

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, 2018.

For the Court,



Chief Justice

Dated: May 29, 2018

New Jersey Rules of Court Appendix IX-A
CONSIDERATIONS IN THE USE OF CHILD SUPPORT GUIDELINES
(Includes amendments through those effective June 1, 2018 [September 1, 2017]))

1. Philosophy of the Child Support Guidelines

[No changes.]

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

[No changes.]

3. Deviating from the Child Support Guidelines

[No changes.]

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

[No changes.]

5. Economic Basis for the Child Support Guidelines

[No changes.]

6. Economic Principles Included in the Child Support Guidelines

[No changes.]

7. Assumptions Included in the Child Support Guidelines

a. *[No changes.]*

b. *[No changes.]*

c. *[No changes.]*

d. *[No changes.]*

e. *[No changes.]*

f. *[No changes.]*

g. *[No changes.]*

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 105% 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 105% 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 13, 2018 [January 26, 2017], the self-support reserve is \$245 [\$244] per week (this amount is 105% of the poverty guideline for one person).

i. *[No changes.]*

j. *[No changes.]*

k. *[No changes.]*

8. Expenses Included in the Child Support Schedules

[No changes.]

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

[No changes.]

10. Adjustments to the Support Obligation

[No changes.]

11. Defining Income

[No changes.]

12. Imputing Income to Parents

[No changes.]

13. Adjustments for PAR Time (formerly Visitation Time)

[No changes.]

14. Shared-Parenting Arrangements

a. *[No changes.]*

b. *[No changes.]*

- c. *[No changes.]*
- d. *[No changes.]*
- 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 2018 [2017] Poverty Guideline)		
Total Persons in Household	Weekly Net Income	Annual Net Income
2	\$633 [\$625]	\$32,920 [\$32,480]
3	\$799 [\$785]	\$41,560 [\$40,840]
4	\$965 [\$946]	\$50,200 [\$49,200]
5	\$1,132 [\$1,107]	\$58,840 [\$57,560]
6	\$1,298 [\$1,268]	\$67,480 [\$65,920]
7	\$1,464 [\$1,428]	\$76,120 [\$74,280]
8	\$1,630 [\$1,589]	\$84,760 [\$82,640]

- f. *[No changes.]*
 - g. *[No changes.]*
 - h. *[No changes.]*
 - i. *[No changes.]*
 - j. *[No changes.]*
- 15. Split-Parenting Arrangements**
[No changes.]
- 16. Child in the Custody of a Third Party**
[No changes.]
- 17. Adjustments for the Age of the Children**
[No changes.]
- 18. College or Other Post-Secondary Education Expenses**
[No changes.]

19. Determining Child Support and Alimony or Spousal Support Simultaneously

[No changes.]

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 105% of the U.S. poverty guideline for one person (net income of \$245 [\$244] per week as of January 13, 2018 [January 26, 2017] 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 105% 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 changes.]*

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

[No changes.]

22. Stipulated Agreements

[No changes.]

23. Modification of Support Awards

[No changes.]

24. Effect of Emancipation of a Child

[No changes.]

25. Support for a Child Who has Reached Majority

[No changes.]

26. Health Insurance for Children

[No changes.]

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

[No changes.]

28. Distribution of Worksheets and Financial Affidavits

[No changes.]

29. Background Reports and Publications

[No changes.]

Appendix IX-B
USE OF THE CHILD SUPPORT GUIDELINES
(Includes Amendments through those effective June 1, 2018 [September 1, 2017])

GENERAL INFORMATION

Completion and Filing of the Worksheet

[No changes.]

Use of Weekly Amounts

[No changes.]

Rounding to Whole Dollars and Percentages

[No changes.]

Defining Parental Roles

[No changes.]

Selection of a Worksheet

[No changes.]

LINE INSTRUCTIONS FOR THE SOLE-PARENTING WORKSHEET

Caption

[No changes.]

Lines 1 through 5 - Determining 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 Received

[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.]

1. Income Not Subject to Federal Income Tax [No changes.]

2. Income Not Subject to New Jersey State Income Tax [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 \$128,400 [\$127,200] of gross earnings (for wage earners in 2018 [2017]). After the maximum \$7,961 [\$7,886] 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 \$128,400 [\$127,200] limit of all earned income.

Note on Medicare Taxes: [No changes.]

Analyzing Income Tax Returns [No changes.]

Government Benefits for the Child [No changes.]

Line 1 - Gross Taxable Income

[No changes.]

Line 1a - Mandatory Retirement Contributions

[No changes.]

Line 1b - Alimony Paid

[No changes.]

Line 1c - Alimony Received

[No changes.]

Line 2 - Adjusted Gross Taxable Income

[No changes.]

Line 2a - Withholding Taxes

Paragraph 1b:

b. Individuals must justify claiming fewer withholding exemptions than allowed since this may result in less available gross income per payroll period and may provide the taxpayer with a substantial refund at the end of the year that will not be considered when determining the child support award. Unless a party can show good cause for claiming fewer withholding allowances than permitted, the following standards shall be used to determine withholding taxes from the Appendix IX-H Combined Tax Withholding Tables:

- (1) Two allowances for the parent.
- (2) Four allowances for each child if not married and income is less than \$69,801 or if married and income is less than \$101,401.
- (3) Two allowances for each child if not married and income is between \$69,801 and \$175,550, or if married and income is between \$101,401 and \$339,000.
- (4) One allowance for each child if not married and income is between \$175,551 and \$200,000, or married and income is between \$339,001 and \$400,000.

- [(1) one withholding allowance for the parent;
(2) one withholding allowance for a current spouse;
(3) one withholding allowance for each dependent child; and
 (a) for incomes less than \$70,000 if unmarried or less than \$100,000 if married, two allowances for each eligible child, subtracting one withholding allowance if there are two to four eligible children or subtracting two if there are five or more eligible children; or
 (b) for incomes between \$70,000 and \$84,000 if unmarried or between \$100,000 and \$119,000 if married, one allowance for each eligible child.]

(To determine eligibility, see IRS Form W-4 and 26 U.S.C.A. § 24).

Line 2b - Mandatory Union Dues

[No changes.]

Line 2c - Child Support Orders for Other Dependents

[No changes.]

Line 2d - Other-Dependent Deduction

[No changes.]

Line 3 - Net Taxable Income

[No changes.]

Line 4 - Non-Taxable Income

[No changes.]

Line 5 - Government (Non-Means Tested) Benefit for the Child

[No changes.]

Line 6 - Net Income

[No changes.]

Line 7 - Each Parent's Share of Income

[No changes.]

Line 8 - Basic Child Support Amount

[No changes.]

