

SUPREME COURT OF NEW JERSEY

It is ORDERED that the attached revisions to Appendix IX-A (“Considerations in the Use of Child Support Guidelines”), Appendix IX-B (“Use of the Child Support Guidelines – General Information; Line Instructions for the Sole-Parenting Worksheet; Line Instructions for the Shared-Parenting Worksheet”), and Appendix IX-H (“Combined Tax Withholding Tables for Use with the [Child] Support Guidelines”) of the Rules Governing the Courts of the State of New Jersey are adopted to be effective June 1, 2024.

For the Court,



Chief Justice

Dated: April 2, 2024

New Jersey Rules of Court Appendix IX-A
CONSIDERATIONS IN THE USE OF CHILD SUPPORT GUIDELINES
(Includes Amendments through those effective [\[May 22, 2023\]](#) [\[June 1, 2024\]](#))

1. Philosophy of the Child Support Guidelines

[no changes]

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

[no changes]

3. Deviating from the Child Support Guidelines

[no changes]

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

[no changes]

5. Economic Basis for the Child Support Guidelines

[no changes]

6. Economic Principles Included in the Child Support Guidelines

[no changes]

7. Assumptions Included in the Child Support Guidelines

a. [no changes]

b. [no changes]

c. [no changes]

d. [no changes]

e. [no changes]

f. [no changes]

g. [no changes]

h. Self-Support Reserve - The self-support reserve is a factor in calculating a child support award only when one or both of the parents have income at or near the poverty level. The self-support reserve is 150% of the U.S. poverty guideline for one person. It attempts to ensure that the obligor has sufficient income to maintain a basic subsistence level and the incentive to work so that child support can be paid. A child support award is adjusted to reflect the self-support reserve only if payment of the child support award would reduce the obligor's net income below the reserve and the custodial parent's (or the Parent of the Primary Residence's) net income minus the custodial parent's share of the child support award is greater than 150% of the poverty guideline. The latter condition is necessary to ensure that custodial parents can meet their basic needs so that they can care for the children. As of January 1, ~~2023~~ 2024, the self-support reserve is ~~[\$421]~~ \$434 per week (This amount is 150% of the poverty guideline for one person).

i. [no changes]

j. [no changes]

k. [no changes]

8. Expenses Included in the Child Support Schedules

[no changes]

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

[no changes]

10. Adjustments to the Support Obligation

[no changes]

11. Defining Income

[no changes]

12. Imputing Income to Parents.

[no changes]

13. Adjustments for PAR Time (formerly Visitation Time)

[no changes]

14. Shared-Parenting Arrangements

a. [no changes]

b. [no changes]

c. [no changes]

d. [no changes]

e. If a shared-parenting award is inappropriate due to the PPR's limited household income, a sole-custody award shall be calculated.

Shared-Parenting Primary Household Net Income Thresholds (2.0 x <u>2023</u> <u>2024</u> Poverty Guideline)		
Total Persons in Household	Weekly Net Income	Annual Net Income
2	<u>[\$758] \$786</u>	<u>[\$39,440] \$40,880</u>
3	<u>[\$956] \$993</u>	<u>[\$49,720] \$51,640</u>
4	<u>[\$1,154] \$1,200</u>	<u>[\$60,000] \$62,400</u>
5	<u>[\$1,352] \$1,407</u>	<u>[\$70,280] \$73,160</u>
6	<u>[\$1,549] \$1,614</u>	<u>[\$80,560] \$83,920</u>
7	<u>[\$1,747] \$1,821</u>	<u>[\$90,840] \$94,680</u>
8	<u>[\$1,945] \$2,028</u>	<u>[\$101,120] \$105,440</u>

f. [no changes]

g. [no changes]

h. [no changes]

i. [no changes]

j. [no changes]

15. Split-Parenting Arrangements

[no changes]

16. Child in the Custody of a Third Party

[no changes]

17. Adjustments for the Age of the Children

[no changes]

18. College or Other Post-Secondary Education Expenses

[no changes]

19. Determining Child Support and Alimony or Spousal Support Simultaneously

[no changes]

20. Extreme Parental Income Situations

Although these guidelines apply to all actions to establish and modify child support awards, extremely low or high parental income situations make the Appendix IX-F awards inappropriate due to the limitations of the economic data. The guidelines listed below apply to extreme parental income situations.

a. **Obligors With Net Income Less Than the U.S. Poverty Guideline.** If an obligor's net income, after deducting that person's share of the total support award, is less than 150% of the U.S. poverty guideline for one person (net income of [\[\\$421\]](#) [\\$434](#) per week as of January 1, [\[2023\]](#) [2024](#) or as published annually in the Federal Register), the court shall carefully review the obligor's income and living expenses to determine the maximum amount of child support that can reasonably be ordered without denying the obligor the means of self-support at a minimum subsistence level. If an obligee's income minus the obligee's share of the child support award is less than 150% of the poverty guideline, no self-support reserve adjustment shall be made regardless of the obligor's income. In all cases, a fixed dollar amount shall be ordered to establish the principle of the parent's support obligation and to provide a basis for an upward modification should the obligor's income increase in the future. In these circumstances, the support award should be between \$5.00 per week and the support amount at \$180 combined net weekly income for the appropriate number of children.

b. [no changes]

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

[no changes]

22. Stipulated Agreements.

[no changes]

23. Modification of Support Awards.

[no changes]

24. Effect of Emancipation of a Child

[no changes]

25. Support for a Child Who has Reached Majority

[no changes]

26. Health Insurance for Children.

[no changes]

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

[no changes]

28. Distribution of Worksheets and Financial Affidavits

[no changes]

29. Background Reports and Publications

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.

[no changes]

Note: Adopted May 13, 1997 to be effective September 1, 1997; amended July 10, 1998 to be effective September 1, 1998; amended May 25, 1999 to be effective July 1, 1999; amended April 4, 2000 to be effective immediately; paragraph 10(b) redesignated as paragraph 10(c), new paragraph 10(b) adopted, paragraphs 19 and 21 amended July 5, 2000 to be effective September 5, 2000; paragraphs 7(h), 14(e), 20(a) amended

April 2, 2001 to be effective immediately; paragraphs 7(h), 14(e), 20(a) amended March 12, 2002 to be effective immediately; paragraphs 4, 7(f), 9(d), 13(b)-(d), 14(c), 14(f), 14(j), 15 amended July 12, 2002 to be effective September 3, 2002; paragraphs 7(h), 14(e), 20(a) amended March 17, 2003 to be effective immediately; amended March 15, 2004 to be effective immediately; March 14, 2005 to be effective immediately; February 14, 2006 to be effective immediately; July 27, 2006 to be effective September 1, 2006; September 11, 2006 to be effective immediately; February 13, 2007 to be effective immediately; June 15, 2007 to be effective September 1, 2007; March 11, 2008 to be effective immediately; March 24, 2009 to be effective immediately; July 16, 2009 to be effective September 1, 2009; June 14, 2011 to be effective immediately; April 24, 2012 to be effective immediately; June 4, 2013 to be effective immediately; July 9, 2013 to be effective September 1, 2013; amended April 8, 2014 to be effective immediately; amended April 21, 2015 to be effective May 1, 2015; Amended July 27, 2015 to be effective September 1, 2015; amended April 12, 2016 to be effective May 1, 2016; amended July 28, 2017 to be effective September 1, 2017; amended May 29, 2018 to be effective June 1, 2018; amended May 9, 2019 to be effective June 1, 2019; amended July 29, 2019 to be effective September 1, 2019; amended to be effective June 1, 2020; amended to be effective June 1, 2021; paragraphs 7(h), 20(a), and 26(a) amended July 30, 2021 to be effective September 1, 2021; paragraphs 7(h), 14(e), and 20(a) amended March 15, 2022 to be effective June 1, 2022 paragraphs 12 and 26 amended August 5, 2022 to be effective September 1, 2022; paragraphs [7\(h\)](#), 14(e) and 20(a) amended [April 24, 2023 to be effective](#) May 22, 2023; [paragraph 7\(h\), 14\(e\), and 20\(a\) amended April 2, 2024 to be effective June 1, 2024](#).

