

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, 2001

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	18	9	9	9	8	8	8	8	8
110	120	20	11	10	10	9	9	9	9	9
120	130	23	14	11	11	10	10	10	10	10
130	140	25	16	12	11	11	11	11	10	10
140	150	27	19	3	12	12	12	12	11	11
150	160	30	21	14	13	13	13	12	12	12
160	170	32	24	15	14	14	14	13	13	13
170	180	35	26	17	15	15	15	14	14	13
180	190	37	28	20	16	16	15	15	15	14
190	200	39	31	22	17	17	16	16	16	16
200	210	42	33	25	18	18	17	17	17	16
210	220	44	36	27	18	19	18	18	18	17
220	230	47	38	29	21	19	19	19	19	18
230	240	49	40	32	23	20	20	20	19	19
240	250	52	43	34	26	21	21	21	20	20
250	260	54	45	37	28	22	22	22	21	21
260	270	56	48	39	30	23	23	23	22	22
270	280	59	50	41	33	24	24	23	23	23
280	290	61	53	44	35	27	25	24	24	24
290	300	64	55	46	38	29	26	25	25	25
300	310	66	57	49	40	31	26	26	26	26
310	320	68	60	51	42	34	27	27	27	27
320	330	71	62	54	45	36	28	28	28	27
330	340	73	65	56	47	39	30	29	29	28
340	350	76	67	58	50	41	32	30	30	29
350	360	78	69	61	52	43	35	31	30	30
360	370	80	72	63	55	46	37	32	31	31
370	380	83	74	66	57	48	40	33	32	32
380	390	85	77	68	59	51	42	33	33	33
390	400	88	79	70	62	53	44	36	34	34
400	410	90	82	73	64	56	47	38	35	35
410	420	93	84	75	67	58	49	41	36	36
420	430	95	86	78	69	60	52	43	37	37
430	440	98	89	80	71	63	54	45	38	37
440	450	100	91	83	74	65	57	48	39	38
450	460	103	94	85	76	68	59	50	42	39
460	470	105	96	88	79	70	61	53	44	40
470	480	108	99	90	81	73	64	55	46	41
480	490	110	101	92	84	75	66	58	49	42
490	500	112	104	95	86	77	69	60	51	43
500	510	115	106	97	89	80	71	62	54	45
510	520	117	109	100	91	82	74	65	56	47
520	530	120	111	102	94	85	76	67	59	50
530	540	122	114	105	96	87	79	70	61	52
540	550	125	116	107	99	90	81	72	64	55
550	560	128	118	110	101	92	83	75	66	57
560	570	131	121	112	103	95	86	77	68	60
570	580	135	123	115	106	97	88	80	71	62
580	590	139	126	117	108	100	91	82	73	65
590	600	143	128	120	111	102	93	85	76	67

Weekly Gross Income		And the number of withholding allowances claimed is								
<i>At least</i>	<i>But less than</i>	0	1	2	3	4	5	6	7	8
600	610	146	131	122	113	105	96	87	78	70
610	620	150	134	125	116	107	98	90	81	72
620	630	154	138	127	118	109	101	92	83	74
630	640	158	142	129	121	112	103	94	86	77
640	650	162	146	132	123	114	106	97	88	79
650	660	165	149	134	126	117	108	99	91	82
660	670	169	153	137	128	119	111	102	93	84
670	680	173	157	141	131	122	113	104	96	87
680	690	177	161	145	133	124	116	107	98	89
690	700	181	164	148	135	127	118	109	101	92
700	710	185	168	152	138	129	120	112	103	94
710	720	189	172	156	140	132	123	114	105	97
720	730	193	176	160	144	134	125	117	108	99
730	740	197	180	164	147	137	128	119	110	102
740	750	201	184	168	151	139	130	122	113	104
750	760	204	188	172	155	142	133	124	115	107
760	770	208	192	176	159	144	135	127	118	109
770	780	213	196	180	163	147	138	129	120	111
780	790	217	200	184	167	151	140	131	123	114
790	800	221	204	188	171	155	143	134	125	116
800	810	225	208	192	175	159	146	137	128	119
810	820	229	212	196	179	163	148	139	130	121
820	830	233	217	200	183	167	151	142	133	124
830	840	238	221	204	187	171	154	145	136	126
840	850	242	225	208	191	175	158	147	138	129
850	860	246	229	212	196	179	162	150	141	132
860	870	250	233	217	200	183	166	153	144	134
870	880	254	237	221	204	187	170	155	146	137
880	890	258	242	225	208	191	175	158	149	140
890	900	263	246	229	212	195	179	162	151	142
900	910	267	250	233	216	200	183	166	154	145
910	920	271	254	237	221	204	187	170	157	148
920	930	275	258	242	225	208	191	174	160	150
930	940	279	263	246	229	212	195	179	163	153
940	950	283	267	250	233	216	200	183	166	156
950	960	288	271	254	237	221	204	187	170	159
960	970	292	275	258	241	225	208	191	174	162
970	980	296	279	262	246	229	212	195	179	165
980	990	300	283	267	250	233	216	199	183	168
990	1,000	304	288	271	254	237	220	204	187	170
1,000	1,010	309	292	275	258	241	225	208	191	174
1,010	1,020	313	296	279	262	246	229	212	195	178
1,020	1,030	317	300	283	267	250	233	216	199	183
1,030	1,040	321	304	287	271	254	237	220	204	187
1,040	1,050	325	308	292	275	258	241	225	208	191
1,050	1,060	329	313	296	279	262	245	229	212	195
1,060	1,070	334	317	300	283	266	250	233	216	199
1,070	1,080	338	321	304	287	271	254	237	220	203
1,080	1,090	342	325	308	292	275	258	241	224	208
1,090	1,100	346	329	313	296	279	262	245	229	212
1,100	1,110	350	334	317	300	283	266	250	233	216
1,110	1,120	354	338	321	304	287	271	254	237	220
1,120	1,130	359	342	325	308	292	275	258	241	224
1,130	1,140	363	346	329	312	296	279	262	245	229
1,140	1,150	367	350	333	317	300	283	266	250	233