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

[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 105% 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 105% of the poverty guideline for one person (\$245 [\$244] per week as of January 13, 2018 [January 26, 2017]), the self-support reserve is preserved and the obligor's support obligation is the child support order.
3. If the difference is less than 105% of the poverty guideline for one person and the custodial parent's net income is greater than 105% of the poverty guideline, the obligor's child support order is the difference between the obligor's net income and the 105% 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.]

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 Received *[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 \$128,400 [\$127,200] of gross earnings (for wage earners in 2018 [2017]). After the maximum \$7,961 [\$7,886] 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 \$128,400 [\$127,200] limit of all earned income.

Note on Medicare Taxes: *[No changes.]*

Analyzing Income Tax Returns *[No changes.]*

Line 1 - Gross Taxable Income

[No changes.]

Line 1a - Mandatory Retirement Contributions

[No changes.]

Line 1b - Alimony Paid

[No changes.]

Line 1c - Alimony Received

[No changes.]

Line 2 - Adjusted Gross Taxable Income

[No changes.]

Line 2a - Withholding Taxes

Paragraph 1b:

b. Individuals must justify claiming fewer withholding exemptions than allowed since this may result in less available gross income per payroll period and may provide the taxpayer with a substantial refund at the end of the year that will not be considered when determining the child support award. Unless a party can show good cause for claiming fewer withholding allowances than permitted, the following standards shall be used to determine withholding taxes from the Appendix IX-H Combined Tax Withholding Tables:

- (1) Two allowances for the parent.
- (2) Four allowances for each child if not married and income is less than \$69,801 or if married and income is less than \$101,401.
- (3) Two allowances for each child if not married and income is between \$69,801 and \$175,550, or if married and income is between \$101,401 and \$339,000.
- (4) One allowance for each child if not married and income is between \$175,551 and \$200,000, or married and income is between \$339,001 and \$400,000.

- [(1)one withholding allowance for the parent;
(2) one withholding allowance for a current spouse;
(3) one withholding allowance for each dependent child; and
(a) for incomes less than \$70,000 if unmarried or less than \$100,000 if

married, two allowances for each eligible child, subtracting one withholding allowance if there are two to four eligible children or subtracting two if there are five or more eligible children; or
(b) for incomes between \$70,000 and \$84,000 if unmarried or between \$100,000 and \$119,000 if married, one allowance for each eligible child.]

(To determine eligibility, see IRS Form W-4 and 26 U.S.C.A. § 24).

Line 2b - Mandatory Union Dues

[No changes.]

Line 2c – Child Support Orders for Other Dependents

[No changes.]

Line 2d - Other-Dependent Deduction

[No changes.]

Line 3 - Net Taxable Income

[No changes.]

Line 4 - Non-Taxable Income

[No changes.]

Line 5 - Government (Non-Means Tested) Benefit for the Child

[No changes.]

Line 6 - Net Income

[No changes.]

Line 7 - Each Parent's Share of Income

[No changes.]

Line 8 - Basic Child Support Amount

[No changes.]

Line 9 - Number of Overnights with Each Parent

[No changes.]

Line 10 - Each Parent's Share of Overnights with Child

[No changes.]

Line 11 - PAR Shared Parenting Fixed Expenses

[No changes.]

Line 12 - Shared Parenting Basic Child Support Amount

[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 105% 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 the obligor's child support obligation from that person's net income.
2. If the difference is greater than 105% of the poverty guideline for one person (\$245 [\$244] per week as of January 13, 2018 [January 26, 2017]), the self-support reserve is preserved and the obligor's support obligation is the child support order.
3. If the difference is less than 105% of the poverty guideline for one person and the PPR's net income is greater than 105% of the poverty guideline, the obligor's child support order is the difference between the obligor's net income and the 105% 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 PPR's share of the support obligation (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.]

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,
2018 [2017]

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

[Replace the table in its entirety]

2018 Weekly Gross Income		[And the] Number of withholding allowances claimed <u>from IRS Form W-4</u> (2018) [is . . .]								
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	13	9	9	9	8	8	8	8	8
110	120	15	10	10	10	9	9	9	9	9
120	130	17	11	11	11	10	10	10	10	10
130	140	19	12	12	11	11	11	11	10	10
140	150	21	13	13	12	12	12	12	11	11
150	160	23	14	14	13	13	13	12	12	12
160	170	24	16	15	14	14	14	13	13	13
170	180	26	18	15	15	15	15	14	14	14
180	190	28	20	16	16	16	15	15	15	15
190	200	30	22	17	17	17	16	16	16	16
200	210	32	24	18	18	18	17	17	17	16
210	220	34	26	19	19	19	18	18	18	17
220	230	36	28	20	20	19	19	19	19	18
230	240	38	30	21	21	20	20	20	19	19
240	250	40	32	23	22	21	21	21	20	20
250	260	42	33	25	22	22	22	22	21	21
260	270	44	35	27	23	23	23	23	22	22
270	280	46	37	29	24	24	24	23	23	23
280	290	48	39	31	25	25	25	24	24	24
290	300	50	41	33	26	26	26	25	25	25
300	310	52	43	35	27	27	26	26	26	26
310	320	54	45	37	28	28	27	27	27	27
320	330	57	47	39	30	29	28	28	28	27
330	340	59	49	41	32	30	29	29	29	28

340	350	61	51	42	34	30	30	30	30	29
350	360	63	53	44	36	31	31	31	30	30
360	370	65	55	46	38	32	32	32	31	31
370	380	67	57	48	40	33	33	33	32	32
380	390	69	59	50	42	34	34	33	33	33
390	400	71	61	52	44	35	35	34	34	34
400	410	74	64	54	46	37	36	35	35	35
410	420	76	66	56	48	39	37	36	36	36
420	430	78	68	58	49	41	37	37	37	37
430	440	80	70	60	51	43	38	38	38	37
440	450	82	72	62	53	45	39	39	39	38
450	460	84	74	64	55	47	40	40	40	39
460	470	87	77	67	57	49	41	41	41	40
470	480	89	79	69	59	51	43	42	41	41
480	490	91	81	71	61	53	44	43	42	42
490	500	93	83	73	63	55	46	44	43	43
500	510	95	85	75	65	57	48	44	44	44
510	520	97	87	77	67	59	50	45	45	45
520	530	100	90	80	70	61	52	46	46	46
530	540	102	92	82	72	63	54	47	47	47
540	550	104	94	84	74	65	56	48	48	48
550	560	106	96	86	76	67	58	50	49	49
560	570	108	98	88	78	69	60	52	50	50
570	580	110	100	90	80	71	62	54	51	50
580	590	113	103	93	83	73	64	56	52	51
590	600	115	105	95	85	75	66	58	53	52
600	610	117	107	97	87	77	68	60	54	53
610	620	119	109	99	89	79	70	62	55	54
620	630	121	111	101	91	81	72	64	56	55
630	640	123	113	103	93	84	74	66	57	56
640	650	126	116	106	96	86	76	68	59	57
650	660	128	118	108	98	88	78	69	61	58
660	670	130	120	110	100	90	80	71	63	59
670	680	132	122	112	102	92	82	73	65	60
680	690	134	124	114	104	94	84	75	67	61
690	700	137	126	116	106	97	87	77	69	62
700	710	139	129	119	109	99	89	79	71	63
710	720	141	131	121	111	101	91	81	73	65
720	730	144	134	123	113	103	93	83	75	67
730	740	146	136	126	115	105	95	85	77	68

