

# 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, 2005

**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 . . . .									
<i>At least</i>	<i>But less than</i>	0	1	2	3	4	5	6	7	8	
100	110	15	9	9	9	8	8	8	8	8	
110	120	17	10	10	10	9	9	9	9	9	
120	130	19	12	11	11	10	10	10	10	10	
130	140	21	14	12	11	11	11	11	10	10	
140	150	23	16	13	12	12	12	12	11	11	
150	160	25	18	14	13	13	13	12	12	12	
160	170	26	20	15	14	14	14	13	13	13	
170	180	28	22	16	15	15	15	14	14	14	
180	190	30	24	17	16	16	15	15	15	15	
190	200	33	26	19	17	17	16	16	16	16	
200	210	35	28	21	18	18	17	17	17	16	
210	220	37	30	23	19	19	18	18	18	17	
220	230	40	32	25	20	19	19	19	19	18	
230	240	42	33	27	21	20	20	20	19	19	
240	250	45	35	29	22	21	21	21	20	20	
250	260	47	38	31	24	22	22	22	21	21	
260	270	49	40	33	26	23	23	23	22	22	
270	280	52	42	35	28	24	24	23	23	23	
280	290	54	45	37	30	25	25	24	24	24	
290	300	57	47	39	32	26	26	25	25	25	
300	310	59	50	40	34	28	26	26	26	26	
310	320	62	52	43	36	29	27	27	27	27	
320	330	64	54	45	38	31	28	28	28	27	
330	340	66	57	47	40	33	29	29	29	28	
340	350	69	59	50	42	35	30	30	30	29	
350	360	71	62	52	44	37	31	31	30	30	
360	370	74	64	55	45	39	33	32	31	31	
370	380	76	67	57	48	41	35	33	32	32	
380	390	78	69	59	50	43	36	33	33	33	
390	400	81	71	62	52	45	38	34	34	34	
400	410	83	74	64	55	47	40	35	35	35	
410	420	86	76	67	57	49	42	36	36	36	
420	430	88	79	69	60	51	44	38	37	37	
430	440	91	81	72	62	52	46	40	38	37	
440	450	93	84	74	64	55	48	41	39	38	
450	460	96	86	77	67	57	50	43	40	39	
460	470	98	89	79	69	60	52	45	41	40	
470	480	101	91	81	72	62	54	47	41	41	
480	490	103	94	84	74	65	56	49	43	42	
490	500	106	96	86	77	67	58	51	45	43	
500	510	108	98	89	79	70	60	53	47	44	
510	520	111	101	91	82	72	62	55	48	45	
520	530	113	103	94	84	75	65	57	50	46	
530	540	115	106	96	87	77	67	59	52	47	
540	550	118	108	99	89	79	70	61	54	48	
550	560	120	111	101	92	82	72	63	56	50	
560	570	123	113	104	94	84	75	65	58	52	
570	580	125	116	106	96	87	77	68	60	54	
580	590	128	118	109	99	89	80	70	62	56	
590	600	130	121	111	101	92	82	73	64	58	