Appendix IX-B
USE OF THE CHILD SUPPORT GUIDELINES – SOLE PARENTING
(Includes Amendments Through Those Effective [\[May 22, 2023\]](#) [June 1, 2024](#))

GENERAL INFORMATION

Completion and Filing of the Worksheet

[no changes]

Use of Weekly Amounts

[no changes]

Rounding to Whole Dollars and Percentages

[no changes]

Defining Parental Roles

[no changes]

Selection of a Worksheet

[no changes]

LINE INSTRUCTIONS FOR THE SOLE-PARENTING WORKSHEET

Caption

[no changes]

Lines 1 through 5 - Determining Income

Gross Income –

[no changes]

Sources of Income

[no changes]

Income from self-employment or operation of a business.

[no changes]

Sporadic Income

[no changes]

Military Pay

[no changes]

In-Kind Income

[no changes]

Alimony, Spousal Support, and/or Separate Maintenance

[no changes]

Types of Income Excluded from Gross Income

[no changes]

Collecting and Verifying Income Information

a. [no changes]

b. [no changes]

Note on Income Documentation:

[no changes]

Note on Social Security Taxes: Social Security tax withholding (FICA) for high-income persons may vary during the year. In the early part of the year, 6.2% is withheld on the first [\$160,200] \$168,600 of gross earnings (for wage earners in [2023] 2024). After the maximum [\$9,932] \$10,453 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 [\$160,200] \$168,600 limit on all earned income.

Note on Medicare Taxes:

[no changes]

Analyzing Income Tax Returns

[no changes]

Line 1 - Gross Taxable Income

[no changes]

Line 1a - Mandatory Retirement Contributions

[no changes]

Line 1b - Tax-Deductible Alimony Paid

[no changes]

Line 1c - Taxable Alimony Received

[no changes]

Line 2 - Adjusted Gross Taxable Income

[no changes]

Line 2a - Withholding Taxes

[no changes]

Line 2b - Mandatory Union Dues

[no changes]

Line 2c - Child Support Orders for Other Dependents

[no changes]

Line 2d - Other-Dependent Deduction

[no changes]

Line 3 - Net Taxable Income

[no changes]

Line 4 - Non-Taxable Income

[no changes]

Line 4a - Non-Taxable-Deductible Alimony Paid

[no changes]

Line 4b - Non-Taxable Alimony Received

[no changes]

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

[no changes]

Line 6 - Net Income

[no changes]

Line 7 - Each Parent's Share of Income

[no changes]

Line 8 - Basic Child Support Amount

[no changes]

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

[no changes]

Line 10 - Adding Health Insurance Costs for the Child to the Basic Obligation

[no changes]

Line 11 - Adding Predictable and Recurring Unreimbursed Health Care to the Basic Obligation

[no changes]

Line 12 - Adding Court-Approved Predictable and Recurring Extraordinary Expenses to the Basic Support Amount

[no changes]

Line 13 - Calculating the Total Child Support Amount

[no changes]

Line 14 - Parental Share of the Total Child Support Obligation

[no changes]

Line 15 - Credit for Derivative Government Benefits for the Child Based on Contribution of the Non-Custodial Parent

[no changes]

Line 16 - Credit for Child-Care Payments

[no changes]

Line 17 - Credit for Payment of Child's Health Insurance Cost

[no changes]

Line 18 - Credit for Payment of Child's Predictable and Recurring Unreimbursed Health Care

[no changes]

Line 19 - Credit for Payment of Court-Approved Extraordinary Expenses

[no changes]

Line 20 - Adjustment for Parenting Time Variable Expenses

[no changes]

Line 20a - Number of Overnights with Each Parent

[no changes]

Line 20b – Each Parent’s Share of Overnights with the Child

[no changes]

Line 21 - Net Child Support Obligation

[no changes]

LINES 22, 23 and 24 – Adjusting the Child Support Obligation for Other-Dependents

[no changes]

Line 22 - Line 21 CS Obligation With Deduction for Other Dependents

[no changes]

Line 23 – Line 21 CS Obligation Without Deduction for Other Dependents

[no changes]

Line 24 - Obligation Adjusted for Other Dependents

[no changes]

Lines 25, 26 and 27 - Maintaining a Self-Support Reserve

To ensure that the obligor parent retains sufficient net income to live at a minimum subsistence level and has the incentive to work, that parent's net child support award is tested against 150% of the U.S. poverty guideline for one person. If the NCP's net income after deducting the child support award is less than the self-support reserve, the order should be adjusted. No such adjustment shall occur, however, if the custodial parent's net income minus the custodial parent's child support obligation is less than the self-support reserve. This priority is necessary to ensure that custodial parents can meet their basic needs while caring for the child(ren). The poverty guideline will be disseminated by the AOC each February or when it is published in the Federal Register. The self-support reserve test is applied as follows:

1. Subtract the obligor's child support obligation from that person's net income.

2. If the difference is greater than 150% of the poverty guideline for one person (~~[\$421]~~ \$434 per week as of January 1, ~~[2023]~~ 2024), the self-support reserve is preserved, and the obligor's support obligation is the child support order.
1. If the difference is less than 150% of the poverty guideline for one person and the custodial parent's net income is greater than 150% of the poverty guideline, the obligor's child support order is the difference between the obligor's net income and the 150% of the poverty guideline for one person.

In determining whether the application of the self-support reserve is appropriate, the court may need to impute income to a parent as provided in Appendix IX-A. The court should also consider a parent's actual living expenses and the custodial parent's share of the support obligation (see Appendix IX-A, paragraph 20).

Line 25 - Self-Support Reserve Test

[no changes]

Line 26 - Maximum Child Support Order

[no changes]

Line 27 - Child Support Order

[no changes]

Appendix IX-B
USE OF THE CHILD SUPPORT GUIDELINES – SHARED PARENTING
(Includes Amendments Through Those Effective [\[May 22, 2023\]](#) [June 1, 2024](#))

GENERAL INFORMATION

LINE INSTRUCTIONS FOR THE SHARED-PARENTING WORKSHEET

CAPTION

[no changes]

LINES 1 through 5 - Determining Income

Gross Income

[no changes]

Sources of Income

[no changes]

Income from self-employment or operation of a business.

[no changes]

Sporadic Income

[no changes]

Military Pay

[no changes]

In-Kind Income

[no changes]

Alimony, Spousal Support, and/or Separate Maintenance

[no changes]

Types of Income Excluded from Gross Income

[no changes]

Collecting and Verifying Income Information

[no changes]

Note on Income Documentation:

[no changes]

Taxable and Non-Taxable Income

[no changes]

Note on Social Security Taxes: Social Security tax withholding (FICA) for high-income persons may vary during the year. In the early part of the year, 6.2% is withheld on the first ~~[\$160,200]~~ \$168,600 of gross earnings (for wage earners in ~~[2023]~~ 2024). After the maximum ~~[\$9,932]~~ \$10,453 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 ~~[\$160,200]~~ \$168,600 limit of all earned income.