740	750	149	138	128	118	107	97	87	79	70
750	760	151	141	130	120	110	100	90	81	72
760	770	153	143	133	122	112	102	92	83	74
770	780	156	145	135	125	114	104	94	85	76
780	790	158	148	137	127	117	106	96	87	78
790	800	161	150	140	129	119	109	98	89	80
800	810	163	153	142	132	121	111	101	91	82
810	820	166	155	145	134	124	113	103	93	84
820	830	170	158	147	136	126	116	105	95	86
830	840	173	160	150	139	128	118	108	97	88
840	850	177	163	152	142	131	120	110	100	90
850	860	180	166	155	144	133	123	113	102	93
860	870	184	168	157	147	136	125	115	105	95
870	880	188	171	160	149	139	128	117	107	97
880	890	191	173	163	152	141	130	120	109	99
890	900	195	176	165	154	144	133	122	112	101
900	910	198	180	168	157	146	135	125	114	104
910	920	202	183	170	160	149	138	127	117	106
920	930	205	187	173	162	151	141	130	119	108
930	940	209	190	175	165	154	143	132	122	111
940	950	213	194	178	167	157	146	135	124	114
950	960	216	197	181	170	159	148	138	127	116
960	970	220	201	183	172	162	151	140	129	119
970	980	223	205	186	175	164	154	143	132	121
980	990	227	208	189	178	167	156	145	135	124
990	1,000	230	212	193	180	169	159	148	137	126
1,000	1,010	234	215	197	183	172	161	150	140	129
1,010	1,020	238	219	200	185	175	164	153	142	132
1,020	1,030	241	222	204	188	177	166	156	145	134
1,030	1,040	245	226	207	190	180	169	158	147	137
1,040	1,050	248	230	211	193	182	172	161	150	139
1,050	1,060	252	233	214	196	185	174	163	153	142
1,060	1,070	255	237	218	199	187	177	166	155	144
1,070	1,080	259	240	222	203	190	179	169	158	147
1,080	1,090	263	244	225	206	193	182	171	160	150
1,090	1,100	266	247	229	210	195	184	174	163	152
1,100	1,110	270	251	232	214	198	187	176	165	155
1,110	1,120	273	255	236	217	200	190	179	168	157
1,120	1,130	277	258	239	221	203	192	181	171	160
1,130	1,140	280	262	243	224	206	195	184	173	162

1,140	1,150	284	265	247	228	209	197	187	176	165
1,150	1,160	288	269	250	231	213	200	189	178	168
1,160	1,170	291	272	254	235	216	202	192	181	170
1,170	1,180	295	276	257	239	220	205	194	184	173
1,180	1,190	298	280	261	242	223	208	197	186	175
1,190	1,200	302	283	264	246	227	210	199	189	178
1,200	1,210	305	287	268	249	231	213	202	191	181
1,210	1,220	309	290	272	253	234	215	205	194	183
1,220	1,230	313	294	275	256	238	219	207	196	186
1,230	1,240	316	297	279	260	241	223	210	199	188
1,240	1,250	320	301	282	264	245	226	212	202	191
1,250	1,260	323	305	286	267	248	230	215	204	193
1,260	1,270	327	308	289	271	252	233	217	207	196
1,270	1,280	331	312	293	274	256	237	220	209	199
1,280	1,290	334	315	297	278	259	240	223	212	201
1,290	1,300	338	319	300	281	263	244	225	214	204
1,300	1,310	341	323	304	285	266	248	229	217	206
1,310	1,320	345	326	307	289	270	251	232	220	209
1,320	1,330	348	330	311	292	273	255	236	222	211
1,330	1,340	352	333	314	296	277	258	240	225	214
1,340	1,350	356	337	318	299	281	262	243	227	217
1,350	1,360	359	340	322	303	284	265	247	230	219
1,360	1,370	363	344	325	306	288	269	250	232	222
1,370	1,380	366	348	329	310	291	273	254	235	224
1,380	1,390	370	351	332	314	295	276	257	239	227
1,390	1,400	373	355	336	317	298	280	261	242	229
1,400	1,410	377	358	340	321	302	283	265	246	232
1,410	1,420	381	362	343	324	306	287	268	249	235
1,420	1,430	384	365	347	328	309	290	272	253	237
1,430	1,440	388	369	350	332	313	294	275	257	240
1,440	1,450	391	373	354	335	316	298	279	260	242
1,450	1,460	395	376	357	339	320	301	282	264	245
1,460	1,470	399	380	361	342	324	305	286	267	249
1,470	1,480	402	383	365	346	327	308	290	271	252
1,480	1,490	406	387	368	349	331	312	293	274	256
1,490	1,500	410	391	372	353	334	316	297	278	259
1,500	1,510	413	394	376	357	338	319	300	282	263
1,510	1,520	417	398	379	360	341	323	304	285	266
1,520	1,530	421	402	383	364	345	326	308	289	270
1,530	1,540	424	405	386	368	349	330	311	292	274

