

SUPREME COURT OF NEW JERSEY

It is ORDERED that the attached revisions to Appendix IX-A (“Considerations in the Use of Child Support Guidelines”), Appendix IX-B (“Use of the Child Support Guidelines – General Information; Line Instructions for the Sole-Parenting Worksheet; Line Instructions for the Shared-Parenting Worksheet”), and Appendix IX-H (“Combined Tax Withholding Tables for Use with the [Child] Support Guidelines”) of the Rules Governing the Courts of the State of New Jersey are adopted to be effective June 1, 2025.

For the Court,



Chief Justice

Dated: April 8, 2025

New Jersey Rules of Court Appendix IX-A
CONSIDERATIONS IN THE USE OF CHILD SUPPORT GUIDELINES
(Includes Amendments through those effective [\[June 1, 2024\]](#) [\[June 1, 2025\]](#))

1. Philosophy of the Child Support Guidelines

[no change]

2. Use of the Child Support Guidelines as a Rebuttable Presumption

[no change]

3. Deviating from the Child Support Guidelines

[no change]

4. The Income Shares Approach to Sharing Child-Rearing Expenses

[no change]

5. Economic Basis for the Child Support Guidelines

[no change]

6. Economic Principles Included in the Child Support Guidelines

[no change]

7. Assumptions Included in the Child Support Guidelines

a. [no change]

b. [no change]

c. [no change]

d. [no change]

e. [no change]

f. [no change]

g. [no change]

h. Self-Support Reserve - The self-support reserve is a factor in calculating a child support award only when one or both of the parents have income at or near the poverty level. The self-support reserve is 150% of the U.S. poverty guideline for one person. It attempts to ensure that the obligor has sufficient income to maintain a basic subsistence level and the incentive to work so that child support can be paid. A child support award is adjusted to reflect the self-support reserve only if payment of the child support award would reduce the obligor's net income below the reserve and the custodial parent's (or the Parent of the Primary Residence's) net income minus the custodial parent's share of the child support award is greater than 150% of the poverty guideline. The latter condition is necessary to ensure that custodial parents can meet their basic needs so that they can care for the children. As of January 1, ~~2024~~ 2025, the self-support reserve is ~~[\$434]~~ \$451 per week (This amount is 150% of the poverty guideline for one person).

i. [no change]

j. [no change]

k. [no change]

8. Expenses Included in the Child Support Schedules

[no change]

9. Expenses That May Be Added to the Basic Child Support Obligation –

[no change]

10. Adjustments to the Support Obligation

[no change]

11. Defining Income

[no change]

12. Imputing Income to Parents.

[no change]

13. Adjustments for PAR Time (formerly Visitation Time)

[no change]

14. Shared-Parenting Arrangements

a. [no change]

b. [no change]

c. [no change]

d. [no change]

e. If a shared-parenting award is inappropriate due to the PPR's limited household income, a sole-custody award shall be calculated.

Shared-Parenting Primary Household Net Income Thresholds (2.0 x 2024 2025 Poverty Guideline)		
Total Persons in Household	Weekly Net Income	Annual Net Income
2	[\$786] \$ 813	[\$40,880] \$42,300
3	[\$993] \$1,025	[\$51,640] \$53,300
4	[\$1,200] \$1,237	[\$62,400] \$64,300
5	[\$1,407] \$1,448	[\$73,160] \$75,300
6	[\$1,614] \$1,660	[\$83,920] \$86,300
7	[\$1,821] \$1,871	[\$94,680] \$97,300
8	[\$2,028] \$2,083	[\$105,440] \$108,300

f. [no change]

g. [no change]

h. [no change]

i. [no change]

j. [no change]

15. Split-Parenting Arrangements

[no change]

16. Child in the Custody of a Third Party

[no change]

17. Adjustments for the Age of the Children

[no change]

18. College or Other Post-Secondary Education Expenses

[no change]

19. Determining Child Support and Alimony or Spousal Support Simultaneously

[no change]

20. Extreme Parental Income Situations

Although these guidelines apply to all actions to establish and modify child support awards, extremely low or high parental income situations make the Appendix IX-F awards inappropriate due to the limitations of the economic data. The guidelines listed below apply to extreme parental income situations.

a. **Obligors With Net Income Less Than the U.S. Poverty Guideline.** If an obligor's net income, after deducting that person's share of the total support award, is less than 150% of the U.S. poverty guideline for one person (net income of [\\$434](#) [\\$451](#) per week as of January 1, [2024](#) [2025](#) or as published annually in the Federal Register), the court shall carefully review the obligor's income and living expenses to determine the maximum amount of child support that can reasonably be ordered without denying the obligor the means of self-support at a minimum subsistence level. If an obligee's income minus the obligee's share of the child support award is less than 150% of the poverty guideline, no self-support reserve adjustment shall be made regardless of the obligor's income. In all cases, a fixed dollar amount shall be ordered to establish the principle of the parent's support obligation and to provide a basis for an upward modification should the obligor's income increase in the future. In these circumstances, the

support award should be between \$5.00 per week and the support amount at \$180 combined net weekly income for the appropriate number of children.

b. [no change]

21. Other Factors that May Require an Adjustment to a Guidelines-Based Award

[no change]

22. Stipulated Agreements.

In accordance with Rule 5:6A, if a child support amount in a stipulated or consent agreement differs from an award calculated using the support guidelines, the parties or their representatives shall state on a child support guidelines worksheet: (a) the amount of support that would have been awarded if calculated using the guidelines and (b) the reason that the stipulated amount differs from the guidelines-based award.

23. Modification of Support Awards.

[no change]

24. Effect of Emancipation of a Child

[no change]

25. Support for a Child Who has Reached Majority

[no change]

26. Health Insurance for Children.

[no change]

27. Unpredictable, Non-Recurring Unreimbursed Health Care In Excess of \$250 Per Child Per Year

[no change]

28. Distribution of Worksheets and Financial Affidavits

[no change]

29. Background Reports and Publications

The reports listed below were either used during the development of the New Jersey child support guidelines or document the Supreme Court Family Practice Committee's findings and recommendations regarding the guidelines. Judiciary reports are available at the New Jersey State library and select city, county, and county courthouse libraries. Reports prepared for the U.S. Department of Health and Human Services are available from the U.S. Office of Child Support Enforcement Reference Center.

a. [no change]

b. [no change]

c. [no change]

d. [no change]

e. [no change]

f. [no change]

g. [no change]

h. [no change]

i. [no change]

j. [no change]

k. [no change]

l. [no change]

m. [no change]

n. [no change]

Note: Adopted May 13, 1997 to be effective September 1, 1997; amended July 10, 1998 to be effective September 1, 1998; amended May 25, 1999 to be effective July 1,