Note on Medicare Taxes:

[no changes]

Analyzing Income Tax Returns

[no changes]

LINE 1 - Gross Taxable Income

[no changes]

LINE 1a - Mandatory Retirement Contributions

[no changes]

LINE 1b - Tax Deductible Alimony Paid

[no changes]

LINE 1c - Taxable Alimony Received

[no changes]

LINE 2 - Adjusted Gross Taxable Income

[no changes]

LINE 2a - Withholding Taxes

[no changes]

LINE 2b - Mandatory Union Dues

[no changes]

LINE 2c - Child Support Orders for Other Dependents

[no changes]

LINE 2d - Other-Dependent Deduction

[no changes]

LINE 3 - Net Taxable Income

[no changes]

LINE 4 - Non-Taxable Income

[no changes]

LINE 4a - Non-Taxable-Deductible Alimony Paid

[no changes]

LINE 4b - Non-Taxable Alimony Received

[no changes]

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

[no changes]

LINE 6 - Net Income

[no changes]

LINE 7 - Each Parent's Share of Income

[no changes]

LINE 8 - Basic Child Support Amount

[no changes]

LINE 9 - Number of Overnights with Each Parent

[no changes]

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

[no changes]

LINE 11 - PAR Shared Parenting Fixed Expenses

[no changes]

LINE 12 - Shared Parenting Basic Child Support Amount

[no changes]

LINE 13 - Each Parent's Share of Shared Parenting Basic Child Support Amount

[no changes]

LINE 14 - PAR Shared Parenting Variable Expenses

[no changes]

LINE 15 - PAR Adjusted Shared Parenting Basic Child Support Amount

[no changes]

LINES 16 through 20 - Figuring Supplemental Expenses to be Added to the Shared Parenting Basic Child Support Amount

[no changes]

LINE 16 - Adding Net Work-Related Child Care Costs

[no changes]

LINE 17 - Adding Health Insurance Costs for the Child

[no changes]

LINE 18 - Adding Predictable and Recurring Unreimbursed Health Care

[no changes]

LINE 19 - Adding Court-Approved Predictable and Recurring Extraordinary Expenses

[no changes]

LINE 20 - Total Supplemental Expenses

[no changes]

LINE 21 - PAR's Share of the Total Supplemental Expenses

[no changes]

LINE 22 - Credit for Derivative Government Benefits for the Child Based on Contribution of the Parent of Alternate Residence

[no changes]

LINE 23 - Credit for PAR's Child Care Payments

[no changes]

LINE 24 - Credit for PAR's Payment of Child's Health Insurance Cost

[no changes]

LINE 25 - Credit for PAR's Payment of Unreimbursed Health Care

[no changes]

LINE 26 - Credit for PAR's Payment of Court-Approved Extraordinary Expenses

[no changes]

LINE 27 - PAR's Total Payments for Supplemental Expenses

[no changes]

LINE 28 - PAR's Net Supplemental Expenses

[no changes]

LINE 29 - PAR's Net Child Support Obligation

[no changes]

LINES 30, 31 and 32- Adjusting the Child Support Obligation for Other Dependents

[no changes]

LINE 30 - Line 29 PAR CS Obligation WITH Deductions for Other Dependents

[no changes]

LINE 31 - Line 29 PAR CS Obligation WITHOUT Deductions for Other Dependents

[no changes]

LINE 32 - Adjusted PAR CS Obligation

[no changes]

LINES 33 and 34 - Maintaining a Self-Support Reserve

To ensure that the PAR retains sufficient net income to live at a minimum subsistence level and has the incentive to work, that parent's net child support award is tested against 150% of the U.S. poverty guideline for one person. If the PAR's net income after deducting the child support award is less than the self-support reserve, the order should be adjusted. No such adjustment shall occur, however, if the PPR's net income minus the PPR's child support obligation is less than the self-support reserve. This priority is necessary to ensure that a PPR can meet his or her basic needs while caring for the child(ren). The poverty guideline will be disseminated by the AOC each February or when it is published in the Federal Register. The self-support reserve test is applied as follows:

1. Subtract obligor's child support obligation from that person's net income.
2. If the difference is greater than 150% of the poverty guideline for one person (~~[\$421]~~ \$434 per week as of January 1, ~~[2023]~~ 2024), the self-support reserve is preserved, and the obligor's support obligation is the child support order.
3. If the difference is less than 150% of the poverty guideline for one

person and the PPR's net income is greater than 150% of the poverty guideline, the obligor's child support order is the difference between the obligor's net income and the 150% of the poverty guideline for one person.

In determining whether the application of the self-support reserve is appropriate, the court may need to impute income to a parent as provided in Appendix IX-A, 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).

NOTE: In some family situations (e.g., the PPR's income exceeds the PAR's income and shared parenting times are near equal), the PPR may owe child support to the PAR (in such cases, the PAR's obligation is a negative number). If this occurs, the self-support reserve should be tested using the PPR's net income and the absolute value of the PAR's negative obligation. In all cases, the PPR should be given the priority with regard to the self-support reserve.

LINE 33 - Self-Support Reserve Test

[no changes]

LINE 34 - PAR's Maximum Child Support Order

[no changes]

LINE 35 - Child Support Order

[no changes]

LINE 36 - PPR Household Income Test

[no changes]

Note: Adopted May 13, 1997, effective September 1, 1997. Amended July 10, 1998, to be effective September 1, 1998; May 25, 1999, to be effective July 1, 1999. Revised April 4, 2000, to be effective immediately. Revisions to Line Instructions for Lines 1-5, 1b, and 2b (as to both the Sole-Parenting Worksheet and the Shared-Parenting Worksheet) adopted July 5, 2000, to be effective September 5, 2000. Revisions to Line Instructions for Lines 1-5, 24, 25 and 26, (as to the Sole-Parenting Worksheet) and Lines 1-5, 32 and 33 (as to the Shared-Parenting Worksheet) adopted April 2, 2001, to be effective immediately. Revisions to Line Instructions for Lines 24, 25 and 26, (as to the Sole-Parenting Worksheet) and Lines 32 and 33 (as to the Shared-Parenting Worksheet) adopted March 12, 2002, to be effective immediately. Revisions to Line Instructions for Line 1-5, and 2a (as to both the Sole-Parenting Worksheet and the Shared-Parenting Worksheet) adopted April 20, 2002, to be effective immediately. Amended July 12, 2002 to be effective September 3, 2002; March 17, 2003 to be effective immediately; April 28, 2003 to be effective immediately; March 15, 2004 to be effective immediately; July 28, 2004 to be effective September 1, 2004; March 14, 2005 to be effective immediately; February 14, 2006 to be effective immediately; July 27, 2006 to be effective September 1, 2006; February 13, 2007 to be effective immediately; March 11, 2008 to be effective immediately; March 24, 2009 to be effective immediately;

July 16, 2009 to be effective September 1, 2009; June 14, 2011 to be effective immediately; April 24, 2012 to be effective immediately; June 4, 2013 to be effective immediately; July 9, 2013 to be effective September 1, 2013; amended April 8, 2014 to be effective immediately; amended April 21, 2015 to be effective May 1, 2015; amended to be effective September 1, 2015; amended April 12, 2016 to be effective May 1, 2016; amended April 4, 2017 to be effective May 1, 2017; amended May 29, 2018 to be effective June 1, 2018; amended May 9, 2019 to be effective June 1, 2019; amended effective June 1, 2020; amended effective June 1, 2021; amended July 30, 2021, to be effective September 1, 2021; amended March 15, 2022 to be effective June 1, 2022; amended [April 24, 2023](#) to be effective May 22, 2023; [amended April 2, 2024 to be effective June 1, 2024](#).