1,540	1,550	428	409	390	371	352	333	315	296	277
1,550	1,560	432	413	394	375	356	337	318	300	281
1,560	1,570	435	416	397	379	360	341	322	303	284
1,570	1,580	439	420	401	382	363	344	326	307	288
1,580	1,590	443	424	405	386	367	348	329	310	292
1,590	1,600	446	427	408	390	371	352	333	314	295
1,600	1,610	450	431	412	393	374	355	337	318	299
1,610	1,620	454	435	416	397	378	359	340	321	302
1,620	1,630	457	438	419	401	382	363	344	325	306
1,630	1,640	461	442	423	404	385	366	348	329	310
1,640	1,650	465	446	427	408	389	370	351	332	313
1,650	1,660	468	449	430	412	393	374	355	336	317
1,660	1,670	472	453	434	415	396	377	359	340	321
1,670	1,680	476	457	438	419	400	381	362	343	324
1,680	1,690	480	460	441	423	404	385	366	347	328
1,690	1,700	484	464	445	426	407	388	370	351	332
1,700	1,710	488	468	449	430	411	392	373	354	335
1,710	1,720	491	471	452	434	415	396	377	358	339
1,720	1,730	495	475	456	437	418	399	381	362	343
1,730	1,740	499	479	460	441	422	403	384	365	346
1,740	1,750	503	483	463	445	426	407	388	369	350
1,750	1,760	507	486	467	448	429	410	392	373	354
1,760	1,770	511	490	471	452	433	414	395	376	357
1,770	1,780	515	494	474	456	437	418	399	380	361
1,780	1,790	518	498	478	459	440	421	403	384	365
1,790	1,800	522	502	482	463	444	425	406	387	368
1,800	1,810	526	506	485	467	448	429	410	391	372
1,810	1,820	530	510	489	470	451	432	414	395	376
1,820	1,830	534	513	493	474	455	436	417	398	379
1,830	1,840	538	517	497	478	459	440	421	402	383
1,840	1,850	542	521	501	481	462	443	425	406	387
1,850	1,860	546	525	505	485	466	447	428	409	390
1,860	1,870	549	529	508	489	470	451	432	413	394
1,870	1,880	553	533	512	492	473	454	436	417	398
1,880	1,890	557	537	516	496	477	458	439	420	401
1,890	1,900	561	540	520	500	481	462	443	424	405
1,900	1,910	565	544	524	503	484	465	447	428	409
1,910	1,920	569	548	528	507	488	469	450	431	412
1,920	1,930	573	552	532	511	492	473	454	435	416
1,930	1,940	576	556	535	515	495	476	457	439	420

1,940	1,950	580	560	539	519	499	480	461	442	423
1,950	1,960	584	564	543	523	503	484	465	446	427
1,960	1,970	588	568	547	527	506	487	468	450	431
1,970	1,980	592	571	551	530	510	491	472	453	434
1,980	1,990	596	575	555	534	514	495	476	457	438
1,990	2,000	600	579	559	538	518	498	479	461	442
2,000	2,010	603	583	563	542	522	502	483	464	445
2,010	2,020	607	587	566	546	525	506	487	468	449
2,020	2,030	611	591	570	550	529	509	490	472	453
2,030	2,040	615	595	574	554	533	513	494	475	456
2,040	2,050	619	598	578	557	537	517	498	479	460
2,050	2,060	623	602	582	561	541	520	501	483	464
2,060	2,070	627	606	586	565	545	524	505	486	467
2,070	2,080	631	610	590	569	549	528	509	490	471
2,080	2,090	634	614	593	573	552	532	512	494	475
2,090	2,100	638	618	597	577	556	536	516	497	478
2,100	2,110	642	622	601	581	560	540	520	501	482
2,110	2,120	646	626	605	585	564	544	523	505	486
2,120	2,130	650	629	609	588	568	547	527	508	489
2,130	2,140	654	633	613	592	572	551	531	512	493
2,140	2,150	658	637	617	596	576	555	535	516	497
2,150	2,160	661	641	620	600	579	559	538	519	500
2,160	2,170	665	645	624	604	583	563	542	523	504
2,170	2,180	669	649	628	608	587	567	546	527	508
2,180	2,190	673	653	632	612	591	571	550	530	511
2,190	2,200	677	656	636	615	595	574	554	534	515
2,200	2,210	681	660	640	619	599	578	558	538	519
2,210	2,220	685	664	644	623	603	582	562	541	522
2,220	2,230	689	668	648	627	607	586	566	545	526
2,230	2,240	692	672	651	631	610	590	569	549	530
2,240	2,250	696	676	655	635	614	594	573	553	533
2,250	2,260	700	680	659	639	618	598	577	557	537
2,260	2,270	704	683	663	642	622	602	581	561	541
2,270	2,280	708	687	667	646	626	605	585	564	544
2,280	2,290	712	691	671	650	630	609	589	568	548
2,290	2,300	716	695	675	654	634	613	593	572	552
2,300	2,310	719	699	678	658	637	617	596	576	555
2,310	2,320	723	703	682	662	641	621	600	580	559
2,320	2,330	727	707	686	666	645	625	604	584	563
2,330	2,340	731	711	690	670	649	629	608	588	567

2,340	2,350	735	714	694	673	653	632	612	591	571
2,350	2,360	739	718	698	677	657	636	616	595	575
2,360	2,370	743	722	702	681	661	640	620	599	579
2,370	2,380	746	726	706	685	665	644	624	603	583
2,380	2,390	750	730	709	689	668	648	627	607	586
2,390	2,400	754	734	713	693	672	652	631	611	590
2,400	2,410	758	738	717	697	676	656	635	615	594
2,410	2,420	762	741	721	700	680	659	639	618	598
2,420	2,430	766	745	725	704	684	663	643	622	602
2,430	2,440	770	749	729	708	688	667	647	626	606
2,440	2,450	774	753	733	712	692	671	651	630	610
2,450	2,460	777	757	736	716	695	675	654	634	613
2,460	2,470	781	761	740	720	699	679	658	638	617
2,470	2,480	785	764	744	723	703	682	662	641	621
2,480	2,490	788	768	747	727	706	686	665	645	624
2,490	2,500	791	771	750	730	709	689	668	648	627
2,500	2,510	795	774	754	733	713	692	672	651	631
2,510	2,520	798	777	757	736	716	695	675	654	634
2,520	2,530	801	781	760	740	719	699	678	658	637
2,530	2,540	804	784	763	743	722	702	681	661	640
2,540	2,550	808	787	767	746	726	705	685	664	644
2,550	2,560	811	790	770	749	729	708	688	667	647
2,560	2,570	814	793	773	753	732	712	691	671	650
2,570	2,580	817	797	776	756	735	715	694	674	653
2,580	2,590	820	800	779	759	739	718	698	677	657
2,590	2,600	824	803	783	762	742	721	701	680	660
2,600	2,610	827	806	786	765	745	724	704	684	663
2,610	2,620	830	810	789	769	748	728	707	687	666
2,620	2,630	833	813	792	772	751	731	710	690	669
2,630	2,640	837	816	796	775	755	734	714	693	673
2,640	2,650	840	819	799	778	758	737	717	696	676
2,650	2,660	843	823	802	782	761	741	720	700	679
2,660	2,670	846	826	805	785	764	744	723	703	682
2,670	2,680	850	829	809	788	768	747	727	706	686
2,680	2,690	853	832	812	791	771	750	730	709	689
2,690	2,700	856	836	815	795	774	754	733	713	692
2,700	2,710	859	839	818	798	777	757	736	716	695
2,710	2,720	863	842	822	801	781	760	740	719	699
2,720	2,730	866	845	825	804	784	763	743	722	702
2,730	2,740	869	849	828	808	787	767	746	726	705

