

RULE 5:6A CHILD SUPPORT GUIDELINES

The guidelines set forth in Appendix IX of these rules shall be applied when an application to establish or modify child support is considered by the court. The guidelines may be modified or disregarded by the court only where good cause is shown. Good cause shall consist of a) the considerations set forth in Appendix IX-A, or the presence of other relevant factors which may make the guidelines inapplicable or subject to modification, and b) the fact that an injustice would result from the application of the guidelines. In all cases, the determination of good cause shall be within the sound discretion of the court.

A completed child support guidelines worksheet in the form prescribed in Appendix IX of these Rules shall be filed with any order or judgment that includes child support that is submitted for the approval of the court. If a proposed child support award differs from the award calculated under the child support guidelines, the worksheet shall state the reason for the deviation and the amount of the award calculated under the child support guidelines.

Note: Adopted May 9, 1986, to be effective immediately; amended November 7, 1988, to be effective January 2, 1989; amended June 23, 1992, to be effective September 1, 1992; amended May 13, 1997, to be effective December 1, 1997.

Supreme Court Family Practice Committee Explanatory Note

This Rule was originally adopted May 9, 1986 for the purpose of establishing guidelines for child support orders, the rule expressly providing that the guidelines may be modified or disregarded by the court only if good cause, as therein defined, is found.

Appendix IX contains the child support guidelines adopted with this Rule. Appendix IX is comprised of the following sections: Appendix IX-A (Considerations in the Use of the Child Support Guidelines), Appendix IX-B (Use of the Child Support Guidelines), Appendix IX-C (Child Support Guidelines Sole-Parenting Worksheet), Appendix IX-D (Child Support Guidelines Shared-Parenting Worksheet), Appendix IX-E (Net Child Care Expense Worksheet), Appendix IX-F (Schedule of Child Support Awards), Appendix IX-G (Schedule of Child Support Awards as a Percentage of Combined Income), and Appendix IX-H (Combined Income Tax Withholding Tables).

1. These child support guidelines were developed based on an income shares concept which apportions the average amounts spent on children by intact families between the parents in proportion to their relative incomes (for a detailed discussion of support guidelines and supporting data see New Jersey Administrative Office of the Courts, *Final Report of the Supreme Court Family Division Practice Committee on Proposed Revisions to the New Jersey Child Support Guidelines, Rule 5:6A and Appendix IX of the New Jersey Court Rules*, Report to the Supreme Court, March 1996). These guidelines are to be used in determining child support obligations only and do not relate to spousal support or maintenance.

2. The Schedule of Child Support Awards (Appendix IX-F) and the Schedule of Child Support Awards as a Percentage of Combined Income (Appendix IX-G) are derived from a 1990 study of the marginal cost of children conducted by Dr. David Betson of the University of Notre Dame. These schedules are based on averages of marginal spending on children by intact families.

3. The economic findings used to develop the child support guidelines will be reviewed by the Administrative Office of the Courts annually from the effective date of the adoption of this Rule to determine if modification of the guidelines is necessary either by legislation or Rule amendment

APPENDIX IX-A

CONSIDERATIONS IN THE USE OF CHILD SUPPORT GUIDELINES

1. Philosophy of the Child Support Guidelines - These guidelines were developed to provide the court with economic information to assist in the establishment and modification of fair and adequate child support awards. The premise of these guidelines is that (1) child support is a continuous duty of both parents, (2) children are entitled to share in the current income of both parents, and (3) children should not be the economic victims of divorce or out-of-wedlock birth. The economic data and procedures of these guidelines attempt to simulate the percentage of parental net income that is spent on children in intact families. While it is acknowledged that the expenditures of two-household divorced, separated, or non-formed families are different from intact-family households, it is very important that the children of this State not be forced to live in poverty because of family disruption and that they be afforded the same opportunities available to children in intact families with parents of similar financial means as their own parents.

2. Use of the Child Support Guidelines As a Rebuttable Presumption - In accordance with *Rule 5:6A*, these guidelines must be used as a rebuttable presumption to establish and modify all child support orders. The guidelines must be applied in all actions, contested and uncontested, in which child support is being determined including those involving *pendente lite* (temporary) support, interstate support (Uniform Interstate Family Support Act (UIFSA)), domestic violence, foster care, divorce, non-dissolution, and public assistance (Temporary Assistance to Needy Families or TANF). A *rebuttable presumption* means that an award based on the guidelines is assumed to be the correct amount of child support unless a party proves to the court that circumstances exist that make a guidelines-based award inappropriate in a specific case. The guidelines may be disregarded or a guidelines-based award adjusted if a party shows, and the court finds, that such action is appropriate due to conflict with one of the factors set forth in sections 4, 7, 10, 13, 14, 15 or 20 of Appendix IX-A, or due to the fact that an injustice would result due to the application of the guidelines in a specific case. The determination of whether *good cause* exists to disregard or adjust a guidelines-based award in a particular case shall be decided by the court.

3. Deviating from the Child Support Guidelines - If the court finds that the guidelines are inappropriate in a specific case, it may either disregard the guidelines or adjust the guidelines-based award to accommodate the needs of the children or the parents' circumstances. If the support guidelines are not applied in a specific case or the guidelines-based award is adjusted, the reason for the deviation and the amount of the guidelines-based award (before any adjustment) must be specified in writing on the guidelines worksheet or in the support order. Such findings clarify the basis for the support order if appealed or modified in the future. If the guidelines are found to be inapplicable in a particular case, the court should consider the factors set forth in *N.J.S.A. 2A:34-23* or *N.J.S.A. 9:17-53* when establishing the child support award.

4. The Income Shares Approach to Sharing Child-Rearing Expenses - New Jersey statutes and case law provide that both parents are responsible for the financial needs of their children. In intact families, the income of both parents is pooled and spent for the benefit of all household members including the children. Each parent's contribution to the combined income of the family represents their relative sharing of household expenses. For example, if the parents have equal incomes, they are assumed to share all expenditures for the family equally (50%). This same income sharing principle is used to determine how the parents will share a child support award. In dissolved or non-

formed families, however, the parents share only the expenses for the child (i.e., the Appendix IX-F support schedules are based on the marginal or added cost of a child or children to an adult couple). In sole-parenting situations, the custodial parent's share of the child-rearing expenses is assumed to be spent directly on the child through daily living expenses. The non-custodial parent's share of child-rearing costs represents the support order that is paid to the custodial parent for the benefit of the child. In situations involving PAR Time (formerly referred to as visitation), both parents make direct expenditures for the child while the child resides in their homes. To accommodate duplicated and shifting expenses associated with a child who shares time with parents who live separately, the Appendix IX-F sole-parenting awards may need to be adjusted to reflect each parent's assumed level of marginal spending on the child.

5. Economic Basis for the Child Support Guidelines - At the foundation of the child support guidelines are estimates of what parents in intact families spend on their children. Determining the *cost* of raising a child is difficult because most goods and services purchased by families are shared by adults and children. Economists estimate that approximately 65% of household spending is for *pooled* items (e.g., a car, a washing machine, or a box of laundry detergent used in common by all household members). Even for goods that are privately consumed (e.g., clothing, food), expenditure surveys are not detailed enough to link individual household members (adults or children) to a particular expenditure. Together, pooled and privately consumed goods account for about 90% of total household expenditures. Since most expenditures on children cannot be observed directly, economists use an indirect method of determining child-rearing costs known as *marginal-cost estimation*. Marginal-cost estimation attempts to find the added cost of a child to a family by comparing the expenditures of families considered equally well-off economically and have different numbers of children. For example, if two families (one with and one without a child) are equally well-off, the additional expenses of the family with a child are assumed to be the *marginal cost* of the child.

Selecting a Standard of Well-Being - Before estimating the marginal cost of children, a standard of well-being must be defined. Different marginal cost estimation methods use different standards of well-being. Although several standards have been used in the past, no consensus has emerged as to which provides the most credible result. Two of the most widely used marginal-cost estimation methods, *Rothbarth* and *Engel*, employ the standards of well-being described below.

Engel - The standard of well-being is the proportion of household income spent on food. Thus, if two families spend the same percentage of their income on food, they are considered equally well-off.

Rothbarth - This standard of well-being is based on how parents adjust their spending on adult goods due to the presence of a child. In other words, well-being is measured by comparing excess-income (i.e., after necessary expenditures for the family) available to purchase adult goods such as adult clothing, alcohol, tobacco, and entertainment.

Consumer Expenditure Data - Once an estimation technique is chosen, the household expenditure data to which it is applied must be selected. Typically, economists use data from the Consumer Expenditure Survey (CEX). The CEX is the most detailed source of national data on household expenditures and how they vary by family composition, size, geographic location and socioeconomic characteristics. The CEX collects expenditure information for hundreds of household consumption items including food, housing, clothing, transportation, education, child care, health care, and entertainment. The CEX is a cross-sectional survey designed to represent the

civilian, non-institutional population in the United States. Approximately 5,000 families participate in the CEX each quarter. CEX results are published annually, however, the results are generally three years old by the time they are available for public use. The CEX is considered the best available source of information for determining the cost of children using marginal-cost estimation techniques.

The Betson Analysis - In September 1990, Dr. David Betson of the University of Notre Dame published child-rearing estimates based on his analysis of pooled CEX data from 1980 through the first quarter of 1987, a variety of estimation techniques, and alternative definitions of the standard of well-being. As did previous studies, Dr. Betson's analysis resulted in a wide range of estimates of expenditures on children. Dr. Betson, like other economists, believes that the true range of marginal expenditures on children lies at some interval between the *Engel* and *Rothbarth* estimates. The *Engel* estimates, which are close to per capita (i.e., equal shares), clearly overstate the marginal cost of children and, thus, represent the upper bound of spending on children. Economists know that the *Engel* estimates are incorrect, but do not have the same information about the *Rothbarth* estimates. Thus, the *Rothbarth* estimates may represent the true level of marginal spending on children or the theoretical lower bound of that spending. Dr. Betson concluded that the *Rothbarth* method produced the best set of estimates on the marginal cost of children because it has the least empirical flaws and those that do exist have a minimal effect on the resulting estimates. The child support schedules in Appendix IX-F of these guidelines are based on Dr. Betson's *Rothbarth* estimates.

Development of Child Support Award Schedules - Dr. Betson's analysis provides estimates of parental expenditures on one, two, and three children as a percentage of total household consumption. His *Rothbarth* findings were translated into a child support guidelines format by:

- a. converting spending as a proportion of consumption to a proportion of net income;
- b. updating Dr. Betson's 1990 estimates to September 1994;
- c. deducting the cost of child care and unreimbursed health care expenses up to \$250 per child per year (these expenses are added to the basic obligation);
- d. extrapolating the estimates to families with four, five, and six children; and
- e. computing marginal proportions between income ranges so that the support schedule could be organized into ten dollars increments.

6. Economic Principles Included in the Child Support Guidelines

- a. There is no absolute cost of raising children. The *cost* of raising children is inferred from the amount that parents' spend on their children. A child's *marginal cost* is the amount of spending above what the parents would spend if they did not have a child.
- b. Larger households have lower per-person costs due to economies of scale and the sharing of household goods (i.e., unit prices decrease as quantities and sharing increase).
- c. Total spending on children increases with family size (i.e., support awards should increase with the number of children in the family).
- d. When total expenditures of the household rise, spending on children increases roughly in the same proportion.
- e. As family income rises, spending on children increases since parents use some of

their discretionary income to improve the children's standard of living.

- f. Spending on children as a percentage of *family consumption* is relatively constant through most of the income range.
- g. As income increases, total family consumption spending (e.g., for goods and services) declines as a proportion of net income since income for non-consumption items (e.g., savings, personal insurance, gifts) increases with the level of household income. In low-income families, consumption spending may exceed 100% of net income. In contrast, high-income families may spend only 75% of net income on consumption items.
- h. **As household income increases, expenditures on children as a proportion of family income decline, although such expenditures remain almost constant as a proportion of family consumption spending. The difference between spending as a proportion of family income and a proportion of consumption is due to the effect of income taxes, savings and charitable contributions. Income dedicated to these items is not available for consumption spending (i.e., on goods and services).**
- i. As the number of children rises, the marginal cost of each child does not increase proportionately (i.e., due to economies of scale, the sharing of household goods and the redistribution of adult spending). Expenditures on two children are less than twice as much as spending on one child (i.e., depending on the estimation method, two children cost from 1.40 to 1.73 more than one child). Also, three children cost less than three times as much as one child (the range is about 1.56 to 2.24 more than one child).

7. Assumptions Included in the Child Support Guidelines

- a. *Intact Family Spending Patterns as the Standard for Support Orders* - Support guidelines based on spending patterns of intact families provide an adequate level of support for children. Child-rearing expenditures of single parents provide little guidance for setting adequate child support awards since single-parent households generally have less money to spend compared with intact families. The fact that single parents actually do spend less income on children compared with two-parent families does not mean that they should spend less if the other parent has the means to increase total spending on the children through support payments. Also, the level of spending by single parents on their children has no relation to adequacy or the needs of the children but is a function of the total amount of income available to those parents.
- b. *Standard of Living* - Although these support guidelines attempt to approximate the same level of marginal spending on children before divorce or separation, the resulting child support awards do not guarantee that the children's *standard of living* will remain the same if one of those events occurs. Usually, the children's *standard of living* will decline since the child support award (based on marginal spending) is being added to a much smaller level of base household expenditures. Less total money is available in the primary household of the child after divorce or separation since the other parent's

income is no longer available. Less money means a decline in household expenditures which results in a lower *standard of living*. Additionally, some economies of scale are lost when one parent leaves the household.

- c. *Marginal-Cost Estimation* - For determining child support obligations, marginal-cost estimation techniques, which provide the additional cost of children based on intact-family spending patterns, are more appropriate than average-cost methods that divide spending between all family members equally (per capita).
- d. *The Rothbarth Marginal Cost Estimator* - The *Rothbarth* marginal cost estimation technique provides the most accurate estimates of parental expenditures on children in intact families. Dr. David Betson's 1990 *Rothbarth* analysis of the 1980-1986 Consumer Expenditure Survey provides the most current and reliable estimates of parental expenditures on children in intact families.
- e. *National versus New Jersey Spending on Children* - Intact-family spending on children as a *proportion* of consumption or income based on national Consumer Expenditure Surveys is consistent with the way in which New Jersey parents spend income on their children. Expenditure patterns derived from the 1980-1986 Consumer Expenditure Surveys have not changed since the data were collected. The specification of child-rearing expenditures as a *proportion* of consumption or income, rather than absolute dollar estimates, avoids the problems associated with the difference in the cost-of living between states.
- f. *NCP/PAR Time*- The awards in the support schedules represent spending on children by intact families. In an intact family, the children reside in one household and no NCP/PAR Time is needed. This is similar to child support actions in which one parent has sole physical custody of a child and there is no NCP/PAR Time. The awards in the Appendix IX-F support schedules represent situations in which the child is with the custodial parent 100% of the time. Although the Appendix IX-F awards are not reduced for NCP/PAR Time, they may be adjusted, if these factors are present in a specific case, through worksheet calculations. For further information and assumptions related to NCP/PAR Time adjustments and their related assumptions, see paragraphs 13 and 14 respectively.
- g. *Effect of a Child's Age* - Dr. Betson's analysis did not provide estimates on child-rearing expenditures by children's age groups. The Appendix IX-F awards represent the average cost of raising a child from age zero through 17 years (i.e., the total marginal cost averaged more than 18 years). Studies have shown that expenditures are higher than the average for teen-aged children and lower than the average for preteen children.
- 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 its payment 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 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 February 13, 2004, the self-support reserve is \$188.00 (this amount is 105% of the poverty guideline for one person).

- i. *Income Tax Withholding* - For wage earners, income tax withholding rates provide an accurate estimate of after-tax income available to pay weekly support obligations. Income tax withholding may differ from end-of-year tax obligations due to the parent's filing status and the number exemptions, deductions and credits reported or claimed by each parent.
- j. *Spending of Child Support Order* - These guidelines assume that the obligee is spending the support award for the benefit of the child or children.
- k. *Sharing of Child-Rearing Expenses* - These guidelines assume that the parents are sharing in the child-rearing expenses in proportion to their relative incomes. To the extent that this is not true (i.e., if one parent is paying all costs associated with housing for the child from his or her own income) and can be proven to the court, a guidelines-based support award may require adjustment.

8. Expenses Included in the Child Support Schedules - The awards in the Appendix IX-F child support schedules represent the average amount that intact families spend on their children (i.e., the marginal amount spent on the children). The Appendix IX-F support awards include the child's share of expenses for housing, food, clothing, transportation, entertainment, unreimbursed health care up to and including \$250 per child per year, and miscellaneous items. Specific items included in each category are listed below. Note: The fact that a family does not incur a specific expense in a consumption category is not a basis for a deviation from the child support guidelines. The Appendix IX-F awards are based on the percentage of income spent on children by a large number of families in a variety of socioeconomic situations. The use of averages reflects the diversity of spending by parents. To qualify for a deviation based on average costs, a parent must show that the family's marginal spending on children for all items related to a consumption category differs from the *average* family (e.g., there are no housing costs).

Housing- Mortgage interest payments or home equity loans, property taxes, insurance, refinancing charges, repairs, maintenance, rent, parking fees, property management or security fees, expenses for vacation homes, lodging while out of town, utilities, fuels, public services, domestic services, lawn care, gardening, pest control, laundry and dry cleaning (non-clothing), moving and storage, repairs on home, furniture, major appliances, purchase or rental of household equipment of tools, postage, laundry or cleaning supplies, cleaning and toilet tissues, household and lawn products, stationary, all indoor and outdoor furniture, floor coverings, all small appliances and housewares (except personal care appliances), all household textiles (e.g., linens, drapes, slipcovers, sewing materials, etc.), and miscellaneous household equipment (e.g., clocks, luggage, light fixtures, computers and software, decorating items, etc.). The net purchase price of a home and mortgage principal payments are considered savings and are not included as expenditures in this category.

Food - All food and non-alcoholic beverages purchased for home consumption or purchased away from home (including vending machines, restaurants, tips, school meals and catered affairs). Non-food items (e.g., tissue papers, alcoholic beverages, cigarettes) are not included.

Clothing - All children's clothing, footwear (except special footwear for sports), diapers, repairs or alterations to clothing and footwear, storage, dry cleaning, laundry, watches, and jewelry.

Transportation - All costs involved with owning or leasing an automobile including monthly installments toward principal cost, finance charges (interest), lease payments, gas and motor oil, insurance, maintenance and repairs. Also, included are other costs related to transportation such as public transit, parking fees, license and registration fees, towing, tolls, and automobile service clubs. The net outlay (purchase price minus the trade-in value) for a vehicle purchase is not included.

Unreimbursed Health Care Up to and Including \$250 Per Child Per Year - Unreimbursed health-care expenditures (e.g., medical and dental) up to and including \$250 per child per year are included in the schedules. Such expenses are considered ordinary and may include items such as non-prescription drugs, co-payments or health care services, equipment or products. The parent's cost of adding a child to health insurance policy is not included in the schedules.

Entertainment - Fees, memberships and admissions to sports, recreational, or social events, lessons or instructions, movie rentals, televisions, radios, sound equipment, pets, hobbies, toys, playground equipment, photographic equipment, film processing, video games, and recreational, exercise or sports equipment.

Miscellaneous Items - Personal care products and services (e.g., hair, shaving, cosmetics), books and magazines, education (e.g., tuition, books, supplies), cash contributions, personal insurance, and finance charges (except those for mortgage and vehicle purchases).

9. Expenses That May Be Added to the Basic Child Support Obligation - Because some child-related expenses represent large or variable expenditures or are not incurred by typical intact families, it is not appropriate to include them in the Appendix IX-F basic child support awards. The items listed below are not included in the Appendix IX-F child support awards. If incurred in a particular case, these expenses should be added to the basic support obligation.

- a. *Child-Care Expenses* - The average cost of child care, including day camp in lieu of child care, is not factored into in the schedules. The net cost (after tax credits) of work-related child care should be added to the basic obligation if incurred.
- b. *Health Insurance for the Child* - The parent's marginal cost of adding a child to a health insurance premium is not included in the support schedules and should be added to the

basic obligation if incurred.

- c. *Predictable and Recurring Unreimbursed Health Care Expenses In Excess of \$250 Per Child Per Year* - Unreimbursed health-care expenses for a child in excess of \$250 per child per year are not included in the schedules. Such expenses should be added to the basic obligation if they are predictable and recurring. Health-care expenses for a child that exceed \$250 per child per year that are not predictable and recurring should be shared by the parents in proportion to their relative incomes as incurred (i.e., the sharing of these expenses should be addressed in the general language of the order or judgment). Health care costs that are not included in the support award should be paid directly to the parent who made or will make the expenditure or directly to the provider of the health care (also, see *N.J.S.A. 2A:34-23b*).
- d. *Other Expenses Approved by the Court* - These are predictable and recurring expenses for children that may not be incurred by average or intact families such as private elementary or secondary education, special needs of gifted or disabled children, and visitation transportation expenses. The addition of these expenses to the basic obligation must be approved by the court. If incurred, special expenses that are not predictable and recurring should be shared by the parents in proportion to their relative incomes (i.e., the sharing of these expenses should be addressed in the general language of the order or judgment). Special expenses not included in the award should be paid directly to the parent who made or will make the expenditure or to the provider of the goods or services.

10. Adjustments to the Support Obligation - The factors listed below may require an adjustment to the basic child support obligation.

- a. *Other Legal Dependents of Either Parent* - These guidelines include a mechanism to apportion a parent's income to all of his or her legal dependents regardless of the timing of their birth or family association (i.e., if a divorced parent remarries and has children, that parent's income should be shared by all children born to that parent). *Legal dependents* include adopted or natural children of either parent who are less than 18 years of age or more than 18 years of age and still attending high school or other secondary school. Stepchildren are not considered *legal* dependents unless a court has found that the stepparent has a legal responsibility for the stepchildren. When considering the use of this adjustment, the following principles shall apply:
 - (1) this adjustment shall be used only if requested by a serial-family parent and the income, if any, of the *other parent* of the secondary family is provided to the court;
 - (2) if the other parent in the secondary family is voluntarily unemployed or underemployed, the court shall impute income to that person (see paragraph 12) to determine the serial family parent's obligation to the children in the secondary family;
 - (3) this adjustment may be applied to other dependents born before or after

the child for whom support is being determined;

(4) this adjustment may be requested by either or both parents (custodial and/or non-custodial);

(5) the adjustment may be applied when the initial award is entered or during subsequent modifications of the support order.

2. *Multiple Family Obligations.* In some cases, one individual may be obligated to pay child support to multiple families. When the court adjudicates a case involving an obligor with multiple family obligations, it may be necessary to review all past orders for that individual. If the court has jurisdiction over all matters, it may either average the orders or fashion some other equitable resolution to treat all supported children fairly under the guidelines. If multiple orders reduce the obligor's income to an amount below the self-support reserve, the orders should be adjusted to distribute the obligor's available income equitably among all children while preserving the obligor's self-support reserve. If other jurisdictions' tribunals ordered the obligor to pay child support for a different family, the New Jersey court may consider that fact for the purpose of maintaining the obligor's self-support reserve.

3. *Government Benefits Paid to or for Children* - In some cases, government benefits may be received by or for a child based on a parent's earnings record, disability, or retirement (e.g., Black Lung, Veterans Disability, Social Security). Such payments are meant to replace the lost earnings of the parent and are paid in addition to the worker's or member's benefits (i.e., payments to family members do not reduce the member's benefits). A parent may also receive other non-means-tested government benefits that are meant to reduce the cost of the child such as adoption subsidies (*N.J.A.C. 10:121-2*). Supplemental Security Income (SSI) and welfare payments received for or on behalf of a child are not included in this category since they supplement parental income based on financial need. If non-means tested benefits are paid to or for a dependent child for whom support is being determined, the benefits must be deducted from the basic support obligation (see *Potter v. Potter*, 169 N.J. Super. 140 (App. Div. 1979), *De La Ossa v. De La Ossa*, 291 N.J. Super. 557 (App.Div. 1996), *Pasternak v. Pasternak*, 310 N.J. Super. 483 (1997), *Herd v. Herd*, 307 N.J. Super. 501 (App.Div.1998)). The deduction is provided because the receipt of such benefits reduces the parents' contributions toward the child's living expenses (i.e., the marginal cost of the child). If the benefits received by the child are greater than the total support obligation (i.e., the amount of the obligation after deducting the benefits is zero), no support award should be ordered while the child is receiving the benefits. The benefits will continue to be

paid by the government agency to the custodial parent in lieu of child support. If the total obligation is greater than the benefits received by the child, the non-custodial parent's income share of the residual amount (after deducting the benefits) is the support award to be paid to the custodial parent. Government benefits paid to or for a child that reduce benefits paid to a non-custodial parent (an apportionment) should not be deducted from the basic child support award, but should be used to offset the parent's child support order (i.e., the apportionment represents a payment toward the support order similar to a garnishment).

11. Defining Income - These guidelines are based on the combined net income of the parents. Generally, *net income* is gross income minus income taxes, mandatory union dues, mandatory retirement, previously ordered child support orders, and, when appropriate, a theoretical child support obligation for other dependents. See Appendix IX-B for a detailed definition of income and taxes as they relate to the child support guidelines.

12. Imputing Income to Parents. The fairness of a child support award resulting from the application of these guidelines is dependent on the accurate determination of a parent's net income. If the court finds that either parent is, without just cause, voluntarily underemployed or unemployed, it shall impute income to that parent according to the following priorities:

- a. impute income based on potential employment and earning capacity using the parent's work history, occupational qualifications, educational background, and prevailing job opportunities in the region. The court may impute income based on the parent's former income at that person's usual or former occupation or the average earnings for that occupation as reported by the New Jersey Department of Labor (NJDOL);
- b. if potential earnings cannot be determined, impute income based on the parent's most recent wage or benefit record (a minimum of two calendar quarters) on file with the NJDOL (note: NJDOL records include wage and benefit income only and, thus, may differ from the parent's actual income); or
- c. if a NJDOL wage or benefit record is not available, impute income based on the full-time employment (40 hours) at the New Jersey minimum wage (\$5.15 per hour).

In determining whether income should be imputed to a parent and the amount of such income, the court should consider: (1) what the employment status and earning capacity of that parent would have been if the family had remained intact or would have formed, (2) the reason and intent for the voluntary underemployment or unemployment, (3) the availability of other assets that may be used to pay support, and (4) the ages of any children in the parent's household and child-care alternatives. The determination of imputed income shall not be based on the gender or custodial position of the parent. Income of other household members, current spouses, and children shall not be used to impute income to either parent except when determining the other-dependent credit.

When imputing income to a parent who is caring for young children, the parent's income share of child-care costs necessary to allow that person to work outside the home shall be deducted from the imputed income. For further information on imputing income, see *Gertcher v. Gertcher*, 262 N.J.Super. 176 (Ch.Div. 1992), *Bencivenga v. Bencivenga*, 254 N.J.Super. 328 (App. Div. 1992), *Thomas v. Thomas*, 248 N.J. Super. 33 (Ch.Div. 1991), *Arribi v. Arribi*, 186 N.J.Super. 116 (Ch.Div. 1982), *Lynn v. Lynn*, 165 N.J. Super. 328 (App. Div. 1979), *Mowery v. Mowery*, 38 N.J. Super. 92 (App. Div. 1955).