Weekly Gross Income		And the number of withholding allowances claimed is								
<i>At least</i>	<i>But less than</i>	0	1	2	3	4	5	6	7	8
1,150	1,160	371	354	338	321	304	287	270	254	237
1,160	1,170	375	359	342	325	308	291	275	258	241
1,170	1,180	380	363	346	329	312	296	279	262	245
1,180	1,190	384	367	350	333	317	300	283	266	249
1,190	1,200	388	371	354	338	321	304	287	270	254
1,200	1,210	392	375	358	342	325	308	291	275	258
1,210	1,220	397	379	363	346	329	312	296	279	262
1,220	1,230	401	384	367	350	333	316	300	283	266
1,230	1,240	406	388	371	354	337	321	304	287	270
1,240	1,250	410	392	375	358	342	325	308	291	274
1,250	1,260	415	396	379	363	346	329	312	295	279
1,260	1,270	419	401	384	367	350	333	316	300	283
1,270	1,280	424	405	388	371	354	337	321	304	287
1,280	1,290	428	410	392	375	358	342	325	308	291
1,290	1,300	433	414	396	379	362	346	329	312	295
1,300	1,310	437	419	400	383	367	350	333	316	299
1,310	1,320	442	423	404	388	371	354	337	320	304
1,320	1,330	446	428	409	392	375	358	341	325	308
1,330	1,340	450	432	414	396	379	362	346	329	312
1,340	1,350	455	437	418	400	383	367	350	333	316
1,350	1,360	459	441	423	404	388	371	354	337	320
1,360	1,370	464	445	427	409	392	375	358	341	325
1,370	1,380	468	450	431	413	396	379	362	346	329
1,380	1,390	473	454	436	417	400	383	366	350	333
1,390	1,400	477	459	440	422	404	387	371	354	337
1,400	1,410	482	463	445	426	408	392	375	358	341
1,410	1,420	486	468	449	431	413	396	379	362	345
1,420	1,430	491	472	454	435	417	400	383	366	350
1,430	1,440	495	477	458	440	421	404	387	371	354
1,440	1,450	500	481	463	444	426	408	392	375	358
1,450	1,460	504	486	467	449	430	412	396	379	362
1,460	1,470	509	490	472	453	435	417	400	383	366
1,470	1,480	513	495	476	458	439	421	404	387	370
1,480	1,490	518	499	481	462	444	425	408	391	375
1,490	1,500	523	504	485	467	448	430	412	396	379
1,500	1,510	527	509	490	471	453	434	417	400	383
1,510	1,520	532	513	494	476	457	439	421	404	387
1,520	1,530	536	518	499	480	462	443	425	408	391
1,530	1,540	541	522	504	485	466	448	429	412	396
1,540	1,550	546	527	508	490	471	452	434	417	400
1,550	1,560	550	531	512	494	475	456	438	420	403
1,560	1,570	554	535	516	498	479	460	440	424	407
1,570	1,580	557	539	520	502	483	464	446	427	411
1,580	1,590	561	543	524	505	487	468	450	431	414
1,590	1,600	565	547	528	509	491	472	454	435	418
1,600	1,610	569	551	532	513	495	476	458	439	421
1,610	1,620	573	555	536	517	499	480	461	443	425
1,620	1,630	577	559	540	521	503	484	465	447	429
1,630	1,640	581	562	544	525	507	488	469	451	432
1,640	1,650	585	566	548	529	511	492	473	455	436
1,650	1,660	589	570	552	533	514	496	477	459	440
1,660	1,670	593	574	556	537	518	500	481	463	444
1,670	1,680	597	578	560	541	522	504	485	466	448
1,680	1,690	601	582	564	545	526	508	489	470	452
1,690	1,700	605	586	568	549	530	512	493	474	456