2,740	2,750	872	852	831	811	790	770	749	729	708
2,750	2,760	876	855	835	814	794	773	753	732	712
2,760	2,770	879	858	838	817	797	776	756	735	715
2,770	2,780	882	862	841	821	800	780	759	739	718
2,780	2,790	885	865	844	824	803	783	762	742	721
2,790	2,800	889	868	848	827	807	786	766	745	725
2,800	2,810	892	871	851	830	810	789	769	748	728
2,810	2,820	895	875	854	834	813	793	772	752	731
2,820	2,830	898	878	857	837	816	796	775	755	734
2,830	2,840	902	881	861	840	820	799	779	758	738
2,840	2,850	905	884	864	843	823	802	782	761	741
2,850	2,860	908	888	867	847	826	806	785	765	744
2,860	2,870	911	891	870	850	829	809	788	768	747
2,870	2,880	915	894	874	853	833	812	792	771	751
2,880	2,890	918	897	877	856	836	815	795	774	754
2,890	2,900	921	901	880	860	839	819	798	778	757
2,900	2,910	924	904	883	863	842	822	801	781	760
2,910	2,920	928	907	887	866	846	825	805	784	764
2,920	2,930	931	910	890	869	849	828	808	787	767
2,930	2,940	934	914	893	873	852	832	811	791	770
2,940	2,950	937	917	896	876	855	835	814	794	773
2,950	2,960	941	920	900	879	859	838	818	797	777
2,960	2,970	944	923	903	882	862	841	821	800	780
2,970	2,980	947	927	906	886	865	845	824	804	783
2,980	2,990	950	930	909	889	868	848	827	807	786
2,990	3,000	954	933	913	892	872	851	831	810	790
3,000	3,010	957	936	916	895	875	854	834	813	793
3,010	3,020	960	940	919	899	878	858	837	817	796
3,020	3,030	963	943	922	902	881	861	840	820	799
3,030	3,040	967	946	926	905	885	864	844	823	803
3,040	3,050	970	949	929	908	888	867	847	826	806
3,050	3,060	973	953	932	912	891	871	850	830	809
3,060	3,070	976	956	935	915	894	874	853	833	812
3,070	3,080	979	959	938	918	898	877	857	836	816
3,080	3,090	983	962	942	921	901	880	860	839	819
3,090	3,100	986	965	945	924	904	883	863	843	822
3,100	3,110	990	969	948	928	907	887	866	846	825
3,110	3,120	994	972	951	931	910	890	869	849	829
3,120	3,130	998	975	955	934	914	893	873	852	832
3,130	3,140	1002	978	958	937	917	896	876	855	835

3,140	3,150	1006	982	961	941	920	900	879	859	838
3,150	3,160	1010	985	964	944	923	903	882	862	841
3,160	3,170	1014	988	968	947	927	906	886	865	845
3,170	3,180	1018	991	971	950	930	909	889	868	848
3,180	3,190	1022	995	974	954	933	913	892	872	851
3,190	3,200	1026	999	977	957	936	916	895	875	854
3,200	3,210	1030	1003	981	960	940	919	899	878	858
3,210	3,220	1034	1007	984	963	943	922	902	881	861
3,220	3,230	1038	1011	987	967	946	926	905	885	864
3,230	3,240	1042	1015	990	970	949	929	908	888	867
3,240	3,250	1046	1019	994	973	953	932	912	891	871
3,250	3,260	1050	1023	997	976	956	935	915	894	874
3,260	3,270	1054	1027	1001	980	959	939	918	898	877
3,270	3,280	1058	1032	1005	983	962	942	921	901	880
3,280	3,290	1062	1036	1009	986	966	945	925	904	884
3,290	3,300	1066	1040	1013	989	969	948	928	907	887
3,300	3,310	1071	1044	1017	993	972	952	931	911	890
3,310	3,320	1075	1048	1021	996	975	955	934	914	893
3,320	3,330	1079	1052	1025	999	979	958	938	917	897
3,330	3,340	1083	1056	1029	1002	982	961	941	920	900
3,340	3,350	1087	1060	1033	1006	985	965	944	924	903
3,350	3,360	1091	1064	1037	1010	988	968	947	927	906
3,360	3,370	1095	1068	1041	1014	992	971	951	930	910
3,370	3,380	1099	1072	1045	1018	995	974	954	933	913
3,380	3,390	1103	1076	1049	1022	998	978	957	937	916
3,390	3,400	1107	1080	1053	1026	1001	981	960	940	919
3,400	3,410	1111	1084	1057	1030	1005	984	964	943	923
3,410	3,420	1115	1088	1061	1034	1008	987	967	946	926
3,420	3,430	1119	1092	1065	1038	1012	991	970	950	929
3,430	3,440	1123	1096	1069	1042	1016	994	973	953	932
3,440	3,450	1127	1100	1073	1047	1020	997	977	956	936
3,450	3,460	1131	1104	1077	1051	1024	1000	980	959	939
3,460	3,470	1135	1108	1081	1055	1028	1004	983	963	942
3,470	3,480	1139	1112	1086	1059	1032	1007	986	966	945
3,480	3,490	1143	1116	1090	1063	1036	1010	990	969	949
3,490	3,500	1147	1120	1094	1067	1040	1013	993	972	952
3,500	3,510	1151	1125	1098	1071	1044	1017	996	976	955
3,510	3,520	1155	1129	1102	1075	1048	1021	999	979	958
3,520	3,530	1160	1133	1106	1079	1052	1025	1003	982	962
3,530	3,540	1164	1137	1110	1083	1056	1029	1006	985	965