APPENDIX IX-H

COMBINED TAX WITHHOLDING TABLES FOR USE WITH THE SUPPORT GUIDELINES

Includes Federal, State, Social Security and Medicare Income Tax Withholding Rates and Child Tax Credit

Weekly Payroll Period - Single Persons and Married Living Apart - For Wages Paid on or After January 1, [\[2023\]](#) [2024](#)

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

[\[Replace the following table in its entirety\]](#)

[2023] 2024 Weekly Gross Income		And the number of withholding allowances claimed from IRS form W-4									
At Least	But Less Than	0	1	2	3	4	5	6	7	8	
0	100	0	0	0	0	0	0	0	0	0	
100	110	9	9	8	8	8	8	8	8	8	
110	120	10	10	9	9	9	9	9	9	9	
120	130	11	11	10	10	10	10	10	10	10	
130	140	12	12	11	11	10	10	10	10	10	
140	150	13	13	12	12	11	11	11	11	11	
150	160	14	13	13	13	12	12	12	12	12	
160	170	15	14	14	14	13	13	13	13	13	
170	180	16	15	15	14	14	14	13	13	13	
180	190	17	16	16	15	15	14	14	14	14	
190	200	18	17	17	16	16	15	15	15	15	
200	210	18	18	18	17	17	16	16	16	16	
210	220	19	19	19	18	18	17	17	16	16	
220	230	20	20	19	19	19	18	18	17	17	
230	240	21	21	20	20	19	19	19	18	18	
240	250	22	22	21	21	20	20	20	19	19	
250	260	23	23	22	22	21	21	20	20	20	
260	270	24	24	23	23	22	22	21	21	20	
270	280	25	24	24	24	23	23	22	22	21	
280	290	26	25	25	24	24	24	23	23	22	
290	300	28	26	26	25	25	25	24	24	23	
300	310	30	27	27	26	26	25	25	25	24	
310	320	32	28	28	27	27	26	26	26	25	
320	330	34	29	29	28	28	27	27	26	26	
330	340	36	30	29	29	29	28	28	27	27	
340	350	38	31	30	30	30	29	29	28	28	
350	360	40	32	31	31	30	30	30	29	29	

360	370		42	33	32	32	31	31	31	30	30
370	380		43	34	33	33	32	32	31	31	31
380	390		45	35	34	34	33	33	32	32	31
390	400		47	35	35	35	34	34	33	33	32
400	410		49	36	36	35	35	35	34	34	33
410	420		51	37	37	36	36	36	35	35	34
420	430		53	38	38	37	37	36	36	36	35
430	440		55	39	39	38	38	37	37	36	36
440	450		57	40	40	39	39	38	38	37	37
450	460		59	41	40	40	40	39	39	38	38
460	470		61	42	41	41	41	40	40	39	39
470	480		63	43	42	42	41	41	41	40	40
480	490		65	44	43	43	42	42	41	41	41
490	500		67	45	44	44	43	43	42	42	42
500	510		69	46	45	45	44	44	43	43	42
510	520		71	47	46	46	45	45	44	44	43
520	530		73	48	47	47	46	46	45	45	44
530	540		75	49	48	48	47	47	46	46	45
540	550		78	50	49	49	48	47	47	47	46
550	560		80	51	50	50	49	48	48	47	47
560	570		82	52	51	50	50	49	49	48	48
570	580		84	53	52	51	51	50	50	49	49
580	590		86	54	53	52	52	51	51	50	50
590	600		88	55	54	53	53	52	52	51	51
600	610		90	55	55	54	54	53	53	52	52
610	620		93	56	56	55	55	54	54	53	53
620	630		95	57	57	56	56	55	55	54	53
630	640		97	58	58	57	57	56	56	55	54
640	650		99	61	59	58	58	57	56	56	55
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660	670		103	65	61	60	60	59	58	58	57
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680	690		108	69	63	62	61	61	60	60	59
690	700		110	71	64	63	62	62	61	61	60
700	710		112	74	65	64	63	63	62	62	61
710	720		115	76	66	65	64	64	63	63	62
720	730		117	78	67	66	65	65	64	64	63
730	740		119	80	67	67	66	66	65	65	64
740	750		122	83	68	68	67	67	66	66	65
750	760		124	85	69	69	68	68	67	67	66
760	770		127	87	71	70	69	69	68	67	67
770	780		129	90	72	71	70	70	69	68	68

780	790	131	92	73	72	71	71	70	69	69
790	800	134	94	74	73	72	72	71	70	70
800	810	136	97	75	74	73	72	72	71	71
810	820	139	99	76	75	74	73	73	72	72
820	830	141	102	78	76	75	74	74	73	73
830	840	144	104	79	78	76	75	75	74	74
840	850	147	107	80	79	78	77	76	75	75
850	860	149	109	81	80	79	78	77	76	76
860	870	152	112	83	81	80	79	78	77	77
870	880	154	115	84	82	81	80	79	78	78
880	890	157	117	85	84	82	81	80	79	78
890	900	159	120	87	85	83	82	81	80	79
900	910	162	122	88	86	85	83	82	81	80
910	920	165	125	89	88	86	85	83	82	81
920	930	167	127	91	89	87	86	85	84	82
930	940	170	130	92	90	89	87	86	85	84
940	950	172	133	94	92	90	88	87	86	85
950	960	175	135	95	93	91	90	88	87	86
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970	980	180	140	100	96	94	92	91	89	88
980	990	183	143	102	97	96	94	92	90	89
990	1000	185	145	105	99	97	95	93	92	90
1000	1010	188	148	107	100	98	97	95	93	92
1010	1020	190	151	110	101	100	98	96	94	93
1020	1030	193	153	112	103	101	99	98	96	94
1030	1040	196	156	115	104	102	101	99	97	95
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1110	1120	216	176	136	115	113	112	110	108	106
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1130	1140	221	182	141	118	116	114	113	111	109
1140	1150	224	184	143	119	118	116	114	112	111
1150	1160	226	187	146	121	119	117	115	114	112
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1190	1200	237	198	157	126	124	123	121	119	117

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1210	1220	245	205	164	129	127	125	124	122	120
1220	1230	248	208	168	130	129	127	125	123	122
1230	1240	252	212	171	132	130	128	126	125	123
1240	1250	255	216	175	135	131	130	128	126	124
1250	1260	259	219	178	139	133	131	129	127	126
1260	1270	262	223	182	142	134	132	131	129	127
1270	1280	266	226	186	146	135	134	132	130	128
1280	1290	270	230	189	149	137	135	133	132	130
1290	1300	273	233	193	153	138	136	135	133	131
1300	1310	277	237	196	156	140	138	136	134	133
1310	1320	280	241	200	160	141	139	137	136	134
1320	1330	284	244	203	164	142	141	139	137	135
1330	1340	287	248	207	167	144	142	140	138	137
1340	1350	291	251	211	171	145	143	142	140	138
1350	1360	295	255	214	174	146	145	143	141	139
1360	1370	298	258	218	178	148	146	144	143	141
1370	1380	302	262	221	181	149	147	146	144	142
1380	1390	305	266	225	185	151	149	147	145	144
1390	1400	309	269	228	189	152	150	148	147	145
1400	1410	313	273	232	192	153	152	150	148	146
1410	1420	316	276	236	196	155	153	151	149	148
1420	1430	320	280	239	199	159	154	153	151	149
1430	1440	323	283	243	203	162	156	154	152	150
1440	1450	327	287	246	207	166	157	155	154	152
1450	1460	330	291	250	210	169	158	157	155	153
1460	1470	334	294	253	214	173	160	158	156	155
1470	1480	338	298	257	217	176	161	159	158	156
1480	1490	341	301	261	221	180	163	161	159	157
1490	1500	345	305	264	224	184	164	162	160	159
1500	1510	349	309	268	228	187	165	164	162	160
1510	1520	352	312	271	232	191	167	165	163	161
1520	1530	356	316	275	235	194	168	166	165	163
1530	1540	360	320	279	239	198	169	168	166	164
1540	1550	363	323	282	242	202	171	169	167	166
1550	1560	367	327	286	246	205	172	170	169	167
1560	1570	371	331	290	250	209	174	172	170	168
1570	1580	374	334	293	253	212	175	173	171	170
1580	1590	378	338	297	257	216	176	175	173	171
1590	1600	382	342	301	261	220	180	176	174	172
1600	1610	385	345	304	264	223	183	177	176	174
1610	1620	389	349	308	268	227	187	179	177	175