13. Adjustments for PAR Time (formerly Visitation Time)

- a. For the purpose of these guidelines, *visitation* is a level of parental participation in child-rearing that is less than the substantial equivalent of two or more overnights with the child each week (approximately 28% of overnights excluding vacations and holidays). *Overnight* means the majority of a 24-hour day (i.e., more than 12 hours). The sharing of parenting responsibilities above this time threshold may qualify for a shared-parenting child support award (see paragraph 14). For non-custodial parents (NCP) who participate in child-rearing responsibilities on a regular basis but for less than the substantial equivalent of two or more overnights per week, it is assumed that:
 - (1) fixed costs (e.g., housing-related expenses) for the child are not incurred by the NCP;
 - (2) variable costs (e.g., food, transportation, and some entertainment) for the time spent with the child are incurred by the NCP; and
 - (3) variable costs represent 37% of the total child-related expenditures.
- b. *Regular PAR Time* - If a parenting plan that sets forth a visitation schedule is filed with the court or a PAR Time schedule is ordered, or the non-custodial parent exercises regular PAR Time with the child, the court may reduce an Appendix IX-F sole-parenting support award to accommodate variable expenses (food and transportation) incurred by the non-custodial parent during PAR Time periods. In determining if such an adjustment is appropriate, the court should consider whether the non-custodial parent has incurred variable expenses for the child during PAR Time and if PAR Time has reduced the other parent's variable expenses for the child. If the non-custodial parent exercises PAR Time for more than the substantial equivalent of two or more overnights per week, a shared-parenting award may be appropriate (see paragraph 14).
 - (1) The reduction in the award shall not exceed the parent's time share (percentage of overnight time with the child) of the variable costs -- food and transportation -- for the child. For example, if the sole-parenting basic support award is \$100 and the non-custodial parent spends 20% of the time with the child, the maximum PAR Time credit is \$7.40 calculated as: [\$100 (basic award) × 0.37 (variable costs) × 0.20 (%time)].
 - (2) Extended PAR Time in excess of five consecutive overnights that represents a single event or intermittent occurrence (e.g., vacation or holiday time) shall not be used to determine the non-custodial parent's annual percentage of overnight time for calculating a regular visitation

(see paragraph 13(c)) or a shared-parenting adjustment. Extended PAR Time periods that are part of a regularly scheduled rotation of consecutive weeks between the parents that is set forth in a parenting plan or court order (e.g., a regular schedule that alternates weeks between parents during the year or entire summer) should be included in the calculation of the regular PAR Time adjustment (variable expenses), but shall not be included in the determination of qualifying time for a shared-parenting adjustment (fixed expenses) unless the parent shows and the court finds that marginal housing-related costs for the child were incurred in the PAR's household for the extended PAR Time period.

(3) If the custodial parent's household net income (CP net income from all sources including TANF and the net income of other adults in the household) plus the parenting PAR Time-adjusted child support order is less than two times the poverty guideline for the total number of persons in the household, the adjustment for PAR Time expenses shall not be presumptive, but shall be subject to the discretion of the court.

- c. *Extended PAR Time (Vacation and Holiday Time)* - If a child is in the care of a non-custodial parent for five or more consecutive overnights, that parent may request an abatement of the child support order for the extended-PAR Time period. Upon the filing of a motion by the parent seeking the extended-PAR Time abatement, the court shall decide whether the abatement is appropriate, its amount, and how it shall be applied. Alternatively, the amount of an extended-PAR Time abatement may be specified prospectively in an agreement between the parents. The amount of the abatement shall not exceed the variable expenses (food and transportation) incurred for the child during the extended-PAR Time period (i.e., the abatement should not be for the entire award during the vacation period since the custodial parent continues to have fixed and controlled expenses during that time). Variable expenses represent 37% of a basic child support award before any regular-PAR Time adjustments. If child care or other special expenses are included in the order, an abatement for the non-custodial parent's share of those costs that are not incurred during extended-PAR Time shall be given unless such costs are paid in advance or must be paid during the extended-PAR Time. Extended vacation or holiday time used to calculate a visitation or shared adjustment as permitted in the discretion of the court under paragraph 13(b)(2) or 14(c)(2)(a) does not qualify for the extended-PAR Time abatement under this paragraph.
- d. *Non-Compliance with a Parenting Plan* - If an award is adjusted prospectively for PAR Time and the non-custodial parent, over a reasonable period, does not conform with the PAR Time schedule included in a parenting plan or court order, the custodial parent may file an application with the Family Division requesting that the child support order be adjusted to reflect the level of PAR Time that is being exercised. A simple application for this purpose shall be made available to parents by the Family Division of the Superior Court to ensure that the affected children receive the financial support that is needed. If PAR Time was used to adjust the child support award and the court finds that the non-custodial parent, over a reasonable period, failed to comply with the PAR Time schedule specified in the parenting plan or court order, the child support award shall be

recalculated to reflect the actual PAR Time that is being exercised. Alternatively, the court may adjust the award to a zero PAR Time level until the non-custodial parent shows that PAR Time is occurring on a regular basis. Where possible, the court shall hear and decide applications to recalculate child support due to a parent's failure to comply with a PAR Time schedule in a summary manner. The determination of the effective date of any modification shall be consistent with *N.J.S.A. 2A:17-56.23a* unless otherwise ordered by the court. If the court finds that a parent willfully failed to comply with a parenting time provision or entered into such a provision merely to reduce the child support award, it may award counsel fees to a custodial parent in addition to adjusting the amount of child support as provided in this paragraph.

14. Shared-Parenting Arrangements

- a. *The Support Guidelines and Shared Parenting* - The awards in the Appendix IX-F support schedules represent spending on children by intact families. In an intact family, the children reside in one household with both parents (i.e., there is no shifting of children between households as with non-intact families). Thus, the Appendix IX-F awards are appropriate only if the child resides in the custodial parent's household 100% of the time. In shared-parenting situations, each parent incurs expenses for the child while the child is with that parent. To accommodate shared-parenting situations, each parent's income share of the Appendix IX-F support award may be adjusted based on expenses assumed to be duplicated or shifted and the amount of time spent with the child. Although these guidelines are designed to accommodate shared-parenting arrangements when appropriate, shared-parenting adjustments or awards are not presumptive, but are subject to the discretion of the court in accordance with the factors listed in paragraphs 14(c) and 14(d).
- b. *Parties Defined.* In shared-parenting situations, a parent's designation is related to the time the child spends in that parent's residence. The parents should be referred to as the Parent of Primary Residence (PPR) and the Parent of Alternate Residence (PAR). Either the PPR or the PAR may be the obligor of the support order depending on income and the time spent with the child. The designation of PPR and PAR is not related to the gender of either parent or the legal designation of custodial parent. The PPR and PAR are defined as follows:
 - (1) Parent of Primary Residence (PPR) - The parent with whom the child spends most of his or her overnight time. The primary residence is the home where the child resides for more than 50% of the overnights annually. If the time spent with each parent is equal (50% of overnights each), the PPR is the parent with whom the child resides while attending school. *Overnight* means the majority of a 24-hour day (i.e., more than 12 hours).
 - (2) Parent of Alternate Residence (PAR) - This is the parent with whom the child resides when not living in the primary residence.
- c. *Criteria for Determining a Shared-Parenting Award* - The criteria listed below must be met before the shared-parenting worksheet and instructions are used to calculate a

shared-parenting award. The existence of these criteria do not make a shared-parenting award presumptive, but permit the calculation of the award so that the court can determine if it is appropriate for a particular family.

- (1) A parenting plan that specifies parenting times and responsibilities must be filed with or ordered by the court.
- (2) The PAR has or is expected to have the child for the substantial equivalent of two or more overnights per week over a year or more (at least 28% of the time) and the PAR can show that separate living accommodations for the child are provided during such times (i.e., evidence of separate living accommodations maintained specifically for the child during overnight stays).
 - (a) At the discretion of the court, the determination of qualifying shared-parenting time may include extended-PAR Time periods of five or more consecutive overnights that are part of a regularly scheduled rotation between the parents as set forth in a parenting plan or court order if the PAR shows that marginal housing-related costs were incurred for those periods. Qualifying shared-parenting time shall not include extended PAR Time periods of five or more overnights that represent vacations, holidays, or other periodic events (see Extended Visitation above).
 - (b) Although a PAR may not be eligible for the shared-parenting adjustment (both fixed and variable expenses) due to limited time with the child, a regular PAR Time credit (variable expenses only) may be appropriate (see paragraph 13).

d. Unless the parties otherwise agree, the final child support order shall not be based on a calculated shared-parenting award if:

- (1) the PPR's weekly household net income (including means-tested income such as TANF and the net income of other adults living in the household) plus the shared-parenting child support award is less than two times the U.S. poverty guideline for the number of persons in the household (PPR household income thresholds are shown in table below); or
- (2) in any case, the court finds that the net income of the primary household remaining after the calculation of the shared-parenting award is not sufficient to maintain the household for the child. When evaluating the adequacy of the primary household's total income, the court shall consider the cost of living in the region where the child resides (e.g., the average cost of housing, food, and transportation).

When determining the PPR's household income to evaluate the

primary household income threshold, the court may impute income to the PPR in accordance with Appendix IX-A, paragraph 12.

- 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 2004 Poverty Guideline)		
Total Persons in Household	Weekly Net Income	Annual Net Income
2	\$480	\$24,980
3	\$603	\$31,340
4	\$725	\$37,700
5	\$847	\$44,060
6	\$970	\$50,420
7	\$1,092	\$56,780
8	\$1,214	\$63,140

- f. *Relative Spending on Children and Shared-Parenting Situations* - For the purpose of the application of these guidelines to shared-parenting situations, there are three broad categories of expenses incurred for children by their parents - fixed, variable and controlled.
- *Fixed costs* are those incurred even when the child is not residing with the parent. Housing-related expenses (e.g., dwelling, utilities, household furnishings and household care items) are considered fixed costs.
 - *Variable costs* are incurred only when the child is with the parent (i.e., they follow the child). This category includes transportation and food.
 - *Controlled costs* over which the PPR, as the primary caretaker of the child, has direct control. This category includes

clothing, personal care, entertainment, and miscellaneous expenses.

The Appendix IX-F support awards (which represent marginal child-rearing costs) are based on expenditures of intact families that reside in one household. In shared-parenting situations both parents incur fixed and variable expenses for the child while the child resides in their individual households (in a PAR Time situation, it is assumed that the non-custodial parent incurs only variable expenses for the child). It is assumed that controlled expenses for the child are incurred only by the PPR since, generally, that parent manages the day-to-day needs of and expenditures for the child. The Appendix IX-F awards may not be appropriate in shared-parenting situations since they assume that the PPR incurs all expenses for the child and that the PAR has no expenses related to the child. To arrive at a fair support award in shared-parenting situations, the Appendix IX-F awards may need to be adjusted to accommodate each parent's time-adjusted fixed and variable expenses for the child. Since it is assumed that only the PPR incurs controlled expenses, the adjustment formula provides that such costs are shared by the parents in proportion to their relative incomes only, not in proportion to time spent with the children (see note on controlled expenses at paragraph I).

g. *Assumptions of the Shared-Parenting Adjustment* - The shared-parenting adjustment assumes that:

- (1) relative spending on children in the three broad consumption categories is as follows: 38% fixed expenses, 37% variable expenses, and 25% controlled expenses;
- (2) the PAR's fixed expenses are equal to: $[2 \times \text{PAR's percentage of overnights} \times \text{PPR's fixed expenses}]$. The PAR's fixed costs are pro-rated based on the time the child spends in the alternate household. For example, if the PAR's spends 30% of overnights with the child, that parent is assumed to incur 60% of the PPR's fixed costs. The PPR's fixed costs remain static (i.e., the full 38% of the basic obligation; they are not reduced for the time the child is not in the household) since that parent must maintain the primary residence for the child at all times. The parents have equal fixed expenses only when time sharing is equal (i.e., fixed expenses are the same when the child spends the same amount of time both households).
- (3) variable costs are incurred only when the child is in the parent's household and, thus, are apportioned based on each parent's percentage of overnights with the child. For example, if the child spends 30% of overnights with the PAR, that parent incurs 30% of the variable expenses for the child and the PPR's variable expenses are reduced by an equal proportion;
- (4) controlled expenses are incurred by the PPR only and, thus,

are apportioned between the parents based on their income shares, not in relation to time spent with the children.

- h. *Calculating the Shared-Parenting Adjustment* - Appendix IX-F sole-parenting awards are adjusted for shared-parenting by calculating the PAR's income share of the total two-household expenses (the basic support obligation plus the PAR's time adjusted-fixed expenses) for the child and then deducting the PAR's time-adjusted fixed and variable expenses for the child. This mechanism adjusts the award to accommodate the PAR's fixed and variable expenses incurred while the child is with that parent and the PPR's reduced variable expenses while the child is not in that parent's household. The PAR's income share of the net supplemental expenses (e.g., child care, court-approved special needs) is added to the PAR's adjusted basic obligation. Detailed instructions and a worksheet for calculating shared-parenting awards are provided in Appendices IX-B and IX-D respectively.
- i. *Note on Controlled Expenses* - In shared-parenting situations, it is assumed that both parents incur fixed and variable costs. The shared-parenting adjustment formula allocates the *total* marginal fixed and variable costs between the parents based on their relative incomes and the time spent with the children. Controlled expenses (e.g., clothing, entertainment, and personal care items) are assumed to be incurred by the PPR only (i.e., the PPR is responsible for the day-to-day needs of the child which includes the purchase of these items). Therefore, controlled expenses are shared in proportion to the parents' incomes only -- such expenses are not time adjusted. Thus, no adjustment is made for direct expenditures made by a PAR for controlled items whether they be duplicated in the PAR's household (e.g., clothing) or made only while the child is present (e.g., entertainment). In some family situations, the PAR may incur expenses for some controlled items either by agreement or on a voluntary basis. The adjustment formula does not accommodate these situations because there is either no empirical data that segregates the expense item into specific percentage of consumption (e.g., entertainment) or the expense item is presumed to be with the autonomy of the PPR (e.g., clothing). Additionally, it is not always clear whether the duplication of these expenses is appropriate or necessary. If a PAR routinely incurs controlled expenses for the child either in addition to or as substitution for a controlled expense item assumed to be unilaterally provided by the PPR, the PAR may rebut the controlled expense assumption when the award is being determined. If such a rebuttal is made, the court must decide whether the dual expenses are appropriate and necessary and, if so, how each controlled expense category should be treated (i.e., how much of the 25% represents the item in contention and whether it should be treated as a variable or fixed expense).
- j. *Non-Compliance with Parenting Plan* - If an award is adjusted prospectively for shared-parenting time and the PAR, over a reasonable period, does not conform with the shared-parenting schedule included in a parenting plan or court order, the PPR may file an application with the Family Division requesting that the child support order be adjusted to reflect the level of PAR Time that is being exercised. A simple application for this purpose shall be made available to parents by the Family Division of the Superior Court to ensure that the affected children receive the financial support that is needed. If shared-parenting time was used to adjust the child support award and the court finds that the PAR, over a reasonable period, failed to comply with the shared-

parenting schedule, the child support award shall be recalculated to reflect the actual PAR Time that is being exercised. Alternatively, the court may adjust the award to a zero shared-parenting level until the PAR shows that shared-parenting time is actually being exercised. Where possible, the court shall hear and decide applications to recalculate child support due to a parent's failure to comply with a shared-parenting schedule in a summary manner. The determination of the effective date of any modification shall be consistent with *N.J.S.A. 2A:17-56.23a* unless otherwise ordered by the court. If the court finds that a parent willfully failed to comply with a parenting time provision or entered into such a provision merely to reduce the child support award, it may award counsel fees to a PPR in addition to adjusting the amount of support as provided in this paragraph.

15. Split-Parenting Arrangements - Split-parenting situations are those in which there are multiple children of the relationship and each parent has physical custody of at least one child. To determine the net support obligation in split-parenting situations, a separate sole-parenting award must be calculated considering each parent as the non-custodial parent (obligor) for the number of children in the custody of the other parent. Instead of transferring the calculated awards between parents, the two awards are subtracted. The difference of the two awards is the child support order to be paid by the parent with the higher sole-parenting award. If both parents serve as a PPR for at least one child of the relationship and the children share time with the other parent, the court should adjust each parent's award to accommodate shared-parenting costs in accordance with the principles explained in the PAR Time sections of this Appendix before the two awards are subtracted.

16. Child in the Custody of a Third Party - If the child is in the custody of a third party (e.g., an aunt, uncle, grandparent, foster parent), the court shall order both parents to pay their income shares of the sole-parenting award to the third party for the benefit of the child.

17. Adjustments for the Age of the Children - The child support schedules are based on child-rearing expenditures averaged across the entire age range of zero through 17 years (total expenditures divided by 18 years). This *averaging* means that awards for younger children are slightly overstated due to the higher level of expenditures for older children. If an award is entered while the child is very young and continues through age 18, the net effect is negligible. However, initial awards for children in their teens are underestimated by the *averaging* and should be adjusted upward to compensate for this effect. Due to limitations of the CEX and the *Rothbarth* estimator, a separate marginal cost for teen-aged children could not be estimated. Based on Dr. Thomas Espenshade's 1980 CEX study, the cost of children aged 12 through 17 was 14.6% above the average expenditures. Awards entered when a child is less than six years of age should not be adjusted later for age since the higher expenditures for older children were already received during the child's early years.

18. College or Other Post-Secondary Education Expenses - These child support guidelines are intended to apply to children who are less than 18 years of age or more than 18 years of age but still attending high school or a similar secondary educational institution. For the reasons set forth below, the Appendix IX-F support schedules shall not be used to determine parental contributions for college or other post-secondary education (hereafter college) expenses nor the amount of support for a child attending college.

Duplicate Expenditures - Many costs associated with college attendance (e.g., room, board, transportation) are included in the Appendix IX-F child support guidelines awards. Thus, a parent who is ordered to pay a guidelines-based child support award and part of the child's college expenses is forced to make duplicate expenditures for the child (i.e., the PAR would be paying a share of the cost of food for the child to the primary household as well as a share of the cost of a meal plan or food allowance while the child is attending college). As a result, the level of total spending on the child would exceed that of intact families in a similar economic situation and the PAR's share of the total spending on the child would increase beyond his or her income share. Requiring duplicate expenditures for a child is inconsistent with spending patterns of intact families and the economic theory of the child support guidelines.

Appendix IX-F Awards Represent Intact-Family Spending on Children up to Age 18 - The proposed Appendix IX-F support awards are based on the marginal cost of children who are less than 18 years of age and living in intact-family situations. The children on whom the support guidelines (average marginal expenditures) are based were minors who had not progressed beyond the high school level. Thus, the Appendix IX-F awards do not include any expenditures related to college attendance.

Guidelines Awards Are Based on Average Costs - The proposed Appendix IX-F child support schedules represent total average spending on children (birth through age 18) who are living in an intact-family residence. Since the cost of college attendance is a large, variable expenditure, it is inappropriate to incorporate such an expense in the total average marginal costs of children. Including college costs in the Appendix IX-F support schedules would increase the recommended support awards for all family situations regardless of whether a family has a child who is actually attending college.

Guidelines Awards Represent Basic Needs - The Appendix IX-F support schedules represent average marginal expenditures on children for food, housing, transportation, clothing, and miscellaneous items - basic items needed by every child and provided by their parents. Since college education is a discretionary expense, it is inappropriate to commingle such costs with basic needs of children.

When determining whether continued financial support for children attending college and/or parental contributions to college education are appropriate, the court shall consider relevant case law and statutes. In all cases, primary consideration shall be given to the continued support of minor children remaining in the primary residence by reapplying the child support guidelines for those children before determining parental obligations for the cost of post-secondary education and/or continued support for a child attending college.

19. Determining Child Support and Alimony or Spousal Support Simultaneously - If child support and alimony, maintenance, or spousal support are being determined simultaneously (for the

same family), the court shall determine the amount of alimony, maintenance, or spousal support before applying the child support guidelines, except when the court establishes *pendente lite* support.

When applying the guidelines, the amount of alimony, maintenance or spousal support shall be deducted from the paying parent's income (after adjusting for tax benefits, if known) and added to the recipient's income to determine each parent's gross income. This transfer method reflects the availability of income to each parent for the purpose of paying child support.

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. *Obligor's 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 \$188 per week as of February 13, 2004 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 is less than 105% of the poverty guideline, no self-support reserve adjustment shall be made regardless of the obligor's income. When assessing whether an obligee has sufficient net income to permit the application of the self-support reserve for an obligor, the court may consider the effect of the obligee's share of the child support obligation (note that this amount is not calculated on either worksheet). Thus, at the Court's discretion, the obligor self-support reserve may not be applied if the obligee's net income minus the obligee's child support obligation is less than 105% of the poverty guideline for one person. 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 \$170 combined net weekly income for the appropriate number of children.
- b. *Parents with a Combined Net Annual Income In Excess of \$150,800.* If the combined net income of the parents is more than \$150,800 per year, the court shall apply the guidelines up to \$150,800 and supplement the guidelines-based award with a discretionary amount based on the remaining family income (i.e., income in excess of \$150,800) and the factors specified in *N.J.S.A. 2A:34-23*. Thus, the maximum guidelines award in Appendix IX-F represents the minimum award for families with net incomes of more than \$150,800 per year. An award for a family with net income in excess of \$150,800 per year shall not be less than the amount for a family with a net income of \$150,800 per year. Because estimates on the marginal cost of children in intact families with net incomes of more than \$150,800 per year are either unreliable or unavailable, the court shall not extrapolate the Appendix IX-F schedules (statistically or by adding amounts from different income ranges) beyond that dollar limit.

21. Other Factors that May Require an Adjustment to a Guidelines-Based Award - At the court's discretion, the following factors may require an adjustment to a guidelines-based child support award:

- a. equitable distribution of property;
 - b. income taxes;
 - c. fixed direct payments (e.g., mortgage payments);
 - d. unreimbursed medical/dental expenses for either parent;
 - e. educational expenses for children (i.e., for private, parochial, or trade schools, or other secondary schools, or post-secondary education);
 - f. educational expenses for either parent to improve earning capacity;
 - g. single family units (i.e., one household) having more than six children;
 - h. cases involving the voluntary placement of children in foster care;
 - i. special needs of gifted or disabled children;
 - j. ages of the children;
 - k. hidden costs of caring for children such as reduced income, decreased career opportunities, loss of time to shop economically, or loss of savings;
 - l. extraordinarily high income of a child (e.g., actors, trusts);
 - m. substantiated financial obligations for elder care that existed before the filing of the support action; and
 - n. the tax advantages of paying for a child's health insurance; and
15. one obligor owing support to more than one family (e.g. multiple prior support orders).

The court may consider other factors that could, in a particular case, cause the child support guidelines to be inapplicable or require an adjustment to the child support award. In all cases, the decision to deviate from the guidelines shall be based on the best interests of the child. All deviations from the guidelines-based award and the amount of the guidelines-based award must be stated in writing in the support order or on the guidelines worksheet.

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

23. Modification of Support Awards. Before using these guidelines to modify a child support award, the court must find that the circumstances of the parties have changed since the date that the order was entered (see *Lepis v. Lepis*, 83 N.J. 139 (1980)). In applying the guidelines in modification actions, the court shall consider the interrelationship of alimony or other financial factors that may have influenced the original child support amount as well as the principles set forth in existing case law. The adoption of revised child support guidelines is not an automatic basis for the modification of a child support order. To qualify for a modification, a party must file a motion with the court and

show a change in circumstances, other than the adoption of revised guidelines, as specified in *Lepis v. Lepis* and other relevant case law. Also, see N.J.S.A. 2A:17-56.9a, *Doring v. Doring*, 285 N.J. Super 369 (Ch.Div 1995), and R. 5:6B.

24. Effect of Emancipation of a Child - If the guidelines were used to calculate a child support award for two or more children, the emancipation of a child shall not result in a proportionate reduction of the support order (i.e., based on the economic evidence, it is not appropriate to reduce an order for two children by half if one child becomes emancipated). Instead, child support award should be recalculated based upon the current income of the parents and the number of unemancipated children.

25. Support for a Child Who has Reached Majority - These schedules are based on economic estimates of average intact-family expenditures on children from ages zero through 17. These guidelines shall not be used to determine a support obligation for a child who has reached majority (18 years of age) and who is no longer enrolled in high school or other secondary education. After a child reaches majority and completes secondary education, a support obligation, if found by the court to be appropriate, shall be determined in accordance with N.J.S.A. 2A:34-23 and existing case law.

26. Health Insurance for Children. Unless the parents agree to an alternative health care arrangement, all child support orders shall provide for the coverage of the child's health care needs (i.e., medical and dental) and health insurance (when such insurance is available to either parent at a reasonable cost). The parent's marginal cost of adding a child to a health insurance policy shall be added to the basic child support award and deducted from the paying parent's income share of the total child support award (see Appendix IX-B). The following standards shall apply when determining if a health insurance provision is appropriate and which parent should provide health insurance for the child.

- a. The cost of health insurance is considered *reasonable* if it is employment-related or available through a group plan, regardless of the service delivery mechanism, and does not reduce the net income of the obligor below 105% of the poverty guideline for one person (after paying the child support award) or the custodial parent's net household income below 200% of the poverty guideline for the number of persons in the primary household. If sufficient income is not available to pay child support and a health insurance premium without eroding these income reserves, priority shall be given to child support.
- b. Health insurance includes fees for service, health maintenance organizations (HMO), preferred provider organizations (PPO) and other types of coverage under which medical services could be provided to the

dependent child.

- c. When reasonably priced health insurance is available to only one parent, that parent shall be ordered to provide coverage for the child.
- d. If health insurance is available to both parents, the parent who can obtain the most comprehensive coverage at the least cost shall be ordered to provide health insurance for the child. Alternatively, both parents may be ordered to provide health insurance if it is available to them at a reasonable cost and the combination of plans provides the most comprehensive coverage.
- e. When neither parent has access to health insurance, the parents shall be ordered to share in health expenses in accordance with their relative incomes (see paragraph 9 for the treatment of predictable and recurring unreimbursed health care expenses in excess of \$250 per child per year).
- f. If the custodial parent and the child receive Medicaid, the non-custodial parent shall be ordered to enroll the child in a health insurance plan if it is available at a reasonable cost.
- g. If health care insurance is not available to either parent at the time the support order is established, the court shall require that health insurance coverage be obtained for the child if it becomes available to either parent in the future. The Probation Division shall monitor the availability of health insurance for the child.

27. Unpredictable, Non-Recurring Unreimbursed Health-Care In Excess of \$250 Per Child Per Year - As stated in paragraph 9, predictable and recurring unreimbursed health care expenses in excess of \$250 per child per year should be added to the basic support obligation. However, because the unreimbursed cost, duration, or incidence of some illnesses or health conditions are highly variable or unexpected, it may not be appropriate or practical to add them to the basic support obligation when the support award is being established. To acknowledge the possibility of unpredictable or non-recurring unreimbursed health-care expenditures, the court should order that such expenses, if incurred, be shared in proportion to each parent's relative income (income shares). Such payments should be made directly to the parent who made or will make the health care expenditure or directly to the health care provider (i.e., not through Probation).

28. Distribution of Worksheets and Financial Affidavits - Immediately following the establishment or modification of a child support award, each party shall be provided with a copy of the

support order and, if requested, a copy of the child support guidelines worksheet and any financial affidavits used to determine the obligation. The original order, guidelines worksheet, and all financial affidavits shall be maintained in the Family Division case file.

29. Background Reports and Publications - The reports listed below were either used during the development of the New Jersey child support guidelines or document the Supreme Court Family Practice Committee's findings and recommendations regarding the guidelines.

Judiciary reports are available at the New Jersey State library and select city, county, and county courthouse libraries. Reports prepared for the U.S. Department of Health and Human Services are available from the U.S. Office of Child Support Enforcement Reference Center.

- a. New Jersey Administrative Office of the Courts, *Supplemental Report of the Supreme Court Family Division Practice Committee on Proposed Amendments to Appendix IX (Child Support Guidelines) of the New Jersey Court Rules*, Report to the Supreme Court, October 1996.
- b. New Jersey Administrative Office of the Courts, *Final Report of the Supreme Court Family Division Practice Committee on Proposed Revisions to the New Jersey Child Support Guidelines, Rule 5:6A and Appendix IX of the New Jersey Court Rules*, Report to the Supreme Court, March 1996.
- c. Policy Studies, Inc., *Economic Basis for Updated Child Support Schedules, State of New Jersey*, Report prepared for the New Jersey Administrative Office of the Courts, April 1995.
- d. Mark Lino, *Expenditures on Children by Families, 1994 Annual Report*, U.S. Department of Agriculture, Center for Nutrition Policy and Promotion, Miscellaneous Publication 1528, April 1995.
- e. David M. Betson, *Alternative Estimates of the Cost of Children from the 1980-86 Consumer Expenditure Survey*, Report to the U.S. Department of Health and Human Services (Office of Assistant Secretary for Planning and Evaluation), University of Wisconsin Institute for Research on Poverty, September 1990.
- f. Lewin/ICF, *Estimates of Expenditures on Children and Child Support Guidelines*, Report to the U.S. Department of Health and Human Services (Office of Assistant Secretary for Planning and Evaluation), Lewin/ICF, October 1990.
- g. Robert G. Williams, *Development of Guidelines for Child Support Orders, Final Report*, Report to the U.S. Office of Child Support Enforcement, Policy Studies Inc., September

1987.