3,540	3,550	1168	1141	1114	1087	1060	1033	1009	989	968
3,550	3,560	1172	1145	1118	1091	1064	1037	1012	992	971
3,560	3,570	1176	1149	1122	1095	1068	1041	1016	995	975
3,570	3,580	1180	1153	1126	1099	1072	1045	1019	998	978
3,580	3,590	1184	1157	1130	1103	1076	1049	1023	1002	981
3,590	3,600	1188	1161	1134	1107	1080	1053	1027	1005	984
3,600	3,610	1192	1165	1138	1111	1084	1057	1031	1008	988
3,610	3,620	1196	1169	1142	1115	1088	1062	1035	1011	991
3,620	3,630	1200	1173	1146	1119	1092	1066	1039	1014	994
3,630	3,640	1204	1177	1150	1123	1096	1070	1043	1018	997
3,640	3,650	1208	1181	1154	1127	1101	1074	1047	1021	1000
3,650	3,660	1212	1185	1158	1131	1105	1078	1051	1024	1004
3,660	3,670	1216	1189	1162	1136	1109	1082	1055	1028	1007
3,670	3,680	1220	1193	1166	1140	1113	1086	1059	1032	1010
3,680	3,690	1224	1197	1170	1144	1117	1090	1063	1036	1013
3,690	3,700	1228	1201	1175	1148	1121	1094	1067	1040	1017
3,700	3,710	1232	1205	1179	1152	1125	1098	1071	1044	1020
3,710	3,720	1236	1209	1183	1156	1129	1102	1075	1048	1023
3,720	3,730	1240	1214	1187	1160	1133	1106	1079	1052	1026
3,730	3,740	1244	1218	1191	1164	1137	1110	1083	1056	1030
3,740	3,750	1249	1222	1195	1168	1141	1114	1087	1060	1033
3,750	3,760	1253	1226	1199	1172	1145	1118	1091	1064	1038
3,760	3,770	1257	1230	1203	1176	1149	1122	1095	1068	1042
3,770	3,780	1261	1234	1207	1180	1153	1126	1099	1072	1046
3,780	3,790	1265	1238	1211	1184	1157	1130	1103	1077	1050
3,790	3,800	1269	1242	1215	1188	1161	1134	1107	1081	1054
3,800	3,810	1273	1246	1219	1192	1165	1138	1111	1085	1058
3,810	3,820	1277	1250	1223	1196	1169	1142	1116	1089	1062
3,820	3,830	1281	1254	1227	1200	1173	1146	1120	1093	1066
3,830	3,840	1285	1258	1231	1204	1177	1151	1124	1097	1070
3,840	3,850	1289	1262	1235	1208	1181	1155	1128	1101	1074
3,850	3,860	1293	1266	1239	1212	1186	1159	1132	1105	1078
3,860	3,870	1297	1270	1243	1217	1190	1163	1136	1109	1082
3,870	3,880	1301	1274	1248	1221	1194	1167	1140	1113	1086
3,880	3,890	1305	1279	1252	1225	1198	1171	1144	1117	1090
3,890	3,900	1310	1283	1256	1229	1202	1175	1148	1121	1095
3,900	3,910	1314	1287	1260	1233	1206	1179	1152	1126	1099
3,910	3,920	1318	1291	1264	1237	1210	1183	1157	1130	1103
3,920	3,930	1322	1295	1268	1241	1215	1188	1161	1134	1107
3,930	3,940	1327	1299	1272	1246	1219	1192	1165	1138	1111

3,940	3,950	1331	1303	1277	1250	1223	1196	1169	1142	1115
3,950	3,960	1336	1308	1281	1254	1227	1200	1173	1146	1119
3,960	3,970	1340	1312	1285	1258	1231	1204	1177	1150	1124
3,970	3,980	1344	1316	1289	1262	1235	1208	1181	1155	1128
3,980	3,990	1349	1320	1293	1266	1239	1212	1186	1159	1132
3,990	4,000	1353	1324	1297	1270	1243	1217	1190	1163	1136
4,000	4,010	1358	1328	1301	1274	1248	1221	1194	1167	1140
4,010	4,020	1362	1333	1305	1279	1252	1225	1198	1171	1144
4,020	4,030	1367	1337	1310	1283	1256	1229	1202	1175	1148
4,030	4,040	1371	1342	1314	1287	1260	1233	1206	1179	1152
4,040	4,050	1375	1346	1318	1291	1264	1237	1210	1183	1157
4,050	4,060	1380	1351	1322	1295	1268	1241	1214	1188	1161
4,060	4,070	1384	1355	1326	1299	1272	1246	1219	1192	1165
4,070	4,080	1389	1360	1330	1303	1277	1250	1223	1196	1169
4,080	4,090	1393	1364	1335	1308	1281	1254	1227	1200	1173
4,090	4,100	1398	1368	1339	1312	1285	1258	1231	1204	1177
4,100	4,110	1402	1373	1344	1316	1289	1262	1235	1208	1181
4,110	4,120	1407	1377	1348	1320	1293	1266	1239	1212	1186
4,120	4,130	1411	1382	1352	1324	1297	1270	1243	1217	1190
4,130	4,140	1415	1386	1357	1328	1301	1274	1248	1221	1194
4,140	4,150	1420	1391	1361	1332	1305	1279	1252	1225	1198
4,150	4,160	1424	1395	1366	1336	1310	1283	1256	1229	1202
4,160	4,170	1429	1399	1370	1341	1314	1287	1260	1233	1206
4,170	4,180	1433	1404	1375	1345	1318	1291	1264	1237	1210
4,180	4,190	1438	1408	1379	1350	1322	1295	1268	1241	1214
4,190	4,200	1442	1413	1383	1354	1326	1299	1272	1246	1219
4,200	4,210	1446	1417	1388	1359	1330	1303	1277	1250	1223
4,210	4,220	1451	1422	1392	1363	1334	1308	1281	1254	1227
4,220	4,230	1455	1426	1397	1367	1339	1312	1285	1258	1231
4,230	4,240	1460	1430	1401	1372	1343	1316	1289	1262	1235
4,240	4,250	1464	1435	1406	1376	1347	1320	1293	1266	1239
4,250	4,260	1469	1439	1410	1381	1352	1324	1297	1270	1243
4,260	4,270	1473	1444	1415	1385	1356	1328	1301	1274	1248
4,270	4,280	1477	1448	1419	1390	1360	1332	1305	1279	1252
4,280	4,290	1482	1453	1423	1394	1365	1336	1310	1283	1256
4,290	4,300	1486	1457	1428	1399	1369	1341	1314	1287	1260
4,300	4,310	1491	1462	1432	1403	1374	1345	1318	1291	1264
4,310	4,320	1495	1466	1437	1407	1378	1349	1322	1295	1268
4,320	4,330	1500	1470	1441	1412	1383	1353	1326	1299	1272
4,330	4,340	1504	1475	1446	1416	1387	1358	1330	1303	1277