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	133	123	113	104	94	85	75	66	60
610	620	136	126	116	106	97	87	77	68	62
620	630	140	128	118	109	99	90	80	70	63
630	640	143	130	121	111	102	92	82	73	65
640	650	146	133	123	114	104	94	85	75	67
650	660	150	135	126	116	107	97	87	78	69
660	670	153	138	128	119	109	99	90	80	71
670	680	157	141	131	121	112	102	92	83	73
680	690	161	145	133	124	114	104	95	85	76
690	700	164	148	136	126	116	107	97	88	78
700	710	168	152	138	129	119	109	100	90	80
710	720	172	155	141	131	121	112	102	93	83
720	730	175	159	143	133	124	114	105	95	85
730	740	179	163	147	136	126	117	107	97	88
740	750	182	166	150	139	129	119	110	100	90
750	760	186	170	154	141	131	122	112	102	93
760	770	190	174	158	144	134	124	114	105	95
770	780	194	177	161	147	137	127	117	107	98
780	790	197	181	165	149	139	129	119	110	100
790	800	201	185	168	152	142	132	122	112	103
800	810	205	189	172	156	145	135	125	115	105
810	820	209	193	176	160	147	137	127	117	108
820	830	213	196	180	163	150	140	130	120	110
830	840	217	200	184	167	153	143	133	123	113
840	850	221	204	188	171	155	145	135	125	115
850	860	225	208	191	175	158	148	138	128	118
860	870	228	212	195	179	162	151	141	131	121
870	880	232	216	199	183	166	153	143	133	123
880	890	236	220	203	187	170	156	146	136	126
890	900	240	224	207	190	174	159	149	139	129
900	910	244	227	211	194	178	162	152	141	131
910	920	248	231	215	198	182	165	155	144	134
920	930	252	235	219	202	185	169	157	147	137
930	940	256	239	222	206	189	173	160	150	139
940	950	259	243	226	210	193	177	163	153	142
950	960	263	247	230	214	197	181	166	156	145
960	970	267	251	234	218	201	184	169	158	148
970	980	271	255	238	221	205	188	172	161	151
980	990	275	258	242	225	209	192	176	164	154
990	1,000	279	262	246	229	213	196	179	167	157
1,000	1,010	283	266	250	233	216	200	183	170	160
1,010	1,020	287	270	253	237	220	204	187	173	162
1,020	1,030	290	274	257	241	224	208	191	176	165
1,030	1,040	294	278	261	245	228	212	195	179	168
1,040	1,050	298	282	265	249	232	215	199	182	171
1,050	1,060	302	286	269	252	236	219	203	186	174
1,060	1,070	306	289	273	256	240	223	207	190	177
1,070	1,080	310	293	277	260	244	227	210	194	180
1,080	1,090	314	297	281	264	247	231	214	198	183
1,090	1,100	318	301	284	268	251	235	218	202	185
1,100	1,110	321	305	288	272	255	239	222	206	189
1,110	1,120	325	309	292	276	259	243	226	209	193
1,120	1,130	329	313	296	280	263	246	230	213	197
1,130	1,140	333	317	300	283	267	250	234	217	201
1,140	1,150	337	320	304	287	271	254	238	221	204

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	341	324	308	291	275	258	241	225	208
1,160	1,170	345	328	312	295	278	262	245	229	212
1,170	1,180	349	332	315	299	282	266	249	233	216
1,180	1,190	352	336	319	303	286	270	253	237	220
1,190	1,200	356	340	323	307	290	274	257	240	224
1,200	1,210	360	344	327	311	294	277	261	244	228
1,210	1,220	364	348	331	314	298	281	265	248	232
1,220	1,230	368	351	335	318	302	285	269	252	235
1,230	1,240	372	355	339	322	306	289	272	256	239
1,240	1,250	376	359	343	326	309	293	276	260	243
1,250	1,260	380	363	346	330	313	297	280	264	247
1,260	1,270	383	367	350	334	317	301	284	268	251
1,270	1,280	387	371	354	338	321	305	288	271	255
1,280	1,290	391	375	358	342	325	308	292	275	259
1,290	1,300	395	379	362	345	329	312	296	279	263
1,300	1,310	399	382	366	349	333	316	300	283	266
1,310	1,320	403	386	370	353	337	320	303	287	270
1,320	1,330	407	390	374	357	340	324	307	291	274
1,330	1,340	411	394	377	361	344	328	311	295	278
1,340	1,350	415	398	381	365	348	332	315	299	282
1,350	1,360	419	402	385	369	352	336	319	302	286
1,360	1,370	423	406	389	373	356	339	323	306	290
1,370	1,380	427	410	393	376	360	343	327	310	294
1,380	1,390	431	413	397	380	364	347	331	314	297
1,390	1,400	435	417	401	384	368	351	334	318	301
1,400	1,410	440	421	405	388	371	355	338	322	305
1,410	1,420	444	425	408	392	375	359	342	326	309
1,420	1,430	448	430	412	396	379	363	346	330	313
1,430	1,440	452	434	416	400	383	367	350	333	317
1,440	1,450	456	438	420	404	387	370	354	337	321
1,450	1,460	461	442	424	407	391	374	358	341	325
1,460	1,470	465	446	428	411	395	378	362	345	328
1,470	1,480	469	451	432	415	399	382	365	349	332
1,480	1,490	473	455	436	419	402	386	369	353	336
1,490	1,500	478	459	441	423	406	390	373	357	340
1,500	1,510	482	463	445	427	410	394	377	361	344
1,510	1,520	486	468	449	431	414	398	381	364	348
1,520	1,530	490	472	453	435	418	401	385	368	352
1,530	1,540	495	476	458	439	422	405	389	372	356
1,540	1,550	499	480	462	443	426	409	393	376	359
1,550	1,560	503	485	466	448	430	413	396	380	363
1,560	1,570	508	489	470	452	434	417	400	384	367
1,570	1,580	512	493	475	456	438	421	404	388	371
1,580	1,590	516	497	479	460	442	425	408	392	375
1,590	1,600	520	502	483	465	446	429	412	396	379
1,600	1,610	525	506	487	469	450	433	416	400	383
1,610	1,620	529	510	492	473	455	437	420	404	387
1,620	1,630	533	515	496	477	459	441	424	407	391
1,630	1,640	537	519	500	482	463	445	428	411	395
1,640	1,650	542	523	505	486	467	449	432	415	399
1,650	1,660	546	527	509	490	472	453	436	419	403
1,660	1,670	550	532	513	494	476	457	440	423	407
1,670	1,680	554	536	517	499	480	462	444	427	411
1,680	1,690	559	540	522	503	484	466	448	431	415
1,690	1,700	563	544	526	507	489	470	452	435	419