1620	1630	393	353	312	272	231	191	180	178	177
1630	1640	396	356	315	275	234	194	181	180	178
1640	1650	400	360	319	279	238	198	183	181	179
1650	1660	404	364	323	283	242	202	184	182	181
1660	1670	407	367	326	286	245	205	186	184	182
1670	1680	411	371	330	290	249	209	187	185	183
1680	1690	415	375	334	294	253	213	189	187	185
1690	1700	418	378	337	297	256	216	190	188	186
1700	1710	422	382	341	301	260	220	192	190	188
1710	1720	426	386	345	305	264	224	193	191	189
1720	1730	429	389	348	308	267	227	195	193	191
1730	1740	433	393	352	312	271	231	196	194	192
1740	1750	437	397	356	316	275	235	198	196	194
1750	1760	440	400	359	319	278	238	199	197	195
1760	1770	444	404	363	323	282	242	201	198	196
1770	1780	448	408	367	327	286	246	204	200	198
1780	1790	451	411	370	330	289	249	208	201	199
1790	1800	455	415	374	334	293	253	212	203	201
1800	1810	459	419	378	338	297	256	215	204	202
1810	1820	462	422	381	341	300	260	219	206	204
1820	1830	466	426	385	345	304	264	223	207	205
1830	1840	470	430	389	349	308	267	226	209	207
1840	1850	473	433	392	352	311	271	230	210	208
1850	1860	477	437	396	356	315	275	234	212	210
1860	1870	481	441	400	360	319	278	237	213	211
1870	1880	484	444	403	363	322	282	241	215	213
1880	1890	488	448	407	367	326	286	245	216	214
1890	1900	492	452	411	371	330	289	248	218	216
1900	1910	495	455	414	374	333	293	252	219	217
1910	1920	499	459	418	378	337	297	256	220	218
1920	1930	503	463	422	382	340	300	259	222	220
1930	1940	506	466	425	385	344	304	263	223	221
1940	1950	510	470	429	389	348	308	267	227	223
1950	1960	514	474	433	393	351	311	270	230	224
1960	1970	517	477	436	396	355	315	274	234	226
1970	1980	521	481	440	400	359	319	278	238	227
1980	1990	525	485	444	404	362	322	281	241	229
1990	2000	528	488	447	407	366	326	285	245	230
2000	2010	532	492	451	411	370	330	289	249	232
2010	2020	536	496	455	415	373	333	292	252	233
2020	2030	539	499	458	418	377	337	296	256	235
2030	2040	543	503	462	422	381	341	300	260	236

2040	2050	547	507	466	425	384	344	303	263	237
2050	2060	550	510	469	429	388	348	307	267	239
2060	2070	554	514	473	433	392	352	311	271	240
2070	2080	558	518	477	436	395	355	314	274	242
2080	2090	561	521	480	440	399	359	318	278	243
2090	2100	565	525	484	444	403	363	322	282	245
2100	2110	569	529	488	447	406	366	325	285	246
2110	2120	572	532	491	451	410	370	329	289	248
2120	2130	576	536	495	455	414	374	333	293	252
2130	2140	580	540	499	458	417	377	336	296	255
2140	2150	583	543	502	462	421	381	340	300	259
2150	2160	587	547	506	466	425	385	344	304	263
2160	2170	591	551	509	469	428	388	347	307	266
2170	2180	594	554	513	473	432	392	351	311	270
2180	2190	598	558	517	477	436	396	355	315	274
2190	2200	602	562	520	480	439	399	358	318	277
2200	2210	605	565	524	484	443	403	362	322	281
2210	2220	609	569	528	488	447	407	366	326	285
2220	2230	613	573	532	492	451	411	370	330	289
2230	2240	617	577	536	496	455	415	373	333	292
2240	2250	620	580	539	499	458	418	377	337	296
2250	2260	624	584	543	503	462	422	381	341	300
2260	2270	628	588	547	507	466	426	385	345	304
2270	2280	632	592	551	511	470	430	389	349	308
2280	2290	636	596	555	515	474	434	393	353	312
2290	2300	640	600	559	519	478	438	397	357	316
2300	2310	644	604	563	523	482	442	401	361	320
2310	2320	648	608	566	526	485	445	404	364	323
2320	2330	651	611	570	530	489	449	408	368	327
2330	2340	655	615	574	534	493	453	412	372	331
2340	2350	659	619	578	538	497	457	416	376	335
2350	2360	663	623	582	542	501	461	420	380	339
2360	2370	667	627	586	546	505	465	424	384	343
2370	2380	671	631	590	550	509	469	428	388	347
2380	2390	675	635	594	554	513	472	431	391	350
2390	2400	678	638	597	557	516	476	435	395	354
2400	2410	682	642	601	561	520	480	439	399	358
2410	2420	686	646	605	565	524	484	443	403	362
2420	2430	690	650	609	569	528	488	447	407	366
2430	2440	694	654	613	573	532	492	451	411	370
2440	2450	698	658	617	577	536	496	455	415	374
2450	2460	702	662	621	581	540	500	459	419	377

2460	2470	706	665	624	584	543	503	462	422	381
2470	2480	709	669	628	588	547	507	466	426	385
2480	2490	713	673	632	592	551	511	470	430	389
2490	2500	717	677	636	596	555	515	474	434	393
2500	2510	721	681	640	600	559	519	478	438	397
2510	2520	725	685	644	604	563	523	482	442	401
2520	2530	729	689	648	608	567	527	486	446	405
2530	2540	733	693	652	612	570	530	489	449	408
2540	2550	736	696	655	615	574	534	493	453	412
2550	2560	740	700	659	619	578	538	497	457	416
2560	2570	744	704	663	623	582	542	501	461	420
2570	2580	748	708	667	627	586	546	505	465	424
2580	2590	752	712	671	631	590	550	509	469	428
2590	2600	756	716	675	635	594	554	513	473	432
2600	2610	760	720	679	639	598	558	516	476	435
2610	2620	763	723	682	642	601	561	520	480	439
2620	2630	767	727	686	646	605	565	524	484	443
2630	2640	771	731	690	650	609	569	528	488	447
2640	2650	775	735	694	654	613	573	532	492	451
2650	2660	779	739	698	658	617	577	536	496	455
2660	2670	783	743	702	662	621	581	540	500	459
2670	2680	787	747	706	666	625	585	544	504	463
2680	2690	791	751	709	669	628	588	547	507	466
2690	2700	794	754	713	673	632	592	551	511	470
2700	2710	798	758	717	677	636	596	555	515	474
2710	2720	802	762	721	681	640	600	559	519	478
2720	2730	806	766	725	685	644	604	563	523	482
2730	2740	810	770	729	689	648	608	567	527	486
2740	2750	814	774	733	693	652	612	571	531	490
2750	2760	818	778	737	697	656	615	574	534	493
2760	2770	821	781	740	700	659	619	578	538	497
2770	2780	825	785	744	704	663	623	582	542	501
2780	2790	829	789	748	708	667	627	586	546	505
2790	2800	833	793	752	712	671	631	590	550	509
2800	2810	837	797	756	716	675	635	594	554	513
2810	2820	841	801	760	720	679	639	598	558	517
2820	2830	845	805	764	724	683	643	602	562	520
2830	2840	849	808	767	727	686	646	605	565	524
2840	2850	852	812	771	731	690	650	609	569	528
2850	2860	856	816	775	735	694	654	613	573	532
2860	2870	860	820	779	739	698	658	617	577	536
2870	2880	864	824	783	743	702	662	621	581	540

