

**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 After January 1, 2004

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

Weekly Gross Income		And the number of withholding allowances claimed is . . . .								
At least	But less than	0	1	2	3	4	5	6	7	8
100	110	7	1	1	1	0	0	0	0	0
110	120	16	10	9	9	9	8	8	8	8
120	130	18	12	10	10	10	9	9	9	9
130	140	20	14	11	11	10	10	10	10	10
140	150	22	16	12	12	11	11	11	10	10
150	160	24	18	13	13	12	12	12	11	11
160	170	26	20	14	13	13	13	13	12	12
170	180	28	21	15	14	14	14	14	13	13
180	190	30	23	17	15	15	15	14	14	14
190	200	32	25	19	16	16	16	15	15	15
200	210	34	27	21	17	17	17	16	16	16
210	220	37	29	23	18	18	17	17	17	17
220	230	39	31	25	19	19	18	18	18	18
230	240	42	33	27	21	20	19	19	19	18
240	250	44	35	29	23	21	20	20	20	19
250	260	46	37	31	25	21	21	21	21	20
260	270	49	40	33	26	22	22	22	21	21
270	280	51	42	34	28	23	23	23	22	22
280	290	54	45	36	30	24	24	24	23	23
290	300	56	47	38	32	26	25	24	24	24
300	310	58	49	40	34	28	26	25	25	25
310	320	61	52	43	36	30	27	26	26	26
320	330	63	54	45	38	32	28	27	27	27
330	340	66	57	48	40	34	28	28	28	28
340	350	68	59	50	42	36	29	29	29	28
350	360	71	61	52	44	38	31	30	30	29
360	370	73	64	55	46	39	33	31	31	30
370	380	75	66	57	48	41	35	32	32	31
380	390	78	69	60	51	43	37	33	32	32
390	400	80	71	62	53	45	39	34	33	33
400	410	83	74	64	55	47	41	35	34	34
410	420	85	76	67	58	49	43	37	35	35
420	430	88	78	69	60	51	45	39	36	36
430	440	90	81	72	63	53	47	41	37	37
440	450	93	83	74	65	56	49	42	38	38
450	460	95	86	77	67	58	51	44	39	39
460	470	97	88	79	70	61	52	46	40	39
470	480	100	91	82	72	63	54	48	42	40
480	490	102	93	84	75	66	57	50	44	41
490	500	105	96	87	77	68	59	52	46	42
500	510	107	98	89	80	71	61	54	48	43
510	520	110	101	91	82	73	64	56	50	44
520	530	112	103	94	85	76	66	58	52	45
530	540	115	106	96	87	78	69	60	54	47
540	550	117	108	99	90	80	71	62	56	49
550	560	120	110	101	92	83	74	65	58	51
560	570	122	113	104	95	85	76	67	59	53
570	580	125	115	106	97	88	79	70	61	55
580	590	127	118	109	100	90	81	72	63	57
590	600	130	120	111	102	93	84	74	65	59