APPENDIX IX-B

USE OF THE CHILD SUPPORT GUIDELINES

(Includes Amendments Through Those Effective [March 17, 2003] April 28, 2003)

General Information

Completion and Filing of the Worksheet	... no change
Use of Weekly Amounts	... no change
Rounding to Whole Dollars and Percentages	... no change
Defining Parental Roles	... no change
Selection of a Worksheet	... no change

Line Instructions for the Sole-Parenting Worksheet

Caption	... no change
Lines 1 through 5 Determining Income	<i>Gross Income</i> - ... no change <i>Sources of Income</i> - ... no change
	<i>Income from self-employment or operation of a business.</i> ... no change <i>Sporadic Income</i> ... no change
	<i>Military Pay</i> – ... no change <i>In-Kind Income</i> - ... no change <i>Alimony, Spousal Support, and/or Separate Maintenance Received</i> - ... no change <i>Types of Income Excluded from Gross Income</i> – ... no change
	<i>Collecting and Verifying Income Information</i> ... no change

	<p><i>Taxable and Non-Taxable Income</i> - ... no change</p> <p>1. <i>Income Not Subject to Federal Income Tax</i> ... no change</p>
	<p>2. <i>Income Not Subject to New Jersey State Income Tax</i> ... no change</p> <p><u>Note on Social Security Taxes:</u> 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 \$87,000 [\$84,900] of gross earnings (for wage earners in 2003 [2002]). After the maximum \$5,394 [\$5,264] 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 \$87,000 [\$84,900] limit and the full Medicare tax rate (2.9%) on all earned income.</p> <p><i>Analyzing Income Tax Returns</i> - ... no change</p>
<p>Line 1</p> <p>Gross Taxable Income</p>	... no change
<p>Line 1a</p> <p>Mandatory Retirement Contributions</p>	... no change
<p>Line 1b</p> <p>Alimony Paid</p>	... no change
<p>Line 1c</p> <p>Alimony Received</p>	... no change
<p>Line 2</p> <p>Adjusted Gross Taxable Income</p>	... no change
<p>Line 2a</p> <p>Withholding Taxes</p>	... no change
<p>Line 2b</p> <p>Prior Child Support Orders</p>	... no change

Line 2c Mandatory Union Dues	... no change
Line 2d Other-Dependent Deduction	... no change
Line 3 Net Taxable Income	... no change
Line 4 Non-Taxable Income	... no change
Line 5 Net Income	... no change
Line 6 Percentage Share of Income	... no change
Line 7 Basic Child Support Amount	... no change
Line 8 Adding Net Work-Related Child Care Costs to the Basic Obligation	... no change
Line 9 Adding Health Insurance Costs for the Child to the Basic Obligation	... no change

Line 10 Adding Predictable and Recurring Unreimbursed Health Care to the Basic Obligation	... no change
Line 11 Adding Court-Approved Predictable and Recurring Extraordinary Expenses to the Basic Support Amount	... no change
Line 12 Deducting Government Benefits Paid to or for the Child	... no change
Line 13 Calculating the Total Child Support Amount	... no change
IF THE TOTAL CHILD SUPPORT AMOUNT IS ZERO, (THE GOVERNMENT BENEFIT EXCEEDS THE TOTAL CHILD SUPPORT AMOUNT), STOP! GOVERNMENT BENEFITS PAID DIRECTLY TO CHILD'S CUSTODIAN WILL SUBSTITUTE FOR THE CHILD SUPPORT ORDER. OTHERWISE, CONTINUE TO LINE 14.	
Line 14 Parental Share of the Total Child Support Obligation	... no change
Line 15 Credit for Child-Care Payments	... no change

Line 16 Credit for Payment of Child's Health Insurance Cost	... no change
Line 17 Credit for Payment of Child's Predictable and Recurring Unreimbursed Health Care	... no change
Line 18 Credit for Payment of Court-Approved Extraordinary Expenses	... no change
Line 19 Adjustment for Parenting Time Variable Expenses	... no change
NOTE: If the custodial parent's total household net income (from all sources) plus the visitation-adjusted support award is less than 200% of the poverty guideline for the number of persons in the household, the visitation adjustment is not presumptive and shall be subject to the court's discretion.	
Line 20 Figuring Each Parent's Net Support Obligation	... no change
IF NEITHER PARENT REQUESTED AN ADJUSTMENT FOR OTHER DEPENDENTS, GO TO LINE 24	
Lines 21, 22, 23 – Adjusting the Child Support Order for Other-Dependents	... no change

Line 21 Line 20 CS Obligation With Other-Dependent Deduction	... no change
Line 22 Line 20 CS Obligation Without Other-Dependent Deduction	... no change
Line 23 Obligation Adjusted for Other Dependents	... no change
Lines 24, 25, 26 – Maintaining a Self- Support Reserve	... no change
Line 24 Self-Support Reserve Test	... no change
Line 25 Maximum Child Support Order	... no change
Line 26 Child Support Order	... no change

Line Instructions for the Shared-Parenting Worksheet

Caption	... no change
Lines 1 through 5 Determining Income	<i>Gross Income</i> ... no change <i>Sources of Income</i> ... no change
	<i>Income from self-employment or operation of a business.</i> ... no change <i>Sporadic Income</i> ... no change
	<i>Military Pay</i> ... no change <i>In-Kind Income</i> ... no change <i>Alimony, Spousal Support, and/or Separate Maintenance Received</i> ... no change <i>Types of Income Excluded from Gross Income -</i> ... no change
	<i>Collecting and Verifying Income Information</i> ... no change
	<i>Taxable and Non-Taxable Income -</i> ... no change 1. <i>Income Not Subject to Federal Income Tax</i> ... no change
	2. <i>Income Not Subject to New Jersey State Income Tax</i> ... no change <u><i>Note on Social Security Taxes:</i></u> 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 \$87,000 [\$84,900] of gross earnings (for wage earners in <u>2003</u> [2002]). After the maximum \$5,394 [\$5,264] 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 \$87,000 [\$84,900] limit and the full Medicare tax rate (2.9%) on all earned income. <i>Analyzing Income Tax Returns -</i> ... no change
Line 1 Gross Taxable Income	... no change
Line 1a Mandatory Retirement	... no change

Contributions	
Line 1b Alimony Paid	... no change
Line 1c Alimony Received	... no change
Line 2 Adjusted Gross Taxable Income	... no change
Line 2a Withholding Taxes	... no change
Line 2b Prior Child Support Orders	... no change
Line 2c Mandatory Union Dues	... no change
Line 2d Other-Dependent Deduction	... no change
Line 3 Net Taxable Income	... no change
Line 4 Non-Taxable Income	... no change
Line 5 Net Income	... no change

Line 6 Percentage Share of Income	... no change
Line 7 Number of Overnights with Each Parent	... no change
Line 8 Percentage of Overnights with Each Parent	... no change
<p align="center">NOTE: IF THE PAR'S PERCENTAGE OF OVERNIGHTS WITH THE CHILD IS LESS THAN THE SUBSTANTIAL EQUIVALENT OF TWO OR MORE OVERNIGHTS PER WEEK (28%), <u>STOP!</u> THE SOLE PARENTING WORKSHEET MUST BE USED.</p>	
Line 9 Basic Child Support Amount	... no change
Line 10 PAR Shared Parenting Fixed Expenses	... no change
Line 11 Deducting Government Benefits Paid to or for the Child	... no change
Line 12 Shared Parenting Basic Child Support Amount	... no change
Line 13 PAR Share of Shared Parenting Basic Child	... no change

Support Amount	
Line 14 PAR Shared Parenting Variable Expenses	... no change
Line 15 PAR Adjusted Shared Parenting Basic Child Support Amount	... no change
Lines 16 through 20 Figuring Supplemental Expenses to be Added to the Shared Parenting Basic Child Support Amount	... no change
Line 16 Adding Net Work-Related Child Care Costs	... no change
Line 17 Adding Health Insurance Costs for the Child	... no change
Line 18 Adding Predictable and Recurring Unreimbursed Health Care	... no change
Line 19 Adding Court-Approved Predictable and	... no change

Recurring Extraordinary Expenses	
Line 20 Total Supplemental Expenses	... no change
Line 21 PAR's Share of the Total Supplemental Expenses	... no change
Line 22 Credit for PAR's Child-Care Payments	... no change
Line 23 Credit for PAR's Payment of Child's Health Insurance Cost	... no change
Line 24 Credit for PAR's Payment of Unreimbursed Health Care	... no change
Line 25 Credit for PAR's Payment of Court- Approved Extraordinary Expenses	... no change
Line 26 PAR's Total Payments for Supplemental	... no change

Expenses	
Line 27 PAR's Net Supplemental Expenses	... no change
Line 28 PAR's Net Child Support Obligation	... no change
Lines 29, 30, 31 Adjusting the Child Support Obligation for Other Dependents	... no change
Line 29 Line 28 PAR CS Obligation WITH Other Dependent Deduction	... no change
Line 30 Line 28 PAR CS Obligation WITHOUT Other Dependent Deduction	... no change
Line 31 Adjusted PAR CS Obligation	... no change
Lines 32 and 33 Maintaining a Self-Support Reserve	... no change
Line 32 Self-Support Reserve Test	... no change

Line 33 PAR's Maximum Child Support Order	... no change
Line 34 Child Support Order	... no change
If the PAR is the obligor, go to Line 35. Otherwise, Line 34 is the final child support order.	
Line 35 PPR Household Income Test	... no change

APPENDIX IX-B

USE OF THE CHILD SUPPORT GUIDELINES

General Information

Completion and Filing of the Worksheet	A child support guidelines worksheet must be completed and made part of the permanent Family Division case file for each child support order established or modified using the child support guidelines.
Use of Weekly Amounts	All financial information entered on the worksheets must be based on weekly amounts. For monthly amounts, divide by 4.3. For annual amounts, divide by 52.
Rounding to Whole Dollars and Percentages	Dollars and percentages (ratios) should be rounded to whole numbers. Amounts less than 50 cents should be dropped. For example, \$340.35 is \$340. Increase amounts that are 50 cents or more to the next whole dollar. For example, \$540.58 is \$541. Percentages (ratios) should be rounded to two decimal places in the same manner. For example, 0.343 is 0.34 and 0.456 is 0.46.
Defining Parental Roles	<p>Sole Parenting - A <i>Custodial Parent</i> is a parent who has physical custody of the children and provides for their needs on a day-to-day basis. This parent is generally the obligee of the support order. A <i>Non-Custodial Parent</i> is a parent who does not have physical custody of the children on a regular basis but may exercise periodic Par Time privileges (if time sharing exceeds the substantial equivalent of two or more overnights per week, a shared-parenting situation may exist). This parent is generally the obligor of the support order. See Appendix IX-A, paragraph 13.</p> <p>Shared Parenting - A <i>Parent of Primary Residence</i> (PPR) is a parent who provides a residence for the child for more than 50% of overnights annually or, if sharing is equal, provides the residence for the child while he or she is attending school. The PPR may be either the obligee or obligor depending on the parents' income and amount of time spent with the child. A <i>Parent of Alternate Residence</i> (PAR) is a parent who provides an overnight residence for the child when he or she is not with the PPR. See Appendix IX-A, paragraph 14(b).</p>
Selection of a Worksheet	<p>Sole Parenting - The Sole-Parenting Worksheet (Appendix IX-C) shall be used in the following cases: no time sharing (i.e., the child resides with a parent 100% of the time), shared parenting (PAR Time) below the substantial equivalent of two or more overnights per week (28% of overnights), split-parenting (i.e., multiple children; at least one child residing with each parent), and shared-parenting situations in which an adjusted award results in the PPR's net household income falling below the PPR household income reserve set forth in Appendix IX-A, paragraph 14(d).</p> <p>Shared Parenting - The Shared-Parenting Worksheet (Appendix IX-D) shall be used if the Parent of Alternate Residence has the child for the substantial equivalent of two or more overnights per week, excluding extended PAR time (e.g., vacations) and has shown that separate living accommodations for the child are provided in the alternate household (see shared parenting standards in Appendix IX-A, paragraph 14(c)).</p>

Line Instructions for the Sole-Parenting Worksheet

Caption	Enter the names of the parties, the county of venue, the docket number, and the number of children for whom support is being determined. Check-off whether the custodial parent is the plaintiff or defendant.
<p>Lines 1 through 5</p> <p>Determining Income</p>	<p>Gross Income - For the purpose of these guidelines, <i>gross income</i> is all earned and unearned income that is recurring or will increase the income available to the recipient over an extended period of time. When determining whether an income source should be included in the child support guidelines calculation, the court should consider if it would have been available to pay expenses related to the child if the family would have remained intact or would have formed and how long that source would have been available to pay those expenses.</p> <p>Sources of Income - <i>Gross income</i>, includes, but is not limited to, income from the following sources:</p> <ul style="list-style-type: none"> a. compensation for services, including wages, fees, tips, and commissions; b. the operation of a business minus ordinary and necessary operating expenses (see IRS Schedule C); c. gains derived from dealings in property; d. interest and dividends (see IRS Schedule B); e. rents (minus ordinary and necessary expenses - see IRS Schedule E); f. bonuses and royalties; g. alimony and separate maintenance payments received from the current or past relationships; h. annuities or an interest in a trust; I. life insurance and endowment contracts; j. distributions from government and private retirement plans including Social Security, Veteran's Administration, Railroad Retirement Board, deferred compensation, Keoughs and IRA's; k. personal injury awards or other civil lawsuits; l. interest in a decedent's estate or a trust; m. disability grants or payments (including Social Security disability); n. profit sharing plans; o. worker's compensation; p. unemployment compensation benefits; q. overtime, part-time and severance pay; r. net gambling winnings; s. the sale of investments (net capital gain) or earnings from investments; t. income tax credits or rebates (including the federal Earned Income Credit and the N.J. homestead rebate); u. unreported cash payments (if identifiable); v. the value of in-kind benefits; and w. imputed income (see Appendix IX-A, paragraph 12). <p style="text-align: right;"><i>Section Continued</i> ➞</p>
LINE INSTRUCTIONS FOR THE SOLE-PARENTING WORKSHEET	

<p>Determining Income -continued</p>	<p><i>Income from self-employment or operation of a business.</i></p> <p>a. For income from self-employment, rent, royalties, proprietorship of a business, or joint ownership of a partnership or closely held corporation, gross income is gross receipts minus ordinary and necessary expenses required for self-employment or business operation. Personal income from the operation of a business includes all income sources listed above and <i>potential cash flow</i> resulting from loans taken from the business.</p> <p>b. Income and expenses from self-employment or the operation of a business should be carefully reviewed to determine gross income that is available to the parent to pay a child support obligation. In most cases, this amount will differ from the determination of business income for tax purposes.</p> <p>c. Specifically excluded from ordinary and necessary expenses, for the purposes of these guidelines, are expenses allowed by the IRS for:</p> <ol style="list-style-type: none"> (1) the accelerated component of depreciation expenses; (2) first-year bonus depreciation; (3) depreciation on appreciating real estate; (4) investment tax credits; (5) home offices; (6) entertainment; (7) travel in excess of the government rate; (8) non-automobile travel that exceeds standard rates; (9) automobile expenses; (10) voluntary contributions to pension plans in excess of 7% of gross income; and (11) any other business expenses that the court finds to be inappropriate for determining gross income for child support purposes. <p><i>Sporadic Income</i></p> <p>a. If income from any source is sporadic or fluctuates from year-to-year (e.g., seasonal work, dividends, bonuses, royalties, commissions), the amount of sporadic income to be included as <i>gross income</i> shall be determined by averaging the amount of income over the previous 36 months or from the first occurrence of its receipt whichever time is less.</p> <p>b. For overtime pay or income from a second job, the average is based on the prior 12 months or first receipt whichever time is greater.</p> <p>c. The court may exclude sporadic income if the party can prove that it will not be available in an equivalent amount in the future.</p> <p style="text-align: right;"><i>Section Continued</i> ➞</p>
<p>LINE INSTRUCTIONS FOR THE SOLE-PARENTING WORKSHEET</p>	
<p>Determining Income -continued</p>	<p><i>Military Pay</i> - All military pay and allowances shall be included as gross income for determining child support (see <i>Rose vs. Rose</i>, 107 S.Ct. 2029 (1987)).</p>

a. All service members receive Basic Allowance for Quarters (BAQ) and Basic Allowance for Subsistence (BAS) or live in government accommodations and eat at mess halls for free. If BAQ and BAS are not received due to government-provided accommodations and food, the value of such in-kind income may be included in the service member's gross income.

b. BAQ, BAS, and Variable Housing Allowances (VHS) are considered income for the purposes of determining child support. These forms of income are not subject to tax.

In-Kind Income - The fair-market value of goods, services, or benefits received in lieu of wages and in the course of employment shall be included as gross income if they reduce personal living expenses of the recipient regardless of whether they are derived from an employer, self-employment, or the operation of a business. Examples of in-kind goods, services and benefits include vehicles, automobile insurance, free housing, meals, benefits selected under a cafeteria plan, memberships, or vacations. Expense reimbursements are not considered income.

Alimony, Spousal Support, and/or Separate Maintenance Received - Alimony, spousal support, or separate maintenance payments received from a spouse or former spouse in accordance with a court order are considered gross income to the recipient. If child support and alimony, spousal support, or separate maintenance are being determined simultaneously (for the same family), the court should set the alimony, spousal support, or separate maintenance first and include that amount in the recipient's gross income (on Line 1c) before applying the child support guidelines, except in pendente lite situations. Alimony, spousal support, or maintenance payments that are being paid to former spouses or will be paid in the future (to the spouse in the current action) are excluded from the payor's income (on Line 1b).

Types of Income Excluded from Gross Income - The following types of income are excluded from *gross income*:

a. means-tested income (i.e., based on the fact that the recipient has minimal income and requires government assistance to live) including, but not limited to, Temporary Assistance to Needy Families (TANF), Deficit Reduction Act (DEFRA), General Assistance, Refugee Assistance, rent subsidies, food stamps, and Supplemental Security Income for the Aged, Blind or Disabled;

b. alimony, spousal support, or separate maintenance payments (the net amount after deducting the tax benefits, if known) to a current or former spouse;

c. child support received for children of another relationship;

Section Continued ➞

LINE INSTRUCTIONS FOR THE SOLE-PARENTING WORKSHEET

Determining
Income -continued

d. non-income producing assets (e.g., undeveloped real estate, automobiles, jewelry, art, stocks and bonds) unless the court finds that the intent of the

investment was to avoid the payment of child support;

e. income from children, unless the court determines that such income should be included because the child is a professional or has substantial income that reduces the family's living expenses;

f. income from other household members (e.g., step-parents, grandparents, current spouse) who are not legally responsible for the support of the child for whom support is being established except to determine the other-dependent credit (the income of the current spouse may be included if an other-dependent deduction is requested - see Appendix IX-A, paragraph 10).

g. a government benefit based on a parent's earnings record, disability, or condition that is paid to or for the child (or the child's caretaker) for whom support is being determined (e.g., Black Lung, Veteran's Disability, Social Security) or other non-means-tested government benefits meant to reduce the cost of the child (e.g., adoption subsidies as provided by N.J.A.C. 10:121-2),

h. for modifications involving retirement income, the pro-rated amount of contributions to a voluntary plan that were previously included in gross income when the current support order was established; and

i. financial assistance for education including loans, grants, scholarships, veteran's education benefits, and awards provided under the National and Community Service Act of 1990 (except post-service benefits); and

j. federal earned income tax credits.

Collecting and Verifying Income Information

a. Prior to the commencement of a hearing to establish or modify child support, the parties shall submit either a Case Information Statement (R. 5:5-2) or a Financial Statement in Summary Support Actions (R. 5:5-3) to the court.

b. When possible, the court should determine gross income as follows:

(1) Prior to June 30 of the current year, use Federal and State income tax returns, W-2 statement(s) and IRS 1099's from the preceding year. If tax documentation is unavailable, use any other available evidence of current earnings (e.g., paystubs, employer wage verifications, or, for the self-employed, statements of business receipts and expenses). If a joint income tax return includes income of a person other than one of the parties involved in the support proceeding (e.g., a current spouse), the taxpayer or that person's attorney shall be responsible for the redaction of the tax return.

Section Continued ➞

LINE INSTRUCTIONS FOR THE SOLE-PARENTING WORKSHEET

Determining

(2) After June 30, use the year-to-date income figure from all documented

Income -continued	<p>sources listed above. Divide the total gross income from all sources by the number of employed weeks to determine the weekly gross income.</p> <p>(3) If no income documentation is available, income may be determined through testimony or imputed as set forth in Appendix IX-A, para. 10.</p> <p><u>Note on Income Documentation:</u> The review of a paystub, W-2 form, IRS-1099 form or tax return may not provide all necessary income information for a parent. The accurate determination of income may be dependent on a combination of these documents and testimony. Also, note that a parent may have more than one W-2 wage statement if that person worked for multiple employers during the year.</p> <p><i>Taxable and Non-Taxable Income</i> - Before determining Net Income, gross income must be separated into taxable and non-taxable portions to ensure that withholding taxes are deducted only from taxable gross income. Generally, the types of income listed below are not subject to tax. Other types of income may be non-taxable depending on the status of the taxpayer or the source of income. For more information on taxable and non-taxable income, refer to IRS Publication 525 (<i>Taxable and Non-Taxable Income</i>) or, for New Jersey income taxes, see N.J.S.A. 54A:6-1 and NJ-WT. The following items are considered income to the parents, but should not be used to calculate withholding or income taxes when determining net income.</p> <p><i>1. Income Not Subject to Federal Income Tax</i></p> <ul style="list-style-type: none"> a. Accident and health insurance proceeds; b. Black-lung benefits; c. Child support payments; d. Federal Employees Compensation Act payments; e. Interest on state or local obligation; f. Scholarships and fellowships grants; g. Veteran's benefits; h. Worker's compensation; i. Life insurance proceeds paid due to death of the insured; j. Social Security benefits. However, if the taxpayer has income of more than \$25,000 if single or \$32,000 if married and filing a joint return some of the benefits may be taxable (see IRS Publication 915); k. Casualty insurance and other reimbursements; and l. Earnings from tax-free government bonds or securities. <p style="text-align: right;"><i>Section Continued</i> ➞</p>
LINE INSTRUCTIONS FOR THE SOLE-PARENTING WORKSHEET	
Determining Income -continued	<p><i>2. Income Not Subject to New Jersey State Income Tax</i></p>

- a. Federal Social Security benefits;
- b. Railroad Retirement benefits;
- c. Proceeds of life insurance contracts payable by reason of death;
- d. Employee's death benefits;
- e. The value of property acquired by gift, bequest, devise or inheritance except income from any such property or if the gift, bequest, devise or inheritance is income;
- f. Amounts received under worker's compensation including income from suits, agreements, accident or health insurance resulting from personal injuries or sickness;
- g. Compensation paid by the United States for services in the Armed Forces performed by an individual not domiciled in New Jersey;
- h. Grants or scholarships received from education institutions;
- i. Payments of up to \$10,000 for a married couple filing jointly, \$5,000 for a married couple filing separately and \$7,500 for a single taxpayer from an annuity, endowment or life insurance contract or payments of any such amount received as pension, disability or retirement benefits for persons at least 62 years old or disabled under Social Security;
- j. New Jersey Lottery winnings;
- k. Permanent and total disability benefits under a public or private plan and certain accident/health insurance benefits including Veteran's benefits;
- l. Unemployment Insurance and Temporary Disability benefits;
- m. Interest on obligations issued by the State or any county, municipality, school or other governmental body of New Jersey and obligations statutorily free from tax under State or federal law;
- n. Amounts contributed by an employer on behalf of an employee to a trust which meets the requirements of IRC section 401(K) are not taxable in the year when made;
- o. Earnings from tax-free government bonds or securities; and
- p. Income Tax Refunds (state or federal).

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 \$87,900 of gross earnings (for wage earners in 2004). After the maximum \$5,450 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 \$87,900 limit and the full Medicare tax rate (2.9%) on all earned income.

Analyzing Income Tax Returns - For assistance in analyzing income tax returns to determine parental income, see American Bar Association, Section of Family Law, *The 1040 Handbook: A Guide to Income and Asset Discovery*, 2d., 1993.

LINE INSTRUCTIONS FOR THE SOLE-PARENTING WORKSHEET

Line 1	Enter the weekly gross taxable income of each parent in the appropriate Line 1 column.
Gross Taxable	

Income	Non-taxable income is entered on Line 4.
Line 1a Mandatory Retirement Contributions	<p>Enter the weekly mandatory retirement contributions for each parent in the appropriate Line 1a column.</p> <p>Contributions to retirement or pension plans that are mandatory (i.e., required as a condition of employment) are not considered income for determining child support obligations. Since mandatory pension contributions are generally non-taxable, the amount of such payments must be deducted from gross income before withholding taxes and the Adjusted Gross Taxable Income are calculated. Voluntary payments to Deferred Compensation Plans (e.g., 401K, 414B), Keoughs, and IRA's should not be deducted from gross income. Calculate the weekly amount of mandatory retirement contributions by dividing the year-to-date contributions by the number of weeks employed or by using an average of the prior year's contributions.</p>
Line 1b Alimony Paid	<p>Enter the weekly amount of alimony or other form of spousal support that is paid or will be paid to a former spouse in the appropriate Line 1b column.</p> <p>When established simultaneously with child support (for the same family), the amount of alimony, spousal support, or separate maintenance should be determined before the child support guidelines are applied, except in <u>pendente lite</u> applications. Once the amount of alimony, spousal support, or separate maintenance is set, it is deducted from the payor's gross income and added to the recipient parent's gross income for the purposes of calculating a child support award using the guidelines.</p>
Line 1c Alimony Received	<p>Enter the weekly amount of alimony or other spousal support that is received or will be received from a former spouse (i.e., includes payments from the current as well as any past relationships) in the appropriate Line 1c column.</p> <p>To determine whether a payment from a former spouse is considered alimony or separate maintenance, see 26 U.S.C. 71.</p>
Line 2 Adjusted Gross Taxable Income	<p>Subtract mandatory retirement contributions and alimony paid from the gross taxable income and Add any alimony received to the gross taxable income to obtain the adjusted gross taxable income. Enter each parent's adjusted gross taxable income in the appropriate Line 2 column. [Math: Line 1 - Line 1a - Line 1b + Line 1c]</p>
LINE INSTRUCTIONS FOR THE SOLE-PARENTING WORKSHEET	
Line 2a	Enter each parent's combined weekly federal, state, and local withholding taxes in the appropriate Line 2a column.

**Withholding
Taxes**

Once the taxable portion of gross income is determined, the combined federal, state, city (if applicable), Social Security, and Medicare withholding taxes are deducted. As set forth below, four methods are available to determine the amount of combined income tax withholding to be deducted from gross income.

1. Combined Income Tax Withholding Tables (Appendix IX-H) - To use the combined tax withholding tables, the gross taxable income and the number of withholding allowances claimed must be known.

a. Income tax withholding is meant to be consistent with end-of-year tax obligations to avoid the need for payments or refunds. Generally, individuals may claim from zero to two withholding allowances for themselves, one for a spouse, and one for each dependent. Starting in the 1998 tax year, additional allowances may be claimed to accommodate the new child tax credit (see paragraph b). The number of withholding exemptions claimed may vary with the taxpayer's marital status, number of jobs held, estimated adjustments to income, and the employment status of the taxpayer's spouse (see Section 3402 of the Internal Revenue Code, IRS Form W-4, or IRS Pub. 505).

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) 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 between \$15,000 and \$42,000 if unmarried or between \$20,000 and \$65,000 if married, one additional allowance for each eligible child plus one additional allowance if there are three to five eligible children or two additional allowances if there are six or more eligible children; or**
 - (b) for incomes between \$42,000 and \$80,000 if unmarried or between \$65,000 and \$115,000 if married, one additional allowance if there are one or two eligible children two additional allowances if there are three eligible children, three additional allowances if there are four eligible children, or four additional allowances if there are five or more eligible children.**

NOTE: The combined tax withholding table may not result in the correct tax withholding amount if significant portions of the parent's income are not subject to FICA/Medicare tax (e.g., alimony, rents, dealings in property, interest income), if wages for federal income tax and the FICA/Medicare tax differ, or if the parent is self-employed (requires payment of the full FICA/Medicare tax rate on 92.35% of income - see IRS Pub. 533 or Schedule SE). Generally, unearned income is not subject to the FICA/Medicare tax. See the notes at the end of the Appendix IX-H combined tax withholding table.