2880	2890	868	828	787	747	706	666	625	585	544
2890	2900	872	832	791	751	710	670	629	589	548
2900	2910	876	836	795	755	713	673	632	592	551
2910	2920	879	839	798	758	717	677	636	596	555
2920	2930	883	843	802	762	721	681	640	600	559
2930	2940	887	847	806	766	725	685	644	604	563
2940	2950	891	851	810	770	729	689	648	608	567
2950	2960	895	855	814	774	733	693	652	612	571
2960	2970	899	859	818	778	737	697	656	616	575
2970	2980	903	863	822	782	741	701	660	619	578
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2990	3000	910	870	829	789	748	708	667	627	586
3000	3010	914	874	833	793	752	712	671	631	590
3010	3020	918	878	837	797	756	716	675	635	594
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3040	3050	930	890	849	809	768	728	687	647	606
3050	3060	934	894	853	812	771	731	690	650	609
3060	3070	937	897	856	816	775	735	694	654	613
3070	3080	941	901	860	820	779	739	698	658	617
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3090	3100	949	909	868	828	787	747	706	666	625
3100	3110	953	913	872	832	791	751	710	670	629
3110	3120	957	917	876	836	795	755	714	674	633
3120	3130	961	921	880	840	799	758	717	677	636
3130	3140	964	924	883	843	802	762	721	681	640
3140	3150	968	928	887	847	806	766	725	685	644
3150	3160	972	932	891	851	810	770	729	689	648
3160	3170	976	936	895	855	814	774	733	693	652
3170	3180	980	940	899	859	818	778	737	697	656
3180	3190	984	944	903	863	822	782	741	701	660
3190	3200	988	948	907	867	826	786	745	705	663
3200	3210	992	951	910	870	829	789	748	708	667
3210	3220	995	955	914	874	833	793	752	712	671
3220	3230	999	959	918	878	837	797	756	716	675
3230	3240	1003	963	922	882	841	801	760	720	679
3240	3250	1007	967	926	886	845	805	764	724	683
3250	3260	1010	970	929	889	848	808	767	727	686
3260	3270	1013	973	932	892	851	811	770	730	689
3270	3280	1017	977	936	895	854	814	773	733	692
3280	3290	1020	980	939	899	858	818	777	737	696
3290	3300	1023	983	942	902	861	821	780	740	699

3300	3310	1026	986	945	905	864	824	783	743	702
3310	3320	1030	990	948	908	867	827	786	746	705
3320	3330	1033	993	952	912	871	831	790	750	709
3330	3340	1036	996	955	915	874	834	793	753	712
3340	3350	1039	999	958	918	877	837	796	756	715
3350	3360	1043	1002	961	921	880	840	799	759	718
3360	3370	1046	1006	965	925	884	844	803	763	722
3370	3380	1049	1009	968	928	887	847	806	766	725
3380	3390	1052	1012	971	931	890	850	809	769	728
3390	3400	1055	1015	974	934	893	853	812	772	731
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3410	3420	1062	1022	981	941	900	860	819	779	738
3420	3430	1065	1025	984	944	903	863	822	782	741
3430	3440	1068	1028	987	947	906	866	825	785	744
3440	3450	1072	1032	991	951	910	870	829	789	748
3450	3460	1075	1035	994	954	913	873	832	792	751
3460	3470	1078	1038	997	957	916	876	835	795	754
3470	3480	1081	1041	1000	960	919	879	838	798	757
3480	3490	1085	1045	1004	964	923	883	842	802	761
3490	3500	1088	1048	1007	967	926	886	845	805	764
3500	3510	1091	1051	1010	970	929	889	848	808	767
3510	3520	1094	1054	1013	973	932	892	851	811	770
3520	3530	1098	1058	1017	977	936	896	855	815	774
3530	3540	1101	1061	1020	980	939	899	858	818	777
3540	3550	1104	1064	1023	983	942	902	861	821	780
3550	3560	1107	1067	1026	986	945	905	864	824	783
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3570	3580	1114	1074	1033	993	952	912	871	831	790
3580	3590	1117	1077	1036	996	955	915	874	834	793
3590	3600	1120	1080	1039	999	958	918	877	837	796
3600	3610	1124	1084	1043	1003	962	922	881	840	799
3610	3620	1127	1087	1046	1006	965	925	884	844	803
3620	3630	1130	1090	1049	1009	968	928	887	847	806
3630	3640	1133	1093	1052	1012	971	931	890	850	809
3640	3650	1137	1097	1056	1016	975	935	893	853	812
3650	3660	1140	1100	1059	1019	978	938	897	857	816
3660	3670	1143	1103	1062	1022	981	941	900	860	819
3670	3680	1146	1106	1065	1025	984	944	903	863	822
3680	3690	1150	1110	1069	1029	988	947	906	866	825
3690	3700	1153	1113	1072	1032	991	951	910	870	829
3700	3710	1156	1116	1075	1035	994	954	913	873	832
3710	3720	1159	1119	1078	1038	997	957	916	876	835

3720	3730	1163	1123	1082	1042	1000	960	919	879	838
3730	3740	1166	1126	1085	1045	1004	964	923	883	842
3740	3750	1169	1129	1088	1048	1007	967	926	886	845
3750	3760	1172	1132	1091	1051	1010	970	929	889	848
3760	3770	1176	1136	1095	1054	1013	973	932	892	851
3770	3780	1179	1139	1098	1058	1017	977	936	896	855
3780	3790	1182	1142	1101	1061	1020	980	939	899	858
3790	3800	1185	1145	1104	1064	1023	983	942	902	861
3800	3810	1189	1149	1107	1067	1026	986	945	905	864
3810	3820	1192	1152	1111	1071	1030	990	949	909	868
3820	3830	1195	1155	1114	1074	1033	993	952	912	871
3830	3840	1198	1158	1117	1077	1036	996	955	915	874
3840	3850	1202	1161	1120	1080	1039	999	958	918	877
3850	3860	1205	1203	1201	1199	1197	1195	1193	1191	1189
3860	3870	1208	1206	1204	1202	1200	1198	1196	1194	1192
3870	3880	1212	1209	1207	1205	1203	1201	1199	1197	1195
3880	3890	1215	1213	1211	1209	1207	1205	1203	1201	1199
3890	3900	1218	1216	1214	1212	1210	1208	1206	1204	1202
3900	3910	1222	1219	1217	1215	1213	1211	1209	1207	1205
3910	3920	1225	1223	1221	1219	1217	1215	1213	1211	1209
3920	3930	1228	1226	1224	1222	1220	1218	1216	1214	1212
3930	3940	1232	1229	1227	1225	1223	1221	1219	1217	1215
3940	3950	1235	1233	1231	1229	1227	1225	1223	1221	1219
3950	3960	1238	1236	1234	1232	1230	1228	1226	1224	1222
3960	3970	1242	1240	1237	1235	1233	1231	1229	1227	1225
3970	3980	1245	1243	1241	1239	1237	1235	1233	1231	1229
3980	3990	1249	1247	1245	1243	1241	1239	1237	1235	1233
3990	4000	1253	1251	1249	1247	1245	1243	1241	1239	1237
4000	4010	1257	1255	1253	1251	1249	1247	1245	1243	1241
4010	4020	1262	1260	1258	1256	1254	1252	1250	1247	1245
4020	4030	1266	1264	1262	1260	1258	1256	1254	1252	1250
4030	4040	1270	1268	1266	1264	1262	1260	1258	1256	1254
4040	4050	1274	1272	1270	1268	1266	1264	1262	1260	1258
4050	4060	1278	1276	1274	1272	1270	1268	1266	1264	1262
4060	4070	1282	1280	1278	1276	1274	1272	1270	1268	1266
4070	4080	1286	1284	1282	1280	1278	1276	1274	1272	1270
4080	4090	1291	1289	1287	1285	1283	1280	1278	1276	1274
4090	4100	1295	1293	1291	1289	1287	1285	1283	1281	1279
4100	4110	1299	1297	1295	1293	1291	1289	1287	1285	1283
4110	4120	1303	1301	1299	1297	1295	1293	1291	1289	1287
4120	4130	1307	1305	1303	1301	1299	1297	1295	1293	1291
4130	4140	1311	1309	1307	1305	1303	1301	1299	1297	1295