Weekly Gross Income		And the number of withholding allowances claimed is								
<i>At least</i>	<i>But less than</i>	0	1	2	3	4	5	6	7	8
1,700	1,710	609	590	571	553	534	516	497	478	460
1,710	1,720	613	594	575	557	538	520	501	482	464
1,720	1,730	617	598	579	561	542	523	505	486	468
1,730	1,740	621	602	583	565	546	527	509	490	471
1,740	1,750	625	606	587	569	550	531	513	494	475
1,750	1,760	628	610	591	573	554	535	517	498	479
1,760	1,770	632	614	595	577	558	539	521	502	483
1,770	1,780	636	618	599	580	562	543	525	506	487
1,780	1,790	640	622	603	584	566	547	529	510	491
1,790	1,800	644	626	607	588	570	551	532	514	495
1,800	1,810	648	630	611	592	574	555	536	518	499
1,810	1,820	652	633	615	596	578	559	540	522	503
1,820	1,830	656	637	619	600	582	563	544	526	507
1,830	1,840	660	641	623	604	585	567	548	530	511
1,840	1,850	664	645	627	608	589	571	552	534	515
1,850	1,860	668	649	631	612	593	575	556	538	519
1,860	1,870	672	653	635	616	597	579	560	541	523
1,870	1,880	676	657	639	620	601	583	564	545	527
1,880	1,890	680	661	642	624	605	587	568	549	531
1,890	1,900	684	665	646	628	609	591	572	553	535
1,900	1,910	688	669	650	632	613	594	576	557	539
1,910	1,920	692	673	654	636	617	598	580	561	542
1,920	1,930	696	677	658	640	621	602	584	565	546
1,930	1,940	699	681	662	644	625	606	588	569	550
1,940	1,950	703	685	666	648	629	610	592	573	554
1,950	1,960	707	689	670	651	633	614	596	577	558
1,960	1,970	711	693	674	655	637	618	600	581	562
1,970	1,980	715	697	678	659	641	622	603	585	566
1,980	1,990	719	701	682	663	645	626	607	589	570
1,990	2,000	723	705	686	667	649	630	611	593	574
2,000	2,010	727	708	690	671	653	634	615	597	578
2,010	2,020	731	712	694	675	656	638	619	601	582
2,020	2,030	735	716	698	679	660	642	623	605	586
2,030	2,040	739	720	702	683	664	646	627	609	590
2,040	2,050	743	724	706	687	668	650	631	612	594
2,050	2,060	747	728	710	691	672	654	635	616	598
2,060	2,070	751	732	713	695	676	658	639	620	602
2,070	2,080	755	736	717	699	680	662	643	624	606
2,080	2,090	759	740	721	703	684	665	647	628	610
2,090	2,100	763	744	725	707	688	669	651	632	613
2,100	2,110	767	748	729	711	692	673	655	636	617
2,110	2,120	770	752	733	715	696	677	659	640	621
2,120	2,130	774	756	737	719	700	681	663	644	625
2,130	2,140	778	760	741	722	704	685	667	648	629
2,140	2,150	782	764	745	726	708	689	671	652	633
2,150	2,160	786	768	749	730	712	693	674	656	637
2,160	2,170	790	772	753	734	716	697	678	660	641
2,170	2,180	794	776	757	738	720	701	682	664	645
2,180	2,190	798	779	761	742	724	705	686	668	649
2,190	2,200	802	783	765	746	728	709	690	672	653
2,200	2,210	806	787	769	750	731	713	694	676	657
2,210	2,220	810	791	773	754	735	717	698	680	661
2,220	2,230	814	795	777	758	739	721	702	683	665
2,230	2,240	818	799	781	762	743	725	706	687	669
2,240	2,250	822	803	784	766	747	729	710	691	673