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	567	549	530	512	493	474	456	439	422
1,710	1,720	572	553	534	516	497	479	460	443	426
1,720	1,730	576	557	539	520	501	483	464	447	430
1,730	1,740	580	561	543	524	505	487	468	451	434
1,740	1,750	583	565	546	528	509	491	472	454	437
1,750	1,760	587	568	550	531	513	494	476	458	441
1,760	1,770	591	572	554	535	516	498	479	461	444
1,770	1,780	594	576	557	539	520	501	483	464	447
1,780	1,790	598	579	561	542	524	505	487	468	451
1,790	1,800	602	583	565	546	527	509	490	472	454
1,800	1,810	605	587	568	550	531	512	494	475	458
1,810	1,820	609	590	572	553	535	516	497	479	461
1,820	1,830	613	594	575	557	538	520	501	483	464
1,830	1,840	616	598	579	561	542	523	505	486	468
1,840	1,850	620	601	583	564	546	527	508	490	471
1,850	1,860	624	605	586	568	549	531	512	493	475
1,860	1,870	627	609	590	571	553	534	516	497	479
1,870	1,880	631	612	594	575	557	538	519	501	482
1,880	1,890	634	616	597	579	560	542	523	504	486
1,890	1,900	638	620	601	582	564	545	527	508	489
1,900	1,910	642	623	605	586	567	549	530	512	493
1,910	1,920	645	627	608	590	571	553	534	515	497
1,920	1,930	649	630	612	593	575	556	538	519	500
1,930	1,940	653	634	616	597	578	560	541	523	504
1,940	1,950	656	638	619	601	582	563	545	526	508
1,950	1,960	660	641	623	604	586	567	549	530	511
1,960	1,970	664	645	626	608	589	571	552	534	515
1,970	1,980	667	649	630	612	593	574	556	537	519
1,980	1,990	671	652	634	615	597	578	559	541	522
1,990	2,000	675	656	637	619	600	582	563	545	526
2,000	2,010	678	660	641	622	604	585	567	548	530
2,010	2,020	682	663	645	626	608	589	570	552	533
2,020	2,030	685	667	648	630	611	593	574	555	537
2,030	2,040	689	671	652	633	615	596	578	559	541
2,040	2,050	693	674	656	637	618	600	581	563	544
2,050	2,060	696	678	659	641	622	604	585	566	548
2,060	2,070	700	681	663	644	626	607	589	570	551
2,070	2,080	704	685	667	648	629	611	592	574	555
2,080	2,090	707	689	670	652	633	614	596	577	559
2,090	2,100	711	692	674	655	637	618	600	581	562
2,100	2,110	715	696	677	659	640	622	603	585	566
2,110	2,120	718	700	681	663	644	625	607	588	570
2,120	2,130	722	703	685	666	648	629	610	592	573
2,130	2,140	726	707	688	670	651	633	614	596	577
2,140	2,150	729	711	692	673	655	636	618	599	581
2,150	2,160	733	714	696	677	659	640	621	603	584
2,160	2,170	737	718	699	681	662	644	625	606	588
2,170	2,180	740	722	703	684	666	647	629	610	592
2,180	2,190	744	725	707	688	670	651	632	614	595
2,190	2,200	747	729	710	692	673	655	636	617	599
2,200	2,210	751	733	714	695	677	658	640	621	602
2,210	2,220	755	736	718	699	680	662	643	625	606
2,220	2,230	758	740	721	703	684	666	647	628	610
2,230	2,240	762	743	725	706	688	669	651	632	613
2,240	2,250	766	747	729	710	691	673	654	636	617