4140	4150	1315	1313	1311	1309	1307	1305	1303	1301	1299
4150	4160	1320	1318	1315	1313	1311	1309	1307	1305	1303
4160	4170	1324	1322	1320	1318	1316	1314	1312	1310	1308
4170	4180	1328	1326	1324	1322	1320	1318	1316	1314	1312
4180	4190	1332	1330	1328	1326	1324	1322	1320	1318	1316
4190	4200	1336	1334	1332	1330	1328	1326	1324	1322	1320
4200	4210	1340	1338	1336	1334	1332	1330	1328	1326	1324
4210	4220	1344	1342	1340	1338	1336	1334	1332	1330	1328
4220	4230	1348	1346	1344	1342	1340	1338	1336	1334	1332
4230	4240	1353	1351	1349	1347	1345	1343	1340	1338	1336
4240	4250	1357	1355	1353	1351	1349	1347	1345	1343	1341
4250	4260	1361	1359	1357	1355	1353	1351	1349	1347	1345
4260	4270	1365	1363	1361	1359	1357	1355	1353	1351	1349
4270	4280	1369	1367	1365	1363	1361	1359	1357	1355	1353
4280	4290	1373	1371	1369	1367	1365	1363	1361	1359	1357
4290	4300	1377	1375	1373	1371	1369	1367	1365	1363	1361
4300	4310	1382	1380	1378	1375	1373	1371	1369	1367	1365
4310	4320	1386	1384	1382	1380	1378	1376	1374	1372	1370
4320	4330	1390	1388	1386	1384	1382	1380	1378	1376	1374
4330	4340	1394	1392	1390	1388	1386	1384	1382	1380	1378
4340	4350	1398	1396	1394	1392	1390	1388	1386	1384	1382
4350	4360	1402	1400	1398	1396	1394	1392	1390	1388	1386
4360	4370	1406	1404	1402	1400	1398	1396	1394	1392	1390
4370	4380	1410	1408	1406	1404	1402	1400	1398	1396	1394
4380	4390	1415	1413	1411	1409	1407	1405	1403	1400	1398
4390	4400	1419	1417	1415	1413	1411	1409	1407	1405	1403
4400	4410	1423	1421	1419	1417	1415	1413	1411	1409	1407
4410	4420	1427	1425	1423	1421	1419	1417	1415	1413	1411
4420	4430	1431	1429	1427	1425	1423	1421	1419	1417	1415
4430	4440	1435	1433	1431	1429	1427	1425	1423	1421	1419
4440	4450	1439	1437	1435	1433	1431	1429	1427	1425	1423
4450	4460	1444	1442	1440	1438	1435	1433	1431	1429	1427
4460	4470	1448	1446	1444	1442	1440	1438	1436	1434	1432
4470	4480	1452	1450	1448	1446	1444	1442	1440	1438	1436
4480	4490	1456	1454	1452	1450	1448	1446	1444	1442	1440
4490	4500	1460	1458	1456	1454	1452	1450	1448	1446	1444
4500	4510	1464	1462	1460	1458	1456	1454	1452	1450	1448
4510	4520	1468	1466	1464	1462	1460	1458	1456	1454	1452
4520	4530	1473	1471	1468	1466	1464	1462	1460	1458	1456
4530	4540	1477	1475	1473	1471	1469	1467	1465	1463	1460
4540	4550	1481	1479	1477	1475	1473	1471	1469	1467	1465
4550	4560	1485	1483	1481	1479	1477	1475	1473	1471	1469

4560	4570	1489	1487	1485	1483	1481	1479	1477	1475	1473
4570	4580	1493	1491	1489	1487	1485	1483	1481	1479	1477
4580	4590	1497	1495	1493	1491	1489	1487	1485	1483	1481
4590	4600	1501	1499	1497	1495	1493	1491	1489	1487	1485
4600	4610	1506	1504	1502	1500	1498	1496	1493	1491	1489
4610	4620	1510	1508	1506	1504	1502	1500	1498	1496	1494
4620	4630	1514	1512	1510	1508	1506	1504	1502	1500	1498
4630	4640	1518	1516	1514	1512	1510	1508	1506	1504	1502
4640	4650	1522	1520	1518	1516	1514	1512	1510	1508	1506
4650	4660	1526	1524	1522	1520	1518	1516	1514	1512	1510
4660	4670	1530	1528	1526	1524	1522	1520	1518	1516	1514
4670	4680	1535	1533	1531	1528	1526	1524	1522	1520	1518
4680	4690	1539	1537	1535	1533	1531	1529	1527	1525	1523
4690	4700	1543	1541	1539	1537	1535	1533	1531	1529	1527
4700	4710	1547	1545	1543	1541	1539	1537	1535	1533	1531
4710	4720	1551	1549	1547	1545	1543	1541	1539	1537	1535
4720	4730	1555	1553	1551	1549	1547	1545	1543	1541	1539
4730	4740	1559	1557	1555	1553	1551	1549	1547	1545	1543
4740	4750	1563	1561	1559	1557	1555	1553	1551	1549	1547
4750	4760	1568	1566	1564	1562	1560	1558	1556	1553	1551
4760	4770	1572	1570	1568	1566	1564	1562	1560	1558	1556
4770	4780	1576	1574	1572	1570	1568	1566	1564	1562	1560
4780	4790	1580	1578	1576	1574	1572	1570	1568	1566	1564
4790	4800	1584	1582	1580	1578	1576	1574	1572	1570	1568
4800	4810	1588	1586	1584	1582	1580	1578	1576	1574	1572
4810	4820	1592	1590	1588	1586	1584	1582	1580	1578	1576
4820	4830	1597	1595	1593	1591	1588	1586	1584	1582	1580
4830	4840	1601	1599	1597	1595	1593	1591	1589	1587	1585
4840	4850	1605	1603	1601	1599	1597	1595	1593	1591	1589
4850	4860	1609	1607	1605	1603	1601	1599	1597	1595	1593
4860	4870	1613	1611	1609	1607	1605	1603	1601	1599	1597
4870	4880	1617	1615	1613	1611	1609	1607	1605	1603	1601
4880	4890	1621	1619	1617	1615	1613	1611	1609	1607	1605
4890	4900	1626	1623	1621	1619	1617	1615	1613	1611	1609
4900	4910	1630	1628	1626	1624	1622	1620	1618	1616	1613
4910	4920	1634	1632	1630	1628	1626	1624	1622	1620	1618
4920	4930	1638	1636	1634	1632	1630	1628	1626	1624	1622
4930	4940	1642	1640	1638	1636	1634	1632	1630	1628	1626
4940	4950	1646	1644	1642	1640	1638	1636	1634	1632	1630
4950	4960	1650	1648	1646	1644	1642	1640	1638	1636	1634
4960	4970	1654	1652	1650	1648	1646	1644	1642	1640	1638
4970	4980	1659	1657	1655	1653	1651	1649	1647	1645	1643