1999; amended April 4, 2000 to be effective immediately; paragraph 10(b) redesignated as paragraph 10(c), new paragraph 10(b) adopted, paragraphs 19 and 21 amended July 5, 2000 to be effective September 5, 2000; paragraphs 7(h), 14(e), 20(a) amended April 2, 2001 to be effective immediately; paragraphs 7(h), 14(e), 20(a) amended March 12, 2002 to be effective immediately; paragraphs 4, 7(f), 9(d), 13(b)-(d), 14(c), 14(f), 14(j), 15 amended July 12, 2002 to be effective September 3, 2002; paragraphs 7(h), 14(e), 20(a) amended March 17, 2003 to be effective immediately; amended March 15, 2004 to be effective immediately; March 14, 2005 to be effective immediately; February 14, 2006 to be effective immediately; July 27, 2006 to be effective September 1, 2006; September 11, 2006 to be effective immediately; February 13, 2007 to be effective immediately; June 15, 2007 to be effective September 1, 2007; 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 July 27, 2015 to be effective September 1, 2015; amended April 12, 2016 to be effective May 1, 2016; amended July 28, 2017 to be effective September 1, 2017; amended May 29, 2018 to be effective June 1, 2018; amended May 9, 2019 to be effective June 1, 2019; amended July 29, 2019 to be effective September 1, 2019; amended to be effective June 1, 2020; amended to be effective June 1, 2021; paragraphs 7(h), 20(a), and 26(a) amended July 30, 2021 to be effective September 1, 2021; paragraphs 7(h), 14(e), and 20(a) amended March 15, 2022 to be effective June 1, 2022 paragraph 12 and 26 amended August 5, 2022 to be effective September 1, 2022; paragraph 7(h), 14(e) and 20(a) amended May 22, 2023; paragraph 7(h), 14(e), and 20(a) amended April 2, 2024 to be effective June 1, 2024; [amended April 8, 2025 to be effective June 1, 2025](#).

Appendix IX-B
USE OF THE CHILD SUPPORT GUIDELINES – SOLE PARENTING
(Includes Amendments Through Those Effective [June 1, 2024](#) [June 1, 2025](#))

GENERAL INFORMATION

Completion and Filing of the Worksheet [no change]

Use of Weekly Amounts [no change]

Rounding to Whole Dollars and Percentages [no change]

Defining Parental Roles [no change]

Selection of a Worksheet [no change]

LINE INSTRUCTIONS FOR THE SOLE-PARENTING WORKSHEET

Caption [no change]

Lines 1 through 5 - Determining Income

Gross Income [no change]

Sources of Income [no change]

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

Sporadic Income [no change]

Military Pay [no change]

In-Kind Income [no change]

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

Types of Income Excluded from Gross Income [no change]

Collecting and Verifying Income Information

a. [no change]

b. [no change]

Note on Income Documentation: [no change]

Taxable and Non-Taxable Income [no change]

1. *Income Not Subject to Federal Income Tax* [no change]

2. *Income Not Subject to New Jersey State Income Tax*

a. [no change]

b. [no change]

c. [no change]

d. [no change]

e. [no change]

f. [no change]

g. [no change]

h. [no change]

i. [no change]

j. New Jersey Lottery winnings [of \\$10,000 or less;](#)

k. [no change]

l. [no change]

m. [no change]

n. [no change]

o. [no change]

p. [no change]

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 [\\$168,600](#) [\\$176,100](#) of gross earnings (for wage earners in [2024](#) [2025](#)). After the maximum [\\$10,453](#) [\\$10,918](#) 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 [\[\\$168,600\]](#) [\\$176,100](#) limit on all earned income.

Note on Medicare Taxes: [no change]

Analyzing Income Tax Returns [no change]

Line 1 - Gross Taxable Income [no change]

Line 1a - Mandatory Retirement Contributions [no change]

Line 1b - Tax-Deductible Alimony Paid [no change]

Line 1c - Taxable Alimony Received [no change]

Line 2 - Adjusted Gross Taxable Income [no change]

Line 2a - Withholding Taxes [no change]

Line 2b - Mandatory Union Dues [no change]

Line 2c - Child Support Orders for Other Dependents [no change]

Line 2d - Other-Dependent Deduction [no change]

Line 3 - Net Taxable Income [no change]

Line 4 - Non-Taxable Income [no change]

Line 4a - Non-Taxable-Deductible Alimony Paid [no change]

Line 4b - Non-Taxable Alimony Received [no change]

Line 5 - Government (Non-Means Tested) Benefit for the Child [no change]

Line 6 - Net Income [no change]

Line 7 - Each Parent's Share of Income [no change]

Line 8 - Basic Child Support Amount [no change]

Line 9 - Adding Net Work-Related Child Care Costs to the Basic Obligation
[no change]

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

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

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

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

Line 14 - Parental Share of the Total Child Support Obligation [no change]

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

Line 16 - Credit for Child-Care Payments [no change]

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

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

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

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

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

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

Line 21 - Net Child Support Obligation [no change]

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

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

Line 23 – Line 21 CS Obligation Without Deduction for Other Dependents
[no change]

Line 24 - Obligation Adjusted for Other Dependents [no change]

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 (~~[\$434]~~ \$451 per week as of January 1, ~~[2024]~~ 2025), 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 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 change]

Line 26 - Maximum Child Support Order [no change]

Line 27 - Child Support Order [no change]

Appendix IX-B
USE OF THE CHILD SUPPORT GUIDELINES – SHARED PARENTING
(Includes Amendments Through Those Effective June 1, [\[June 1, 2024\]](#) [June 1, 2025](#))

GENERAL INFORMATION

LINE INSTRUCTIONS FOR THE SHARED-PARENTING WORKSHEET

CAPTION [no change]

LINES 1 through 5 - Determining Income

Gross Income [no change]

Sources of Income [no change]

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

Sporadic Income [no change]

Military Pay [no change]

In-Kind Income [no change]

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

Types of Income Excluded from Gross Income [no change]

Collecting and Verifying Income Information

a. [no change]

b. [no change]

Note on Income Documentation: [no change]

Taxable and Non-Taxable Income [no change]

1. **Income Not Subject to Federal Income Tax** [no change]

2. **Income Not Subject to New Jersey State Income Tax**

a. [no change]

b. [no change]

c. [no change]

- d. [no change]
- e. [no change]
- f. [no change]
- g. [no change]
- h. [no change]
- i. [no change]
- j. New Jersey Lottery winnings of \$10,000 or less;
- k. [no change]
- l. [no change]
- m. [no change]
- n. [no change]
- o. [no change]
- p. [no change]

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 ~~[\$168,600]~~ \$176,100 of gross earnings (for wage earners in ~~[2024]~~ 2025). After the maximum ~~[\$10,453]~~ \$10,918 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 ~~[\$168,600]~~ \$176,100 limit of all earned income.