Weekly Gross Income		And the number of withholding allowances claimed is . . . .								
At least	But less than	0	1	2	3	4	5	6	7	8
600	610	133	123	114	104	95	86	77	67	61
610	620	137	125	116	107	98	89	79	70	63
620	630	140	128	119	109	100	91	82	73	65
630	640	144	130	121	112	103	93	84	75	67
640	650	147	133	123	114	105	96	87	78	69
650	660	151	136	126	117	108	98	89	80	71
660	670	154	139	128	119	110	101	92	83	73
670	680	158	143	131	122	113	103	94	85	76
680	690	161	146	133	124	115	106	97	87	78
690	700	165	149	136	127	117	108	99	90	81
700	710	169	153	138	129	120	111	102	92	83
710	720	172	157	141	132	122	113	104	95	86
720	730	176	160	145	134	125	116	106	97	88
730	740	180	164	149	137	127	118	109	100	91
740	750	183	168	152	139	130	121	111	102	93
750	760	187	171	156	142	132	123	114	105	96
760	770	190	175	160	145	135	126	116	107	98
770	780	194	179	163	148	138	128	119	110	100
780	790	198	182	167	152	140	131	121	112	103
790	800	202	186	171	155	143	133	124	115	105
800	810	206	190	174	159	146	136	127	117	108
810	820	210	194	178	163	148	139	129	120	110
820	830	214	198	182	166	151	141	132	122	113
830	840	218	202	186	170	154	144	134	125	115
840	850	221	206	190	174	158	147	137	128	118
850	860	225	209	194	178	162	149	140	130	121
860	870	229	213	197	182	166	152	142	133	123
870	880	233	217	201	186	170	155	145	136	126
880	890	237	221	205	189	174	158	148	138	129
890	900	241	225	209	193	177	162	151	141	131
900	910	245	229	213	197	181	165	154	144	134
910	920	249	233	217	201	185	169	156	146	137
920	930	252	237	221	205	189	173	159	149	139
930	940	256	240	225	209	193	177	162	152	142
940	950	260	244	228	213	197	181	165	155	145
950	960	264	248	232	217	201	185	169	158	148
960	970	268	252	236	220	205	189	173	161	151
970	980	272	256	240	224	208	193	177	164	154
980	990	276	260	244	228	212	196	181	167	157
990	1,000	280	264	248	232	216	200	185	169	159
1,000	1,010	283	268	252	236	220	204	188	172	162
1,010	1,020	287	271	256	240	224	208	192	176	165
1,020	1,030	291	275	259	244	228	212	196	180	168
1,030	1,040	295	279	263	248	232	216	200	184	171
1,040	1,050	299	283	267	251	236	220	204	188	174
1,050	1,060	303	287	271	255	239	224	208	192	177
1,060	1,070	307	291	275	259	243	227	212	196	180
1,070	1,080	311	295	279	263	247	231	216	200	184
1,080	1,090	314	299	283	267	251	235	219	204	188
1,090	1,100	318	302	287	271	255	239	223	207	192
1,100	1,110	322	306	290	275	259	243	227	211	195
1,110	1,120	326	310	294	279	263	247	231	215	199
1,120	1,130	330	314	298	282	267	251	235	219	203
1,130	1,140	334	318	302	286	270	255	239	223	207
1,140	1,150	338	322	306	290	274	258	243	227	211