Section Continued ➤

LINE INSTRUCTIONS FOR THE SOLE-PARENTING WORKSHEET	
Withholding Taxes - continued	<p>2. <u>End-of-Year Tax Obligations</u> - If the award is being calculated before June 30 of the current year and the prior year's federal and state income tax return forms, and Forms W-2 are available, the tax obligation may be calculated as follows:</p> <p style="padding-left: 40px;">a. add the end-of-year income tax obligation (i.e., total tax) from the federal and state tax return forms, the W-2 Social Security tax withheld, and the W-2 Medicare tax withheld.</p> <p style="padding-left: 40px;">b. divide the sum of the taxes by 52.</p> <p>3. <u>Year-to-Date Calculation</u> - If the award is being calculated after June 30 of the current year and a check stub (which represents the parent's only income source) is available, add the year-to-date federal, state, Social Security and Medicare withholding taxes and divide the sum by the number of weeks employed.</p> <p>4. <u>Self-Employed Persons</u> - For persons whose income is derived from self-employment or the operation of a business, the court should carefully review personal and business income tax returns (State and federal) and IRS-1099 statements from the most recent tax year to determine the amount of taxes to be deducted from gross income.</p> <p>Note: the method of determining withholding taxes and each parent's number of allowances and marital status must be documented in the <i>Comments</i> section (Line 6) of the worksheet.</p>
Line 2b Prior Child Support Orders	<p>Enter the weekly amount of previously ordered child support in the appropriate Line 2b column.</p> <p>Since previously ordered child support of other relationships represents income that is not available for determining the current child support obligation, the amount of such orders must be deducted from the obligor's weekly Adjusted Gross Taxable Income (in anticipation of the payment of the order).</p> <p>In cases where the obligor must pay support to multiple families, considering these amounts in the guidelines worksheet may result in the obligor's net income falling below the self-support reserve, seriously affecting the support order for the most recent case. In these instances, it may be necessary for the court to deviate from the guidelines.</p>

LINE INSTRUCTIONS FOR THE SOLE-PARENTING WORKSHEET

Line 2c
Mandatory Union Dues

Enter each parent's weekly mandatory union dues in the appropriate Line 2c column.

Union dues must be mandatory (i.e., required as a condition of employment) to be eligible as a deduction from a parent's adjusted gross income. Calculate the weekly amount of mandatory union dues by dividing the year-to-date dues paid by the number of employed weeks or by using an average of the prior year's dues payments.

Line 2d
Other-Dependent Deduction

Enter the theoretical weekly child support obligation for other legal dependents (from Line 14 of the Sole-Parenting worksheet prepared for the alternate family) on Line 2d of the worksheet of the parent requesting the adjustment. The Line 14 amount represents the parent's income share of the total marginal costs for the children in the alternate family. The obligation amount for other legal dependents (the other-dependent deduction) should be calculated on a separate Sole-Parenting worksheet.

The other-dependent deduction is part of an adjustment mechanism to apportion a parent's income to all legal dependents including those born before or after the children for whom support is being determined. Legal dependents include adopted or natural children of either parent who are under 18 years of age or over 18 years of age **and** still attending high school or other secondary school. No adjustment is provided for stepchildren. Generally, stepchildren are considered the legal responsibility of their natural parents unless the court determines that a stepparent has a legal obligation to support the child.

The adjustment requires that three support obligations be calculated - a theoretical support obligation for the other dependents in the alternate family, a support obligation that includes the other-dependent deduction, and a support obligation that does not include the other-dependent deduction. The deduction and the adjusted support obligation are calculated only if requested by a serial-family parent and the income of the other parent in the alternate family is provided to the court.

1. The amount of the deduction is the serial parent's theoretical support obligation for the children in the alternate family. It requires that a separate Sole-Parenting child support guidelines worksheet be completed (through Line 14) for the children in the alternate family with the parent claiming the deduction being the theoretical obligor of those children. The deduction is calculated based on the income of the parent claiming the deduction and the income of that person's current spouse.

2. A parent must disclose the gross income of the other parent in the alternate family as a condition to the right to claim this deduction. If the other parent in the alternate family is voluntarily unemployed or underemployed, the court may impute income to that person to determine the parent's obligation to the children in the alternate family.

LINE INSTRUCTIONS FOR THE SOLE-PARENTING WORKSHEET

	3. The amount of the deduction shall not be calculated for alternate families having more than six children. In such cases, the court may find that the guidelines are inapplicable and may establish the child support award based on the factors set forth in N.J.S.A. 2A:34-23 and existing case law.
Line 3 Net Taxable Income	<p>Subtract the combined withholding tax, prior child support orders, mandatory union dues, and the other-dependent deduction*, if any, from the Adjusted Gross Taxable Income to obtain the Net Taxable Income. [Math: Line 2 - Line 2a - Line 2b - Line 2c - Line 2d]. Enter each parent's Net Taxable Income in the appropriate Line 3 column.</p> <p><i>*If the other-dependent adjustment is requested, three worksheets must be prepared: (1) one calculating the parent's theoretical obligation to dependents in the secondary family, (2) one calculating a support award after deducting the theoretical obligation from the parent's net income, and (3) one calculating the support award as if there were no other dependents (i.e., the theoretical obligation without the other dependent deduction). Thus, the other-dependent deduction is not always deducted when figuring net income. The support award is adjusted for other dependents using Lines 21 through 23.</i></p>
Line 4 Non-Taxable Income	<p>Enter each parent's weekly gross non-taxable income in the appropriate Line 4 column.</p> <p>Enter the source or type of non-taxable income in the space provided on Line 4 or in the Comments section of the Worksheet.</p>
Line 5 Net Income	<p>Add the Net Taxable Income and the Non-Taxable Income to obtain the weekly Net Income. [Math: Line 3 + Line 4]. Enter each parent's Net Income in the appropriate Line 5 column.</p> <p>Add the net incomes of the parents to obtain the Combined Net Income [Math: Line 5 Custodial Parent + Line 5 Non-Custodial Parent = Line 5 Combined]. Enter the result on Line 5, Combined.</p>
Line 6 Percentage Share of Income	<p>Divide each parent's net income by the combined net income to obtain each parent's percentage share of income. [Math: Line 5 Custodial Parent ÷ Line 5 Combined = Custodial Parent Line 6 Percentage Share; Line 5 Non-Custodial Parent ÷ Line 5 Combined = Non-Custodial Parent Line 6 Percentage Share]. The sum of the two percentages (ratios) must equal one (the decimal equivalent of 100%). Enter each parent's income share in the appropriate Line 6 column.</p>
LINE INSTRUCTIONS FOR THE SOLE-PARENTING WORKSHEET	
Line 7	Look-up the Basic Child Support Amount from Appendix IX-F award schedule.

Basic Child Support Amount	Select the appropriate amount for the number of children for whom support is being determined and the Line 5 combined net income of the parents. Enter the Basic Child Support Amount on Line 7.
Basic Child Support Amount - continued	<p>The parents' combined net income and the number of children for whom support is being determined are used to obtain the basic child support amount from the Appendix IX-F schedules. Appendix IX-F combined net incomes are provided in \$10 increments. For incomes that fall between income increments, go to the next higher income increment if the amount is \$5.00 or more (e.g., if the combined income is \$446, use the award for \$450 combined income; if it is \$444, use the award for \$440).</p> <p>As explained in Appendix IX-A, the basic child support amount represents average spending on children by intact families (see Appendix IX-A for consumption items included and excluded in the Appendix IX-F basic child support amount).</p>
Line 8 Adding Net Work-Related Child Care Costs to the Basic Obligation	<p>Calculate net work-related child-care costs using the Appendix IX-E Net Child Care Expense Worksheet. Enter the weekly net child-care cost (from Line 7 of Appendix IX-E Worksheet) on Line 8.</p> <p>Since child care expenses are excluded from the Appendix IX-F child support schedules, such costs, if incurred by either parent, must be added to the basic support amount.</p> <p>1. <i>Qualified Child Care Expenses.</i> Qualified child care expenses are those incurred to care for a dependent who is under the age of 15 or is physically or mentally handicapped. These expenses must be necessary for the employment or job search of the parent. Child care expenses should be reasonable and should not exceed the level required to provide quality care for the child(ren) from a licensed source. Only the net cost of child care (after the federal tax credit is deducted) is added to the basic award. It is assumed that the parent paying for child care will apply for and receive the federal child care tax credit at the end of the tax year.</p> <p>2. <i>Determining the Net Child Care Cost</i></p> <p>a. Calculate the Adjusted Gross Income (AGI) of the parent paying for child care by deducting moving expenses, one-half of the self-employment tax, IRA and Keough contributions, penalties on early withdrawal of savings, self-employment health insurance cost, and alimony paid from that parent's gross income. If this information is not available, use the parent's gross income (Line 1 + Line 4).</p> <p>b. Determine the annual child-care cost.</p> <p>c. Complete the Net Child Care Expense Worksheet in Appendix IX-E to find the weekly net child-care cost to be added to the basic support amount.</p>
LINE INSTRUCTIONS FOR THE SOLE-PARENTING WORKSHEET	

<p>Line 9</p> <p>Adding Health Insurance Costs for the Child to the Basic Obligation</p>	<p>Enter the parent's weekly cost of health insurance for the child for whom support is being determined on Line 9. If the parent's weekly marginal cost is unknown at the time of the hearing, use the <i>per capita</i> cost of a family policy at the parent's place of work. Do <i>not</i> include health insurance costs for adults or other dependents.</p> <p>Since the cost of health insurance for children is excluded from the Appendix IX-F child support schedules, a parent's contributions to a health insurance policy which includes the child for whom support is being determined must be added to the basic support amount. Only the parent's cost of adding the child to the health insurance (medical and dental) policy is added to the basic support amount (i.e., the marginal premium cost to the parent to add the child to the policy). If the parent who is providing the health insurance has no proof of the cost of adding the child to the health insurance policy, the parent's total premium cost should be divided by the number of persons covered by the policy (per capita). The result is then multiplied by the number of children for whom support is being determined to obtain the child's estimated share of the health insurance cost. For example, if the parent's total health insurance cost is \$60 per week and there are four persons covered by the policy (the parent, the two children who are the subjects of the support order, and a new spouse), the per capita health insurance cost for the two children is \$30 ($\\$60 \div 4 \text{ persons} = \\15) $\times 2 \text{ children} = \\30). If both parents provide health insurance for the child, each parent's marginal cost of adding the child to the policy should be added together to determine the total health insurance cost for the child. If the cost of the health insurance policy is unknown at the time of the support establishment hearing, the parent may apply for a modification of the support order when such information becomes available.</p>
<p>Line 10</p> <p>Adding Predictable and Recurring Unreimbursed Health Care to the Basic Obligation</p>	<p>Enter the weekly unreimbursed cost of any health care, if predictable and recurring, for the child that exceeds \$250 per child per year on Line 10.</p> <p><i>Costs under \$250 per child per year</i> - Unreimbursed health care expenses (medical and dental expenses not covered by insurance) up to and including \$250 per child per year are included in the Appendix IX-F child support schedules and are assumed to be paid by the custodial parent. Because they are part of the basic child support amount, these <i>ordinary</i> health care expenses are shared in proportion to the relative incomes of the parents.</p> <p><i>Predictable, Recurring Costs above \$250 per child per year</i> - Unreimbursed health care expenses in excess of \$250 per child per year are excluded from the child support schedules. If such expenses are predictable and recurring, they should be added to the basic support amount using Line 10. The court should consider the duration and recurring nature of unreimbursed health care expenses prior to adding them to the basic support amount. If both parents provide predictable, recurring unreimbursed health care for the child, the cost to each parent should be added together to determine the total unreimbursed health care costs. Each parent's direct health care expenses for the child above the \$250 per child annual threshold are credited against his or her share of the total support award on Line 17.</p> <p style="text-align: right;"><i>Section Continued</i> ➞</p>

LINE INSTRUCTIONS FOR THE SOLE-PARENTING WORKSHEET

Predictable and Recurring Unreimbursed Health Care - continued	<i>Unpredictable, Non-Recurring Costs above \$250 per child per year</i> - Health-care expenses for a child that exceed \$250 per child per year that are not predictable and recurring should be shared between the parents in proportion to their relative incomes as incurred. Since these expenses are not included in the support award, the procedure for sharing such costs should be set forth in the general language of the order or judgment.
Line 11 Adding Court-Approved Predictable and Recurring Extraordinary Expenses to the Basic Support Amount	<p>Enter court-approved predictable and recurring costs for the child on Line 11.</p> <p>If approved by the court, predictable and recurring extraordinary expenses for the child that are not included in the Appendix IX-F child support awards may be added to the basic support amount. Examples of extraordinary expenditures are PAR Time transportation expenses, special diets, and private education costs for gifted or handicapped children. See Appendix IX-A, paragraph 8, for a list of items that are included in the Appendix IX-F awards and an explanation of private education expenses that may be added to the basic support amount.</p> <p>Extraordinary expenses for a child that are not predictable and recurring should be shared between the parents in proportion to their relative incomes as incurred. Since these expenses are not included in the support award, the procedure for sharing such costs should be set forth in the general language of the order or judgment.</p> <p>Each parent's direct spending on court-approved extraordinary expenses for the child are credited against his or her share of the total support award on Line 18.</p>
Line 12 Deducting Government Benefits Paid to or for the Child	<p>Enter government benefits received by the child on behalf of either parent on Line 12.</p> <p>If a child is receiving government benefits based on either parent's earning record, disability, or retirement, the amount of those benefits must be deducted from the total support award (regardless of the effect of the child's benefit payments on benefits paid to the parent). Such benefits include, but are not limited to: Social Security Retirement or Disability, Black Lung, and Veteran's Administration benefits. Also included are non-means-tested government benefits meant to offset the cost of the child such as adoption subsidies (<i>N.J.A.C. 10:121-2</i>). SSI, public assistance (TANF), and other means-tested benefits are <u>not</u> government benefits based on a parent's earnings record, disability or retirement and should not be included on Line 12. If the government benefit received by the child is greater than the total support award (i.e., the amount of the total support award after deducting the government benefit is zero or less), the amount of the government benefit that is being paid to or for the child represents the support award. In such cases, the support award should be made payable directly to the obligee (i.e., from the government agency to the obligee; not through Probation). If the government benefit is less than the total support obligation, it shall continue to be paid directly to the obligee and the residual amount shall be paid through Probation. See Appendix IX-A, paragraph 10(b).</p> <p>Note that these benefits are not included in the gross income of the recipient parent.</p>

LINE INSTRUCTIONS FOR THE SOLE-PARENTING WORKSHEET	
Line 13 Calculating the Total Child Support Amount	Add the basic child support amount, net child-care cost, health insurance cost for the child, predictable and recurring unreimbursed health-care costs above \$250 per child per year, and court-approved predictable and recurring extraordinary expenses. Then, Subtract any government benefits received by the child. The result is the Total Child Support Amount. [Math: ((Line 7 + Line 8 + Line 9 + Line 10 + Line 11) - Line 12)]. Enter the total support amount on Line 13.
IF THE TOTAL CHILD SUPPORT AMOUNT IS ZERO, (THE GOVERNMENT BENEFIT EXCEEDS THE TOTAL CHILD SUPPORT AMOUNT), STOP! GOVERNMENT BENEFITS PAID DIRECTLY TO CHILD'S CUSTODIAN WILL SUBSTITUTE FOR THE CHILD SUPPORT ORDER. OTHERWISE, CONTINUE TO LINE 14.	
Line 14 Parental Share of the Total Child Support Obligation	Multiply each parent's percentage share of income by the total child support amount to find each parent's share of the total child support amount. Math: Line 6 Custodial Parent × Line 13 Total Support; Line 6 Non-Custodial Parent × Line 13 Total Support]. Enter each parent's share of the total support amount in the appropriate Line 14 column.
Line 15 Credit for Child-Care Payments	Enter payments (if any) for work-related child-care that are being paid by the non-custodial parent directly to the child care provider in the Line 15 NCP column. NOTE: payments cannot exceed the net work-related child care cost on Line 8.
Line 16 Credit for Payment of Child's Health Insurance Cost	Enter the non-custodial parent's direct payments (or payroll deductions) toward the marginal cost of adding the child to a health insurance policy in the Line 16 NCP column. NOTE: payments cannot exceed the parent's cost of health insurance for the child added on Line 9.
Line 17 Credit for Payment of Child's Predictable and Recurring Unreimbursed Health Care	Enter the non-custodial parent's direct payments (if any) for predictable and recurring unreimbursed health care above \$250 per child per year in the Line 17 NCP column. NOTE: payments cannot exceed predictable and recurring unreimbursed health care expenses added on Line 10.
Line 18 Credit for Payment of Court-Approved Extraordinary Expenses	Enter the non-custodial parent's direct payments (if any) for predictable and recurring extraordinary court-approved expenses in the Line 18 NCP column. NOTE: payments cannot exceed predictable and recurring extraordinary court-approved expenses added on Line 11.

LINE INSTRUCTIONS FOR THE SOLE-PARENTING WORKSHEET

Line 19

Adjustment for Parenting Time Variable Expenses

Enter the amount of the adjustment for variable expenses for the child during parenting time periods in the Line 19 NCP column. The court may grant the non-custodial parent an adjustment for parenting time equal to that parent's income share of the child's variable expenses for the percentage of time the child is with that parent. When determining if the adjustment is appropriate, the court should consider whether the non-custodial parent has incurred variable expenses for the child during the parenting time period and if parenting time reduced the other parent's variable expenses for the child. It is assumed that variable costs (food and transportation) for the child account for 37% of the total marginal child-rearing expenditures in intact families. The parenting time adjustment should not exceed the parent's time share of the variable costs for the child.

To figure the maximum visitation variable-expense adjustment:

- (1) Calculate the assumed variable costs for the child by multiplying the basic child support amount (Line 7) by 37%;
- (2) Calculate the non-custodial parent's percentage of overnights with the child by dividing the number of overnights with the non-custodial parent by the total overnights with either parent (enter each parent's percentage of time with the child or children on Line 5 of the *Comments* section of the worksheet);
- (3) Multiply the variable costs for the child by the non-custodial parent's percentage of overnights. The result is the maximum PAR Time adjustment (the variable cost for the time spent with the child).

[Math: Line 7 × 0.37 × percentage of time with child)]

NOTE: If the custodial parent's total household net income (from all sources) plus the PAR Time-adjusted support award is less than 200% of the poverty guideline for the number of persons in the household, the PAR Time adjustment is not presumptive and shall be subject to the court's discretion.

Line 20

Figuring Each Parent's Net Support Obligation

Subtract each parent's direct payments for child care, the child's share of the health insurance premium, predictable and recurring unreimbursed health care for the child above \$250 per year per child, and predictable and recurring extraordinary court-approved expenses from the paying parent's share of the total support amount. Then, **subtract** the Line 19 credit, if any, from the non-custodial parent's support amount. The result is each parent's net child support obligation. **[Math: (Line 14 - (Line 15 + Line 16 + Line 17 + Line 18 + Line 19)) for each parent].** Enter each parent's net obligation in the appropriate Line 20 column.

Direct payments are subtracted from the total child support amount of the parent who made the expenditure to find that parent's net child support obligation. Direct payments may be deducted only if the cost was included in the total child support amount. The net child support obligation for the non-custodial parent is the support order that will be paid for the benefit of the children. The net obligation of the custodial parent is considered to be spent directly on the children during the course of providing for their daily needs. If the children reside with a third party, each parent's net obligation is his or her respective child support order to be paid to the third-party custodian of the child (i.e., two orders are paid to the child's custodian).

IF NEITHER PARENT REQUESTED AN ADJUSTMENT FOR OTHER DEPENDENTS, GO TO LINE 24

LINE INSTRUCTIONS FOR THE SOLE-PARENTING WORKSHEET

Lines 21, 22, and 23

Adjusting the Child Support Order for Other-Dependents

Lines 21, 22, and 23 - Adjusting the Child Support Obligation for Other-Dependents

1. If either parent requests an adjustment for other legal dependents, three Sole-Parenting worksheets must be prepared (if calculating the adjustment manually). The worksheets will result in the following obligation amounts:

a. a theoretical support obligation for the child in the alternate family (i.e., the parent requesting the adjustment is the theoretical obligor of the child in the alternate family);

b. a support obligation for the child for whom support is being determined calculated **after deducting** the theoretical obligation for any other dependents from the responsible parent's gross income; and

c. a support order for the child for whom support is being determined calculated **without deducting** the theoretical obligation for other dependents from the responsible parent's gross income.

2. To ensure that a fair share of the parent's income is available to all his or her legal dependents, add the non-custodial parent's support obligation from the worksheet that **includes** the other-dependent deduction (Line 2d) and the non-custodial parent's support obligation from the worksheet that **does not include** the other-dependent deduction (Line 2d). Divide the sum of the two obligations by two to obtain the adjusted child support obligation for the non-custodial parent.

**Line 21
Line 20 CS
Obligation With
Other-Dependent
Deduction**

Enter the amount of the non-custodial parent's net child support obligation (Line 20) from the worksheet that **deducted** the theoretical support obligation for the parent's other dependents from the parent's net income (i.e., with the Line 2d other-dependent amount deducted from the parent's gross income). Note: the Line 2d theoretical support obligation for children in the alternate family is calculated on a separate Sole-Parenting worksheet.

**Line 22
Line 20 CS
Obligation
Without
Other-Dependent
Deduction**

Enter the amount of the non-custodial parent's net child support obligation (Line 20) from the worksheet that **did not deduct** the theoretical support obligation for other dependents (Line 2d) from the parent's net income.

**Line 23

Obligation
Adjusted for
Other Dependents**

Add the Line 21 support obligation that includes the other-dependent deduction and the Line 22 support obligation that does not include the other-dependent deduction, then **divide** the sum by two to obtain the Adjusted Child Support Obligation for the non-custodial parent. [Math: $((\text{Line 21} + \text{Line 22}) \div 2)$]. **Enter** the result on Line 23.

LINE INSTRUCTIONS FOR THE SOLE-PARENTING WORKSHEET

<p>Lines 24, 25, and 26</p> <p>Maintaining a Self-Support Reserve</p>	<p>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 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:</p> <ol style="list-style-type: none"> 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 (\$188.00 per week as of February 13, 2004), 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. <p>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).</p>
<p>Line 24</p> <p>Self-Support Reserve Test</p>	<p>Calculate whether the obligor's income will exceed 105% of the poverty level by subtracting the non-custodial parent's net child support obligation from that person's net income. [Math: Line 5 Non-Custodial Net Income - Line 20 or Line 23 Non-Custodial Child Support Obligation]. Enter the result for the NCP on Line 24. Enter the custodial parent's net income (from Line 5) on Line 24. Then,</p> <p><i>If the NCP Line 24 amount is less than 105% of the poverty guideline and the CP Line 24 is greater than 105% of the poverty guideline, Go To Line 25. If the NCP result is greater than 105% of the poverty guideline, Skip Line 25 and Enter the Line 20 or Line 23 non-custodial parent child support obligation on Line 26.</i></p> <p>NOTE: If the CP Line 24 amount is less than 105% of the poverty guideline, there is no NCP self-support reserve adjustment. In this case, the NCP Line 20 or 23 amount is the final child support order (Line 26).</p>
<p>Line 25</p> <p>Maximum Child Support Order</p>	<p>Subtract the poverty level from the non-custodial parent's net income to find the maximum child support order. [Math: Line 5 Non-Custodial Net Income - 105% of the poverty guideline]. Enter the result on Lines 25 and 26.</p>
<p>Line 26</p> <p>Child Support Order</p>	<p>Line 26 is the amount to be paid by the non-custodial parent (the obligor) to the custodial parent (from either Line 24 or Line 25) for the benefit of the children.</p>

Line Instructions for the Shared-Parenting Worksheet

Caption	Enter the names of the parties, the county of venue, the docket number, and the number of children for whom support is being determined. Check-off whether the Parent of the Primary Residence is the plaintiff or defendant.
Lines 1 through 5 Determining Income	<p>Gross Income - For the purpose of these guidelines, <i>gross income</i> is all earned and unearned income that is recurring or will increase the income available to the recipient over an extended period of time. When determining whether an income source should be included in the child support guidelines calculation, the court should consider if it would have been available to pay expenses related to the child if the family would have remained intact or would have formed and how long that source would have been available to pay those expenses.</p> <p>Sources of Income - <i>Gross income</i>, includes, but is not limited to, income from the following sources:</p> <ul style="list-style-type: none"> a. compensation for services, including wages, fees, tips, and commissions; b. the operation of a business minus ordinary and necessary operating expenses (see IRS Schedule C); c. gains derived from dealings in property; d. interest and dividends (see IRS Schedule B); e. rents (minus ordinary and necessary expenses - see IRS Schedule E); f. bonuses and royalties; g. alimony and separate maintenance payments received from the current or past relationships; h. annuities or an interest in a trust; i. life insurance and endowment contracts; j. distributions from government and private retirement plans including Social Security, Veteran's Administration, Railroad Retirement, deferred compensation, Keoughs and IRA's; k. personal injury awards or other civil lawsuits; l. interest in a decedent's estate or a trust; m. disability grants or payments (including Social Security disability); n. profit sharing plans; o. worker's compensation; p. unemployment compensation benefits; q. overtime, part-time and severance pay; r. net gambling winnings; s. the sale of investments (net capital gain) or earnings from investments; t. income tax credits or rebates (including the federal Earned Income Credit and the N.J. homestead rebate); u. unreported cash payments (if identifiable); v. the value of in-kind benefits; and w. imputed income (see Appendix IX-A, paragraph 12). <p style="text-align: right;"><i>Section Continued</i> ➞</p>

**Determining
Income -continued**

Income from self-employment or operation of a business.

a. For income from self-employment, rent, royalties, proprietorship of a business, or joint ownership of a partnership or closely held corporation, gross income is gross receipts minus ordinary and necessary expenses required for self-employment or business operation. Personal income from the operation of a business includes all income sources listed above and *potential cash flow* resulting from loans taken from the business.

b. In general, income and expenses from self-employment or the operation of a business should be carefully reviewed to determine an appropriate level of gross income that is available to the parent to pay a child support obligation. In most cases, this amount will differ from the determination of business income for tax purposes.

c. Specifically excluded from ordinary and necessary expenses, for the purposes of these guidelines, are expenses allowed by the IRS for:

- (1) the accelerated component of depreciation expenses;**
- (2) first-year bonus depreciation;**
- (3) depreciation on appreciating real estate;**
- (4) investment tax credits;**
- (5) home offices;**
- (6) entertainment;**
- (7) travel in excess of the government rate;**
- (8) non-automobile travel that exceeds standard rates;**
- (9) automobile expenses;**
- (10) voluntary contributions to pension plans in excess of 7% of gross income; and**
- (11) any other business expenses that the court finds to be inappropriate for determining gross income for child support purposes.**

Sporadic Income

a. If income from any source is sporadic or fluctuates from year to year (e.g., seasonal work, dividends, bonuses, royalties, commissions), the amount of sporadic income to be included as *gross income* shall be determined by averaging the amount of income over the previous 36 months or from the first occurrence of its receipt whichever time is less.

b. For overtime pay or income from a second job, the average is based on the prior 12 months or first receipt whichever time is greater.

c. The court may exclude sporadic income if the party can prove that it will not be available in an equivalent amount in the future.

Section Continued ➡

**Determining
Income -continued**

Military Pay - All military pay and allowances shall be included as gross income for determining child support (see *Rose vs. Rose*, 107 S.Ct. 2029 (1987)).

a. All service members receive Basic Allowance for Quarters (BAQ) and Basic Allowance for Subsistence (BAS) or live in government accommodations and eat at mess halls for free. If BAQ and BAS are not received due to government-provided accommodations and food, the value of such in-kind income may be included in the service member's gross income.

b. BAQ, BAS, and Variable Housing Allowances (VHS) are considered income when determining child support. These forms of income are not subject to tax.