Note on Medicare Taxes: [no change]

Analyzing Income Tax Returns [no change]

- a. Means-tested benefits [no change]
- b. Derivative benefits [no change]

c. Other benefits [no change]

LINE 1 - Gross Taxable Income [no change]

LINE 1a - Mandatory Retirement Contributions [no change]

LINE 1b - Tax Deductible Alimony Paid [no change]

LINE 1c - Taxable Alimony Received [no change]

LINE 2 - Adjusted Gross Taxable Income [no change]

LINE 2a - Withholding Taxes [no change]

LINE 2b - Mandatory Union Dues [no change]

LINE 2c - Child Support Orders for Other Dependents [no change]

LINE 2d - Other-Dependent Deduction [no change]

LINE 3 - Net Taxable Income [no change]

LINE 4 - Non-Taxable Income [no change]

LINE 4a - Non-Taxable-Deductible Alimony Paid [no change]

LINE 4b - Non-Taxable Alimony Received [no change]

LINE 5 - Government (Non-Means Tested) Benefit for the Child [no change]

LINE 6 - Net Income [no change]

LINE 7 - Each Parent's Share of Income [no change]

LINE 8 - Basic Child Support Amount [no change]

LINE 9 - Number of Overnights with Each Parent [no change]

LINE 10 - Each Parent's Share of Overnights with Child [no change]

LINE 11 - PAR Shared Parenting Fixed Expenses [no change]

LINE 12 - Shared Parenting Basic Child Support Amount [no change]

LINE 13 - Each Parent's Share of Shared Parenting Basic Child Support Amount

[no change]

LINE 14 - PAR Shared Parenting Variable Expenses [no change]

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

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

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

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

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

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

LINE 20 - Total Supplemental Expenses [no change]

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

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

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

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

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

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

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

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

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

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

LINE 30 - Line 29 PAR CS Obligation WITH Deductions for Other Dependents

[no change]

LINE 31 - Line 29 PAR CS Obligation WITHOUT Deductions for Other Dependents

[no change]

LINE 32 - Adjusted PAR CS Obligation [no change]

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.
4. If the difference is greater than 150% of the poverty guideline for one person (~~[\$434]~~ \$451 per week as of January 1, ~~[2024]~~ 2025), the self-support reserve is preserved and the obligor's support obligation is the child support order.
5. 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 change]

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

LINE 35 - Child Support Order [no change]

LINE 36 - PPR Household Income Test [no change]

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 to be effective May 22, 2023; amended April 2, 2024 to be effective June 1, 2024; [amended April 8, 2025 to be effective June 1, 2025.](#)

APPENDIX IX-H

COMBINED TAX WITHHOLDING TABLES FOR USE WITH THE SUPPORT GUIDELINES

Includes Federal, State, Social Security and Medicare Income Tax Withholding Rates and Child Tax Credit

Weekly Payroll Period - Single Persons and Married Living Apart - For Wages Paid on or After January 1, [\[2024\]](#) [2025](#)

These Tables should not be used for certain income situations - see notes at end of tables.

[\[Replace the following table in its entirety\]](#)

[2024] 2025 Weekly Gross Income		And the number of withholding allowances claimed from IRS form W-4									
At Least	But Less Than	0	1	2	3	4	5	6	7	8	
0	100	0	0	0	0	0	0	0	0	0	
100	110	9	9	9	8	8	8	8	8	8	
110	120	10	10	10	9	9	9	9	9	9	
120	130	11	11	11	10	10	10	10	10	10	
130	140	12	12	11	11	11	11	10	10	10	
140	150	13	13	12	12	12	12	11	11	11	
150	160	14	14	13	13	13	12	12	12	12	
160	170	15	15	14	14	14	13	13	13	13	
170	180	16	15	15	15	15	14	14	14	13	
180	190	17	16	16	16	15	15	15	15	14	
190	200	18	17	17	17	16	16	16	16	15	
200	210	18	18	18	18	17	17	17	16	16	
210	220	19	19	19	19	18	18	18	17	17	
220	230	20	20	20	19	19	19	19	18	18	
230	240	21	21	21	20	20	20	19	19	19	
240	250	22	22	22	21	21	21	20	20	20	
250	260	23	23	22	22	22	22	21	21	21	
260	270	24	24	23	23	23	23	22	22	22	
270	280	25	25	24	24	24	23	23	23	23	
280	290	26	26	25	25	25	24	24	24	23	
290	300	27	26	26	26	26	25	25	25	24	
300	310	29	27	27	27	26	26	26	26	25	
310	320	31	28	28	28	27	27	27	27	26	
320	330	33	29	29	29	28	28	28	27	27	
330	340	35	30	30	29	29	29	29	28	28	
340	350	37	31	31	30	30	30	30	29	29	
350	360	39	32	32	31	31	31	30	30	30	

360	370		41	33	33	32	32	32	31	31	31
370	380		43	34	33	33	33	33	32	32	32
380	390		45	35	34	34	34	33	33	33	33
390	400		47	36	35	35	35	34	34	34	34
400	410		48	36	36	36	36	35	35	35	34
410	420		50	37	37	37	37	36	36	36	35
420	430		52	38	38	38	37	37	37	37	36
430	440		54	39	39	39	38	38	38	37	37
440	450		56	40	40	40	39	39	39	38	38
450	460		58	41	41	40	40	40	40	39	39
460	470		60	42	42	41	41	41	41	40	40
470	480		62	43	43	42	42	42	41	41	41
480	490		64	44	44	43	43	43	42	42	42
490	500		66	45	45	44	44	44	43	43	43
500	510		68	46	46	45	45	45	44	44	44
510	520		70	47	47	46	46	45	45	45	45
520	530		72	48	48	47	47	46	46	46	45
530	540		74	49	49	48	48	47	47	47	46
540	550		77	50	50	49	49	48	48	48	47
550	560		79	51	50	50	50	49	49	49	48
560	570		81	52	51	51	51	50	50	50	49
570	580		83	53	52	52	52	51	51	50	50
580	590		85	54	53	53	53	52	52	51	51
590	600		87	55	54	54	54	53	53	52	52
600	610		90	56	55	55	55	54	54	53	53
610	620		92	57	56	56	56	55	55	54	54
620	630		94	58	57	57	56	56	56	55	55
630	640		96	59	58	58	57	57	57	56	56
640	650		98	60	59	59	58	58	58	57	57
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670	680		105	66	62	62	61	61	61	60	60
680	690		107	68	63	63	62	62	61	61	61
690	700		109	71	64	64	63	63	62	62	62
700	710		111	73	65	65	64	64	63	63	63
710	720		114	75	66	66	65	65	64	64	64
720	730		116	77	67	67	66	66	65	65	65
730	740		118	80	68	67	67	67	66	66	66
740	750		121	82	69	68	68	68	67	67	67
750	760		123	84	70	69	69	69	68	68	67
760	770		126	87	71	71	70	70	69	69	68
770	780		128	89	73	72	71	71	70	70	69

