments for Supplemental Expenses** [no changes]

**LINE 28 - PAR's Net Supplemental Expenses** [no changes]

**LINE 29 - PAR's Net Child Support Obligation** [no changes]

**LINES 30, 31 and 32- Adjusting the Child Support Obligation for Other Dependents** [no changes]



**LINE 30 - Line 29 PAR CS Obligation WITH Deductions for Other Dependents**  
[no changes]

**LINE 31 - Line 29 PAR CS Obligation WITHOUT Deductions for Other Dependents**  
[no changes]

**LINE 32 - Adjusted PAR CS Obligation** [no changes]

**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 (\$421 [\$392] per week as of January 1, 2023 [January 12, 2022]), 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 changes]

**LINE 34 - PAR's Maximum Child Support Order** [no changes]

**LINE 35 - Child Support Order** [no changes]

**LINE 36 - PPR Household Income Test** [no changes]

**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.](#)