In-Kind Income - The fair-market value of goods, services or benefits received in lieu of wages and in the course of employment shall be included as gross income if they reduce personal living expenses of the recipient regardless of whether they are derived from an employer, self-employment, or the operation of a business. Examples of in-kind goods, services, and benefits include vehicles, automobile insurance, free housing, meals, benefits selected under a cafeteria plan, memberships, or vacations. Expense reimbursements are not considered income.

Alimony, Spousal Support, and/or Separate Maintenance Received - Alimony, spousal support, or separate maintenance payments received from a spouse or former spouse in accordance with a court order are considered gross income to the recipient. If child support and alimony, spousal support, or separate maintenance are being determined simultaneously (for the same family), the court should set the alimony, spousal support, or separate maintenance first and include that amount in the recipient's gross income (on Line 1c) before applying the child support guidelines, except in pendente lite situations. Alimony, spousal support, or maintenance payments being or to be paid to former spouses in the future (to the current spouse) are excluded from the payor's income (on Line 1b).

Types of Income Excluded from Gross Income - The following types of income are excluded from *gross income*:

a. means-tested income (i.e., based on the fact that the recipient has minimal income and requires government assistance to live) including, but not limited to, Temporary Assistance to Needy Families (TANF), Deficit Reduction Act (DEFRA), General Assistance, Refugee Assistance, rent subsidies, food stamps, and Supplemental Security Income for the Aged, Blind or Disabled;

b. alimony, spousal support, or separate maintenance payments (the net amount after deducting the tax benefits, if known) to a current or former spouse;

c. child support received for children of another relationship;

Section Continued ➡

LINE INSTRUCTIONS FOR THE SHARED-PARENTING WORKSHEET

**Determining
Income -continued**

d. non-income producing assets (e.g., undeveloped real estate, automobiles, jewelry, art, stocks and bonds) unless the court finds that the intent of the investment was to avoid the payment of child support;

e. income from children, unless the court determines that such income should be included because the child is a professional or has substantial income that reduces the family's living expenses;

f. income from other household members (e.g., step-parents, grandparents, current spouse) who are not legally responsible for the support of the child for whom support is being established except to determine the other-dependent credit (the income of the current spouse may be included if an other-dependent deduction is requested - see Appendix IX-A, paragraph 10);

g. a government benefit based on a parent's earnings record, disability, or condition that is paid to or for the child (or the child's caretaker) for whom support is being determined (e.g., Black Lung, Veteran's Disability, Social Security) or other non-means-tested government benefits meant to reduce the cost of the child (e.g., adoption subsidies as provided by N.J.A.C. 10:121-2);

h. for modifications involving retirement income, the pro-rated amount of contributions to a voluntary plan that were previously included in gross income when the current support order was established; and

i. [I] financial assistance for education including loans, grants, scholarships, veteran's education benefits, and awards provided under the National and Community Service Act of 1990 (except post-service benefits).

Collecting and Verifying Income Information

a. Prior to a hearing to establish or modify child support, the parties shall submit either a Case Information Statement (*R. 5:5-2*) or a Financial Statement in Summary Support Actions (*R. 5:5-3*) to the court.

b. When possible, the court should determine gross income as follows:

(1) Prior to June 30 of the current year, use Federal and State income tax returns, W-2 statement(s) and IRS 1099's from the preceding year. If tax documentation is unavailable, use any other available evidence of current earnings (e.g., paystubs, employer wage verifications, or, for the self-employed, statements of business receipts and expenses). If a joint income tax return includes income of a person other than one of the parties involved in the support proceeding (e.g., the current spouse), the taxpayer or that person's attorney shall be responsible for the redaction of the tax return.

Section Continued ➤

LINE INSTRUCTIONS FOR THE SHARED-PARENTING WORKSHEET

Determining Income -continued

(2) After June 30, use the year-to-date income figure from all documented sources listed above. Divide the total gross income from all sources by the number of employed weeks to determine the weekly gross income.

(3) If no income documentation is available, income may be determined through testimony or imputed as set forth in Appendix IX-A, para. 10.

Note on Income Documentation: The review of a pay stub, W-2 form, IRS-1099 form or tax return may not provide all necessary income information for a parent. The accurate determination of income may be dependent on a combination of these documents and testimony. Also, note that a parent may have more than one W-2 wage statement if that person worked for multiple employers during the year.

Taxable and Non-Taxable Income - Before determining Net Income, gross income must be separated into taxable and non-taxable portions to ensure that withholding taxes are deducted only from taxable gross income. Generally, the types of income listed below are not subject to tax. Other types of income may be non-taxable depending on the status of the taxpayer or the source of income. For more information on taxable and non-taxable income, refer to IRS Publication 525 (*Taxable and Non-Taxable Income*) or, for New Jersey income taxes, see N.J.S.A. 54A:6-1 or NJ-WT. The following items are considered income to the parents, but should not be used to calculate withholding or income taxes when determining net income.

1. Income Not Subject to Federal Income Tax

- a. Accident and health insurance proceeds;
- b. Black-lung benefits;
- c. Child support payments;
- d. Federal Employees Compensation Act payments;
- e. Interest on state or local obligation;
- f. Scholarships and fellowships grants;
- g. Veteran's benefits;
- h. Worker's compensation;
- I. Welfare and other public assistance benefits;
- j. Life insurance proceeds paid due to death of the insured;
- k. Social Security benefits. However, if the taxpayer has income of more than \$25,000 if single or \$32,000 if married and filing a joint return some of the benefits may be taxable (see IRS Publication 915);
- l. Casualty insurance and other reimbursements; and
- m. Earnings from tax-free government bonds or securities.

Section Continued ➞

**Determining
Income -continued**

2. Income Not Subject to New Jersey State Income Tax

- a. Federal Social Security benefits;
- b. Railroad Retirement benefits;
- c. Proceeds of life insurance contracts payable by reason of death;
- d. Employee's death benefits;
- e. The value of property acquired by gift, bequest, devise or inheritance except income from any such property or if the gift, bequest, devise or inheritance is income;
- f. Amounts received under worker's compensation including income from suits, agreements, accident or health insurance resulting from personal injuries or sickness;
- g. Compensation paid by the United States for services in the Armed Forces performed by an individual not domiciled in New Jersey;
- h. Grants or scholarships received from education institutions;
- i. Payments of up to \$10,000 for a married couple filing jointly, \$5,000 for a married couple filing separately and \$7,500 for a single taxpayer from an annuity, endowment or life insurance contract or payments of any such amount received as pension, disability or retirement benefits for persons at least 62 years old or disabled under Social Security;
- j. New Jersey Lottery winnings;
- k. Permanent and total disability benefits under a public or private plan and certain accident and health insurance benefits including Veteran's benefits;
- l. Unemployment Insurance benefits;
- m. Interest on obligations issued by the State or any county, municipality, school or other governmental body of New Jersey and obligations statutorily free from tax under State or federal law;
- n. Amounts contributed by an employer on behalf of an employee to a trust which meets the requirements of IRC section 401(K) are not taxable in the year when made; and
- o. Earnings from tax-free government bonds or securities.

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 \$87,900 of gross earnings (for wage earners in 2004). After the maximum \$5,450 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 \$87,900 limit and the full Medicare tax rate (2.9%) on all earned income.

Analyzing Income Tax Returns - For assistance in analyzing income tax returns to determine parental income, see American Bar Association, Section of Family Law, *The 1040 Handbook: A Guide to Income and Asset Discovery*, 2d., 1993.

LINE INSTRUCTIONS FOR THE SHARED-PARENTING WORKSHEET

<p>Line 1</p> <p>Gross Taxable Income</p>	<p>Enter the weekly gross taxable income of each parent in the appropriate Line 1 column.</p> <p>Non-taxable income is entered on Line 4.</p>
<p>Line 1a</p> <p>Mandatory Retirement Contributions</p>	<p>Enter weekly mandatory retirement contributions for each parent in the appropriate Line 1a column.</p> <p>Contributions to retirement or pension plans that are mandatory (i.e., required as a condition of employment) are not considered income for determining child support obligations. Since mandatory pension contributions are generally non-taxable, the amount of such payments must be deducted from gross income before withholding taxes and the Adjusted Gross Taxable Income are calculated. Voluntary payments to Deferred Compensation Plans (e.g., 401K, 414B), Keoughs, and IRA's should not be deducted from gross income. Calculate the weekly amount of mandatory retirement contributions by dividing the year-to-date contributions by the number of weeks employed or by using an average of the prior year's contributions.</p>
<p>Line 1b</p> <p>Alimony Paid</p>	<p>Enter the weekly amount of alimony or other form of spousal support that is paid or will be paid to a former spouse in the appropriate Line 1b column.</p> <p>When established simultaneously with child support (for the same family), the amount of alimony, spousal support, or separate maintenance should be determined before the child support guidelines are applied, except in <u>pendente lite</u> applications. Once the amount of alimony, spousal support, or separate maintenance is set, it is deducted from the payor's gross income and added to the recipient parent's gross income for the purposes of calculating a child support award using the guidelines.</p>
<p>Line 1c</p> <p>Alimony Received</p>	<p>Enter the weekly amount of alimony or other form of spousal support that is received or will be received from a former spouse (i.e., includes payments from the current as well as any past relationships) in the appropriate Line 1c column.</p> <p>To determine whether a payment from a former spouse is considered alimony or separate maintenance, see 26 U.S.C. 71.</p>
<p>Line 2</p> <p>Adjusted Gross Taxable Income</p>	<p>Subtract mandatory retirement contributions and alimony paid from the gross taxable income and Add any alimony received to the gross taxable income to obtain the adjusted gross taxable income. Enter each parent's adjusted gross taxable income in the appropriate Line 2 column. [Math: Line 1 - Line 1a - Line 1b + Line 1c]</p>

LINE INSTRUCTIONS FOR THE SHARED-PARENTING WORKSHEET**Line 2a****Withholding
Taxes**

Enter each parent's combined weekly federal, state, and local withholding taxes in the appropriate Line 2a column.

Once the taxable portion of gross income is determined, the combined federal, state, city (if applicable), Social Security, and Medicare withholding taxes are deducted. As set forth below, four methods are available to determine the amount of combined income tax withholding to be deducted from gross income.

1. Combined Income Tax Withholding Tables (Appendix IX-H) - To use the combined tax withholding tables, the gross taxable income and the number of withholding allowances claimed must be known.

a. Income tax withholding is meant to be consistent with end-of-year tax obligations to avoid the need for payments or refunds. Generally, individuals may claim from zero to two withholding allowances for themselves, one for a spouse, and one for each dependent. Starting in the 1998 tax year, additional allowances may be claimed to accommodate the new child tax credit (see paragraph b). The number of withholding exemptions claimed may vary with the taxpayer's marital status, number of jobs held, estimated adjustments to income, and the employment status of the taxpayer's spouse (see Section 3402 of the Internal Revenue Code, IRS Form W-4, or IRS Pub. 505).

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) 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 between \$15,000 and \$42,000 if unmarried or between \$20,000 and \$65,000 if married, one additional allowance for each eligible child plus one additional allowance if there are three to five eligible children or two additional allowances if there are six or more eligible children; or**
 - (b) for incomes between \$42,000 and \$80,000 if unmarried or between \$65,000 and \$115,000 if married, one additional allowance if there are one or two eligible children, two additional allowances if there are three eligible children, three additional allowances if there are four eligible children, or four additional allowances if there are five or more eligible children.**

NOTE: The combined tax withholding table may not result in the correct tax withholding amount if significant portions of the parent's income are not subject to FICA/Medicare tax (e.g., alimony, rents, dealings in property, interest), if wages for federal income tax and the FICA/Medicare tax differ, or if the parent is self-employed (requires payment of the full FICA/Medicare tax rate on 92.35% of income - see IRS Pub. 533 or Schedule SE). Generally, unearned income is not subject to the FICA/Medicare

tax. See the notes at the end of the Appendix IX-H combined tax withholding table.

Section Continued ➤

LINE INSTRUCTIONS FOR THE SHARED-PARENTING WORKSHEET

**Withholding
Taxes - continued**

2. End-of-Year Tax Obligations - If the award is being calculated before June 30 of the current year and the prior year's federal and state income tax return forms, and Forms W-2 are available, the tax obligation may be calculated as follows:

a. add the end-of-year income tax obligation (i.e., total tax) from the federal and state tax return forms, the W-2 Social Security tax withheld, and the W-2 Medicare tax withheld.

b. divide the sum of the taxes by 52.

3. Year-to-Date Calculation - If the award is being calculated after June 30 of the current year and a check stub is available (which represents the parent's only income source), add the year-to-date federal, state, Social Security and Medicare withholding taxes and divide the sum by the number of weeks employed.

4. Self-Employed Persons - For persons whose income is derived from self-employment or the operation of a business, the court should carefully review personal and business income tax returns (State and federal) and IRS 1099 statements from the most recent tax year to determine the amount of taxes to be deducted from gross income.

Note: the method of determining withholding taxes and each parent's number of allowances and marital status must be documented in the *Comments* section (Line 5) of the worksheet.

Line 2b

**Prior Child
Support Orders**

Enter the weekly amount of previously ordered child support in the appropriate Line 2b column.

Since previously ordered child support of other relationships represents income that is not available for determining the current child support obligation, the amount of such orders must be deducted from the obligor's weekly Adjusted Gross Taxable Income (in anticipation of the payment of the order). In cases where the obligor must pay support to multiple families, considering these amounts in the guidelines worksheet may result in the obligor's net income falling below the self-support reserve, seriously affecting the support order for the most recent case. In these instances, it may be necessary for the court to deviate from the guidelines.

[Note: Revision to Line Instructions for Lines 1-5, 1b, and 2b (as to both the Sole-Parenting Worksheet and the Shared-Parenting Worksheet) adopted and effective April 2, 2001]

<p>Line 2c</p> <p>Mandatory Union Dues</p>	<p>Enter each parent's weekly mandatory union dues in the appropriate Line 2c column.</p> <p>Union dues must be mandatory (i.e., required as a condition of employment) to be eligible as a deduction from a parent's Adjusted Gross Taxable Income. Calculate the weekly amount of mandatory union dues by dividing the year-to-date dues paid by the number of employed weeks or by using an average of the prior year's dues payments.</p>
<p>LINE INSTRUCTIONS FOR THE SHARED-PARENTING WORKSHEET</p>	
<p>Line 2d</p> <p>Other-Dependent Deduction</p>	<p>Enter the theoretical weekly child support obligation for other legal dependents (from Line 14 of the Sole-Parenting worksheet prepared for the alternate family) on Line 2d of the worksheet of the parent requesting the adjustment. The Line 14 amount represents the parent's income share of the total marginal costs for the children in the alternate family. The obligation amount for other legal dependents (the other-dependent deduction) should be calculated on a separate Sole-Parenting worksheet.</p> <p>The other-dependent deduction is part of an adjustment mechanism to apportion a parent's income to all legal dependents including those born before or after the children for whom support is being determined. Legal dependents include adopted or natural children of either parent who are under 18 years of age or over 18 years of age and still attending high school or other secondary school. No adjustment is provided for stepchildren. Generally, stepchildren are considered the legal responsibility of their natural parents unless the court determines that a stepparent has a legal obligation to support the child.</p> <p>The adjustment requires that three support obligations be calculated - a theoretical support obligation for the other dependents in the alternate family, a support obligation that includes the other-dependent deduction, and a support obligation that does not include the other-dependent deduction. The deduction and the adjusted support obligation are calculated only if requested by a serial-family parent and the income of the other parent in the alternate family is provided to the court.</p> <ol style="list-style-type: none"> 1. The amount of the deduction is the serial parent's theoretical support obligation for the children in the alternate family. It requires that a separate Sole-Parenting child support guidelines worksheet be completed (through Line 14) for the children in the alternate family with the parent claiming the deduction being the theoretical obligor of those children. The deduction is calculated based on the income of the parent claiming the deduction and the income of that person's current spouse. 2. A parent must disclose the gross income of the other parent in the alternate family as a condition to the right to claim this deduction. If the other parent in the alternate family is voluntarily unemployed or underemployed, the court may impute income to that person to determine the parent's obligation to the children in the alternate family. 3. The amount of the deduction shall not be calculated for alternate

	families having more than six children. In such cases, the court may find that the guidelines are inapplicable and may establish the child support award based on the factors set forth in <i>N.J.S.A. 2A:34-23</i> and existing case law.
LINE INSTRUCTIONS FOR THE SHARED-PARENTING WORKSHEET	
Line 3 Net Taxable Income	<p>Subtract the combined withholding tax, prior child support orders, mandatory union dues, and the other-dependent deduction*, if any, from the Adjusted Gross Taxable Income to obtain the Net Taxable Income. [Math: Line 2 - Line 2a - Line 2b - Line 2c - Line 2d]. Enter each parent's Net Taxable Income in the appropriate Line 3 column.</p> <p><i>*If the other-dependent adjustment is requested, three worksheets must be prepared: (1) one calculating the parent's theoretical obligation to dependents in the secondary family, (2) one calculating a support award after deducting the theoretical obligation from the parent's net income, and (3) one calculating the support award as if there were no other dependents (i.e., the theoretical obligation without the other dependent deduction). Thus, the other-dependent deduction is not always <i>deducted</i> when figuring net income. The support award is adjusted for other dependents using Lines 29 through 31.</i></p>
Line 4 Non-Taxable Income	<p>Enter each parent's weekly gross non-taxable income in the appropriate Line 4 column.</p> <p>Enter the source or type of non-taxable income in the space provided on Line 4 or in the Comments section of the Worksheet.</p>
Line 5 Net Income	<p>Add the Net Taxable Income and the Non-Taxable Income to obtain the weekly Net Income. [Math: Line 3 + Line 4]. Enter each parent's Net Income in the appropriate Line 5 column.</p> <p>Add the net incomes of the parents to obtain the Combined Net Income [Math: Line 5 Custodial Parent + Line 5 Non-Custodial Parent = Line 5 Combined]. Enter the result on Line 5, Combined.</p>
Line 6	Divide each parent's net income by the combined net income to obtain each parent's percentage share of income. [Math: Line 5 Custodial Parent ÷ Line 5 Combined =

Percentage Share of Income	Custodial Parent Line 6 Percentage Share; Line 5 Non-Custodial Parent ÷ Line 5 Combined = Non-Custodial Parent Line 6 Percentage Share]. The sum of the two percentages (ratios) must equal one (the decimal equivalent of 100%). Enter each parent's income share in the appropriate Line 6 column.
LINE INSTRUCTIONS FOR THE SHARED-PARENTING WORKSHEET	
Line 7 Number of Overnights with Each Parent	<p>Enter the number of regular overnights that the child spends or is expected to spend with each parent during a one-year period in the appropriate Line 7 columns. Vacations and holidays with the PAR do not count towards the determination of overnight time.</p> <p>Add the number of overnights with each parent to obtain the total number of overnights. Enter the total overnights in the Line 7 Combined column.</p> <p>Generally, the sum of the number of overnights with each parent will be 365. If, however, the child spends overnights with a third party (e.g., grandparents) on a predictable and recurring basis, each parent's and the total number of overnights should be adjusted accordingly so that neither parent receives credit for this time. For example, if a child stays with grandparents for 10 overnights each year, which would have normally been spent with the PPR, the PPR's number of overnights is reduced by 10 and the total number of overnights is reduced to 355 (365-10). If the child would have spent half of the grandparent visitation time (5 of the 10 overnights) with the PAR, both parent's number of overnights is reduced by five. If a child attends summer camp or other overnight care, the parent paying for such care shall be entitled to the credit for the number of overnights.</p>
Line 8 Percentage of Overnights with Each Parent	<p>Divide the number of overnights that the child spends with each parent by the total number of overnights. [Math: Line 7 PPR overnights ÷ Line 7 total overnights; Line 7 PAR overnights ÷ Line 7 total overnights). Enter each parent's percentage of overnights in the appropriate Line 8 column. The sum of the percentages (ratios) must equal one (the decimal equivalent of 100%).</p>
<p align="center">NOTE: IF THE PAR'S PERCENTAGE OF OVERNIGHTS WITH THE CHILD IS LESS THAN THE SUBSTANTIAL EQUIVALENT OF TWO OR MORE OVERNIGHTS PER WEEK (28%), <u>STOP!</u> THE SOLE PARENTING WORKSHEET MUST BE USED.</p>	
Line 9 Basic Child	<p>Look-up the Basic Child Support Amount from the Appendix IX-F award schedule. Select the appropriate amount for the number of children for whom support is being determined and the Line 5 combined net income of the parents.</p>

Support Amount	<p>Enter the Basic Child Support Amount on Line 9.</p> <p>The parents' combined net income and the number of children for whom support is being determined are used to obtain the basic child support amount from the Appendix IX-F schedules. Appendix IX-F combined net incomes are provided in \$10.00 increments. For incomes that fall between income increments, go to the next higher income increment if the amount is \$5.00 or more (e.g., if the combined income is \$446, use the award for \$450 combined income; if it is \$444, use the award for \$440).</p> <p>As explained in Appendix IX-A, the basic support amount represents average spending on children by intact families (see Appendix IX-A for items included and excluded in the basic support amount).</p>
<p align="center">LINE INSTRUCTIONS FOR THE SHARED-PARENTING WORKSHEET</p>	
<p>Line 10</p> <p>PAR Shared Parenting Fixed Expenses</p>	<p>In shared-parenting situations, each parent incurs fixed costs (housing expenses) for the child even though the child may not be residing with a particular parent at a given time. Fixed costs include expenses for the dwelling, utilities, household furnishings, and household care items (see Appendix IX-A for a full list of items included in this category). It is assumed that fixed costs represent 38% of the basic support amount.</p> <p>The PPR's fixed costs remain static (i.e., the full 38% of the basic support amount; they are not reduced when the child is not in the household) since that parent must maintain the primary residence for the child at all times. The PPR's fixed costs are included in the basic support amount. The PAR's fixed expenses are pro-rated based on the amount of time the child spends in the alternate household. The PAR's fixed expenses are assumed to be equal to $[2 \times \text{PAR's time with the child} \times \text{PPR's fixed expenses}]$. For example, if the PAR spends 30% of overnights with the child, that parent is assumed to incur 60% of the PPR's fixed costs. The parents have equal fixed expenses only when time sharing is equal (50% each). The PAR's time-adjusted fixed expenses must be added to the basic support amount (i.e., the basic amount assumes that there is only one household for the child) to determine the total dual-household costs for the child.</p> <p>To calculate the PAR's time-adjusted fixed expenses:</p> <p>(1) Multiply the basic support amount by 38% [Math: $\text{Line 9} \times 0.38$]. The result is the portion of the basic support amount that represents the PPR's fixed expenses.</p> <p>(2) Multiply the PPR's fixed expense by two times the PAR's percentage of overnights [Math: $\text{PPR fixed expense} \times \text{PAR Line 8} \times 2$]. The result is the PAR's time-adjusted fixed expense for the child. Enter this amount on Line 10.</p>

<p>Line 11</p> <p>Deducting Government Benefits Paid to or for the Child</p>	<p>Enter the weekly amount of government benefits received by the child on behalf of either parent on Line 11. If a child is receiving government benefits (non-means tested) based on either parent's earning record, disability, or retirement, the amount of those benefits must be deducted from the total support award (regardless of the effect of the child's benefit payments on benefits paid to the parent). Such benefits include, but are not limited to: Social Security Retirement or Disability, Black Lung, and Veteran's Administration benefits. Also included are non-means-tested government benefits meant to offset the cost of the child such as adoption subsidies (N.J.A.C. 10:121-2). SSI, public assistance (TANF), and other means-tested benefits are <u>not</u> government benefits based on a parent's earnings record, disability or retirement and should not be included on Line 12. If the government benefit received by the child is greater than the total support award (i.e., the amount of the total support award after deducting the government benefit is zero or less), the amount of the government benefit that is being paid to or for the child represents the support award. In such cases, the support award should be made payable directly to the obligee (i.e., from the government agency to the obligee; not through Probation). If the government benefit is less than the total support obligation, it shall continue to be paid directly to the obligee and the residual amount shall be paid through Probation. Note that these benefits are not included in the gross income of the recipient parent. See Appendix IX-A, paragraph 10(b) for more information on the treatment of government benefits.</p>
<p align="center">LINE INSTRUCTIONS FOR THE SHARED-PARENTING WORKSHEET</p>	
<p>Line 12</p> <p>Shared Parenting Basic Child Support Amount</p>	<p>Add the basic child support amount and the PAR's shared parenting fixed expenses, then, Subtract any government benefits paid to or for the child. The result is the shared parenting basic child support amount. [Math: ((Line 9 + Line 10) - Line 11)]. Enter the shared parenting basic child support amount on Line 12.</p> <p>The shared parenting basic child support amount includes the costs of the two households in which the child resides, total variable costs (food and transportation) for the child, and other child-rearing costs controlled by the PPR such as clothing, personal care, and entertainment (see Appendix IX-A, paragraph 14(d)). Government benefits (non-means tested) paid to or for the child are deducted in recognition of the reduced household expenses for the child due to the receipt of government benefits specifically for that child.</p> <p>If the shared parenting basic child support amount is zero or less due <u>to</u> the deduction of a government apportionment, continue with the worksheet calculations (carrying forward negative numbers) to determine if the PAR has any obligation for supplemental expenses.</p>
<p>Line 13</p> <p>PAR Share of Shared Parenting Basic Child Support Amount</p>	<p>Calculate the PAR's share of the shared custody basic child support amount by multiplying the shared custody basic child support amount by the PAR's income share. [Math: (PAR Line 6 × Line 12)]. Enter the PAR's share of the award on Line 13.</p>
<p>Line 14</p>	<p><i>Variable expenses</i> are incurred only when the child is residing with a parent (i.e.,</p>

PAR Shared Parenting Variable Expenses	<p>costs that follow the child). This category includes transportation and food). It is assumed that variable costs account for 37% of total spending on a child in an intact family.</p> <p>Since the PPR has no variable expenses for the child while the child is with the PAR, the shared custody basic child support amount (which assumes that all variable expenses are incurred by the PAR household), must be reduced by the PAR's variable expenses for the child while the child is residing in the PAR's household.</p> <p>To Calculate the PAR's share of variable expenses for the child:</p> <p>(1) Multiply the basic support amount by 37% [Math: Line 9 \times 0.37]. This is the portion of the basic support amount that represents variable expenses for the child.</p> <p>(2) Multiply the variable expenses by the PAR's percentage of regular overnights with the child. [Math: (variable expense \times PAR Line 8)]. The result is the PAR's variable expense for the child. Enter this amount on Line 14.</p> <p>Note: Be careful to calculate variable expenses using the basic child support obligation (Line 9), <u>not</u> the shared parenting basic child support amount (Line 13).</p>
LINE INSTRUCTIONS FOR THE SHARED-PARENTING WORKSHEET	
Line 15 PAR Adjusted Shared Parenting Basic Child Support Amount	<p>The PAR Adjusted Shared Parenting Basic Child Support Amount represents the PAR's income share of the net support obligation for the child while the child is residing in the primary household. To calculate this amount, subtract the PAR's fixed expenses and the PAR's variable expenses from the PAR's share of the Shared Parenting Basic Child Support Amount. [Math: (Line 13 - Line 10 - Line 14)]. Note: Line 15 may be a negative number. If so, carry it forward to the supplemental expense calculation.</p>
Lines 16 through 20 Figuring Supplemental Expenses to be Added to the Shared Parenting Basic Child Support Amount	<p>Figure the amount of supplemental expenses (i.e., those not included in the basic support amount) that must be added to the PAR's basic child support amount.</p> <p><i>Supplemental expenses</i> include the net work-related child care cost, the cost of health insurance for a child, unreimbursed predictable and recurring health care expenses above \$250 per child per year, and other court-approved predictable and recurring expenses. See Appendix IX-A for a list of child-related expenses that are included in the Appendix IX-F awards. When added to the basic child support amount, supplemental expenses are apportioned between the parents in proportion <u>to</u> their relative incomes (i.e., these expenses are not time shared).</p>
Line 16 Adding Net	<p>Calculate net work-related child-care costs using the Appendix IX-E Net Child Care Expense Worksheet. Enter the weekly net child-care cost (from Line 7 of the Appendix IX-E Worksheet) on Line 16. Since child care expenses are excluded from</p>