780	790	130	91	74	73	72	72	71	71	70
790	800	133	94	75	74	73	73	72	72	71
800	810	135	96	76	75	75	74	73	73	72
810	820	138	99	77	76	76	75	74	74	73
820	830	140	101	78	78	77	76	75	75	74
830	840	143	104	80	79	78	77	76	76	75
840	850	146	106	81	80	79	78	78	77	76
850	860	148	109	82	81	80	80	79	78	77
860	870	151	112	84	83	81	81	80	79	78
870	880	153	114	85	84	83	82	81	80	80
880	890	156	117	87	85	84	83	82	82	81
890	900	158	119	88	87	86	84	83	83	82
900	910	161	122	89	88	87	86	85	84	83
910	920	164	124	91	89	88	87	86	85	84
920	930	166	127	92	91	90	89	87	86	85
930	940	169	130	93	92	91	90	89	88	87
940	950	171	132	95	94	92	91	90	89	88
950	960	174	135	96	95	94	93	91	90	89
960	970	177	137	98	96	95	94	93	92	90
970	980	179	140	100	98	97	95	94	93	92
980	990	182	142	102	99	98	97	96	94	93
990	1000	184	145	105	100	99	98	97	96	95
1000	1010	187	148	107	102	101	100	98	97	96
1010	1020	189	150	110	103	102	101	100	99	97
1020	1030	192	153	113	105	103	102	101	100	99
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1040	1050	197	158	118	107	106	105	104	103	101
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1070	1080	205	166	126	111	110	109	108	107	106
1080	1090	207	168	128	113	112	111	109	108	107
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1100	1110	213	173	133	116	114	113	112	111	110
1110	1120	215	176	136	117	116	115	113	112	111
1120	1130	218	179	138	118	117	116	115	114	112
1130	1140	220	181	141	120	119	117	116	115	114
1140	1150	223	184	144	121	120	119	118	116	115
1150	1160	225	186	146	122	121	120	119	118	117
1160	1170	228	189	149	124	123	122	120	119	118
1170	1180	231	191	151	125	124	123	122	121	119
1180	1190	233	194	154	127	125	124	123	122	121
1190	1200	236	197	156	128	127	126	124	123	122

1200	1210	238	199	159	129	128	127	126	125	123
1210	1220	241	202	162	131	130	128	127	126	125
1220	1230	244	205	165	132	131	130	129	127	126
1230	1240	247	208	168	133	132	131	130	129	128
1240	1250	251	212	172	135	134	133	131	130	129
1250	1260	255	215	175	136	135	134	133	132	130
1260	1270	258	219	179	140	136	135	134	133	132
1270	1280	262	223	182	143	138	137	135	134	133
1280	1290	265	226	186	147	139	138	137	136	134
1290	1300	269	230	190	150	141	139	138	137	136
1300	1310	272	233	193	154	142	141	140	138	137
1310	1320	276	237	197	158	143	142	141	140	139
1320	1330	280	240	200	161	145	144	142	141	140
1330	1340	283	244	204	165	146	145	144	143	141
1340	1350	287	248	207	168	147	146	145	144	143
1350	1360	290	251	211	172	149	148	146	145	144
1360	1370	294	255	215	175	150	149	148	147	145
1370	1380	297	258	218	179	152	150	149	148	147
1380	1390	301	262	222	183	153	152	151	149	148
1390	1400	305	265	225	186	154	153	152	151	150
1400	1410	308	269	229	190	156	155	153	152	151
1410	1420	312	273	232	193	157	156	155	154	152
1420	1430	315	276	236	197	158	157	156	155	154
1430	1440	319	280	240	200	160	159	157	156	155
1440	1450	323	283	243	204	164	160	159	158	156
1450	1460	326	287	247	208	167	161	160	159	158
1460	1470	330	290	250	211	171	163	162	160	159
1470	1480	333	294	254	215	175	164	163	162	161
1480	1490	337	298	257	218	178	166	164	163	162
1490	1500	341	301	261	222	182	167	166	165	163
1500	1510	344	305	265	225	185	168	167	166	165
1510	1520	348	309	268	229	189	170	168	167	166
1520	1530	352	312	272	233	192	171	170	169	167
1530	1540	355	316	276	236	196	172	171	170	169
1540	1550	359	320	279	240	200	174	173	171	170
1550	1560	363	323	283	244	203	175	174	173	172
1560	1570	366	327	287	247	207	177	175	174	173
1570	1580	370	331	290	251	211	178	177	176	174
1580	1590	374	334	294	255	214	180	178	177	176
1590	1600	377	338	298	258	218	181	180	178	177
1600	1610	381	342	301	262	222	182	181	180	178
1610	1620	385	345	305	266	225	186	183	181	180

1620	1630	388	349	309	269	229	190	184	183	181
1630	1640	392	353	312	273	233	193	185	184	183
1640	1650	396	356	316	277	236	197	187	186	184
1650	1660	399	360	320	280	240	201	188	187	186
1660	1670	403	364	323	284	244	204	190	189	187
1670	1680	407	367	327	288	247	208	191	190	189
1680	1690	410	371	331	291	251	212	193	191	190
1690	1700	414	375	334	295	255	215	194	193	192
1700	1710	418	378	338	299	258	219	196	194	193
1710	1720	421	382	342	302	262	223	197	196	195
1720	1730	425	386	345	306	266	226	199	197	196
1730	1740	429	389	349	310	269	230	200	199	197
1740	1750	432	393	353	313	273	234	202	200	199
1750	1760	436	397	356	317	277	237	203	202	200
1760	1770	440	400	360	321	280	241	205	203	202
1770	1780	443	404	364	324	284	245	206	205	203
1780	1790	447	408	367	328	288	248	208	206	205
1790	1800	451	411	371	332	291	252	212	208	206
1800	1810	454	415	375	335	295	256	215	209	208
1810	1820	458	419	378	339	299	259	219	211	209
1820	1830	462	422	382	343	302	263	223	212	211
1830	1840	465	426	386	346	306	267	226	213	212
1840	1850	469	430	389	350	310	270	230	215	214
1850	1860	473	433	393	354	313	274	234	216	215
1860	1870	476	437	397	357	317	278	237	218	216
1870	1880	480	441	400	361	321	281	241	219	218
1880	1890	484	444	404	365	324	285	245	221	219
1890	1900	487	448	408	368	328	289	248	222	221
1900	1910	491	452	411	372	332	292	252	224	222
1910	1920	495	455	415	376	335	296	256	225	224
1920	1930	498	459	419	379	339	300	259	227	225
1930	1940	502	463	422	383	343	303	263	228	227
1940	1950	506	466	426	387	346	307	267	230	228
1950	1960	509	470	430	390	350	311	270	231	230
1960	1970	513	474	433	394	354	314	274	235	231
1970	1980	517	477	437	398	357	318	278	238	233
1980	1990	520	481	441	401	361	322	281	242	234
1990	2000	524	485	444	405	365	325	285	246	236
2000	2010	528	488	448	409	368	329	289	249	237
2010	2020	531	492	452	412	372	333	292	253	238
2020	2030	535	496	455	416	376	336	296	257	240
2030	2040	539	499	459	420	379	340	300	260	241