Weekly Gross Income		And the number of withholding allowances claimed is . . . .								
At least	But less than	0	1	2	3	4	5	6	7	8
1,150	1,160	342	326	310	294	278	262	247	231	215
1,160	1,170	345	330	314	298	282	266	250	235	219
1,170	1,180	349	333	318	302	286	270	254	238	223
1,180	1,190	353	337	321	306	290	274	258	242	226
1,190	1,200	357	341	325	310	294	278	262	246	230
1,200	1,210	361	345	329	313	298	282	266	250	234
1,210	1,220	365	349	333	317	301	286	270	254	238
1,220	1,230	369	353	337	321	305	289	274	258	242
1,230	1,240	373	357	341	325	309	293	278	262	246
1,240	1,250	376	361	345	329	313	297	281	266	250
1,250	1,260	380	364	349	333	317	301	285	269	254
1,260	1,270	384	368	352	337	321	305	289	273	257
1,270	1,280	388	372	356	341	325	309	293	277	261
1,280	1,290	392	376	360	344	329	313	297	281	265
1,290	1,300	396	380	364	348	332	317	301	285	269
1,300	1,310	400	384	368	352	336	320	305	289	273
1,310	1,320	404	388	372	356	340	324	309	293	277
1,320	1,330	408	392	376	360	344	328	312	297	281
1,330	1,340	412	395	380	364	348	332	316	300	285
1,340	1,350	416	399	383	368	352	336	320	304	288
1,350	1,360	420	403	387	372	356	340	324	308	292
1,360	1,370	424	407	391	375	360	344	328	312	296
1,370	1,380	429	411	395	379	363	348	332	316	300
1,380	1,390	433	415	399	383	367	351	336	320	304
1,390	1,400	437	419	403	387	371	355	340	324	308
1,400	1,410	441	423	407	391	375	359	343	328	312
1,410	1,420	445	428	411	395	379	363	347	331	316
1,420	1,430	449	432	414	399	383	367	351	335	319
1,430	1,440	454	436	418	403	387	371	355	339	323
1,440	1,450	458	440	423	406	391	375	359	343	327
1,450	1,460	462	444	427	410	394	379	363	347	331
1,460	1,470	466	449	431	414	398	382	367	351	335
1,470	1,480	471	453	435	418	402	386	371	355	339
1,480	1,490	475	457	439	422	406	390	374	359	343
1,490	1,500	479	461	444	426	410	394	378	362	347
1,500	1,510	483	466	448	430	414	398	382	366	350
1,510	1,520	488	470	452	434	418	402	386	370	354
1,520	1,530	492	474	456	439	422	406	390	374	358
1,530	1,540	496	478	461	443	426	410	394	378	362
1,540	1,550	500	483	465	447	430	414	398	382	366
1,550	1,560	505	487	469	451	434	418	402	386	370
1,560	1,570	509	491	473	456	438	421	405	390	374
1,570	1,580	513	495	478	460	442	425	409	393	378
1,580	1,590	517	500	482	464	446	429	413	397	381
1,590	1,600	522	504	486	468	451	433	417	401	385
1,600	1,610	526	508	490	473	455	437	421	405	389
1,610	1,620	530	513	495	477	459	441	425	409	393
1,620	1,630	535	517	499	481	463	446	429	413	397
1,630	1,640	539	521	503	486	468	450	433	417	401
1,640	1,650	543	525	508	490	472	454	437	421	405
1,650	1,660	547	530	512	494	476	458	441	425	409
1,660	1,670	552	534	516	498	481	463	445	429	413
1,670	1,680	556	538	520	503	485	467	449	433	417
1,680	1,690	560	542	525	507	489	471	454	437	421
1,690	1,700	564	547	529	511	493	476	458	441	425

Weekly Gross Income		And the number of withholding allowances claimed is . . . .								
At least	But less than	0	1	2	3	4	5	6	7	8
1,700	1,710	568	551	533	515	497	480	462	445	429
1,710	1,720	572	554	536	519	501	483	465	448	432
1,720	1,730	576	558	540	522	505	487	469	451	435
1,730	1,740	579	562	544	526	508	490	473	455	439
1,740	1,750	583	565	547	530	512	494	476	459	442
1,750	1,760	587	569	551	533	516	498	480	462	445
1,760	1,770	590	572	555	537	519	501	484	466	449
1,770	1,780	594	576	558	541	523	505	487	470	452
1,780	1,790	598	580	562	544	526	509	491	473	455
1,790	1,800	601	583	566	548	530	512	495	477	459
1,800	1,810	605	587	569	552	534	516	498	480	463
1,810	1,820	608	591	573	555	537	520	502	484	466
1,820	1,830	612	594	577	559	541	523	506	488	470
1,830	1,840	616	598	580	562	545	527	509	491	474
1,840	1,850	619	602	584	566	548	531	513	495	477
1,850	1,860	623	605	588	570	552	534	516	499	481
1,860	1,870	627	609	591	573	556	538	520	502	485
1,870	1,880	630	613	595	577	559	542	524	506	488
1,880	1,890	634	616	598	581	563	545	527	510	492
1,890	1,900	638	620	602	584	567	549	531	513	495
1,900	1,910	641	624	606	588	570	552	535	517	499
1,910	1,920	645	627	609	592	574	556	538	521	503
1,920	1,930	649	631	613	595	577	560	542	524	506
1,930	1,940	652	634	617	599	581	563	546	528	510
1,940	1,950	656	638	620	603	585	567	549	531	514
1,950	1,960	659	642	624	606	588	571	553	535	517
1,960	1,970	663	645	628	610	592	574	557	539	521
1,970	1,980	667	649	631	613	596	578	560	542	525
1,980	1,990	670	653	635	617	599	582	564	546	528
1,990	2,000	674	656	639	621	603	585	567	550	532
2,000	2,010	678	660	642	624	607	589	571	553	536
2,010	2,020	681	664	646	628	610	593	575	557	539
2,020	2,030	685	667	649	632	614	596	578	561	543
2,030	2,040	689	671	653	635	618	600	582	564	547
2,040	2,050	692	675	657	639	621	603	586	568	550
2,050	2,060	696	678	660	643	625	607	589	572	554
2,060	2,070	700	682	664	646	629	611	593	575	557
2,070	2,080	703	685	668	650	632	614	597	579	561
2,080	2,090	707	689	671	654	636	618	600	583	565
2,090	2,100	711	693	675	657	639	622	604	586	568
2,100	2,110	714	696	679	661	643	625	608	590	572
2,110	2,120	718	700	682	665	647	629	611	593	576
2,120	2,130	721	704	686	668	650	633	615	597	579
2,130	2,140	725	707	690	672	654	636	619	601	583
2,140	2,150	729	711	693	675	658	640	622	604	587
2,150	2,160	732	715	697	679	661	644	626	608	590
2,160	2,170	736	718	701	683	665	647	629	612	594
2,170	2,180	740	722	704	686	669	651	633	615	598
2,180	2,190	743	726	708	690	672	654	637	619	601
2,190	2,200	747	729	711	694	676	658	640	623	605
2,200	2,210	751	733	715	697	680	662	644	626	608
2,210	2,220	754	736	719	701	683	665	648	630	612
2,220	2,230	758	740	722	705	687	669	651	634	616
2,230	2,240	762	744	726	708	690	673	655	637	619
2,240	2,250	765	747	730	712	694	676	659	641	623