Weekly Gross Income		And the number of withholding allowances claimed is								
<i>At least</i>	<i>But less than</i>	0	1	2	3	4	5	6	7	8
2,250	2,260	826	807	788	770	751	733	714	695	677
2,260	2,270	830	811	792	774	755	736	718	699	681
2,270	2,280	834	815	796	778	759	740	722	703	685
2,280	2,290	838	819	800	782	763	744	726	707	688
2,290	2,300	841	823	804	786	767	748	730	711	692
2,300	2,310	845	827	808	790	771	752	734	715	696
2,310	2,320	849	831	812	793	775	756	738	719	700
2,320	2,330	853	835	816	797	779	760	742	723	704
2,330	2,340	857	839	820	801	783	764	745	727	708
2,340	2,350	861	843	824	805	787	768	749	731	712
2,350	2,360	865	847	828	809	791	772	753	735	716
2,360	2,370	869	850	832	813	795	776	757	739	720
2,370	2,380	873	854	836	817	799	780	761	743	724
2,380	2,390	877	858	840	821	802	784	765	747	728
2,390	2,400	881	862	844	825	806	788	769	751	732
2,400	2,410	885	866	848	829	810	792	773	754	736
2,410	2,420	889	870	852	833	814	796	777	758	740
2,420	2,430	893	874	856	837	818	800	781	762	744
2,430	2,440	897	878	859	841	822	804	785	766	748
2,440	2,450	901	882	863	845	826	808	789	770	752
2,450	2,460	905	886	867	849	830	811	793	774	756
2,460	2,470	909	890	871	853	834	815	797	778	759
2,470	2,480	912	894	875	857	838	819	801	782	763
2,480	2,490	916	898	879	861	842	823	805	786	767
2,490	2,500	920	902	883	864	846	827	809	790	771
2,500	2,510	924	906	887	868	850	831	813	794	775
2,510	2,520	928	910	891	872	854	835	816	798	779
2,520	2,530	932	914	895	876	858	839	820	802	783
2,530	2,540	936	918	899	880	862	843	824	806	787
2,540	2,550	940	921	903	884	866	847	828	810	791
2,550	2,560	944	925	907	888	870	851	832	814	795
2,560	2,570	948	929	911	892	873	855	836	818	799
2,570	2,580	952	933	915	896	877	859	840	822	803
2,580	2,590	956	937	919	900	881	863	844	825	807
2,590	2,600	960	941	923	904	885	867	848	829	811
2,600	2,610	964	945	927	908	889	871	852	833	815
2,610	2,620	968	949	930	912	893	875	856	837	819
2,620	2,630	972	953	934	916	897	879	860	841	823
2,630	2,640	976	957	938	920	901	882	864	845	827
2,640	2,650	980	961	942	924	905	886	868	849	830
2,650	2,660	984	965	946	928	909	890	872	853	834
2,660	2,670	988	969	950	932	913	894	876	857	838
2,670	2,680	992	973	954	936	917	898	880	861	842
2,680	2,690	996	977	958	939	921	902	884	865	846
2,690	2,700	1001	981	962	943	925	906	888	869	850
2,700	2,710	1005	985	966	947	929	910	891	873	854
2,710	2,720	1010	989	970	951	933	914	895	877	858
2,720	2,730	1014	993	974	955	937	918	899	881	862
2,730	2,740	1019	997	978	959	941	922	903	885	866
2,740	2,750	1023	1002	982	963	944	926	907	889	870
2,750	2,760	1028	1006	986	967	948	930	911	893	874
2,760	2,770	1032	1011	990	971	952	934	915	897	878
2,770	2,780	1036	1015	994	975	956	938	919	900	882
2,780	2,790	1041	1020	998	979	960	942	923	904	886
2,790	2,800	1045	1024	1003	983	964	946	927	908	890