2040	2050	542	503	463	423	383	344	303	264	243
2050	2060	546	507	466	427	387	347	307	268	244
2060	2070	550	510	470	431	390	351	311	271	246
2070	2080	553	514	474	434	394	355	314	275	247
2080	2090	557	518	477	438	398	358	318	279	249
2090	2100	561	521	481	442	401	362	322	282	250
2100	2110	564	525	485	445	405	366	325	286	252
2110	2120	568	529	488	449	409	369	329	290	253
2120	2130	572	532	492	453	412	373	333	293	255
2130	2140	575	536	496	456	416	377	336	297	256
2140	2150	579	540	499	460	420	380	340	301	260
2150	2160	583	543	503	464	423	384	344	304	264
2160	2170	586	547	507	467	427	388	347	308	267
2170	2180	590	551	510	471	431	391	351	311	271
2180	2190	594	554	514	475	434	395	355	315	275
2190	2200	597	558	518	478	438	399	358	319	278
2200	2210	601	562	521	482	442	402	362	322	282
2210	2220	605	565	525	486	445	406	366	326	286
2220	2230	608	569	529	489	449	410	369	330	289
2230	2240	612	573	532	493	453	413	373	333	293
2240	2250	616	576	536	497	456	417	376	337	297
2250	2260	619	580	540	500	460	421	380	341	300
2260	2270	623	584	543	504	464	424	384	344	304
2270	2280	627	587	547	508	467	428	387	348	308
2280	2290	630	591	551	511	471	432	391	352	312
2290	2300	634	595	555	515	475	436	395	356	316
2300	2310	638	599	558	519	479	439	399	360	319
2310	2320	642	603	562	523	483	443	403	364	323
2320	2330	646	607	566	527	486	447	407	367	327
2330	2340	650	610	570	531	490	451	411	371	331
2340	2350	654	614	574	535	494	455	415	375	335
2350	2360	657	618	578	538	498	459	418	379	339
2360	2370	661	622	582	542	502	463	422	383	343
2370	2380	665	626	586	546	506	466	426	387	346
2380	2390	669	630	589	550	510	470	430	391	350
2390	2400	673	634	593	554	514	474	434	395	354
2400	2410	677	637	597	558	517	478	438	398	358
2410	2420	681	641	601	562	521	482	442	402	362
2420	2430	685	645	605	565	525	486	445	406	366
2430	2440	688	649	609	569	529	490	449	410	370
2440	2450	692	653	613	573	533	494	453	414	373
2450	2460	696	657	616	577	537	497	457	418	377

2460	2470	700	661	620	581	541	501	461	422	381
2470	2480	704	665	624	585	544	505	465	425	385
2480	2490	708	668	628	589	548	509	469	429	389
2490	2500	712	672	632	593	552	513	473	433	393
2500	2510	715	676	636	596	556	517	476	437	397
2510	2520	719	680	640	600	560	521	480	441	401
2520	2530	723	684	643	604	564	524	484	445	404
2530	2540	727	688	647	608	568	528	488	449	408
2540	2550	731	692	651	612	572	532	492	452	412
2550	2560	735	695	655	616	575	536	496	456	416
2560	2570	739	699	659	620	579	540	500	460	420
2570	2580	742	703	663	623	583	544	503	464	424
2580	2590	746	707	667	627	587	548	507	468	428
2590	2600	750	711	671	631	591	551	511	472	431
2600	2610	754	715	674	635	595	555	515	476	435
2610	2620	758	719	678	639	599	559	519	480	439
2620	2630	762	722	682	643	602	563	523	483	443
2630	2640	766	726	686	647	606	567	527	487	447
2640	2650	770	730	690	651	610	571	530	491	451
2650	2660	773	734	694	654	614	575	534	495	455
2660	2670	777	738	698	658	618	579	538	499	459
2670	2680	781	742	701	662	622	582	542	503	462
2680	2690	785	746	705	666	626	586	546	507	466
2690	2700	789	750	709	670	629	590	550	510	470
2700	2710	793	753	713	674	633	594	554	514	474
2710	2720	797	757	717	678	637	598	558	518	478
2720	2730	800	761	721	681	641	602	561	522	482
2730	2740	804	765	725	685	645	606	565	526	486
2740	2750	808	769	729	689	649	609	569	530	489
2750	2760	812	773	732	693	653	613	573	534	493
2760	2770	816	777	736	697	657	617	577	538	497
2770	2780	820	780	740	701	660	621	581	541	501
2780	2790	824	784	744	705	664	625	585	545	505
2790	2800	828	788	748	708	668	629	588	549	509
2800	2810	831	792	752	712	672	633	592	553	513
2810	2820	835	796	756	716	676	637	596	557	516
2820	2830	839	800	759	720	680	640	600	561	520
2830	2840	843	804	763	724	684	644	604	565	524
2840	2850	847	808	767	728	687	648	608	568	528
2850	2860	851	811	771	732	691	652	612	572	532
2860	2870	855	815	775	736	695	656	616	576	536
2870	2880	858	819	779	739	699	660	619	580	540

2880	2890	862	823	783	743	703	664	623	584	544
2890	2900	866	827	786	747	707	667	627	588	547
2900	2910	870	831	790	751	711	671	631	592	551
2910	2920	874	835	794	755	715	675	635	595	555
2920	2930	878	838	798	759	718	679	639	599	559
2930	2940	882	842	802	763	722	683	643	603	563
2940	2950	886	846	806	766	726	687	646	607	567
2950	2960	889	850	810	770	730	691	650	611	571
2960	2970	893	854	814	774	734	695	654	615	574
2970	2980	897	858	817	778	738	698	658	619	578
2980	2990	901	862	821	782	742	702	662	623	582
2990	3000	905	865	825	786	745	706	666	626	586
3000	3010	909	869	829	790	749	710	670	630	590
3010	3020	913	873	833	794	753	714	673	634	594
3020	3030	916	877	837	797	757	718	677	638	598
3030	3040	920	881	841	801	761	722	681	642	602
3040	3050	924	885	844	805	765	725	685	646	605
3050	3060	928	889	848	809	769	729	689	650	609
3060	3070	932	893	852	813	773	733	693	653	613
3070	3080	936	896	856	817	776	737	697	657	617
3080	3090	940	900	860	821	780	741	701	661	621
3090	3100	943	904	864	824	784	745	704	665	625
3100	3110	947	908	868	828	788	749	708	669	629
3110	3120	951	912	872	832	792	752	712	673	632
3120	3130	955	916	875	836	796	756	716	677	636
3130	3140	959	920	879	840	800	760	720	681	640
3140	3150	963	923	883	844	803	764	724	684	644
3150	3160	967	927	887	848	807	768	728	688	648
3160	3170	971	931	891	851	811	772	731	692	652
3170	3180	974	935	895	855	815	776	735	696	656
3180	3190	978	939	899	859	819	780	739	700	659
3190	3200	982	943	902	863	823	783	743	704	663
3200	3210	986	947	906	867	827	787	747	708	667
3210	3220	990	951	910	871	830	791	751	711	671
3220	3230	994	954	914	875	834	795	755	715	675
3230	3240	998	958	918	879	838	799	759	719	679
3240	3250	1001	962	922	882	842	803	762	723	683
3250	3260	1005	966	926	886	846	807	766	727	687
3260	3270	1009	970	929	890	850	810	770	731	690
3270	3280	1013	974	933	894	854	814	774	735	694
3280	3290	1017	978	937	898	858	818	778	738	698
3290	3300	1021	981	941	902	861	822	782	742	702