Weekly Gross Income		And the number of withholding allowances claimed is . . . .								
At least	But less than	0	1	2	3	4	5	6	7	8
2,250	2,260	769	751	733	716	698	680	662	644	627
2,260	2,270	772	755	737	719	701	684	666	648	630
2,270	2,280	776	758	741	723	705	687	670	652	634
2,280	2,290	780	762	744	726	709	691	673	655	638
2,290	2,300	783	766	748	730	712	695	677	659	641
2,300	2,310	787	769	752	734	716	698	680	663	645
2,310	2,320	791	773	755	737	720	702	684	666	649
2,320	2,330	794	777	759	741	723	706	688	670	652
2,330	2,340	798	780	762	745	727	709	691	674	656
2,340	2,350	802	784	766	748	731	713	695	677	660
2,350	2,360	805	788	770	752	734	716	699	681	663
2,360	2,370	809	791	773	756	738	720	702	685	667
2,370	2,380	813	795	777	759	742	724	706	688	670
2,380	2,390	816	798	781	763	745	727	710	692	674
2,390	2,400	820	802	784	767	749	731	713	696	678
2,400	2,410	824	806	788	770	752	735	717	699	681
2,410	2,420	827	809	792	774	756	738	721	703	685
2,420	2,430	831	813	795	778	760	742	724	706	689
2,430	2,440	834	817	799	781	763	746	728	710	692
2,440	2,450	838	820	803	785	767	749	731	714	696
2,450	2,460	842	824	806	788	771	753	735	717	700
2,460	2,470	845	828	810	792	774	757	739	721	703
2,470	2,480	849	831	814	796	778	760	742	725	707
2,480	2,490	853	835	817	799	782	764	746	728	711
2,490	2,500	856	839	821	803	785	767	750	732	714
2,500	2,510	860	842	824	807	789	771	753	736	718
2,510	2,520	864	846	828	810	793	775	757	739	721
2,520	2,530	867	849	832	814	796	778	761	743	725
2,530	2,540	871	853	835	818	800	782	764	747	729
2,540	2,550	875	857	839	821	803	786	768	750	732
2,550	2,560	878	860	843	825	807	789	772	754	736
2,560	2,570	882	864	846	829	811	793	775	757	740
2,570	2,580	885	868	850	832	814	797	779	761	743
2,580	2,590	889	871	854	836	818	800	783	765	747
2,590	2,600	893	875	857	839	822	804	786	768	751
2,600	2,610	896	879	861	843	825	808	790	772	754
2,610	2,620	900	882	865	847	829	811	793	776	758
2,620	2,630	904	886	868	850	833	815	797	779	762
2,630	2,640	907	890	872	854	836	819	801	783	765
2,640	2,650	911	893	875	858	840	822	804	787	769
2,650	2,660	915	897	879	861	844	826	808	790	773
2,660	2,670	918	901	883	865	847	829	812	794	776
2,670	2,680	922	904	886	869	851	833	815	798	780
2,680	2,690	926	908	890	872	855	837	819	801	783
2,690	2,700	929	911	894	876	858	840	823	805	787
2,700	2,710	933	915	897	880	862	844	826	809	791
2,710	2,720	937	919	901	883	865	848	830	812	794
2,720	2,730	940	922	905	887	869	851	834	816	798
2,730	2,740	944	926	908	891	873	855	837	819	802
2,740	2,750	947	930	912	894	876	859	841	823	805
2,750	2,760	951	933	916	898	880	862	844	827	809
2,760	2,770	955	937	919	901	884	866	848	830	813
2,770	2,780	958	941	923	905	887	870	852	834	816
2,780	2,790	962	944	926	909	891	873	855	838	820
2,790	2,800	966	948	930	912	895	877	859	841	824