<p>Work-Related Child Care Costs</p>	<p>the child support schedules, such costs, if incurred by either parent, must be added to the basic support amount.</p> <p>1. <i>Qualified Child Care Expenses.</i> Qualified child care expenses are those incurred to care for a dependent who is under the age of 15 or is physically or mentally handicapped. These expenses must be necessary for the employment or job search of the parent. Child care expenses should be reasonable and should not exceed the level required to provide quality care for the child(ren) from a licensed source. Only the net cost of child care (after the federal tax credit is deducted) is added to the basic award. It is assumed that the parent paying for child care will apply for and receive the federal child care tax credit at the end of the tax year.</p> <p>2. <i>Determining the Net Child Care Cost</i></p> <p>a. Calculate the Adjusted Gross Income (AGI) of the parent paying for child care by deducting moving expenses, one-half of the self-employment tax, IRA and Keough contributions, penalties on early withdrawal of savings, self-employment health insurance cost, and alimony paid from that parent's gross income. If this information is not available, use the parent's gross income (Line 1 + Line 4).</p> <p>b. Determine the annual child-care cost.</p> <p>c. Complete the Net Child Care Expense Worksheet in Appendix IX-E to find the net weekly child-care cost to be added to the basic amount.</p>
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LINE INSTRUCTIONS FOR THE SHARED-PARENTING WORKSHEET

<p>Line 17</p> <p>Adding Health Insurance Costs for the Child</p>	<p>Enter the parent's weekly cost of health insurance for the child for whom support is being determined on Line 17. If the parent's weekly marginal cost is unknown at the time of the hearing, use the per capita cost of a family policy at the parent's place of work. Do <i>not</i> include health insurance costs for adults or other dependents.</p> <p>Since the cost of health insurance is excluded from the child support schedules, a parent's contributions to a health insurance policy which includes the child for whom support is being determined must be added to the basic support award. Only the parent's cost of adding the child to the health insurance (medical and dental) policy is added to the basic support amount (i.e., the marginal premium cost to the parent to add the child to the policy). If the parent who is providing the health insurance has no proof of the cost of adding the child to the policy, the parent's total premium cost should be divided by the number of persons covered by the policy (per capita). The result is then multiplied by the number of children for whom support is being determined to obtain the child's estimated share of the health insurance cost. For example, if the parent's total health insurance cost is \$60 per week and there are four persons covered by the policy (the parent, the two children who are the subjects of the support order, and a new spouse), the per capita health insurance cost for the two children is \$30 ($\\$60 \div 4 \text{ persons} = \\15) $\times 2 \text{ children} = \\30). If both parents</p>
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	provide health insurance for the child, each parent's marginal cost of adding the child to the policy should be added together to determine the total health insurance cost for the child. If the cost of the health insurance policy is unknown at the time of the support establishment hearing, the parent may apply for a modification of the support order when such information becomes available.
Line 18 Adding Predictable and Recurring Unreimbursed Health Care	<p>Enter the weekly unreimbursed cost of any health care, if predictable and recurring, for the child that exceeds \$250 per child per year on Line 18.</p> <p><i>Costs under \$250 per child per year - Unreimbursed health care expenses (medical and dental expenses not covered by insurance) up to and including \$250 per child per year are included in the child support schedules and are assumed to be paid by the PPR. Because they are part of the basic child support order, these ordinary health care expenses are shared in proportion to the relative incomes of the parents.</i></p> <p><i>Predictable, Recurring Costs above \$250 per child per year - Unreimbursed health care expenses in excess of \$250 per child per year are excluded from the child support schedules. If such expenses are predictable and recurring, they should be added to the basic support award using Line 18. The court should consider the duration and recurring nature of unreimbursed health care expenses prior to adding them to the basic support amount. If both parents provide predictable, recurring unreimbursed health care for the child, the cost to each parent should be added together to determine the total unreimbursed health care costs. Each parent's direct health care expenses for the child above the \$250 per child annual threshold are credited against his or her share of the total support award on Line 24.</i></p> <p style="text-align: center;"><i>Section Continued ➡</i></p>

LINE INSTRUCTIONS FOR THE SHARED-PARENTING WORKSHEET

Line 18 - Adding Predictable and Recurring Unreimbursed Health Care - continued	<p><i>Unpredictable, Non-Recurring Costs above \$250 per child per year - Health-care expenses for a child that exceed \$250 per child per year that are not predictable and recurring should be shared between the parents in proportion to their relative incomes as incurred. Since these expenses are not included in the support award, the procedure for sharing such costs should be set forth in the general language of the order or judgment.</i></p>
Line 19 Adding Court-Approved Predictable and Recurring Extraordinary Expenses	<p>Enter court-approved predictable and recurring costs for the child on Line 19.</p> <p>If approved by the court, predictable and recurring extraordinary expenses for the child that are not included in the Appendix IX-F child support awards may be added to the basic support amount. Examples of such extraordinary expenditures are PAR transportation expenses, special diets, and private education costs for gifted or handicapped children. See Appendix IX-A, paragraph 8, for a list of items that are included in the Appendix IX-F awards and an explanation of private education expenses that may be added to the basic support amount.</p> <p>Extraordinary expenses that are not predictable and recurring should be shared between the parents in proportion to their relative incomes as incurred. Since these</p>

	expenses are not included in the support award, the procedure for sharing such costs should be set forth in the general language of the order or judgment. Each parent's direct spending on court-approved extraordinary expenses for the child are credited against his or her share of the total support award on Line 25.
Line 20 Total Supplemental Expenses	Add the net child-care cost, health insurance cost for the child, unreimbursed predictable and recurring health-care costs greater than \$250 per child per year, and court-approved predictable and recurring extraordinary expenses. [Math: (Line 16 + Line 17 + Line 18 + Line 19)]. Enter the total supplemental expenses on Line 20.
Line 21 PAR's Share of the Total Supplemental Expenses	Multiply the PAR's income share by the total supplemental expenses. [Math: PAR Line 6 \times Line 20 total supplemental expenses]. Enter the PAR's share of the total supplemental expenses on Line 21.
Line 22 Credit for PAR's Child-Care Payments	Enter the PAR's direct payments for work-related child-care for the child for whom support is being determined on Line 22. Note: payments cannot exceed the parent's net work-related child care cost added on Line 16.
Line 23 Credit for PAR's Payment of Child's Health Insurance Cost	Enter the PAR's direct payments towards that parent's cost of adding the child to a health insurance policy on Line 23. NOTE: payments cannot exceed the parent's cost of health insurance for the child added on Line 17.
LINE INSTRUCTIONS FOR THE SHARED-PARENTING WORKSHEET	
Line 24 Credit for PAR's Payment of Unreimbursed Health Care	Enter the PAR's direct payments for predictable and recurring unreimbursed health care greater than \$250 per child per year on Line 24. NOTE: payments cannot exceed predictable and recurring unreimbursed health care expenses added on Line 18.
Line 25 Credit for PAR's Payment of Court-Approved Extraordinary Expenses	Enter the PAR's direct payments for predictable and recurring extraordinary court-approved expenses on Line 25. NOTE: payments cannot exceed predictable and recurring extraordinary court-approved expenses added on Line 19.
Line 26 PAR's Total	Add the PAR's direct payments toward work-related child-care, the cost of adding the child to a health insurance policy, the predictable and recurring unreimbursed health care above \$250 per child per year, and the predictable and recurring

Payments for Supplemental Expenses	<p>health care above \$250 per child per year, and the predictable and recurring extraordinary court-approved expenses. [Math: (Line 22 + Line 23 + Line 24 + Line 25)]. Enter the sum of all payments added on Line 26.</p>
<p>Line 27</p> <p>PAR's Net Supplemental Expenses</p>	<p>Subtract the PAR's direct payments for child care, the child's share of the health insurance premium, predictable and recurring unreimbursed health care for the child above \$250 per year per child, and predictable and recurring extraordinary court-approved expenses from the PAR's share of the total supplemental expenses. The result is the PAR's net supplemental expenses for the child. [Math: (Line 21 - Line 26)] Enter the PAR's share of net supplemental expenses on Line 27.</p> <p>Direct payments for supplemental expenses are subtracted from the PAR's share of total supplemental expenses before those expenses are added to the PAR's share of the adjusted shared parenting child support amount. Direct payments may be deducted only if the cost was previously included as a supplemental expense.</p>
<p>Line 28</p> <p>PAR's Net Child Support Obligation</p>	<p>Add the PAR's share of the adjusted shared parenting basic child support amount and the PAR's share of the net supplemental expenses to determine the PAR's net child support obligation. [Math: (Line 15 + Line 27)]. Enter the PAR's net support obligation on Line 28.</p> <p>The PAR's net obligation is the child support order that will be paid for the benefit of the children while they are residing with the PPR. Theoretically, the PPR also has a support obligation (although not calculated on the shared-parenting worksheet) that is considered to be spent directly on the children during the course of providing for their daily needs.</p> <p>NOTE: if the PAR's net obligation is a negative number, this amount must be paid by the PPR to the PAR to preserve each parent's income share of the total shared-parenting expenses. In this case, the PPR would be the obligor of the support order.</p>
<p align="center">LINE INSTRUCTIONS FOR THE SHARED-PARENTING WORKSHEET</p>	
<p>Lines 29, 30, and 31</p> <p>Adjusting the Child Support Obligation for Other Dependents</p>	<p>1. If either parent requests an adjustment for other legal dependents, a Sole-Parenting worksheet must be prepared to determine the parent's theoretical support obligation for his or her other dependents. Additionally, two separate Shared-Parenting worksheets must be completed (if calculating the adjustment manually). The three worksheets will result in the following obligation amounts:</p> <ul style="list-style-type: none"> a. Sole Parenting - a theoretical support obligation for the child in the alternate family (i.e., the parent requesting the adjustment is the theoretical obligor of the child in the alternate family); b. Primary Shared Parenting - a support obligation for the child for whom support is being determined calculated after the theoretical obligation for any other dependents (Line 2d) is deducted from the responsible parent's gross income; and c. Alternate Shared Parenting - a support obligation for the child

	<p>for whom support is being determined calculated without deducting the theoretical obligation for other dependents (Line 2d) from the responsible parent's gross income.</p> <p>2. To ensure that a fair share of the parent's income is available to all his or her legal dependents, add the parent's support obligation from the worksheet that includes the Line 2d other-dependent deduction and the parent's support obligation from the worksheet that does not include the Line 2d other-dependent deduction. Divide the sum of the two support obligations by two to obtain the adjusted child support obligation.</p>
Line 29 Line 28 PAR CS Obligation WITH Other Dependent Deduction	Enter the PAR's net child support obligation (Line 28) from the worksheet that deducted a theoretical support obligation for other dependents of either parent (i.e., with the Line 2d other-dependent amount deducted from gross income).
Line 30 Line 28 PAR CS Obligation WITHOUT Other Dependent Deduction	Enter the PAR's net child support obligation (Line 28) from the worksheet that does not deduct a theoretical support obligation for other dependents from the gross income of either parent.
Line 31 Adjusted PAR CS Obligation	Add the obligation that includes the other-dependent deduction (Line 29) and the obligation that does not include the other-dependent deduction (Line 30), then divide the sum by two to obtain the Adjusted PAR Child Support Obligation. [Math: (Line 29 + Line 30) ÷ 2)]. Enter the result on Line 31.
LINE INSTRUCTIONS FOR THE SHARED-PARENTING WORKSHEET	
Lines 32 and 33 Maintaining a Self-Support Reserve	<p>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 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:</p> <ol style="list-style-type: none"> 1. Subtract 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 (\$188.00 per week as of February 13, 2004), the self-support reserve is preserved and the obligor's support obligation is the child support order.

	<p>3. If the difference is less than 105% of the poverty guideline for one person <u>and</u> the PPR's net income is greater than 105% of the poverty guideline, the obligor's order is the difference between the obligor's net income and the 105% of the poverty guideline for one person.</p> <p>In determining whether the application of the obligor self-support reserve is appropriate, the court may: impute income to a parent as provided in Appendix IX-A, take into account a parent's actual living expenses, and/or consider the PPR's support obligation to the children (see Appendix IX-A, paragraph 20).</p> <p><u>NOTE:</u> 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.</p>
<p>Line 32</p> <p>Self-Support Reserve Test</p>	<p>Subtract the PAR's net child support obligation from the PAR's net income. [Math: PAR's Line 5 net income - PAR Line 28 or 31 child support obligation.] Note: if Line 28 or 31 is a negative number, the PPR is the obligor of that amount. Enter the PAR's result on Line 32. Enter the PPR's net income (from Line 5) on Line 32. Then,</p> <p><i>If the PAR's Line 32 is less than 105% of the poverty guideline and the PPR's Line 32 is greater than 105% of the poverty guideline, Go To Line 33.</i></p> <p><i>If the PAR's Line 32 is greater than 105% of the poverty guideline, Skip Line 33 and Enter the PAR's Line 28 or 31 child support obligation on Line 34.</i></p> <p>NOTE: If the PPR Line 32 amount is less than 105% of the poverty guideline, there is no PAR self-support reserve adjustment. In this case, the PAR Line 28 or 31 amount is the final child support order (Line 34).</p>
<p align="center">LINE INSTRUCTIONS FOR THE SHARED-PARENTING WORKSHEET</p>	
<p>Line 33</p> <p>PAR's Maximum Child Support Order</p>	<p>Subtract 105% of the poverty guideline from the PAR's net income to find the maximum child support order. [Math: Line 5 PAR net income - 105% of the poverty guideline]. Enter the result on Lines 33 and 34.</p>
<p>Line 34</p> <p>Child Support Order</p>	<p>Enter the Line 28, 31 or 33 support obligation to be paid by the obligor to the other parent for the benefit of the child. Generally, the obligor will be the PAR. However, in some family situations, the PPR may be the obligor (e.g., if the PAR's obligation is a negative number). In those cases, enter the absolute (positive) value of the PAR's negative obligation (or the self-support reserve maximum amount) in the PPR's Line 34 column. Otherwise, enter the Line 28 PAR net support obligation, the Line 31 other-dependent adjusted obligation (if any), or the Line 33 maximum child support obligation (if any) on the PAR's Line 34.</p>

<p>If the PAR is the obligor, go to Line 35. Otherwise, Line 34 is the final child support order.</p>	
<p>Line 35</p> <p>PPR Household Income Test</p>	<p>Add the PPR's net income from all sources (including means-tested income such as AFDC), the net income of other adults in the primary household, and the PAR shared parenting support order. [Math: PPR Line 5 net income + net income of other adults + PAR Line 34 child support order]. Enter the sum in the PPR's Line 35 column.</p> <p>Test: If Line 35 is less than the PPR household income threshold for the PPR and the total number of persons in the primary household (see table in Appendix IX-A, paragraph 14), the award must be recalculated, without adjusting for shared-parenting time, using the Sole-Parenting Worksheet. If Line 35 exceeds the PPR household income threshold, the Line 34 child support order is appropriate.</p> <p>NOTE: A PAR may still receive an adjustment for visitation variable expenses when the sole parenting worksheet is used to recalculate the support award. If, however, the PPR's household income plus a PAR Time-adjusted support award is still below 200% of the poverty guideline, the application of the variable-expense adjustment is not presumptive (i.e., it is subject to the discretion of the court).</p>

CHILD SUPPORT GUIDELINES - SOLE PARENTING WORKSHEET

Case Name:

County:

vs.

Plaintiff

Defendant

Docket No.:

Number of Children:

Custodial Parent is the **G** Plaintiff **G** Defendant

<i>All amounts must be weekly.</i>	CUSTODIAL	NON-CUSTODIAL	COMBINED
1. Gross Taxable Income	\$	\$	
1a. Mandatory Retirement Contributions (<i>non-taxable</i>)	-\$	-\$	
1b. Alimony Paid (<i>Current and/or Past Relationships</i>)	-\$	-\$	
1c. Alimony Received (<i>Current and/or Past Relationships</i>)	+\$	+\$	
2. Adjusted Gross Taxable Income ((L1-L1a-L1b)+L1c)	\$	\$	
2a. Federal, State and Local Income Tax Withholding	-\$	-\$	
2b. Prior Child Support Orders (<i>Past Relationships</i>)	-\$	-\$	
2c. Mandatory Union Dues	-\$	-\$	
2d. Other Dependent Deduction (from separate worksheet)	-\$	-\$	
3. Net Taxable Income (L2-L2a-L2b-L2c-L2d)	\$	\$	
4. Non-Taxable Income (<i>source:</i>)	+\$	+\$	
5. Net Income (L3+L4)	\$	\$	\$
6. Percentage Share of Income (L5 Each Parent ÷ L5 Combined)			100%
7. Basic Child Support Amount (from Appendix IX-F Schedules)			\$
8. Net Work-Related Child Care (from Appendix IX-E Worksheet)			+\$
9. Child's Share of Health Insurance Premium			+\$
10. Unreimbursed Health Care Expenses over \$250 per child per year			+\$
11. Court-Approved Extraordinary Expenses			+\$
12. Government Benefits for the Child			-\$
13. Total Child Support Amount ((L7+L8+L9+L10+L11)-L12)			\$
→ IF LINE 13 TOTAL SUPPORT AMOUNT IS ZERO, STOP - BENEFIT APPORTIONMENT IS SUBSTITUTED FOR SUPPORT ORDER ←			
14. Each Parent's Share of the Support Obligation (L6 × L13)	\$	\$	
15. Net Work-Related Child Care Paid		-\$	
16. Health Insurance Premium for the Child Paid		-\$	
17. Unreimbursed Health Care Expenses Paid (>\$250/child/year)		-\$	
18. Court-Approved Extraordinary Expenses Paid		-\$	
19. Adjustment for Parenting Time Expenses (L7 × %time × 0.37). <i>Note: Not presumptive in some low income situations (see App. IX-A., ¶13).</i>		-\$	
20. Net Child Support Obligation (L14-L15-L16-L17-L18-L19)		\$	
→ IF NEITHER PARENT IS REQUESTING THE OTHER-DEPENDENT ADJUSTMENT, GO TO LINE 24 ←			
21. Line 20 CS Obligation WITH Other-Dependent Deduction		\$	
22. Line 20 CS Obligation WITHOUT Other-Dependent Deduction		\$	
23. Adjusted Child Support Obligation ((L21+L22)÷2)		\$	

CHILD SUPPORT GUIDELINES - SOLE PARENTING WORKSHEET - Page 2

All amounts must be weekly

CUSTODIAL

NON-CUSTODIAL

COMBINED

\$

\$

1. *Journal of Management Studies*, 1991, 28, 1.

\$	
\$	

[Redacted]

\$ _____

COMMENTS, REBUTTALS, AND JUSTIFICATION FOR DEVIATIONS

1. The child support order for this case **G** was **G** was not based on the child support guidelines award.

2. If different from the child support guidelines award (Line 26), enter amount ordered: \$

3. The child support guidelines were not used or the guidelines award was adjusted because:

[illegible]

(**G** additional pages attached)

4. The following court-approved extraordinary expenses were added to the basic support obligation on Line 11:

5. Parenting Time: Custodial Parent _____% Non-Custodial Parent' _____%.

6. Custodial Taxes: App. IX-H Circ. E Other: _____ #Allowances: _____ Marital: S M H
 Non-Custodial Taxes: App. IX-H Circ. E Other: _____ #Allowances: _____ Marital: S M H

PREPARED BY:

TITLE

DATE

CHILD SUPPORT GUIDELINES - SHARED PARENTING WORKSHEET

Case Name:

County:

vs.

Plaintiff

Defendant

Docket No.:

Number of Children:

PPR is the ☐ Plaintiff ☐ Defendant

<i>All amounts must be weekly.</i>	PARENT OF PRIMARY RESIDENCE (PPR)	PARENT OF ALTERNATE RESIDENCE (PAR)	COMBINED
1. Gross Taxable Income	\$	\$	
1a. Mandatory Retirement Contributions (<i>non-taxable</i>)	-\$	-\$	
1b. Alimony Paid (<i>Current and/or Past Relationships</i>)	-\$	-\$	
1c. Alimony Received (<i>Current and/or Past Relationships</i>)	+\$	+\$	
2. Adjusted Gross Taxable Income ((L1 - L1a-L1b)+L1c)	\$	\$	
2a. Federal, State and Local Income Tax Withholding	-\$	-\$	
2b. Prior Child Support Orders (<i>Past Relationships</i>)	-\$	-\$	
2c. Mandatory Union Dues	-\$	-\$	
2d. Other Dependent Deduction (from separate worksheet)	-\$	-\$	
3. Net Taxable Income (L2-L2a-L2b-L2c-L2d)	\$	\$	
4. Non-Taxable Income (<i>source:</i>)	+\$	+\$	
5. Net Income (L3+L4)	\$	\$	\$
6. Percent Share of Income (L5 Each Parent ÷ L5 Combined)			1.00
7. Number of Overnights With Each Parent			
8. Percent of Overnights With Parent (L7 Parent ÷ L7 Combined)			1.00
→ If PAR time sharing is less than the equivalent of two overnights per week (28%), use Sole Custody Worksheet ←			
9. Basic Child Support Amount (from Appendix IX-F Schedules)			\$
10. PAR Shared Parenting Fixed Expenses (PAR L8×L9×0.38 ×2)		\$	
11. Government Benefits for the Child			\$
12. Shared Parenting Basic Child Support Amount ((L9 + L10) - L11)			\$
13. PAR Share of SP Basic Child Support Amount (PAR L6 × L12)		\$	
14. PAR Shared Parenting Variable Expenses (PAR L8 × L9 × 0.37)		\$	
15. PAR Adjusted SP Basic Child Support Amount (L13 - L10 - L14)		\$	
16. Net Work-Related Child Care (from Appendix IX-E Worksheet)			\$
17. Child's Share of Health Insurance Premium			+\$
18. Unreimbursed Health Care Expenses over \$250 per child per year			+\$
19. Court-Approved Extraordinary Expenses			+\$
20. Total Supplemental Expenses (L16+L17+L18+L19)			\$

⚡ *Continued on Page 2* ⚡

CHILD SUPPORT GUIDELINES - SHARED PARENTING WORKSHEET - PAGE 2

<i>All amounts must be weekly.</i>	PPR	PAR	COMBINED
20. Total Supplemental Expenses (from reverse side)			\$
21. PAR's Share of Total Supplemental Expenses (PAR L6 × L20)		\$	
22. PAR Net Work-Related Child Care PAID		\$	
23. PAR Health Insurance Premium for the Child PAID		+\$	
24. PAR Unreimbursed Health Care Expenses (>\$250/child /year) PAID		+\$	
25. PAR Court-Approved Extraordinary Expenses PAID		+\$	
26. PAR Total Payments/Supplemental Expenses (L22+L23+L24+L25)		\$	
27. PAR Net Supplemental Expenses (L21 - L26)		\$	
28. PAR Net Child Support Obligation (L15 + L27)		\$	
29. Line 28 PAR CS Oblig WITH Other-Dependent Deduction		\$	
30. Line 28 PAR CS Oblig WITHOUT Other-Dependent Deduction		\$	
31. Adjusted PAR CS Obligation ((L29+L30)÷2)		\$	
32. Self-Support Reserve Test (PAR L5 - PAR L28 or L31 if any). If PAR amount is greater than 105% of the poverty guideline for one person (<i>pg</i>) <i>or</i> the PPR L32 income is less than the <i>pg</i> , enter the L28 or L31 amount on the PAR L34. If PAR L32 amount is less than the <i>pg</i> and the PPR's L32 income is greater than the <i>pg</i> , go to Line 33. If L28 or L31 is negative, see App. IX-B (shared-parenting worksheet) for instructions.			
33. Maximum CS Obligation (Obligor Parent's L5 net income - 105% of the poverty guideline for one person). Enter result here and on L34.			
34. Child Support Order (negative L28 or L31 denotes PPR obligation) to			
⇒ If the PAR is the Obligor, Continue to Line 35			
35. PPR Household Income Test - (L5 PPR net income from all sources + net income of other household members +L34 order) If less than the PPR household income threshold (see App. IX-A, ¶14(c)), the SOLE-CUSTODY WORKSHEET must be used.			
Comments, Rebuttals, and Justification for Deviations			
1. The child support order for this case G was G was not based on the child support guidelines award.			
2. If different from the child support guidelines award (Line 34), enter amount ordered: \$			
3. The child support guidelines were not used or the guidelines award was adjusted because:			
(G additional pages attached)			
4. The following extraordinary expenses were added to the basic support obligation on Line 19:			
5. Custodial Taxes: App. IX-H Circ. E Other: _____ #Allowances: _____ Marital: S M H			
Non-Cust Taxes: App. IX-H Circ. E Other: _____ #Allowances: _____ Marital: S M H			
Prepared by:	Title	Date	

APPENDIX IX-E

Appendix IX-E amended April 28, 2003 to be effective immediately

Child Support Guidelines Net Child Care Cost Worksheet	
1. Parent's Adjusted Gross Income (IRS Definition - See Appendix IX-B)	\$
2. Annual work-related child care cost	\$
3. Maximum child care subject to federal tax credit. (Enter the lesser of the annual child care cost or \$3,000 for one child / \$6,000 for two or more children.)	\$
4. If the annual child care cost is less than \$3,000 for one child or \$6,000 for two or more children, enter the child care tax credit percentage from Column 2 of the Tax Credit Table here. If the child care costs are greater than these amounts, enter the maximum dollar credit from Column 3 of the Tax Credit Table on Line 5.	%
5. Tax Credit (Line 3 x Line 4 or enter the Column 3 maximum dollar tax credit).	\$
6. Net annual child care expense (Line 2 - Line 5).	\$
7. Net weekly child care cost (Line 6 / 52). Enter this amount on the Child Support Guidelines Sole Custody Worksheet, Line 8 or the Shared Custody Worksheet, Line 16.	\$

Federal Child Care Tax Credit Table				
Column 1		Column 2	Column 3	
INCOME		PARTIAL CREDIT LINE 3 AMOUNT	MAXIMUM CREDIT LINE 4 AMOUNT:	
PARENT'S ADJUSTED GROSS INCOME (IRS Definition)		COST LESS THAN \$3,000/YR (\$58/wk) for 1 CHILD OR \$6,000/ YR (\$115/wk) for 2 OR MORE CHILDREN	COST MORE THAN \$3,000/YR (\$58/wk) for 1 CHILD OR \$6,000/ YR (\$115/wk) for 2 OR MORE CHILDREN	
ANNUAL	WEEKLY	TAX CREDIT PERCENTAGE	1 CHILD CC > \$58/wk	2 OR MORE CHILDREN CC > \$115/wk
0 - 15,000	0 - 288	35% (.35)	1,050	2,100
15,001 - 17,000	289 - 326	34% (.34)	1,020	2,040
17,001 - 19,000	327 - 365	33% (.33)	990	1,980
19,001 - 21,000	366 - 403	32% (.32)	960	1,920
21,001 - 23,000	404 - 442	31% (.31)	930	1,860
23,001 - 25,000	443 - 480	30% (.30)	900	1,800
25,001 - 27,000	481 - 519	29% (.29)	870	1,740
27,001 - 29,000	520 - 557	28% (.28)	840	1,680
29,001 - 31,000	558 - 596	27% (.27)	810	1,620
31,001 - 33,000	597 - 634	26% (.26)	780	1,560
33,001 - 35,000	635 - 673	25% (.25)	750	1,500
35,001 - 37,000	674 - 711	24% (.24)	720	1,440
37,001 - 39,000	712 - 750	23% (.23)	690	1,380
39,001 - 41,000	751 - 788	22% (.22)	660	1,320
41,001 - 43,000	789 - 826	21% (.21)	630	1,260
43,001 - 45,000	827 - 865	20% (.20)	600	1,200
45,001 +	866 +	20% (.20)	600	1,200