3300	3310	1025	985	945	906	865	826	786	746	706
3310	3320	1029	989	949	909	869	830	789	750	710
3320	3330	1032	993	953	913	873	834	793	754	714
3330	3340	1036	997	957	917	877	838	797	758	717
3340	3350	1040	1001	960	921	881	841	801	762	721
3350	3360	1044	1005	964	925	885	845	805	766	725
3360	3370	1048	1008	968	929	888	849	809	769	729
3370	3380	1052	1012	972	933	892	853	813	773	733
3380	3390	1056	1016	976	937	896	857	816	777	737
3390	3400	1059	1020	979	940	900	860	820	780	740
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3420	3430	1069	1029	989	950	909	870	830	790	750
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3440	3450	1075	1036	995	956	916	876	836	797	756
3450	3460	1078	1039	999	959	919	880	839	800	760
3460	3470	1082	1042	1002	963	922	883	843	803	763
3470	3480	1085	1046	1005	966	925	886	846	806	766
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3500	3510	1095	1055	1015	976	935	896	856	816	776
3510	3520	1098	1058	1018	979	938	899	859	819	779
3520	3530	1101	1062	1021	982	942	902	862	823	782
3530	3540	1104	1065	1025	985	945	906	865	826	786
3540	3550	1108	1068	1028	989	948	909	869	829	789
3550	3560	1111	1071	1031	992	951	912	872	832	792
3560	3570	1114	1075	1034	995	955	915	875	836	795
3570	3580	1117	1078	1038	998	958	919	878	839	799
3580	3590	1121	1081	1041	1002	961	922	881	842	802
3590	3600	1124	1084	1044	1005	964	925	885	845	805
3600	3610	1127	1088	1047	1008	968	928	888	849	808
3610	3620	1130	1091	1051	1011	971	932	891	852	812
3620	3630	1134	1094	1054	1015	974	935	894	855	815
3630	3640	1137	1097	1057	1018	977	938	898	858	818
3640	3650	1140	1101	1060	1021	981	941	901	862	821
3650	3660	1143	1104	1064	1024	984	945	904	865	825
3660	3670	1147	1107	1067	1027	987	948	907	868	828
3670	3680	1150	1110	1070	1031	990	951	911	871	831
3680	3690	1153	1114	1073	1034	994	954	914	875	834
3690	3700	1156	1117	1077	1037	997	958	917	878	837
3700	3710	1160	1120	1080	1040	1000	961	920	881	841
3710	3720	1163	1123	1083	1044	1003	964	924	884	844

3720	3730	1166	1127	1086	1047	1007	967	927	888	847
3730	3740	1169	1130	1090	1050	1010	971	930	891	850
3740	3750	1172	1133	1093	1053	1013	974	933	894	854
3750	3760	1176	1136	1096	1057	1016	977	937	897	857
3760	3770	1179	1140	1099	1060	1020	980	940	901	860
3770	3780	1182	1143	1103	1063	1023	983	943	904	863
3780	3790	1185	1146	1106	1066	1026	987	946	907	867
3790	3800	1189	1149	1109	1070	1029	990	950	910	870
3800	3810	1192	1153	1112	1073	1033	993	953	914	873
3810	3820	1195	1156	1116	1076	1036	996	956	917	876
3820	3830	1198	1159	1119	1079	1039	1000	959	920	880
3830	3840	1202	1162	1122	1083	1042	1003	963	923	883
3840	3850	1205	1166	1125	1086	1046	1006	966	927	886
3850	3860	1208	1207	1206	1204	1203	1202	1200	1199	1197
3860	3870	1212	1210	1209	1208	1206	1205	1204	1202	1201
3870	3880	1215	1214	1212	1211	1210	1208	1207	1206	1204
3880	3890	1218	1217	1216	1214	1213	1212	1210	1209	1207
3890	3900	1222	1220	1219	1218	1216	1215	1214	1212	1211
3900	3910	1225	1224	1222	1221	1220	1218	1217	1216	1214
3910	3920	1228	1227	1226	1224	1223	1222	1220	1219	1217
3920	3930	1232	1230	1229	1228	1226	1225	1224	1222	1221
3930	3940	1235	1234	1232	1231	1230	1228	1227	1226	1224
3940	3950	1238	1237	1236	1234	1233	1232	1230	1229	1228
3950	3960	1242	1240	1239	1238	1236	1235	1234	1232	1231
3960	3970	1245	1244	1242	1241	1240	1238	1237	1236	1234
3970	3980	1248	1247	1246	1244	1243	1242	1240	1239	1238
3980	3990	1252	1250	1249	1248	1246	1245	1244	1242	1241
3990	4000	1255	1254	1252	1251	1250	1248	1247	1246	1244
4000	4010	1258	1257	1256	1254	1253	1252	1250	1249	1248
4010	4020	1262	1260	1259	1258	1256	1255	1254	1252	1251
4020	4030	1265	1264	1262	1261	1260	1258	1257	1256	1254
4030	4040	1268	1267	1266	1264	1263	1262	1260	1259	1258
4040	4050	1272	1270	1269	1268	1266	1265	1264	1262	1261
4050	4060	1275	1274	1272	1271	1270	1268	1267	1266	1264
4060	4070	1278	1277	1276	1274	1273	1272	1270	1269	1268
4070	4080	1282	1280	1279	1278	1276	1275	1274	1272	1271
4080	4090	1285	1284	1282	1281	1280	1278	1277	1276	1274
4090	4100	1289	1288	1287	1285	1284	1283	1281	1280	1278
4100	4110	1293	1292	1291	1289	1288	1287	1285	1284	1283
4110	4120	1298	1296	1295	1293	1292	1291	1289	1288	1287
4120	4130	1302	1300	1299	1298	1296	1295	1294	1292	1291
4130	4140	1306	1304	1303	1302	1300	1299	1298	1296	1295