4,340	4,350	1509	1479	1450	1421	1391	1362	1334	1308	1281
4,350	4,360	1513	1484	1454	1425	1396	1367	1339	1312	1285
4,360	4,370	1517	1488	1459	1430	1400	1371	1343	1316	1289
4,370	4,380	1522	1493	1463	1434	1405	1375	1347	1320	1293
4,380	4,390	1526	1497	1468	1438	1409	1380	1351	1324	1297
4,390	4,400	1531	1501	1472	1443	1414	1384	1355	1328	1301
4,400	4,410	1535	1506	1477	1447	1418	1389	1360	1332	1305
4,410	4,420	1540	1510	1481	1452	1422	1393	1364	1336	1310
4,420	4,430	1544	1515	1485	1456	1427	1398	1368	1341	1314
4,430	4,440	1548	1519	1490	1461	1431	1402	1373	1345	1318
4,440	4,450	1553	1524	1494	1465	1436	1407	1377	1349	1322
4,450	4,460	1557	1528	1499	1469	1440	1411	1382	1353	1326
4,460	4,470	1562	1532	1503	1474	1445	1415	1386	1357	1330
4,470	4,480	1566	1537	1508	1478	1449	1420	1391	1361	1334
4,480	4,490	1571	1541	1512	1483	1454	1424	1395	1366	1339
4,490	4,500	1575	1546	1517	1487	1458	1429	1399	1370	1343
4,500	4,510	1579	1550	1521	1492	1462	1433	1404	1375	1347
4,510	4,520	1584	1555	1525	1496	1467	1438	1408	1379	1351
4,520	4,530	1588	1559	1530	1501	1471	1442	1413	1383	1355
4,530	4,540	1593	1564	1534	1505	1476	1446	1417	1388	1359
4,540	4,550	1597	1568	1539	1509	1480	1451	1422	1392	1363
4,550	4,560	1602	1572	1543	1514	1485	1455	1426	1397	1367
4,560	4,570	1606	1577	1548	1518	1489	1460	1430	1401	1372
4,570	4,580	1611	1581	1552	1523	1493	1464	1435	1406	1376
4,580	4,590	1615	1586	1556	1527	1498	1469	1439	1410	1381
4,590	4,600	1619	1590	1561	1532	1502	1473	1444	1414	1385
4,600	4,610	1624	1595	1565	1536	1507	1477	1448	1419	1390
4,610	4,620	1628	1599	1570	1540	1511	1482	1453	1423	1394
4,620	4,630	1633	1603	1574	1545	1516	1486	1457	1428	1399
4,630	4,640	1637	1608	1579	1549	1520	1491	1462	1432	1403
4,640	4,650	1642	1612	1583	1554	1524	1495	1466	1437	1407
4,650	4,660	1646	1617	1587	1558	1529	1500	1470	1441	1412
4,660	4,670	1650	1621	1592	1563	1533	1504	1475	1446	1416
4,670	4,680	1655	1626	1596	1567	1538	1509	1479	1450	1421
4,680	4,690	1659	1630	1601	1572	1542	1513	1484	1454	1425
4,690	4,700	1664	1634	1605	1576	1547	1517	1488	1459	1430
4,700	4,710	1668	1639	1610	1580	1551	1522	1493	1463	1434
4,710	4,720	1673	1643	1614	1585	1556	1526	1497	1468	1438
4,720	4,730	1677	1648	1619	1589	1560	1531	1501	1472	1443
4,730	4,740	1681	1652	1623	1594	1564	1535	1506	1477	1447

4,740	4,750		1686	1657	1627	1598	1569	1540	1510	1481	1452
4,750	4,760		1690	1661	1632	1603	1573	1544	1515	1485	1456
4,760	4,770		1695	1666	1636	1607	1578	1548	1519	1490	1461
4,770	4,780		1699	1670	1641	1611	1582	1553	1524	1494	1465
4,780	4,790		1704	1674	1645	1616	1587	1557	1528	1499	1469
4,790	4,800		1708	1679	1650	1620	1591	1562	1532	1503	1474
4,800	4,810		1713	1683	1654	1625	1595	1566	1537	1508	1478
4,810	4,820		1717	1688	1658	1629	1600	1571	1541	1512	1483
4,820	4,830		1721	1692	1663	1634	1604	1575	1546	1516	1487
4,830	4,840		1726	1697	1667	1638	1609	1579	1550	1521	1492
4,840	4,850		1730	1701	1672	1642	1613	1584	1555	1525	1496
4,850	4,860		1735	1705	1676	1647	1618	1588	1559	1530	1501
4,860	4,870		1739	1710	1681	1651	1622	1593	1564	1534	1505
4,870	4,880		1744	1714	1685	1656	1626	1597	1568	1539	1509
4,880	4,890		1748	1719	1689	1660	1631	1602	1572	1543	1514
4,890	4,900		1752	1723	1694	1665	1635	1606	1577	1548	1518
4,900	4,910		1757	1728	1698	1669	1640	1611	1581	1552	1523
4,910	4,920		1761	1732	1703	1674	1644	1615	1586	1556	1527
4,920	4,930		1766	1736	1707	1678	1649	1619	1590	1561	1532
4,930	4,940		1770	1741	1712	1682	1653	1624	1595	1565	1536
4,940	4,950		1775	1745	1716	1687	1658	1628	1599	1570	1540
4,950	4,960		1779	1750	1721	1691	1662	1633	1603	1574	1545
4,960	4,970		1784	1754	1725	1696	1666	1637	1608	1579	1549
4,970	4,980		1788	1759	1729	1700	1671	1642	1612	1583	1554
4,980	4,990		1792	1763	1734	1705	1675	1646	1617	1587	1558
4,990	5,000		1797	1768	1738	1709	1680	1650	1621	1592	1563
5,000	5,010		1801	1772	1743	1713	1684	1655	1626	1596	1567
5,010	5,020		1806	1776	1747	1718	1689	1659	1630	1601	1571
5,020	5,030		1810	1781	1752	1722	1693	1664	1634	1605	1576
5,030	5,040		1815	1785	1756	1727	1697	1668	1639	1610	1580
5,040	5,050		1819	1790	1760	1731	1702	1673	1643	1614	1585
5,050	5,060		1823	1794	1765	1736	1706	1677	1648	1619	1589
5,060	5,070		1828	1799	1769	1740	1711	1681	1652	1623	1594
5,070	5,080		1832	1803	1774	1744	1715	1686	1657	1627	1598
5,080	5,090		1837	1807	1778	1749	1720	1690	1661	1632	1603
5,090	5,100		1841	1812	1783	1753	1724	1695	1666	1636	1607
5,100	5,110		1846	1816	1787	1758	1728	1699	1670	1641	1611
5,110	5,120		1850	1821	1791	1762	1733	1704	1674	1645	1616
5,120	5,130		1854	1825	1796	1767	1737	1708	1679	1650	1620
5,130	5,140		1859	1830	1800	1771	1742	1713	1683	1654	1625