Weekly Gross Income		And the number of withholding allowances claimed is								
<i>At least</i>	<i>But less than</i>	0	1	2	3	4	5	6	7	8
2,800	2,810	1050	1028	1007	987	968	950	931	912	894
2,810	2,820	1054	1033	1011	991	972	953	935	916	898
2,820	2,830	1059	1037	1016	995	976	957	939	920	901
2,830	2,840	1063	1042	1020	999	980	961	943	924	905
2,840	2,850	1068	1046	1025	1003	984	965	947	928	909
2,850	2,860	1072	1051	1029	1008	988	969	951	932	913
2,860	2,870	1077	1055	1034	1012	992	973	955	936	917
2,870	2,880	1081	1060	1038	1017	996	977	959	940	921
2,880	2,890	1085	1064	1043	1021	1000	981	962	944	925
2,890	2,900	1090	1068	1047	1026	1004	985	966	948	929
2,900	2,910	1094	1073	1051	1030	1009	989	970	952	933
2,910	2,920	1099	1077	1056	1034	1013	993	974	956	937
2,920	2,930	1103	1082	1060	1039	1017	997	978	960	941
2,930	2,940	1108	1086	1065	1043	1022	1001	982	964	945
2,940	2,950	1112	1091	1069	1048	1026	1005	986	968	949
2,950	2,960	1117	1095	1074	1052	1031	1009	990	971	953
2,960	2,970	1121	1100	1078	1057	1035	1014	994	975	957
2,970	2,980	1125	1104	1083	1061	1040	1018	998	979	961
2,980	2,990	1130	1108	1087	1066	1044	1023	1002	983	965
2,990	3,000	1134	1113	1091	1070	1049	1027	1006	987	969
3,000	3,010	1139	1117	1096	1074	1053	1032	1010	991	972
3,010	3,020	1143	1122	1100	1079	1057	1036	1015	995	976
3,020	3,030	1148	1126	1105	1083	1062	1041	1019	999	980
3,030	3,040	1152	1131	1109	1088	1066	1045	1024	1003	984
3,040	3,050	1157	1135	1114	1092	1071	1049	1028	1007	988
3,050	3,060	1161	1140	1118	1097	1075	1054	1032	1011	992
3,060	3,070	1165	1144	1123	1101	1080	1058	1037	1015	996
3,070	3,080	1170	1148	1127	1106	1084	1063	1041	1020	1000
3,080	3,090	1174	1153	1131	1110	1089	1067	1046	1024	1004
3,090	3,100	1179	1157	1136	1114	1093	1072	1050	1029	1008
3,100	3,110	1183	1162	1140	1119	1097	1076	1055	1033	1012
3,110	3,120	1188	1166	1145	1123	1102	1081	1059	1038	1016
3,120	3,130	1192	1171	1149	1128	1106	1085	1064	1042	1021
3,130	3,140	1197	1175	1154	1132	1111	1089	1068	1047	1025
3,140	3,150	1201	1180	1158	1137	1115	1094	1072	1051	1030
3,150	3,160	1205	1184	1163	1141	1120	1098	1077	1055	1034
3,160	3,170	1210	1188	1167	1146	1124	1103	1081	1060	1038
3,170	3,180	1214	1193	1171	1150	1129	1107	1086	1064	1043
3,180	3,190	1219	1197	1176	1154	1133	1112	1090	1069	1047
3,190	3,200	1223	1202	1180	1159	1138	1116	1095	1073	1052
3,200	3,210	1228	1206	1185	1163	1142	1121	1099	1078	1056
3,210	3,220	1232	1211	1189	1168	1146	1125	1104	1082	1061
3,220	3,230	1237	1215	1194	1172	1151	1129	1108	1087	1065
3,230	3,240	1241	1220	1198	1177	1155	1134	1112	1091	1070
3,240	3,250	1245	1224	1203	1181	1160	1138	1117	1095	1074
3,250	3,260	1250	1228	1207	1186	1164	1143	1121	1100	1078
3,260	3,270	1254	1233	1211	1190	1169	1147	1126	1104	1083
3,270	3,280	1259	1237	1216	1194	1173	1152	1130	1109	1087
3,280	3,290	1263	1242	1220	1199	1178	1156	1135	1113	1092
3,290	3,300	1268	1246	1225	1203	1182	1161	1139	1118	1096
3,300	3,310	1272	1251	1229	1208	1186	1165	1144	1122	1101
3,310	3,320	1277	1255	1234	1212	1191	1169	1148	1127	1105
3,320	3,330	1281	1260	1238	1217	1195	1174	1152	1131	1110
3,330	3,340	1285	1264	1243	1221	1200	1178	1157	1135	1114
3,340	3,350	1290	1268	1247	1226	1204	1183	1161	1140	1118

Weekly Gross Income		And the number of withholding allowances claimed is								
<i>At least</i>	<i>But less than</i>	0	1	2	3	4	5	6	7	8
3,350	3,360	1294	1273	1251	1230	1209	1187	1166	1144	1123
3,360	3,370	1299	1277	1256	1234	1213	1192	1170	1149	1127
3,370	3,380	1303	1282	1260	1239	1218	1196	1175	1153	1132
3,380	3,390	1308	1286	1265	1243	1222	1201	1179	1158	1136
3,390	3,400	1312	1291	1269	1248	1226	1205	1184	1162	1141

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 and 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 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 \$80,400, multiply gross taxable income by 0.0646 and add the result to the table amount. For persons earning above \$80,400, multiply gross income by .0123 (Medicare), add \$96 (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 (\$4,985/year or ~\$96/week) is averaged into the table for income ranges above \$80,400. 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 2001). 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.