4140	4150	1310	1309	1307	1306	1305	1303	1302	1301	1299
4150	4160	1314	1313	1311	1310	1309	1307	1306	1305	1303
4160	4170	1318	1317	1316	1314	1313	1311	1310	1309	1307
4170	4180	1322	1321	1320	1318	1317	1316	1314	1313	1312
4180	4190	1326	1325	1324	1322	1321	1320	1318	1317	1316
4190	4200	1331	1329	1328	1327	1325	1324	1323	1321	1320
4200	4210	1335	1333	1332	1331	1329	1328	1327	1325	1324
4210	4220	1339	1338	1336	1335	1333	1332	1331	1329	1328
4220	4230	1343	1342	1340	1339	1338	1336	1335	1334	1332
4230	4240	1347	1346	1344	1343	1342	1340	1339	1338	1336
4240	4250	1351	1350	1349	1347	1346	1345	1343	1342	1341
4250	4260	1355	1354	1353	1351	1350	1349	1347	1346	1345
4260	4270	1360	1358	1357	1356	1354	1353	1351	1350	1349
4270	4280	1364	1362	1361	1360	1358	1357	1356	1354	1353
4280	4290	1368	1366	1365	1364	1362	1361	1360	1358	1357
4290	4300	1372	1371	1369	1368	1367	1365	1364	1363	1361
4300	4310	1376	1375	1373	1372	1371	1369	1368	1367	1365
4310	4320	1380	1379	1378	1376	1375	1373	1372	1371	1369
4320	4330	1384	1383	1382	1380	1379	1378	1376	1375	1374
4330	4340	1388	1387	1386	1384	1383	1382	1380	1379	1378
4340	4350	1393	1391	1390	1389	1387	1386	1385	1383	1382
4350	4360	1397	1395	1394	1393	1391	1390	1389	1387	1386
4360	4370	1401	1400	1398	1397	1396	1394	1393	1391	1390
4370	4380	1405	1404	1402	1401	1400	1398	1397	1396	1394
4380	4390	1409	1408	1406	1405	1404	1402	1401	1400	1398
4390	4400	1413	1412	1411	1409	1408	1407	1405	1404	1403
4400	4410	1417	1416	1415	1413	1412	1411	1409	1408	1407
4410	4420	1422	1420	1419	1418	1416	1415	1413	1412	1411
4420	4430	1426	1424	1423	1422	1420	1419	1418	1416	1415
4430	4440	1430	1428	1427	1426	1424	1423	1422	1420	1419
4440	4450	1434	1433	1431	1430	1429	1427	1426	1425	1423
4450	4460	1438	1437	1435	1434	1433	1431	1430	1429	1427
4460	4470	1442	1441	1440	1438	1437	1436	1434	1433	1431
4470	4480	1446	1445	1444	1442	1441	1440	1438	1437	1436
4480	4490	1451	1449	1448	1446	1445	1444	1442	1441	1440
4490	4500	1455	1453	1452	1451	1449	1448	1447	1445	1444
4500	4510	1459	1457	1456	1455	1453	1452	1451	1449	1448
4510	4520	1463	1462	1460	1459	1458	1456	1455	1454	1452
4520	4530	1467	1466	1464	1463	1462	1460	1459	1458	1456
4530	4540	1471	1470	1469	1467	1466	1464	1463	1462	1460
4540	4550	1475	1474	1473	1471	1470	1469	1467	1466	1465
4550	4560	1479	1478	1477	1475	1474	1473	1471	1470	1469

4560	4570	1484	1482	1481	1480	1478	1477	1476	1474	1473
4570	4580	1488	1486	1485	1484	1482	1481	1480	1478	1477
4580	4590	1492	1491	1489	1488	1486	1485	1484	1482	1481
4590	4600	1496	1495	1493	1492	1491	1489	1488	1487	1485
4600	4610	1500	1499	1497	1496	1495	1493	1492	1491	1489
4610	4620	1504	1503	1502	1500	1499	1498	1496	1495	1494
4620	4630	1508	1507	1506	1504	1503	1502	1500	1499	1498
4630	4640	1513	1511	1510	1509	1507	1506	1504	1503	1502
4640	4650	1517	1515	1514	1513	1511	1510	1509	1507	1506
4650	4660	1521	1519	1518	1517	1515	1514	1513	1511	1510
4660	4670	1525	1524	1522	1521	1520	1518	1517	1516	1514
4670	4680	1529	1528	1526	1525	1524	1522	1521	1520	1518
4680	4690	1533	1532	1531	1529	1528	1526	1525	1524	1522
4690	4700	1537	1536	1535	1533	1532	1531	1529	1528	1527
4700	4710	1541	1540	1539	1537	1536	1535	1533	1532	1531
4710	4720	1546	1544	1543	1542	1540	1539	1538	1536	1535
4720	4730	1550	1548	1547	1546	1544	1543	1542	1540	1539
4730	4740	1554	1553	1551	1550	1549	1547	1546	1544	1543
4740	4750	1558	1557	1555	1554	1553	1551	1550	1549	1547
4750	4760	1562	1561	1559	1558	1557	1555	1554	1553	1551
4760	4770	1566	1565	1564	1562	1561	1560	1558	1557	1556
4770	4780	1570	1569	1568	1566	1565	1564	1562	1561	1560
4780	4790	1575	1573	1572	1571	1569	1568	1566	1565	1564
4790	4800	1579	1577	1576	1575	1573	1572	1571	1569	1568
4800	4810	1583	1581	1580	1579	1577	1576	1575	1573	1572
4810	4820	1587	1586	1584	1583	1582	1580	1579	1578	1576
4820	4830	1591	1590	1588	1587	1586	1584	1583	1582	1580
4830	4840	1595	1594	1593	1591	1590	1589	1587	1586	1584
4840	4850	1599	1598	1597	1595	1594	1593	1591	1590	1589
4850	4860	1604	1602	1601	1599	1598	1597	1595	1594	1593
4860	4870	1608	1606	1605	1604	1602	1601	1600	1598	1597
4870	4880	1612	1610	1609	1608	1606	1605	1604	1602	1601
4880	4890	1616	1615	1613	1612	1611	1609	1608	1606	1605
4890	4900	1620	1619	1617	1616	1615	1613	1612	1611	1609
4900	4910	1624	1623	1621	1620	1619	1617	1616	1615	1613
4910	4920	1628	1627	1626	1624	1623	1622	1620	1619	1618
4920	4930	1632	1631	1630	1628	1627	1626	1624	1623	1622
4930	4940	1637	1635	1634	1633	1631	1630	1629	1627	1626
4940	4950	1641	1639	1638	1637	1635	1634	1633	1631	1630
4950	4960	1645	1644	1642	1641	1639	1638	1637	1635	1634
4960	4970	1649	1648	1646	1645	1644	1642	1641	1640	1638
4970	4980	1653	1652	1650	1649	1648	1646	1645	1644	1642