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	732	714	695	676	658	639	621
2,260	2,270	773	754	736	717	699	680	662	643	624
2,270	2,280	777	758	739	721	702	684	665	647	628
2,280	2,290	780	762	743	725	706	687	669	650	632
2,290	2,300	784	765	747	728	710	691	672	654	635
2,300	2,310	788	769	750	732	713	695	676	658	639
2,310	2,320	791	773	754	735	717	698	680	661	643
2,320	2,330	795	776	758	739	721	702	683	665	646
2,330	2,340	798	780	761	743	724	706	687	668	650
2,340	2,350	802	784	765	746	728	709	691	672	654
2,350	2,360	806	787	769	750	731	713	694	676	657
2,360	2,370	809	791	772	754	735	717	698	679	661
2,370	2,380	813	794	776	757	739	720	702	683	664
2,380	2,390	817	798	780	761	742	724	705	687	668
2,390	2,400	820	802	783	765	746	727	709	690	672
2,400	2,410	824	805	787	768	750	731	713	694	675
2,410	2,420	828	809	790	772	753	735	716	698	679
2,420	2,430	831	813	794	776	757	738	720	701	683
2,430	2,440	835	816	798	779	761	742	723	705	686
2,440	2,450	839	820	801	783	764	746	727	709	690
2,450	2,460	842	824	805	786	768	749	731	712	694
2,460	2,470	846	827	809	790	772	753	734	716	697
2,470	2,480	850	831	812	794	775	757	738	719	701
2,480	2,490	853	835	816	797	779	760	742	723	705
2,490	2,500	857	838	820	801	782	764	745	727	708
2,500	2,510	860	842	823	805	786	768	749	730	712
2,510	2,520	864	846	827	808	790	771	753	734	715
2,520	2,530	868	849	831	812	793	775	756	738	719
2,530	2,540	871	853	834	816	797	778	760	741	723
2,540	2,550	875	856	838	819	801	782	764	745	726
2,550	2,560	879	860	842	823	804	786	767	749	730
2,560	2,570	882	864	845	827	808	789	771	752	734
2,570	2,580	886	867	849	830	812	793	775	756	737
2,580	2,590	890	871	852	834	815	797	778	760	741
2,590	2,600	893	875	856	838	819	800	782	763	745
2,600	2,610	897	878	860	841	823	804	785	767	748
2,610	2,620	901	882	863	845	826	808	789	771	752
2,620	2,630	904	886	867	848	830	811	793	774	756
2,630	2,640	908	889	871	852	834	815	796	778	759
2,640	2,650	911	893	874	856	837	819	800	781	763
2,650	2,660	915	897	878	859	841	822	804	785	767
2,660	2,670	919	900	882	863	844	826	807	789	770
2,670	2,680	922	904	885	867	848	830	811	792	774
2,680	2,690	926	907	889	870	852	833	815	796	777
2,690	2,700	930	911	893	874	855	837	818	800	781
2,700	2,710	933	915	896	878	859	840	822	803	785
2,710	2,720	937	918	900	881	863	844	826	807	788
2,720	2,730	941	922	903	885	866	848	829	811	792
2,730	2,740	944	926	907	889	870	851	833	814	796
2,740	2,750	948	929	911	892	874	855	836	818	799
2,750	2,760	952	933	914	896	877	859	840	822	803
2,760	2,770	955	937	918	899	881	862	844	825	807
2,770	2,780	959	940	922	903	885	866	847	829	810
2,780	2,790	963	944	925	907	888	870	851	832	814
2,790	2,800	966	948	929	910	892	873	855	836	818