APPENDIX IX-F
BASIC CHILD SUPPORT AWARD SCHEDULE

COMBINED NET WEEKLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
0	<i>For combined net incomes that are less than \$170 per week, the court shall establish a child support award based on the obligor's net income and living expenses and the needs of the child. In these circumstances, the support award should be between \$5.00 per week and the support amount at \$170 combined net weekly income as shown on this schedule.</i>					
50						
100						
150						
160						
170	42	61	72	80	87	93
180	44	65	77	85	92	98
190	47	68	81	89	97	104
200	49	72	85	94	102	109
210	52	75	89	99	107	114
220	54	79	93	103	112	120
230	56	82	98	108	117	125
240	59	86	102	113	122	131
250	61	89	106	117	127	136
260	64	93	110	122	132	141
270	66	97	115	127	137	147
280	69	100	119	131	142	152
290	71	104	123	136	147	158
300	73	107	127	140	152	163
310	76	111	131	145	157	168
320	78	114	136	150	162	174
330	81	118	140	154	167	179
340	83	121	144	159	172	184
350	86	125	148	163	177	190
360	88	128	152	168	182	195
370	90	132	156	172	187	200
380	93	135	160	177	192	205
390	95	138	164	181	196	210
400	97	142	168	186	201	215
410	100	145	172	190	206	221
420	102	149	176	195	211	226
430	104	152	180	199	216	231
440	107	155	184	203	220	236
450	109	159	188	207	225	241
460	111	162	191	212	229	245
470	113	165	195	216	234	250
480	116	168	199	220	238	255
490	118	171	203	224	243	260
500	120	175	206	228	247	265
510	122	178	210	232	252	269
520	124	181	214	236	256	274
530	127	184	218	241	261	279
540	129	187	221	245	265	284
550	131	191	225	249	270	289
560	133	194	229	253	274	294
570	136	197	233	257	279	298

APPENDIX IX-F						
BASIC CHILD SUPPORT AWARD SCHEDULE						
COMBINED NET WEEKLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
580	138	200	237	261	283	303
590	140	204	240	265	288	308
600	142	207	244	270	292	313
610	145	210	248	274	297	317
620	147	213	251	278	301	322
630	149	216	255	282	306	327
640	151	220	259	286	310	332
650	154	223	263	290	314	336
660	156	226	266	294	319	341
670	158	229	270	298	323	346
680	160	232	274	302	328	351
690	163	235	277	307	332	356
700	165	239	281	311	337	360
710	167	242	285	315	341	365
720	169	245	289	319	346	370
730	171	248	292	323	350	375
740	174	251	296	327	355	379
750	176	255	300	331	359	384
760	178	258	303	335	363	389
770	180	261	307	339	368	394
780	182	264	310	343	372	398
790	184	266	313	346	375	401
800	186	269	316	349	379	405
810	187	271	319	352	382	409
820	189	273	322	356	386	413
830	190	276	325	359	389	416
840	192	278	328	362	392	420
850	194	281	331	365	396	424
860	195	283	333	368	399	427
870	197	286	336	372	403	431
880	199	288	339	375	406	435
890	200	290	342	378	410	439
900	202	293	345	381	413	442
910	204	295	348	384	417	446
920	205	297	350	387	419	449
930	206	299	352	389	421	451
940	207	300	353	390	423	453
950	208	302	355	392	425	455
960	209	303	357	394	427	457
970	210	305	358	396	429	459
980	212	306	360	398	431	461
990	213	308	362	400	433	463
1,000	214	309	363	401	435	466
1,010	215	311	365	403	437	468
1,020	216	312	367	405	439	470
1,030	217	314	368	407	441	472

APPENDIX IX-F						
BASIC CHILD SUPPORT AWARD SCHEDULE						
COMBINED NET WEEKLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
1,040	218	315	370	409	443	474
1,050	219	317	372	411	445	476
1,060	220	318	373	412	447	478
1,070	222	320	375	415	450	481
1,080	223	322	377	417	452	484
1,090	224	323	379	419	455	486
1,100	226	325	382	422	457	489
1,110	227	327	384	424	459	492
1,120	228	329	386	426	462	494
1,130	229	331	388	428	464	497
1,140	231	332	390	431	467	500
1,150	232	334	392	433	469	502
1,160	233	336	394	435	472	505
1,170	234	338	396	438	474	508
1,180	236	339	398	440	477	510
1,190	237	341	400	442	479	513
1,200	238	343	402	444	482	515
1,210	239	345	404	447	484	518
1,220	241	347	406	449	487	521
1,230	242	348	408	451	489	523
1,240	243	350	410	454	492	526
1,250	244	352	413	456	494	529
1,260	246	354	415	458	497	532
1,270	247	356	417	461	499	534
1,280	248	358	419	463	502	537
1,290	250	360	421	466	505	540
1,300	251	361	424	468	507	543
1,310	252	363	426	471	510	546
1,320	254	365	428	473	513	549
1,330	255	367	430	475	515	552
1,340	256	369	433	478	518	554
1,350	257	371	435	480	521	557
1,360	259	373	437	483	523	560
1,370	260	375	439	485	526	563
1,380	261	377	441	488	529	566
1,390	263	378	444	490	531	569
1,400	264	380	446	493	534	571
1,410	265	382	448	495	537	574
1,420	267	384	450	498	539	577
1,430	268	386	453	500	542	580
1,440	269	388	455	503	545	583
1,450	271	390	457	505	547	586
1,460	272	392	459	507	550	588
1,470	273	394	461	510	552	591
1,480	275	396	463	512	555	594
1,490	276	398	466	514	558	597

APPENDIX IX-F						
BASIC CHILD SUPPORT AWARD SCHEDULE						
COMBINED NET WEEKLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
1,500	278	400	468	517	560	599
1,510	279	401	470	519	563	602
1,520	280	403	472	521	565	605
1,530	282	405	474	524	568	608
1,540	283	407	476	526	570	610
1,550	284	409	478	529	573	613
1,560	286	411	480	531	576	616
1,570	287	413	483	533	578	619
1,580	289	415	485	536	581	621
1,590	290	417	487	538	583	624
1,600	291	419	489	540	586	627
1,610	293	421	491	543	588	630
1,620	294	423	493	545	591	632
1,630	295	425	495	547	593	635
1,640	297	427	498	550	596	638
1,650	299	429	501	553	600	642
1,660	300	431	504	557	603	646
1,670	302	434	507	560	607	649
1,680	303	436	509	563	610	653
1,690	305	438	512	566	614	657
1,700	307	441	515	569	617	660
1,710	308	443	518	572	620	664
1,720	310	446	521	575	624	667
1,730	311	448	524	579	627	671
1,740	313	450	527	582	631	675
1,750	315	453	529	585	634	678
1,760	316	455	532	588	637	682
1,770	318	457	535	591	641	686
1,780	319	460	538	594	644	689
1,790	321	462	541	598	648	693
1,800	323	464	544	601	651	697
1,810	324	467	546	604	655	700
1,820	326	469	549	607	658	704
1,830	327	471	552	610	661	707
1,840	328	473	554	612	663	710
1,850	330	474	556	614	666	712
1,860	331	476	558	616	668	715
1,870	332	478	560	618	670	717
1,880	333	479	562	621	673	720
1,890	334	481	564	623	675	722
1,900	335	483	566	625	677	725
1,910	336	484	567	627	680	727
1,920	337	486	569	629	682	730
1,930	338	487	571	631	684	732
1,940	340	489	573	634	687	735
1,950	341	491	575	636	689	737

APPENDIX IX-F						
BASIC CHILD SUPPORT AWARD SCHEDULE						
COMBINED NET WEEKLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
1,960	342	492	577	638	691	740
1,970	343	494	579	640	694	742
1,980	344	496	581	642	696	745
1,990	345	497	583	644	698	747
2,000	346	499	585	646	701	750
2,010	347	501	587	649	703	752
2,020	349	502	589	651	705	755
2,030	350	504	591	653	708	757
2,040	351	505	593	655	710	760
2,050	352	507	595	657	712	762
2,060	353	509	597	659	715	765
2,070	354	510	599	662	717	767
2,080	355	512	601	664	719	770
2,090	356	514	603	666	722	772
2,100	357	515	605	668	724	775
2,110	359	517	607	670	726	777
2,120	360	519	608	672	729	780
2,130	361	520	610	674	731	782
2,140	362	522	612	677	733	785
2,150	363	524	614	679	736	787
2,160	364	525	616	681	738	790
2,170	365	527	618	683	741	793
2,180	367	529	621	686	744	796
2,190	368	531	623	689	746	799
2,200	369	533	626	691	749	802
2,210	371	535	628	694	752	805
2,220	372	537	630	696	755	808
2,230	373	539	633	699	758	811
2,240	375	541	635	702	760	814
2,250	376	543	637	704	763	817
2,260	377	544	640	707	766	820
2,270	379	546	642	709	769	823
2,280	380	548	644	712	772	826
2,290	381	550	647	715	775	829
2,300	382	552	649	717	777	832
2,310	384	554	651	720	780	835
2,320	385	556	654	722	783	838
2,330	386	558	656	725	786	841
2,340	388	560	658	728	789	844
2,350	389	562	661	730	791	847
2,360	390	564	663	733	794	850
2,370	392	566	665	735	797	853
2,380	393	568	668	738	800	856
2,390	394	570	670	740	803	859
2,400	396	572	672	743	805	862
2,410	397	574	675	746	808	865

APPENDIX IX-F						
BASIC CHILD SUPPORT AWARD SCHEDULE						
COMBINED NET WEEKLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
2,420	398	576	677	748	811	868
2,430	400	577	680	751	814	871
2,440	401	579	682	753	817	874
2,450	402	581	684	756	820	877
2,460	403	583	687	759	822	880
2,470	405	585	689	761	825	883
2,480	406	587	691	764	828	886
2,490	407	589	694	766	831	889
2,500	409	591	696	769	834	892
2,510	410	593	698	772	836	895
2,520	411	595	701	774	839	898
2,530	413	597	703	777	842	901
2,540	414	599	705	779	845	904
2,550	415	601	708	782	848	907
2,560	417	603	710	785	850	910
2,570	418	605	712	787	853	913
2,580	419	607	715	790	856	916
2,590	420	609	717	792	859	919
2,600	422	610	719	795	862	922
2,610	423	612	722	798	865	925
2,620	424	614	724	800	867	928
2,630	426	616	726	803	870	931
2,640	427	618	729	805	873	934
2,650	428	620	731	807	875	937
2,660	429	621	732	809	877	939
2,670	430	623	734	811	879	941
2,680	431	624	735	813	881	943
2,690	432	625	737	814	883	945
2,700	433	627	739	816	885	947
2,710	434	628	740	818	887	949
2,720	435	629	742	820	889	951
2,730	436	631	743	822	891	953
2,740	437	632	745	823	892	955
2,750	438	634	747	825	894	957
2,760	439	635	748	827	896	959
2,770	440	636	750	829	898	961
2,780	441	638	751	830	900	963
2,790	442	639	753	832	902	965
2,800	443	640	755	834	904	967
2,810	444	642	756	836	906	969
2,820	445	643	758	837	908	971
2,830	446	645	759	839	910	973
2,840	446	646	761	841	911	975
2,850	447	647	763	843	913	977
2,860	448	649	764	844	915	979
2,870	449	650	766	846	917	981

APPENDIX IX-F						
BASIC CHILD SUPPORT AWARD SCHEDULE						
COMBINED NET WEEKLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
2,880	450	651	767	848	919	983
2,890	451	653	769	850	921	985
2,900	452	654	771	851	923	988
For cases in which the combined net income of the parents is more than \$2,900 per week, the child support award at \$2,900 represents the minimum basic support award. The court must add a discretionary amount of child support to the minimum basic award based on the factors specified in <i>N.J.S.A. 2A:34-23</i> . See Appendix IX-A, Extreme Income Situations, for additional information.						
<i>DO NOT EXTRAPOLATE THESE SCHEDULES BEYOND \$2,900 COMBINED WEEKLY NET INCOM</i>						

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APPENDIX IX-G
CHILD SUPPORT AWARDS AS A PERCENTAGE OF INCOME

COMBINED NET WEEKLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
0	<i>For combined net incomes that are less than \$170 per week, the court shall establish a child support award based on the obligor's net income and living expenses and the needs of the child. In these circumstances, the support award should be between \$5.00 per week and the support percentage at \$170 combined net weekly income as shown on this schedule.</i>					
50						
100						
150						
160						
170	24.6%	35.9%	42.6%	47.1%	51.0%	54.6%
180	24.6%	35.9%	42.6%	47.0%	51.0%	54.6%
190	24.6%	35.9%	42.5%	47.0%	51.0%	54.5%
200	24.5%	35.9%	42.5%	47.0%	50.9%	54.5%
210	24.5%	35.8%	42.5%	47.0%	50.9%	54.5%
220	24.5%	35.8%	42.5%	46.9%	50.9%	54.4%
230	24.5%	35.8%	42.5%	46.9%	50.9%	54.4%
240	24.5%	35.8%	42.4%	46.9%	50.8%	54.4%
250	24.5%	35.8%	42.4%	46.9%	50.8%	54.4%
260	24.5%	35.8%	42.4%	46.9%	50.8%	54.4%
270	24.5%	35.8%	42.4%	46.9%	50.8%	54.4%
280	24.5%	35.8%	42.4%	46.8%	50.8%	54.3%
290	24.5%	35.8%	42.4%	46.8%	50.8%	54.3%
300	24.5%	35.8%	42.4%	46.8%	50.8%	54.3%
310	24.5%	35.8%	42.4%	46.8%	50.8%	54.3%
320	24.5%	35.7%	42.4%	46.8%	50.7%	54.3%
330	24.5%	35.7%	42.4%	46.8%	50.7%	54.3%
340	24.5%	35.7%	42.3%	46.8%	50.7%	54.2%
350	24.4%	35.7%	42.3%	46.7%	50.6%	54.2%
360	24.4%	35.6%	42.2%	46.6%	50.6%	54.1%
370	24.4%	35.6%	42.2%	46.6%	50.5%	54.0%
380	24.4%	35.5%	42.1%	46.5%	50.4%	54.0%
390	24.3%	35.5%	42.1%	46.5%	50.4%	53.9%
400	24.3%	35.5%	42.0%	46.4%	50.3%	53.8%
410	24.3%	35.4%	42.0%	46.4%	50.3%	53.8%
420	24.3%	35.4%	41.9%	46.3%	50.2%	53.7%
430	24.3%	35.4%	41.9%	46.3%	50.2%	53.7%
440	24.2%	35.3%	41.8%	46.2%	50.1%	53.6%
450	24.2%	35.2%	41.7%	46.1%	50.0%	53.5%
460	24.1%	35.2%	41.6%	46.0%	49.9%	53.3%
470	24.1%	35.1%	41.5%	45.9%	49.7%	53.2%
480	24.1%	35.0%	41.4%	45.8%	49.6%	53.1%
490	24.0%	35.0%	41.4%	45.7%	49.6%	53.0%
500	24.0%	34.9%	41.3%	45.6%	49.5%	52.9%
510	24.0%	34.9%	41.2%	45.5%	49.4%	52.8%
520	23.9%	34.8%	41.2%	45.5%	49.3%	52.7%
530	23.9%	34.8%	41.1%	45.4%	49.2%	52.7%
540	23.9%	34.7%	41.0%	45.3%	49.1%	52.6%
550	23.8%	34.7%	41.0%	45.3%	49.1%	52.5%
560	23.8%	34.6%	40.9%	45.2%	49.0%	52.4%
570	23.8%	34.6%	40.8%	45.1%	48.9%	52.3%

APPENDIX IX-G
IC CHILD SUPPORT AWARDS AS A PERCENTAGE OF INCOME

COMBINED NET WEEKLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
580	23.8%	34.5%	40.8%	45.1%	48.8%	52.3%
590	23.7%	34.5%	40.7%	45.0%	48.8%	52.2%
600	23.7%	34.5%	40.7%	44.9%	48.7%	52.1%
610	23.7%	34.4%	40.6%	44.9%	48.6%	52.0%
620	23.7%	34.4%	40.5%	44.8%	48.6%	52.0%
630	23.7%	34.3%	40.5%	44.7%	48.5%	51.9%
640	23.6%	34.3%	40.4%	44.7%	48.4%	51.8%
650	23.6%	34.3%	40.4%	44.6%	48.4%	51.8%
660	23.6%	34.2%	40.3%	44.6%	48.3%	51.7%
670	23.6%	34.2%	40.3%	44.5%	48.3%	51.6%
680	23.6%	34.2%	40.2%	44.5%	48.2%	51.6%
690	23.6%	34.1%	40.2%	44.4%	48.2%	51.5%
700	23.5%	34.1%	40.2%	44.4%	48.1%	51.5%
710	23.5%	34.1%	40.1%	44.3%	48.1%	51.4%
720	23.5%	34.0%	40.1%	44.3%	48.0%	51.4%
730	23.5%	34.0%	40.0%	44.2%	48.0%	51.3%
740	23.5%	34.0%	40.0%	44.2%	47.9%	51.3%
750	23.5%	34.0%	40.0%	44.2%	47.9%	51.2%
760	23.4%	33.9%	39.9%	44.1%	47.8%	51.2%
770	23.4%	33.9%	39.9%	44.1%	47.8%	51.1%
780	23.4%	33.8%	39.8%	44.0%	47.7%	51.0%
790	23.3%	33.7%	39.6%	43.8%	47.5%	50.8%
800	23.2%	33.6%	39.5%	43.7%	47.3%	50.6%
810	23.1%	33.5%	39.4%	43.5%	47.2%	50.5%
820	23.0%	33.3%	39.3%	43.4%	47.0%	50.3%
830	22.9%	33.2%	39.1%	43.2%	46.9%	50.2%
840	22.9%	33.1%	39.0%	43.1%	46.7%	50.0%
850	22.8%	33.0%	38.9%	43.0%	46.6%	49.8%
860	22.7%	32.9%	38.8%	42.8%	46.4%	49.7%
870	22.6%	32.8%	38.7%	42.7%	46.3%	49.6%
880	22.6%	32.7%	38.6%	42.6%	46.2%	49.4%
890	22.5%	32.6%	38.4%	42.5%	46.0%	49.3%
900	22.4%	32.5%	38.3%	42.4%	45.9%	49.1%
910	22.4%	32.4%	38.2%	42.3%	45.8%	49.0%
920	22.3%	32.3%	38.0%	42.0%	45.6%	48.8%
930	22.1%	32.1%	37.8%	41.8%	45.3%	48.5%
940	22.0%	31.9%	37.6%	41.5%	45.0%	48.2%
950	21.9%	31.7%	37.4%	41.3%	44.8%	47.9%
960	21.8%	31.6%	37.2%	41.1%	44.5%	47.6%
970	21.7%	31.4%	36.9%	40.8%	44.2%	47.3%
980	21.6%	31.2%	36.7%	40.6%	44.0%	47.1%
990	21.5%	31.1%	36.5%	40.4%	43.8%	46.8%
1,000	21.4%	30.9%	36.3%	40.1%	43.5%	46.6%
1,010	21.3%	30.7%	36.1%	39.9%	43.3%	46.3%
1,020	21.2%	30.6%	35.9%	39.7%	43.0%	46.1%
1,030	21.1%	30.4%	35.8%	39.5%	42.8%	45.8%

APPENDIX IX-G
IC CHILD SUPPORT AWARDS AS A PERCENTAGE OF INCOME

COMBINED NET WEEKLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
1,040	21.0%	30.3%	35.6%	39.3%	42.6%	45.6%
1,050	20.9%	30.1%	35.4%	39.1%	42.4%	45.4%
1,060	20.8%	30.0%	35.2%	38.9%	42.2%	45.1%
1,070	20.7%	29.9%	35.1%	38.8%	42.0%	45.0%
1,080	20.6%	29.8%	34.9%	38.6%	41.9%	44.8%
1,090	20.6%	29.7%	34.8%	38.5%	41.7%	44.6%
1,100	20.5%	29.6%	34.7%	38.3%	41.5%	44.5%
1,110	20.4%	29.5%	34.6%	38.2%	41.4%	44.3%
1,120	20.4%	29.4%	34.4%	38.1%	41.2%	44.1%
1,130	20.3%	29.3%	34.3%	37.9%	41.1%	44.0%
1,140	20.2%	29.2%	34.2%	37.8%	41.0%	43.8%
1,150	20.2%	29.1%	34.1%	37.7%	40.8%	43.7%
1,160	20.1%	29.0%	34.0%	37.5%	40.7%	43.5%
1,170	20.0%	28.9%	33.8%	37.4%	40.5%	43.4%
1,180	20.0%	28.8%	33.7%	37.3%	40.4%	43.2%
1,190	19.9%	28.7%	33.6%	37.2%	40.3%	43.1%
1,200	19.8%	28.6%	33.5%	37.0%	40.1%	43.0%
1,210	19.8%	28.5%	33.4%	36.9%	40.0%	42.8%
1,220	19.7%	28.4%	33.3%	36.8%	39.9%	42.7%
1,230	19.7%	28.3%	33.2%	36.7%	39.8%	42.6%
1,240	19.6%	28.2%	33.1%	36.6%	39.6%	42.4%
1,250	19.5%	28.2%	33.0%	36.5%	39.5%	42.3%
1,260	19.5%	28.1%	32.9%	36.4%	39.4%	42.2%
1,270	19.4%	28.0%	32.8%	36.3%	39.3%	42.1%
1,280	19.4%	27.9%	32.7%	36.2%	39.2%	42.0%
1,290	19.3%	27.9%	32.7%	36.1%	39.1%	41.9%
1,300	19.3%	27.8%	32.6%	36.0%	39.0%	41.8%
1,310	19.3%	27.7%	32.5%	35.9%	38.9%	41.7%
1,320	19.2%	27.7%	32.4%	35.8%	38.8%	41.6%
1,330	19.2%	27.6%	32.4%	35.8%	38.8%	41.5%
1,340	19.1%	27.5%	32.3%	35.7%	38.7%	41.4%
1,350	19.1%	27.5%	32.2%	35.6%	38.6%	41.3%
1,360	19.0%	27.4%	32.1%	35.5%	38.5%	41.2%
1,370	19.0%	27.4%	32.1%	35.4%	38.4%	41.1%
1,380	18.9%	27.3%	32.0%	35.3%	38.3%	41.0%
1,390	18.9%	27.2%	31.9%	35.3%	38.2%	40.9%
1,400	18.9%	27.2%	31.8%	35.2%	38.1%	40.8%
1,410	18.8%	27.1%	31.8%	35.1%	38.1%	40.7%
1,420	18.8%	27.1%	31.7%	35.0%	38.0%	40.6%
1,430	18.7%	27.0%	31.6%	35.0%	37.9%	40.6%
1,440	18.7%	26.9%	31.6%	34.9%	37.8%	40.5%
1,450	18.7%	26.9%	31.5%	34.8%	37.7%	40.4%
1,460	18.6%	26.8%	31.4%	34.7%	37.7%	40.3%
1,470	18.6%	26.8%	31.4%	34.7%	37.6%	40.2%
1,480	18.6%	26.7%	31.3%	34.6%	37.5%	40.1%
1,490	18.5%	26.7%	31.2%	34.5%	37.4%	40.0%

APPENDIX IX-G
IC CHILD SUPPORT AWARDS AS A PERCENTAGE OF INCOME

COMBINED NET WEEKLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
1,500	18.5%	26.6%	31.2%	34.5%	37.3%	40.0%
1,510	18.5%	26.6%	31.1%	34.4%	37.3%	39.9%
1,520	18.4%	26.5%	31.0%	34.3%	37.2%	39.8%
1,530	18.4%	26.5%	31.0%	34.2%	37.1%	39.7%
1,540	18.4%	26.4%	30.9%	34.2%	37.0%	39.6%
1,550	18.4%	26.4%	30.9%	34.1%	37.0%	39.6%
1,560	18.3%	26.4%	30.8%	34.0%	36.9%	39.5%
1,570	18.3%	26.3%	30.7%	34.0%	36.8%	39.4%
1,580	18.3%	26.3%	30.7%	33.9%	36.8%	39.3%
1,590	18.2%	26.2%	30.6%	33.8%	36.7%	39.2%
1,600	18.2%	26.2%	30.6%	33.8%	36.6%	39.2%
1,610	18.2%	26.1%	30.5%	33.7%	36.5%	39.1%
1,620	18.2%	26.1%	30.5%	33.6%	36.5%	39.0%
1,630	18.1%	26.1%	30.4%	33.6%	36.4%	39.0%
1,640	18.1%	26.0%	30.4%	33.6%	36.4%	38.9%
1,650	18.1%	26.0%	30.4%	33.5%	36.4%	38.9%
1,660	18.1%	26.0%	30.3%	33.5%	36.3%	38.9%
1,670	18.1%	26.0%	30.3%	33.5%	36.3%	38.9%
1,680	18.1%	26.0%	30.3%	33.5%	36.3%	38.9%
1,690	18.0%	25.9%	30.3%	33.5%	36.3%	38.8%
1,700	18.0%	25.9%	30.3%	33.5%	36.3%	38.8%
1,710	18.0%	25.9%	30.3%	33.5%	36.3%	38.8%
1,720	18.0%	25.9%	30.3%	33.5%	36.3%	38.8%
1,730	18.0%	25.9%	30.3%	33.4%	36.3%	38.8%
1,740	18.0%	25.9%	30.3%	33.4%	36.2%	38.8%
1,750	18.0%	25.9%	30.2%	33.4%	36.2%	38.8%
1,760	18.0%	25.8%	30.2%	33.4%	36.2%	38.8%
1,770	18.0%	25.8%	30.2%	33.4%	36.2%	38.7%
1,780	17.9%	25.8%	30.2%	33.4%	36.2%	38.7%
1,790	17.9%	25.8%	30.2%	33.4%	36.2%	38.7%
1,800	17.9%	25.8%	30.2%	33.4%	36.2%	38.7%
1,810	17.9%	25.8%	30.2%	33.4%	36.2%	38.7%
1,820	17.9%	25.8%	30.2%	33.4%	36.2%	38.7%
1,830	17.9%	25.7%	30.2%	33.3%	36.1%	38.7%
1,840	17.8%	25.7%	30.1%	33.3%	36.1%	38.6%
1,850	17.8%	25.6%	30.0%	33.2%	36.0%	38.5%
1,860	17.8%	25.6%	30.0%	33.1%	35.9%	38.4%
1,870	17.7%	25.5%	29.9%	33.1%	35.9%	38.4%
1,880	17.7%	25.5%	29.9%	33.0%	35.8%	38.3%
1,890	17.7%	25.4%	29.8%	33.0%	35.7%	38.2%
1,900	17.6%	25.4%	29.8%	32.9%	35.7%	38.1%
1,910	17.6%	25.3%	29.7%	32.8%	35.6%	38.1%
1,920	17.6%	25.3%	29.7%	32.8%	35.5%	38.0%
1,930	17.5%	25.3%	29.6%	32.7%	35.5%	37.9%
1,940	17.5%	25.2%	29.6%	32.7%	35.4%	37.9%
1,950	17.5%	25.2%	29.5%	32.6%	35.3%	37.8%