Weekly Gross Income		And the number of withholding allowances claimed is . . . .								
At least	But less than	0	1	2	3	4	5	6	7	8
2,800	2,810	969	952	934	916	898	880	863	845	827
2,810	2,820	973	955	937	920	902	884	866	849	831
2,820	2,830	977	959	941	923	906	888	870	852	834
2,830	2,840	980	962	945	927	909	891	874	856	838
2,840	2,850	984	966	948	931	913	895	877	860	842
2,850	2,860	988	970	952	934	916	899	881	863	845
2,860	2,870	991	973	956	938	920	902	885	867	849
2,870	2,880	996	977	959	942	924	906	888	870	853
2,880	2,890	1,000	981	963	945	927	910	892	874	856
2,890	2,900	1,004	984	967	949	931	913	896	878	860
2,900	2,910	1,008	988	970	952	935	917	899	881	864
2,910	2,920	1,012	992	974	956	938	921	903	885	867
2,920	2,930	1,016	996	978	960	942	924	906	889	871
2,930	2,940	1,020	1,000	981	963	946	928	910	892	875
2,940	2,950	1,025	1,004	985	967	949	932	914	896	878
2,950	2,960	1,029	1,008	988	971	953	935	917	900	882
2,960	2,970	1,033	1,012	992	974	957	939	921	903	886
2,970	2,980	1,037	1,016	996	978	960	942	925	907	889
2,980	2,990	1,041	1,020	1,000	982	964	946	928	911	893
2,990	3,000	1,045	1,025	1,004	985	968	950	932	914	896
3,000	3,010	1,049	1,029	1,008	989	971	953	936	918	900
3,010	3,020	1,054	1,033	1,012	993	975	957	939	921	904
3,020	3,030	1,058	1,037	1,016	996	978	961	943	925	907
3,030	3,040	1,062	1,041	1,021	1,000	982	964	947	929	911
3,040	3,050	1,066	1,045	1,025	1,004	986	968	950	932	915
3,050	3,060	1,070	1,049	1,029	1,008	989	972	954	936	918
3,060	3,070	1,074	1,054	1,033	1,012	993	975	957	940	922
3,070	3,080	1,078	1,058	1,037	1,016	997	979	961	943	926
3,080	3,090	1,083	1,062	1,041	1,021	1,000	983	965	947	929
3,090	3,100	1,087	1,066	1,045	1,025	1,004	986	968	951	933
3,100	3,110	1,091	1,070	1,050	1,029	1,008	990	972	954	937
3,110	3,120	1,095	1,074	1,054	1,033	1,012	993	976	958	940
3,120	3,130	1,099	1,079	1,058	1,037	1,016	997	979	962	944
3,130	3,140	1,103	1,083	1,062	1,041	1,021	1,001	983	965	947
3,140	3,150	1,108	1,087	1,066	1,045	1,025	1,004	987	969	951
3,150	3,160	1,112	1,091	1,070	1,050	1,029	1,008	990	973	955
3,160	3,170	1,116	1,095	1,074	1,054	1,033	1,012	994	976	958
3,170	3,180	1,120	1,099	1,079	1,058	1,037	1,016	998	980	962
3,180	3,190	1,124	1,103	1,083	1,062	1,041	1,021	1,001	983	966
3,190	3,200	1,128	1,108	1,087	1,066	1,045	1,025	1,005	987	969
3,200	3,210	1,132	1,112	1,091	1,070	1,050	1,029	1,009	991	973
3,210	3,220	1,137	1,116	1,095	1,074	1,054	1,033	1,012	994	977
3,220	3,230	1,141	1,120	1,099	1,079	1,058	1,037	1,016	998	980
3,230	3,240	1,145	1,124	1,103	1,083	1,062	1,041	1,021	1,002	984
3,240	3,250	1,149	1,128	1,108	1,087	1,066	1,045	1,025	1,005	988
3,250	3,260	1,153	1,132	1,112	1,091	1,070	1,050	1,029	1,009	991
3,260	3,270	1,157	1,137	1,116	1,095	1,074	1,054	1,033	1,013	995
3,270	3,280	1,161	1,141	1,120	1,099	1,079	1,058	1,037	1,016	998
3,280	3,290	1,166	1,145	1,124	1,103	1,083	1,062	1,041	1,021	1,002
3,290	3,300	1,170	1,149	1,128	1,108	1,087	1,066	1,045	1,025	1,006
3,300	3,310	1,174	1,153	1,132	1,112	1,091	1,070	1,050	1,029	1,009
3,310	3,320	1,178	1,157	1,137	1,116	1,095	1,074	1,054	1,033	1,013
3,320	3,330	1,182	1,161	1,141	1,120	1,099	1,079	1,058	1,037	1,017
3,330	3,340	1,186	1,166	1,145	1,124	1,103	1,083	1,062	1,041	1,021
3,340	3,350	1,190	1,170	1,149	1,128	1,108	1,087	1,066	1,046	1,025