4980	4990	1657	1656	1655	1653	1652	1651	1649	1648	1647
4990	5000	1661	1660	1659	1657	1656	1655	1653	1652	1651
5000	5010	1666	1664	1663	1662	1660	1659	1657	1656	1655
5010	5020	1670	1668	1667	1666	1664	1663	1662	1660	1659
5020	5030	1674	1672	1671	1670	1668	1667	1666	1664	1663
5030	5040	1678	1677	1675	1674	1673	1671	1670	1669	1667
5040	5050	1682	1681	1679	1678	1677	1675	1674	1673	1671
5050	5060	1686	1685	1684	1682	1681	1679	1678	1677	1675
5060	5070	1690	1689	1688	1686	1685	1684	1682	1681	1680
5070	5080	1694	1693	1692	1690	1689	1688	1686	1685	1684
5080	5090	1699	1697	1696	1695	1693	1692	1691	1689	1688
5090	5100	1703	1701	1700	1699	1697	1696	1695	1693	1692
5100	5110	1707	1706	1704	1703	1702	1700	1699	1697	1696
5110	5120	1711	1710	1709	1707	1706	1705	1703	1702	1701
5120	5130	1716	1714	1713	1712	1710	1709	1708	1706	1705
5130	5140	1720	1719	1717	1716	1715	1713	1712	1711	1709
5140	5150	1725	1723	1722	1721	1719	1718	1717	1715	1714
5150	5160	1729	1728	1726	1725	1724	1722	1721	1720	1718
5160	5170	1733	1732	1731	1729	1728	1727	1725	1724	1723
5170	5180	1738	1737	1735	1734	1733	1731	1730	1728	1727
5180	5190	1742	1741	1740	1738	1737	1736	1734	1733	1732
5190	5200	1747	1745	1744	1743	1741	1740	1739	1737	1736
5200	5210	1751	1750	1749	1747	1746	1744	1743	1742	1740
5210	5220	1756	1754	1753	1752	1750	1749	1748	1746	1745
5220	5230	1760	1759	1757	1756	1755	1753	1752	1751	1749
5230	5240	1765	1763	1762	1760	1759	1758	1756	1755	1754
5240	5250	1769	1768	1766	1765	1764	1762	1761	1760	1758
5250	5260	1773	1772	1771	1769	1768	1767	1765	1764	1763
5260	5270	1778	1776	1775	1774	1772	1771	1770	1768	1767
5270	5280	1782	1781	1780	1778	1777	1776	1774	1773	1771
5280	5290	1787	1785	1784	1783	1781	1780	1779	1777	1776
5290	5300	1791	1790	1788	1787	1786	1784	1783	1782	1780
5300	5310	1796	1794	1793	1792	1790	1789	1787	1786	1785
5310	5320	1800	1799	1797	1796	1795	1793	1792	1791	1789
5320	5330	1804	1803	1802	1800	1799	1798	1796	1795	1794
5330	5340	1809	1808	1806	1805	1803	1802	1801	1799	1798
5340	5350	1813	1812	1811	1809	1808	1807	1805	1804	1803
5350	5360	1818	1816	1815	1814	1812	1811	1810	1808	1807
5360	5370	1822	1821	1819	1818	1817	1815	1814	1813	1811
5370	5380	1827	1825	1824	1823	1821	1820	1819	1817	1816
5380	5390	1831	1830	1828	1827	1826	1824	1823	1822	1820
5390	5400	1835	1834	1833	1831	1830	1829	1827	1826	1825

5400	5410		1840	1839	1837	1836	1835	1833	1832	1830	1829
5410	5420		1844	1843	1842	1840	1839	1838	1836	1835	1834
5420	5430		1849	1847	1846	1845	1843	1842	1841	1839	1838
5430	5440		1853	1852	1851	1849	1848	1846	1845	1844	1842
5440	5450		1858	1856	1855	1854	1852	1851	1850	1848	1847
5450	5460		1862	1861	1859	1858	1857	1855	1854	1853	1851
5460	5470		1867	1865	1864	1862	1861	1860	1858	1857	1856
5470	5480		1871	1870	1868	1867	1866	1864	1863	1862	1860
5480	5490		1875	1874	1873	1871	1870	1869	1867	1866	1865
5490	5500		1880	1878	1877	1876	1874	1873	1872	1870	1869
5500	5510		1884	1883	1882	1880	1879	1878	1876	1875	1873
5510	5520		1889	1887	1886	1885	1883	1882	1881	1879	1878
5520	5530		1893	1892	1890	1889	1888	1886	1885	1884	1882
5530	5540		1898	1896	1895	1894	1892	1891	1889	1888	1887
5540	5550		1902	1901	1899	1898	1897	1895	1894	1893	1891
5550	5560		1906	1905	1904	1902	1901	1900	1898	1897	1896
5560	5570		1911	1910	1908	1907	1905	1904	1903	1901	1900
5570	5580		1915	1914	1913	1911	1910	1909	1907	1906	1905
5580	5590		1920	1918	1917	1916	1914	1913	1912	1910	1909
5590	5600		1924	1923	1921	1920	1919	1917	1916	1915	1913
5600	5610		1929	1927	1926	1925	1923	1922	1921	1919	1918
5610	5620		1933	1932	1930	1929	1928	1926	1925	1924	1922
5620	5630		1937	1936	1935	1933	1932	1931	1929	1928	1927
5630	5640		1942	1941	1939	1938	1937	1935	1934	1932	1931
5640	5650		1946	1945	1944	1942	1941	1940	1938	1937	1936
5650	5660		1951	1949	1948	1947	1945	1944	1943	1941	1940
5660	5670		1955	1954	1953	1951	1950	1948	1947	1946	1944
5670	5680		1960	1958	1957	1956	1954	1953	1952	1950	1949
5680	5690		1964	1963	1961	1960	1959	1957	1956	1955	1953
5690	5700		1969	1967	1966	1964	1963	1962	1960	1959	1958
5700	5710		1973	1972	1970	1969	1968	1966	1965	1964	1962
5710	5720		1977	1976	1975	1973	1972	1971	1969	1968	1967
5720	5730		1982	1980	1979	1978	1976	1975	1974	1972	1971
5730	5740		1986	1985	1984	1982	1981	1980	1978	1977	1975
5740	5750		1991	1989	1988	1987	1985	1984	1983	1981	1980
5750	5760		1995	1994	1992	1991	1990	1988	1987	1986	1984
5760	5770		2000	1998	1997	1996	1994	1993	1991	1990	1989
5770	5780		2004	2003	2001	2000	1999	1997	1996	1995	1993
5780	5790		2008	2007	2006	2004	2003	2002	2000	1999	1998
5790	5800		2013	2012	2010	2009	2007	2006	2005	2003	2002

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 federal and New Jersey withholding rates and the federal Child Tax Credit. 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.

Eligible Dependents – For eligibility regarding the number of dependents qualifying for the federal Child Tax Credit, see Appendix IX-B, Line 2a and IRS Form W-4 [\[2024\]](#) [2025](#).

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 [\[\\$3,242\]](#) [\\$3,387](#) per week ([\[\\$168,600\]](#) [\\$176,100](#) per year), multiply gross taxable weekly income by 0.0765 and add the result to the table amount. For persons earning above [\[\\$3,242\]](#) [\\$3,387](#) per week, multiply gross taxable weekly income by .0145 (Medicare), add [\[\\$201\]](#) [\\$210](#) (Social Security max of 6.2%), 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 Pub 505 and Schedule 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 ordered after December 31, 2018, received or paid, is neither taxable nor deductible for federal income tax purposes. Alimony ordered prior to January 1, 2019, received may be subject to federal and state income tax, but not Social Security or Medicare tax. If the combined tax tables are used for gross income that includes taxable alimony, deduct the Social Security/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 Social Security tax for one year ~~[\$10,453]~~ [\\$10,918](#)/year or ~~[\$201]~~ [\\$210](#)/week is averaged into the table for income ranges above ~~[\$168,600]~~ [\\$176,100](#). Refer to IRS Publications 15 and 15-T for more information. Note that some forms of income are not subject to Social Security 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 Social Security/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 Publications 15 and 15-T (Circular E) for use in [\[2024\]](#) [2025](#)). To determine the amount of federal income tax for incomes greater than those shown in this table, refer to the same IRS Publications.

New Jersey Income Tax – This table includes tax withholding rates published by the NJ Division of Taxation (see NJ-WT, effective January 1, [\[2024\]](#) [2025](#)). To determine New Jersey withholding tax for incomes greater than those shown in this table, refer to this same NJ-WT publication.

Note: Appendix IX-H amended [April 8, 2025](#) to be effective [\[June 1, 2024\]](#) [June 1, 2025](#).