5,140	5,150	1863	1834	1805	1776	1746	1717	1688	1658	1629
5,150	5,160	1868	1838	1809	1780	1751	1721	1692	1663	1634
5,160	5,170	1872	1843	1814	1784	1755	1726	1697	1667	1638
5,170	5,180	1877	1847	1818	1789	1760	1730	1701	1672	1642
5,180	5,190	1881	1852	1823	1793	1764	1735	1705	1676	1647
5,190	5,200	1886	1856	1827	1798	1768	1739	1710	1681	1651
5,200	5,210	1890	1861	1831	1802	1773	1744	1714	1685	1656
5,210	5,220	1894	1865	1836	1807	1777	1748	1719	1689	1660
5,220	5,230	1899	1870	1840	1811	1782	1752	1723	1694	1665
5,230	5,240	1903	1874	1845	1815	1786	1757	1728	1698	1669
5,240	5,250	1908	1878	1849	1820	1791	1761	1732	1703	1673
5,250	5,260	1912	1883	1854	1824	1795	1766	1736	1707	1678
5,260	5,270	1917	1887	1858	1829	1799	1770	1741	1712	1682
5,270	5,280	1921	1892	1862	1833	1804	1775	1745	1716	1687
5,280	5,290	1925	1896	1867	1838	1808	1779	1750	1721	1691
5,290	5,300	1930	1901	1871	1842	1813	1783	1754	1725	1696
5,300	5,310	1934	1905	1876	1846	1817	1788	1759	1729	1700
5,310	5,320	1939	1909	1880	1851	1822	1792	1763	1734	1705
5,320	5,330	1943	1914	1885	1855	1826	1797	1768	1738	1709
5,330	5,340	1948	1918	1889	1860	1831	1801	1772	1743	1713
5,340	5,350	1952	1923	1893	1864	1835	1806	1776	1747	1718
5,350	5,360	1956	1927	1898	1869	1839	1810	1781	1752	1722
5,360	5,370	1961	1932	1902	1873	1844	1815	1785	1756	1727
5,370	5,380	1965	1936	1907	1878	1848	1819	1790	1760	1731
5,380	5,390	1970	1941	1911	1882	1853	1823	1794	1765	1736
5,390	5,400	1974	1945	1916	1886	1857	1828	1799	1769	1740
5,400	5,410	1979	1949	1920	1891	1862	1832	1803	1774	1744
5,410	5,420	1983	1954	1925	1895	1866	1837	1807	1778	1749
5,420	5,430	1988	1958	1929	1900	1870	1841	1812	1783	1753
5,430	5,440	1992	1963	1933	1904	1875	1846	1816	1787	1758
5,440	5,450	1996	1967	1938	1909	1879	1850	1821	1791	1762
5,450	5,460	2001	1972	1942	1913	1884	1854	1825	1796	1767
5,460	5,470	2005	1976	1947	1917	1888	1859	1830	1800	1771
5,470	5,480	2010	1980	1951	1922	1893	1863	1834	1805	1775
5,480	5,490	2014	1985	1956	1926	1897	1868	1838	1809	1780
5,490	5,500	2019	1989	1960	1931	1901	1872	1843	1814	1784
5,500	5,510	2023	1994	1964	1935	1906	1877	1847	1818	1789
5,510	5,520	2027	1998	1969	1940	1910	1881	1852	1823	1793
5,520	5,530	2032	2003	1973	1944	1915	1885	1856	1827	1798
5,530	5,540	2036	2007	1978	1948	1919	1890	1861	1831	1802

5,540	5,550		2041	2011	1982	1953	1924	1894	1865	1836	1807
5,550	5,560		2045	2016	1987	1957	1928	1899	1870	1840	1811
5,560	5,570		2050	2020	1991	1962	1933	1903	1874	1845	1815
5,570	5,580		2054	2025	1995	1966	1937	1908	1878	1849	1820
5,580	5,590		2058	2029	2000	1971	1941	1912	1883	1854	1824
5,590	5,600		2063	2034	2004	1975	1946	1917	1887	1858	1829
5,600	5,610		2067	2038	2009	1980	1950	1921	1892	1862	1833
5,610	5,620		2072	2043	2013	1984	1955	1925	1896	1867	1838
5,620	5,630		2076	2047	2018	1988	1959	1930	1901	1871	1842
5,630	5,640		2081	2051	2022	1993	1964	1934	1905	1876	1846
5,640	5,650		2085	2056	2027	1997	1968	1939	1909	1880	1851
5,650	5,660		2090	2060	2031	2002	1972	1943	1914	1885	1855
5,660	5,670		2094	2065	2035	2006	1977	1948	1918	1889	1860
5,670	5,680		2098	2069	2040	2011	1981	1952	1923	1893	1864
5,680	5,690		2103	2074	2044	2015	1986	1956	1927	1898	1869
5,690	5,700		2107	2078	2049	2019	1990	1961	1932	1902	1873
5,700	5,710		2112	2082	2053	2024	1995	1965	1936	1907	1878
5,710	5,720		2116	2087	2058	2028	1999	1970	1940	1911	1882
5,720	5,730		2121	2091	2062	2033	2003	1974	1945	1916	1886
5,730	5,740		2125	2096	2066	2037	2008	1979	1949	1920	1891
5,740	5,750		2129	2100	2071	2042	2012	1983	1954	1925	1895
5,750	5,760		2134	2105	2075	2046	2017	1987	1958	1929	1900
5,760	5,770		2138	2109	2080	2050	2021	1992	1963	1933	1904
5,770	5,780		2143	2113	2084	2055	2026	1996	1967	1938	1909
5,780	5,790		2147	2118	2089	2059	2030	2001	1972	1942	1913
5,790	5,800		2152	2122	2093	2064	2035	2005	1976	1947	1917

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 \$2,469 [\$2,446] per week (\$128,400 [\$127,200] per year), multiply gross taxable weekly income by 0.0765 and add the result to the table amount. For persons earning above \$2,469 [\$2,446] per week, multiply gross taxable weekly income by .0145 (Medicare), add \$153 [\$141] (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 (\$7,961/year or \$153/week) [\$7,886/year or \$152/week] is averaged into the table for income ranges above \$128,400 [\$127,200]. 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 2018 [2017, revised December 19, 2016]). To determine the amount of federal income tax for incomes greater than those shown in this table, refer to this same IRS Publication.

New Jersey Income Tax - This table includes tax withholding rates published by the NJ Division of Taxation (see NJ-WT, effective January 1, 2018 [2017]). 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 May 29, 2018 to be effective June 1, 2018 [April 4, 2017 to be effective May 1, 2017].