Weekly Gross Income		And the number of withholding allowances claimed is . . . .									
At least	But less than	0	1	2	3	4	5	6	7	8	
3,350	3,360	1,195	1,174	1,153	1,132	1,112	1,091	1,070	1,050	1,029	
3,360	3,370	1,199	1,178	1,157	1,137	1,116	1,095	1,074	1,054	1,033	
3,370	3,380	1,203	1,182	1,161	1,141	1,120	1,099	1,079	1,058	1,037	
3,380	3,390	1,207	1,186	1,166	1,145	1,124	1,103	1,083	1,062	1,041	
3,390	3,400	1,211	1,190	1,170	1,149	1,128	1,108	1,087	1,066	1,046	

## COMMENTS ON THE USE OF THE COMBINED TAX TABLES

**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 half of the Social Security and Medicare taxes for the employee (7.65%). To estimate the combined tax for self-employed persons earning less than \$87,900, multiply gross taxable income by 0.0646 and add the result to the table amount. For persons earning above \$87,900, multiply gross income by .0123 (Medicare), add \$105 (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 (\$5,450/year or \$105/week) is averaged into the table for income ranges above \$87,900. Refer to IRS Publication 15 or 15-A 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 Publication 533 and Schedule SE).

**Medicare Tax** - The Medicare tax withholding rate for wage earners is 0.0145 for all incomes.

**Federal Income Tax** - This table includes federal income tax withholding rates as published by the IRS (see Publication 15 or 15-A, Revised January 2003). To determine the amount of federal income tax for incomes greater than those shown in this table, refer to these IRS Publications.

**New Jersey Income Tax** - This table includes tax withholding rates published by the NJ Division of Taxation (see NJ-WT, January 1, 1996). New Jersey tax withholding rates have not changed since 1996. To determine New Jersey withholding tax for incomes greater than those shown on this table, refer to Publication NJ-WT.

Note: Appendix IX-H amended March 15, 2004 to be effective immediately.