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	970	951	933	914	895	877	858	840	821
2,810	2,820	973	955	936	918	899	881	862	843	825
2,820	2,830	977	959	940	921	903	884	866	847	828
2,830	2,840	981	962	944	925	906	888	869	851	832
2,840	2,850	984	966	947	929	910	891	873	854	836
2,850	2,860	988	969	951	932	914	895	877	858	839
2,860	2,870	992	973	955	936	917	899	880	862	843
2,870	2,880	995	977	958	940	921	902	884	865	847
2,880	2,890	999	980	962	943	925	906	887	869	850
2,890	2,900	1,003	984	965	947	928	910	891	873	854
2,900	2,910	1,006	988	969	951	932	913	895	876	858
2,910	2,920	1,010	991	973	954	936	917	898	880	861
2,920	2,930	1,014	995	976	958	939	921	902	883	865
2,930	2,940	1,018	999	980	961	943	924	906	887	869
2,940	2,950	1,022	1,002	984	965	947	928	909	891	872
2,950	2,960	1,026	1,006	987	969	950	932	913	894	876
2,960	2,970	1,030	1,010	991	972	954	935	917	898	880
2,970	2,980	1,034	1,013	995	976	957	939	920	902	883
2,980	2,990	1,039	1,017	998	980	961	943	924	905	887
2,990	3,000	1,043	1,021	1,002	983	965	946	928	909	890
3,000	3,010	1,047	1,025	1,006	987	968	950	931	913	894
3,010	3,020	1,051	1,029	1,009	991	972	953	935	916	898
3,020	3,030	1,055	1,033	1,013	994	976	957	939	920	901
3,030	3,040	1,059	1,038	1,016	998	979	961	942	924	905
3,040	3,050	1,063	1,042	1,020	1,002	983	964	946	927	909
3,050	3,060	1,068	1,046	1,024	1,005	987	968	949	931	912
3,060	3,070	1,072	1,050	1,028	1,009	990	972	953	935	916
3,070	3,080	1,076	1,054	1,033	1,012	994	975	957	938	920
3,080	3,090	1,080	1,058	1,037	1,016	998	979	960	942	923
3,090	3,100	1,084	1,063	1,041	1,020	1,001	983	964	945	927
3,100	3,110	1,088	1,067	1,045	1,023	1,005	986	968	949	931
3,110	3,120	1,092	1,071	1,049	1,027	1,008	990	971	953	934
3,120	3,130	1,097	1,075	1,053	1,032	1,012	994	975	956	938
3,130	3,140	1,101	1,079	1,057	1,036	1,016	997	979	960	941
3,140	3,150	1,105	1,083	1,062	1,040	1,019	1,001	982	964	945
3,150	3,160	1,109	1,087	1,066	1,044	1,023	1,004	986	967	949
3,160	3,170	1,113	1,092	1,070	1,048	1,027	1,008	990	971	952
3,170	3,180	1,117	1,096	1,074	1,052	1,031	1,012	993	975	956
3,180	3,190	1,121	1,100	1,078	1,056	1,035	1,015	997	978	960
3,190	3,200	1,126	1,104	1,082	1,061	1,039	1,019	1,000	982	963
3,200	3,210	1,130	1,108	1,086	1,065	1,043	1,023	1,004	986	967
3,210	3,220	1,134	1,112	1,091	1,069	1,047	1,026	1,008	989	971
3,220	3,230	1,138	1,116	1,095	1,073	1,051	1,030	1,011	993	974
3,230	3,240	1,142	1,121	1,099	1,077	1,056	1,034	1,015	996	978
3,240	3,250	1,146	1,125	1,103	1,081	1,060	1,038	1,019	1,000	982
3,250	3,260	1,150	1,129	1,107	1,086	1,064	1,042	1,022	1,004	985
3,260	3,270	1,155	1,133	1,111	1,090	1,068	1,046	1,026	1,007	989
3,270	3,280	1,159	1,137	1,115	1,094	1,072	1,050	1,030	1,011	992
3,280	3,290	1,163	1,141	1,120	1,098	1,076	1,055	1,033	1,015	996
3,290	3,300	1,167	1,145	1,124	1,102	1,080	1,059	1,037	1,018	1,000
3,300	3,310	1,171	1,150	1,128	1,106	1,085	1,063	1,041	1,022	1,003
3,310	3,320	1,175	1,154	1,132	1,110	1,089	1,067	1,045	1,026	1,007
3,320	3,330	1,179	1,158	1,136	1,115	1,093	1,071	1,050	1,029	1,011
3,330	3,340	1,184	1,162	1,140	1,119	1,097	1,075	1,054	1,033	1,014
3,340	3,350	1,188	1,166	1,144	1,123	1,101	1,080	1,058	1,037	1,018

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	1,192	1,170	1,149	1,127	1,105	1,084	1,062	1,040	1,022	
3,360	3,370	1,196	1,174	1,153	1,131	1,109	1,088	1,066	1,044	1,025	
3,370	3,380	1,200	1,179	1,157	1,135	1,114	1,092	1,070	1,049	1,029	
3,380	3,390	1,204	1,183	1,161	1,139	1,118	1,096	1,074	1,053	1,033	
3,390	3,400	1,209	1,187	1,165	1,144	1,122	1,100	1,079	1,057	1,036	

## 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 \$90,000, multiply gross taxable income by 0.0646 and add the result to the table amount. For persons earning above \$90,000, multiply gross income by .0123 (Medicare), add \$107 (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 (\$5,580/year or \$107/week) is averaged into the table for income ranges above \$90,000. 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 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, Revised January 2005). 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, October 2003 and New Withholding Rate Tables, effective January 1, 2005). To determine New Jersey withholding tax for incomes greater than those shown on this table, refer to Publication NJ-WT and New Withholding Rate Tables.

Note: Appendix IX-H amended April 5, 2005 to be effective immediately.