APPENDIX IX-G
IC CHILD SUPPORT AWARDS AS A PERCENTAGE OF INCOME

COMBINED NET WEEKLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
1,960	17.4%	25.1%	29.5%	32.5%	35.3%	37.7%
1,970	17.4%	25.1%	29.4%	32.5%	35.2%	37.7%
1,980	17.4%	25.0%	29.4%	32.4%	35.2%	37.6%
1,990	17.3%	25.0%	29.3%	32.4%	35.1%	37.6%
2,000	17.3%	24.9%	29.3%	32.3%	35.0%	37.5%
2,010	17.3%	24.9%	29.2%	32.3%	35.0%	37.4%
2,020	17.3%	24.9%	29.2%	32.2%	34.9%	37.4%
2,030	17.2%	24.8%	29.1%	32.2%	34.9%	37.3%
2,040	17.2%	24.8%	29.1%	32.1%	34.8%	37.2%
2,050	17.2%	24.7%	29.0%	32.1%	34.8%	37.2%
2,060	17.1%	24.7%	29.0%	32.0%	34.7%	37.1%
2,070	17.1%	24.7%	28.9%	32.0%	34.6%	37.1%
2,080	17.1%	24.6%	28.9%	31.9%	34.6%	37.0%
2,090	17.1%	24.6%	28.8%	31.9%	34.5%	37.0%
2,100	17.0%	24.5%	28.8%	31.8%	34.5%	36.9%
2,110	17.0%	24.5%	28.7%	31.8%	34.4%	36.8%
2,120	17.0%	24.5%	28.7%	31.7%	34.4%	36.8%
2,130	16.9%	24.4%	28.7%	31.7%	34.3%	36.7%
2,140	16.9%	24.4%	28.6%	31.6%	34.3%	36.7%
2,150	16.9%	24.4%	28.6%	31.6%	34.2%	36.6%
2,160	16.9%	24.3%	28.5%	31.5%	34.2%	36.6%
2,170	16.8%	24.3%	28.5%	31.5%	34.1%	36.5%
2,180	16.8%	24.3%	28.5%	31.5%	34.1%	36.5%
2,190	16.8%	24.2%	28.5%	31.4%	34.1%	36.5%
2,200	16.8%	24.2%	28.4%	31.4%	34.1%	36.4%
2,210	16.8%	24.2%	28.4%	31.4%	34.0%	36.4%
2,220	16.8%	24.2%	28.4%	31.4%	34.0%	36.4%
2,230	16.7%	24.2%	28.4%	31.3%	34.0%	36.4%
2,240	16.7%	24.1%	28.3%	31.3%	34.0%	36.3%
2,250	16.7%	24.1%	28.3%	31.3%	33.9%	36.3%
2,260	16.7%	24.1%	28.3%	31.3%	33.9%	36.3%
2,270	16.7%	24.1%	28.3%	31.2%	33.9%	36.2%
2,280	16.7%	24.1%	28.3%	31.2%	33.8%	36.2%
2,290	16.6%	24.0%	28.2%	31.2%	33.8%	36.2%
2,300	16.6%	24.0%	28.2%	31.2%	33.8%	36.2%
2,310	16.6%	24.0%	28.2%	31.2%	33.8%	36.1%
2,320	16.6%	24.0%	28.2%	31.1%	33.7%	36.1%
2,330	16.6%	24.0%	28.2%	31.1%	33.7%	36.1%
2,340	16.6%	23.9%	28.1%	31.1%	33.7%	36.1%
2,350	16.6%	23.9%	28.1%	31.1%	33.7%	36.0%
2,360	16.5%	23.9%	28.1%	31.0%	33.7%	36.0%
2,370	16.5%	23.9%	28.1%	31.0%	33.6%	36.0%
2,380	16.5%	23.9%	28.1%	31.0%	33.6%	36.0%
2,390	16.5%	23.8%	28.0%	31.0%	33.6%	35.9%
2,400	16.5%	23.8%	28.0%	31.0%	33.6%	35.9%
2,410	16.5%	23.8%	28.0%	30.9%	33.5%	35.9%

APPENDIX IX-G
IC CHILD SUPPORT AWARDS AS A PERCENTAGE OF INCOME

COMBINED NET WEEKLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
2,420	16.5%	23.8%	28.0%	30.9%	33.5%	35.9%
2,430	16.4%	23.8%	28.0%	30.9%	33.5%	35.8%
2,440	16.4%	23.7%	27.9%	30.9%	33.5%	35.8%
2,450	16.4%	23.7%	27.9%	30.9%	33.5%	35.8%
2,460	16.4%	23.7%	27.9%	30.8%	33.4%	35.8%
2,470	16.4%	23.7%	27.9%	30.8%	33.4%	35.7%
2,480	16.4%	23.7%	27.9%	30.8%	33.4%	35.7%
2,490	16.4%	23.7%	27.9%	30.8%	33.4%	35.7%
2,500	16.3%	23.6%	27.8%	30.8%	33.3%	35.7%
2,510	16.3%	23.6%	27.8%	30.7%	33.3%	35.7%
2,520	16.3%	23.6%	27.8%	30.7%	33.3%	35.6%
2,530	16.3%	23.6%	27.8%	30.7%	33.3%	35.6%
2,540	16.3%	23.6%	27.8%	30.7%	33.3%	35.6%
2,550	16.3%	23.6%	27.8%	30.7%	33.2%	35.6%
2,560	16.3%	23.5%	27.7%	30.6%	33.2%	35.5%
2,570	16.3%	23.5%	27.7%	30.6%	33.2%	35.5%
2,580	16.2%	23.5%	27.7%	30.6%	33.2%	35.5%
2,590	16.2%	23.5%	27.7%	30.6%	33.2%	35.5%
2,600	16.2%	23.5%	27.7%	30.6%	33.1%	35.5%
2,610	16.2%	23.5%	27.7%	30.6%	33.1%	35.4%
2,620	16.2%	23.4%	27.6%	30.5%	33.1%	35.4%
2,630	16.2%	23.4%	27.6%	30.5%	33.1%	35.4%
2,640	16.2%	23.4%	27.6%	30.5%	33.1%	35.4%
2,650	16.2%	23.4%	27.6%	30.5%	33.0%	35.3%
2,660	16.1%	23.4%	27.5%	30.4%	33.0%	35.3%
2,670	16.1%	23.3%	27.5%	30.4%	32.9%	35.2%
2,680	16.1%	23.3%	27.4%	30.3%	32.9%	35.2%
2,690	16.1%	23.2%	27.4%	30.3%	32.8%	35.1%
2,700	16.0%	23.2%	27.4%	30.2%	32.8%	35.1%
2,710	16.0%	23.2%	27.3%	30.2%	32.7%	35.0%
2,720	16.0%	23.1%	27.3%	30.1%	32.7%	35.0%
2,730	16.0%	23.1%	27.2%	30.1%	32.6%	34.9%
2,740	15.9%	23.1%	27.2%	30.0%	32.6%	34.9%
2,750	15.9%	23.0%	27.2%	30.0%	32.5%	34.8%
2,760	15.9%	23.0%	27.1%	30.0%	32.5%	34.7%
2,770	15.9%	23.0%	27.1%	29.9%	32.4%	34.7%
2,780	15.9%	22.9%	27.0%	29.9%	32.4%	34.6%
2,790	15.8%	22.9%	27.0%	29.8%	32.3%	34.6%
2,800	15.8%	22.9%	26.9%	29.8%	32.3%	34.5%
2,810	15.8%	22.8%	26.9%	29.7%	32.2%	34.5%
2,820	15.8%	22.8%	26.9%	29.7%	32.2%	34.4%
2,830	15.7%	22.8%	26.8%	29.7%	32.1%	34.4%
2,840	15.7%	22.7%	26.8%	29.6%	32.1%	34.3%
2,850	15.7%	22.7%	26.8%	29.6%	32.0%	34.3%
2,860	15.7%	22.7%	26.7%	29.5%	32.0%	34.2%
2,870	15.7%	22.7%	26.7%	29.5%	32.0%	34.2%

APPENDIX IX-G
BASIC CHILD SUPPORT AWARDS AS A PERCENTAGE OF INCOME

COMBINED NET WEEKLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
2,880	15.6%	22.6%	26.6%	29.4%	31.9%	34.1%
2,890	15.6%	22.6%	26.6%	29.4%	31.9%	34.1%
2,900	15.6%	22.6%	26.6%	29.4%	31.8%	34.1%

For cases in which the combined net income of the parents is more than \$2,900 per week, the child support award at \$2,900 represents the minimum basic support award. The court must add a discretionary amount of child support to the minimum basic award based on the factors specified in *N.J.S.A. 2A:34-23*. See Appendix IX-A, Extreme Income Situations, for additional information.

DO NOT EXTRAPOLATE THESE SCHEDULES BEYOND \$2,900 COMBINED WEEKLY NET INCOME

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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 June 3, 2003

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	15	9	9	9	8	8	8	8	8
110	120	17	11	10	10	9	9	9	9	9
120	130	19	13	11	11	10	10	10	10	10
130	140	21	15	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	18	16	16	15	15	15	15
190	200	33	26	20	17	17	16	16	16	16
200	210	35	28	22	18	18	17	17	17	16
210	220	37	30	24	19	19	18	18	18	17
220	230	40	32	25	20	19	19	19	19	18
230	240	42	34	27	21	20	20	20	19	19
240	250	45	36	29	23	21	21	21	20	20
250	260	47	38	31	25	22	22	22	21	21
260	270	50	40	33	27	23	23	23	22	22
270	280	52	43	35	29	24	24	23	23	23
280	290	54	45	37	31	25	25	24	24	24
290	300	57	48	39	33	26	26	25	25	25
300	310	59	50	41	35	28	26	26	26	26
310	320	62	52	43	36	30	27	27	27	27
320	330	64	55	46	38	32	28	28	28	27
330	340	66	57	48	40	34	29	29	29	28
340	350	69	60	50	42	36	30	30	30	29
350	360	71	62	53	44	38	32	31	30	30
360	370	74	64	55	46	40	34	32	31	31
370	380	76	67	58	48	42	35	33	32	32
380	390	79	69	60	51	44	37	33	33	33
390	400	81	72	62	53	46	39	34	34	34
400	410	83	74	65	56	47	41	35	35	35
410	420	86	77	67	58	49	43	37	36	36
420	430	88	79	70	60	51	45	39	37	37
430	440	91	82	72	63	54	47	41	38	37
440	450	93	84	75	65	56	49	43	39	38
450	460	96	86	77	68	59	51	45	40	39
460	470	98	89	80	70	61	53	46	41	40
470	480	101	91	82	73	63	55	48	42	41
480	490	103	94	85	75	66	57	50	44	42
490	500	106	96	87	78	68	59	52	46	43
500	510	108	99	89	80	71	61	54	48	44
510	520	111	101	92	83	73	64	56	50	45
520	530	113	104	94	85	76	66	58	52	46
530	540	116	106	97	88	78	69	60	54	47
540	550	118	109	99	90	81	71	62	56	49
550	560	120	111	102	92	83	74	64	58	51
560	570	123	114	104	95	86	76	67	60	53
570	580	125	116	107	97	88	79	69	62	55
580	590	128	119	109	100	91	81	72	64	57
590	600	131	121	112	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	134	123	114	105	95	86	77	67	61
610	620	138	126	117	107	98	89	79	70	63
620	630	141	128	119	110	100	91	82	72	65
630	640	144	131	122	112	103	94	84	75	67
640	650	148	133	124	115	105	96	87	77	69
650	660	151	136	126	117	108	98	89	80	71
660	670	155	140	129	120	110	101	92	82	73
670	680	158	143	131	122	113	103	94	85	75
680	690	162	146	134	125	115	106	97	87	78
690	700	166	150	136	127	118	108	99	90	80
700	710	169	154	139	129	120	111	101	92	83
710	720	173	157	142	132	123	113	104	95	85
720	730	177	161	145	134	125	116	106	97	88
730	740	180	165	149	137	128	118	109	100	90
740	750	184	168	153	140	130	121	111	102	93
750	760	188	172	156	142	133	123	114	104	95
760	770	191	176	160	145	135	126	116	107	98
770	780	195	179	164	148	138	128	119	109	100
780	790	199	183	167	152	140	131	121	112	103
790	800	203	187	171	155	143	133	124	114	105
800	810	207	191	175	159	146	136	126	117	107
810	820	211	194	178	163	148	139	129	119	110
820	830	214	198	182	166	151	141	132	122	112
830	840	218	202	186	170	154	144	134	125	115
840	850	222	206	190	174	158	147	137	127	118
850	860	226	210	194	178	162	149	140	130	120
860	870	230	214	198	182	166	152	142	133	123
870	880	234	218	202	186	169	155	145	135	126
880	890	238	222	206	189	173	158	148	138	128
890	900	242	225	209	193	177	161	151	141	131
900	910	245	229	213	197	181	165	153	143	134
910	920	249	233	217	201	185	169	156	146	136
920	930	253	237	221	205	189	173	159	149	139
930	940	257	241	225	209	193	177	162	152	142
940	950	261	245	229	213	197	181	165	155	145
950	960	265	249	233	217	200	184	168	158	148
960	970	269	253	237	220	204	188	172	161	150
970	980	273	256	240	224	208	192	176	163	153
980	990	276	260	244	228	212	196	180	166	156
990	1,000	280	264	248	232	216	200	184	169	159
1,000	1,010	284	268	252	236	220	204	188	172	162
1,010	1,020	288	272	256	240	224	208	192	176	165
1,020	1,030	292	276	260	244	228	212	195	179	168
1,030	1,040	296	280	264	248	231	215	199	183	171
1,040	1,050	300	284	268	251	235	219	203	187	173
1,050	1,060	304	287	271	255	239	223	207	191	176
1,060	1,070	307	291	275	259	243	227	211	195	179
1,070	1,080	311	295	279	263	247	231	215	199	183
1,080	1,090	315	299	283	267	251	235	219	203	187
1,090	1,100	319	303	287	271	255	239	223	207	190
1,100	1,110	323	307	291	275	259	243	226	210	194
1,110	1,120	327	311	295	279	262	246	230	214	198
1,120	1,130	331	315	299	282	266	250	234	218	202
1,130	1,140	335	318	302	286	270	254	238	222	206
1,140	1,150	338	322	306	290	274	258	242	226	210

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	246	230	214
1,160	1,170	346	330	314	298	282	266	250	234	218
1,170	1,180	350	334	318	302	286	270	254	238	221
1,180	1,190	354	338	322	306	290	274	257	241	225
1,190	1,200	358	342	326	310	293	277	261	245	229
1,200	1,210	362	346	330	313	297	281	265	249	233
1,210	1,220	366	349	333	317	301	285	269	253	237
1,220	1,230	369	353	337	321	305	289	273	257	241
1,230	1,240	373	357	341	325	309	293	277	261	245
1,240	1,250	377	361	345	329	313	297	281	265	249
1,250	1,260	381	365	349	333	317	301	285	269	252
1,260	1,270	385	369	353	337	321	305	288	272	256
1,270	1,280	389	373	357	341	324	308	292	276	260
1,280	1,290	393	377	361	344	328	312	296	280	264
1,290	1,300	397	380	364	348	332	316	300	284	268
1,300	1,310	400	384	368	352	336	320	304	288	272
1,310	1,320	404	388	372	356	340	324	308	292	276
1,320	1,330	408	392	376	360	344	328	312	296	280
1,330	1,340	413	396	380	364	348	332	316	300	283
1,340	1,350	417	400	384	368	352	336	319	303	287
1,350	1,360	421	404	388	372	355	339	323	307	291
1,360	1,370	425	408	392	375	359	343	327	311	295
1,370	1,380	429	411	395	379	363	347	331	315	299
1,380	1,390	433	416	399	383	367	351	335	319	303
1,390	1,400	438	420	403	387	371	355	339	323	307
1,400	1,410	442	424	407	391	375	359	343	327	311
1,410	1,420	446	428	411	395	379	363	347	331	314
1,420	1,430	450	432	415	399	383	367	350	334	318
1,430	1,440	454	436	419	403	386	370	354	338	322
1,440	1,450	459	441	423	406	390	374	358	342	326
1,450	1,460	463	445	427	410	394	378	362	346	330
1,460	1,470	467	449	431	414	398	382	366	350	334
1,470	1,480	471	453	435	418	402	386	370	354	338
1,480	1,490	476	458	440	422	406	390	374	358	342
1,490	1,500	480	462	444	426	410	394	378	362	345
1,500	1,510	484	466	448	430	414	398	381	365	349
1,510	1,520	488	470	452	434	417	401	385	369	353
1,520	1,530	493	475	457	439	421	405	389	373	357
1,530	1,540	497	479	461	443	425	409	393	377	361
1,540	1,550	501	483	465	447	429	413	397	381	365
1,550	1,560	505	487	469	451	433	417	401	385	369
1,560	1,570	510	492	474	456	438	421	405	389	373
1,570	1,580	514	496	478	460	442	425	409	393	376
1,580	1,590	518	500	482	464	446	429	413	396	380
1,590	1,600	523	504	486	468	450	433	417	400	384
1,600	1,610	527	509	491	473	455	437	421	404	388
1,610	1,620	531	513	495	477	459	441	425	408	392
1,620	1,630	535	517	499	481	463	445	429	412	396
1,630	1,640	540	522	503	485	467	449	433	416	400
1,640	1,650	544	526	508	490	472	454	437	420	404
1,650	1,660	548	530	512	494	476	458	440	424	408
1,660	1,670	552	534	516	498	480	462	444	428	412
1,670	1,680	557	538	520	502	484	466	448	432	416
1,680	1,690	560	542	524	506	488	470	452	435	419
1,690	1,700	564	546	528	510	492	474	456	439	422

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	531	513	495	477	459	442	426
1,710	1,720	571	553	535	517	499	481	463	445	429
1,720	1,730	575	557	539	521	503	485	467	449	433
1,730	1,740	578	560	542	524	506	488	470	452	436
1,740	1,750	582	564	546	528	510	492	474	456	439
1,750	1,760	586	568	550	532	514	495	477	459	443
1,760	1,770	589	571	553	535	517	499	481	463	446
1,770	1,780	593	575	557	539	521	503	485	467	449
1,780	1,790	597	579	561	542	524	506	488	470	453
1,790	1,800	600	582	564	546	528	510	492	474	456
1,800	1,810	604	586	568	550	532	514	496	478	460
1,810	1,820	608	590	571	553	535	517	499	481	463
1,820	1,830	611	593	575	557	539	521	503	485	467
1,830	1,840	615	597	579	561	543	525	507	489	471
1,840	1,850	618	600	582	564	546	528	510	492	474
1,850	1,860	622	604	586	568	550	532	514	496	478
1,860	1,870	626	608	590	572	554	536	518	500	481
1,870	1,880	629	611	593	575	557	539	521	503	485
1,880	1,890	633	615	597	579	561	543	525	507	489
1,890	1,900	637	619	601	583	565	547	528	510	492
1,900	1,910	640	622	604	586	568	550	532	514	496
1,910	1,920	644	626	608	590	572	554	536	518	500
1,920	1,930	648	630	612	594	575	557	539	521	503
1,930	1,940	651	633	615	597	579	561	543	525	507
1,940	1,950	655	637	619	601	583	565	547	529	511
1,950	1,960	659	641	622	604	586	568	550	532	514
1,960	1,970	662	644	626	608	590	572	554	536	518
1,970	1,980	666	648	630	612	594	576	558	540	522
1,980	1,990	670	651	633	615	597	579	561	543	525
1,990	2,000	673	655	637	619	601	583	565	547	529
2,000	2,010	677	659	641	623	605	587	569	551	533
2,010	2,020	680	662	644	626	608	590	572	554	536
2,020	2,030	684	666	648	630	612	594	576	558	540
2,030	2,040	688	670	652	634	616	598	580	561	543
2,040	2,050	691	673	655	637	619	601	583	565	547
2,050	2,060	695	677	659	641	623	605	587	569	551
2,060	2,070	699	681	663	645	627	608	590	572	554
2,070	2,080	702	684	666	648	630	612	594	576	558
2,080	2,090	706	688	670	652	634	616	598	580	562
2,090	2,100	710	692	674	655	637	619	601	583	565
2,100	2,110	713	695	677	659	641	623	605	587	569
2,110	2,120	717	699	681	663	645	627	609	591	573
2,120	2,130	721	702	684	666	648	630	612	594	576
2,130	2,140	724	706	688	670	652	634	616	598	580
2,140	2,150	728	710	692	674	656	638	620	602	584
2,150	2,160	731	713	695	677	659	641	623	605	587
2,160	2,170	735	717	699	681	663	645	627	609	591
2,170	2,180	739	721	703	685	667	649	631	613	594
2,180	2,190	742	724	706	688	670	652	634	616	598
2,190	2,200	746	728	710	692	674	656	638	620	602
2,200	2,210	750	732	714	696	678	660	641	623	605
2,210	2,220	753	735	717	699	681	663	645	627	609
2,220	2,230	757	739	721	703	685	667	649	631	613
2,230	2,240	761	743	725	707	688	670	652	634	616
2,240	2,250	764	746	728	710	692	674	656	638	620

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	768	750	732	714	696	678	660	642	624
2,260	2,270	772	754	735	717	699	681	663	645	627
2,270	2,280	775	757	739	721	703	685	667	649	631
2,280	2,290	779	761	743	725	707	689	671	653	635
2,290	2,300	782	764	746	728	710	692	674	656	638
2,300	2,310	786	768	750	732	714	696	678	660	642
2,310	2,320	790	772	754	736	718	700	682	664	645
2,320	2,330	793	775	757	739	721	703	685	667	649
2,330	2,340	797	779	761	743	725	707	689	671	653
2,340	2,350	801	783	765	747	729	711	693	674	656
2,350	2,360	804	786	768	750	732	714	696	678	660
2,360	2,370	808	790	772	754	736	718	700	682	664
2,370	2,380	812	794	776	758	740	721	703	685	667
2,380	2,390	815	797	779	761	743	725	707	689	671
2,390	2,400	819	801	783	765	747	729	711	693	675
2,400	2,410	823	805	787	768	750	732	714	696	678
2,410	2,420	826	808	790	772	754	736	718	700	682
2,420	2,430	830	812	794	776	758	740	722	704	686
2,430	2,440	834	815	797	779	761	743	725	707	689
2,440	2,450	837	819	801	783	765	747	729	711	693
2,450	2,460	841	823	805	787	769	751	733	715	697
2,460	2,470	844	826	808	790	772	754	736	718	700
2,470	2,480	848	830	812	794	776	758	740	722	704
2,480	2,490	852	834	816	798	780	762	744	725	707
2,490	2,500	855	837	819	801	783	765	747	729	711
2,500	2,510	859	841	823	805	787	769	751	733	715
2,510	2,520	863	845	827	809	791	773	754	736	718
2,520	2,530	866	848	830	812	794	776	758	740	722
2,530	2,540	870	852	834	816	798	780	762	744	726
2,540	2,550	874	856	838	820	801	783	765	747	729
2,550	2,560	877	859	841	823	805	787	769	751	733
2,560	2,570	881	863	845	827	809	791	773	755	737
2,570	2,580	885	867	848	830	812	794	776	758	740
2,580	2,590	888	870	852	834	816	798	780	762	744
2,590	2,600	892	874	856	838	820	802	784	766	748
2,600	2,610	895	877	859	841	823	805	787	769	751
2,610	2,620	899	881	863	845	827	809	791	773	755
2,620	2,630	903	885	867	849	831	813	795	777	758
2,630	2,640	906	888	870	852	834	816	798	780	762
2,640	2,650	910	892	874	856	838	820	802	784	766
2,650	2,660	914	896	878	860	842	824	806	787	769
2,660	2,670	917	899	881	863	845	827	809	791	773
2,670	2,680	921	903	885	867	849	831	813	795	777
2,680	2,690	925	907	889	871	853	834	816	798	780
2,690	2,700	928	910	892	874	856	838	820	802	784
2,700	2,710	932	914	896	878	860	842	824	806	788
2,710	2,720	936	918	900	881	863	845	827	809	791
2,720	2,730	939	921	903	885	867	849	831	813	795
2,730	2,740	943	925	907	889	871	853	835	817	799
2,740	2,750	947	928	910	892	874	856	838	820	802
2,750	2,760	950	932	914	896	878	860	842	824	806
2,760	2,770	954	936	918	900	882	864	846	828	810
2,770	2,780	957	939	921	903	885	867	849	831	813
2,780	2,790	961	943	925	907	889	871	853	835	817
2,790	2,800	965	947	929	911	893	875	857	838	820

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	968	950	932	914	896	878	860	842	824
2,810	2,820	972	954	936	918	900	882	864	846	828
2,820	2,830	976	958	940	922	904	886	867	849	831
2,830	2,840	979	961	943	925	907	889	871	853	835
2,840	2,850	983	965	947	929	911	893	875	857	839
2,850	2,860	987	969	951	933	914	896	878	860	842
2,860	2,870	991	972	954	936	918	900	882	864	846
2,870	2,880	995	976	958	940	922	904	886	868	850
2,880	2,890	999	980	961	943	925	907	889	871	853
2,890	2,900	1,003	983	965	947	929	911	893	875	857
2,900	2,910	1,007	987	969	951	933	915	897	879	861
2,910	2,920	1,011	990	972	954	936	918	900	882	864
2,920	2,930	1,015	994	976	958	940	922	904	886	868
2,930	2,940	1,020	999	980	962	944	926	908	890	871
2,940	2,950	1,024	1,003	983	965	947	929	911	893	875
2,950	2,960	1,028	1,007	987	969	951	933	915	897	879
2,960	2,970	1,032	1,011	991	973	955	937	918	900	882
2,970	2,980	1,036	1,015	994	976	958	940	922	904	886
2,980	2,990	1,040	1,019	998	980	962	944	926	908	890
2,990	3,000	1,044	1,023	1,002	984	966	947	929	911	893
3,000	3,010	1,049	1,028	1,007	987	969	951	933	915	897
3,010	3,020	1,053	1,032	1,011	991	973	955	937	919	901
3,020	3,030	1,057	1,036	1,015	994	976	958	940	922	904
3,030	3,040	1,061	1,040	1,019	998	980	962	944	926	908
3,040	3,050	1,065	1,044	1,023	1,002	984	966	948	930	912
3,050	3,060	1,069	1,048	1,027	1,006	987	969	951	933	915
3,060	3,070	1,073	1,052	1,031	1,010	991	973	955	937	919
3,070	3,080	1,078	1,057	1,036	1,015	995	977	959	941	923
3,080	3,090	1,082	1,061	1,040	1,019	998	980	962	944	926
3,090	3,100	1,086	1,065	1,044	1,023	1,002	984	966	948	930
3,100	3,110	1,090	1,069	1,048	1,027	1,006	988	970	951	933
3,110	3,120	1,094	1,073	1,052	1,031	1,010	991	973	955	937
3,120	3,130	1,098	1,077	1,056	1,035	1,014	995	977	959	941
3,130	3,140	1,102	1,081	1,060	1,039	1,018	998	980	962	944
3,140	3,150	1,107	1,086	1,065	1,044	1,023	1,002	984	966	948
3,150	3,160	1,111	1,090	1,069	1,048	1,027	1,006	988	970	952
3,160	3,170	1,115	1,094	1,073	1,052	1,031	1,010	991	973	955
3,170	3,180	1,119	1,098	1,077	1,056	1,035	1,014	995	977	959
3,180	3,190	1,123	1,102	1,081	1,060	1,039	1,018	999	981	963
3,190	3,200	1,127	1,106	1,085	1,064	1,043	1,022	1,002	984	966
3,200	3,210	1,131	1,110	1,089	1,068	1,047	1,026	1,006	988	970
3,210	3,220	1,136	1,115	1,094	1,073	1,052	1,031	1,010	992	974
3,220	3,230	1,140	1,119	1,098	1,077	1,056	1,035	1,014	995	977
3,230	3,240	1,144	1,123	1,102	1,081	1,060	1,039	1,018	999	981
3,240	3,250	1,148	1,127	1,106	1,085	1,064	1,043	1,022	1,003	984
3,250	3,260	1,152	1,131	1,110	1,089	1,068	1,047	1,026	1,006	988
3,260	3,270	1,156	1,135	1,114	1,093	1,072	1,051	1,030	1,010	992
3,270	3,280	1,160	1,139	1,118	1,097	1,076	1,055	1,034	1,013	995
3,280	3,290	1,165	1,144	1,123	1,102	1,081	1,060	1,039	1,017	999
3,290	3,300	1,169	1,148	1,127	1,106	1,085	1,064	1,043	1,022	1,003
3,300	3,310	1,173	1,152	1,131	1,110	1,089	1,068	1,047	1,026	1,006
3,310	3,320	1,177	1,156	1,135	1,114	1,093	1,072	1,051	1,030	1,010
3,320	3,330	1,181	1,160	1,139	1,118	1,097	1,076	1,055	1,034	1,014
3,330	3,340	1,185	1,164	1,143	1,122	1,101	1,080	1,059	1,038	1,017
3,340	3,350	1,189	1,168	1,147	1,126	1,105	1,084	1,063	1,042	1,021

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	1,194	1,173	1,152	1,131	1,110	1,089	1,068	1,046	1,025
3,360	3,370	1,198	1,177	1,156	1,135	1,114	1,093	1,072	1,051	1,030
3,370	3,380	1,202	1,181	1,160	1,139	1,118	1,097	1,076	1,055	1,034
3,380	3,390	1,206	1,185	1,164	1,143	1,122	1,101	1,080	1,059	1,038
3,390	3,400	1,210	1,189	1,168	1,147	1,126	1,105	1,084	1,063	1,042

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 \$87,000, multiply gross taxable income by 0.0646 and add the result to the table amount. For persons earning above \$87,000, multiply gross income by .0123 (Medicare), add \$104 (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 (\$5,394/year or \$104/week) is averaged into the table for income ranges above \$87,000. 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-T, Revised June 2003). To determine the amount of federal income tax for incomes greater than those shown in this table, refer to this IRS Publication.

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 June 3, 2003 to be effective immediately.