4980	4990	1663	1661	1659	1657	1655	1653	1651	1649	1647
4990	5000	1668	1666	1664	1662	1660	1658	1656	1654	1652
5000	5010	1672	1670	1668	1666	1664	1662	1660	1658	1656
5010	5020	1677	1675	1673	1670	1668	1666	1664	1662	1660
5020	5030	1681	1679	1677	1675	1673	1671	1669	1667	1665
5030	5040	1685	1683	1681	1679	1677	1675	1673	1671	1669
5040	5050	1690	1688	1686	1684	1682	1680	1678	1676	1674
5050	5060	1694	1692	1690	1688	1686	1684	1682	1680	1678
5060	5070	1699	1697	1695	1693	1691	1689	1687	1685	1683
5070	5080	1703	1701	1699	1697	1695	1693	1691	1689	1687
5080	5090	1708	1706	1704	1702	1700	1697	1695	1693	1691
5090	5100	1712	1710	1708	1706	1704	1702	1700	1698	1696
5100	5110	1716	1714	1712	1710	1708	1706	1704	1702	1700
5110	5120	1721	1719	1717	1715	1713	1711	1709	1707	1705
5120	5130	1725	1723	1721	1719	1717	1715	1713	1711	1709
5130	5140	1730	1728	1726	1724	1722	1720	1718	1716	1714
5140	5150	1734	1732	1730	1728	1726	1724	1722	1720	1718
5150	5160	1739	1737	1735	1733	1731	1729	1727	1724	1722
5160	5170	1743	1741	1739	1737	1735	1733	1731	1729	1727
5170	5180	1748	1745	1743	1741	1739	1737	1735	1733	1731
5180	5190	1752	1750	1748	1746	1744	1742	1740	1738	1736
5190	5200	1756	1754	1752	1750	1748	1746	1744	1742	1740
5200	5210	1761	1759	1757	1755	1753	1751	1749	1747	1745
5210	5220	1765	1763	1761	1759	1757	1755	1753	1751	1749
5220	5230	1770	1768	1766	1764	1762	1760	1758	1756	1754
5230	5240	1774	1772	1770	1768	1766	1764	1762	1760	1758
5240	5250	1779	1777	1775	1772	1770	1768	1766	1764	1762
5250	5260	1783	1781	1779	1777	1775	1773	1771	1769	1767
5260	5270	1787	1785	1783	1781	1779	1777	1775	1773	1771
5270	5280	1792	1790	1788	1786	1784	1782	1780	1778	1776
5280	5290	1796	1794	1792	1790	1788	1786	1784	1782	1780
5290	5300	1801	1799	1797	1795	1793	1791	1789	1787	1785
5300	5310	1805	1803	1801	1799	1797	1795	1793	1791	1789
5310	5320	1810	1808	1806	1804	1802	1799	1797	1795	1793
5320	5330	1814	1812	1810	1808	1806	1804	1802	1800	1798
5330	5340	1818	1816	1814	1812	1810	1808	1806	1804	1802
5340	5350	1823	1821	1819	1817	1815	1813	1811	1809	1807
5350	5360	1827	1825	1823	1821	1819	1817	1815	1813	1811
5360	5370	1832	1830	1828	1826	1824	1822	1820	1818	1816
5370	5380	1836	1834	1832	1830	1828	1826	1824	1822	1820
5380	5390	1841	1839	1837	1835	1833	1831	1829	1827	1824
5390	5400	1845	1843	1841	1839	1837	1835	1833	1831	1829

5400	5410		1850	1847	1845	1843	1841	1839	1837	1835	1833
5410	5420		1854	1852	1850	1848	1846	1844	1842	1840	1838
5420	5430		1858	1856	1854	1852	1850	1848	1846	1844	1842
5430	5440		1863	1861	1859	1857	1855	1853	1851	1849	1847
5440	5450		1867	1865	1863	1861	1859	1857	1855	1853	1851
5450	5460		1872	1870	1868	1866	1864	1862	1860	1858	1856
5460	5470		1876	1874	1872	1870	1868	1866	1864	1862	1860
5470	5480		1881	1879	1877	1874	1872	1870	1868	1866	1864
5480	5490		1885	1883	1881	1879	1877	1875	1873	1871	1869
5490	5500		1889	1887	1885	1883	1881	1879	1877	1875	1873
5500	5510		1894	1892	1890	1888	1886	1884	1882	1880	1878
5510	5520		1898	1896	1894	1892	1890	1888	1886	1884	1882
5520	5530		1903	1901	1899	1897	1895	1893	1891	1889	1887
5530	5540		1907	1905	1903	1901	1899	1897	1895	1893	1891
5540	5550		1912	1910	1908	1906	1904	1902	1899	1897	1895
5550	5560		1916	1914	1912	1910	1908	1906	1904	1902	1900
5560	5570		1920	1918	1916	1914	1912	1910	1908	1906	1904
5570	5580		1925	1923	1921	1919	1917	1915	1913	1911	1909
5580	5590		1929	1927	1925	1923	1921	1919	1917	1915	1913
5590	5600		1934	1932	1930	1928	1926	1924	1922	1920	1918
5600	5610		1938	1936	1934	1932	1930	1928	1926	1924	1922
5610	5620		1943	1941	1939	1937	1935	1933	1931	1929	1926
5620	5630		1947	1945	1943	1941	1939	1937	1935	1933	1931
5630	5640		1952	1949	1947	1945	1943	1941	1939	1937	1935
5640	5650		1956	1954	1952	1950	1948	1946	1944	1942	1940
5650	5660		1960	1958	1956	1954	1952	1950	1948	1946	1944
5660	5670		1965	1963	1961	1959	1957	1955	1953	1951	1949
5670	5680		1969	1967	1965	1963	1961	1959	1957	1955	1953
5680	5690		1974	1972	1970	1968	1966	1964	1962	1960	1958
5690	5700		1978	1976	1974	1972	1970	1968	1966	1964	1962
5700	5710		1983	1981	1979	1977	1974	1972	1970	1968	1966
5710	5720		1987	1985	1983	1981	1979	1977	1975	1973	1971
5720	5730		1991	1989	1987	1985	1983	1981	1979	1977	1975
5730	5740		1996	1994	1992	1990	1988	1986	1984	1982	1980
5740	5750		2000	1998	1996	1994	1992	1990	1988	1986	1984
5750	5760		2005	2003	2001	1999	1997	1995	1993	1991	1989
5760	5770		2009	2007	2005	2003	2001	1999	1997	1995	1993
5770	5780		2014	2012	2010	2008	2006	2004	2001	1999	1997
5780	5790		2018	2016	2014	2012	2010	2008	2006	2004	2002
5790	5800		2022	2020	2018	2016	2014	2012	2010	2008	2006

COMMENTS ON THE USE OF THE COMBINED TAX TABLES

Appendix IX-H

Limitations of this Table – This table should not be used if either parent: (1) has income from non-wage income that is not subject to the same taxes as wages (such as alimony or Social Security disability – see Appendix IX-B), (2) claims mandatory retirement contributions, or (3) has a married marital status for tax withholding purposes.

Withholding Taxes vs. Year-End Tax Obligations – This table is based on [federal and New Jersey](#) withholding rates and the federal Child Tax Credit. 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.

Eligible Dependents – For eligibility regarding the number of dependents qualifying for the federal Child Tax Credit, see Appendix IX-B, Line 2a and IRS Form W-4 [\[2023\]](#) [2024](#).

Self-Employed Persons – This table gives the withholding tax for employees who are paid wages for their services. It assumes that the employer is paying a portion of the Social Security and Medicare taxes for the employee (7.65%). To estimate the combined tax for self-employed persons earning no more than [\[\\$3,081\]](#) [\\$3,242](#) per week ([\[\\$160,200\]](#) [\\$168,600](#) per year), multiply gross taxable weekly income by 0.0765 and add the result to the table amount. For persons earning above [\[\\$3,081\]](#) [\\$3,242](#) per week, multiply gross taxable weekly income by .0145 (Medicare), add [\[\\$191\]](#) [\\$201](#) (Social Security max [of 6.2%](#)), 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 Pub 505 and Schedule 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 ordered after December 31, 2018, received or paid, is neither taxable nor deductible for federal income tax purposes. Alimony ordered prior to January 1, 2019, received may be subject to federal and state income tax, but not Social Security or Medicare tax. If the combined tax tables are used for gross income that includes taxable alimony, deduct the Social Security/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 Social Security tax for one year [~~\$9,932~~] ~~\$10,453~~/year or [~~\$191~~] ~~\$201~~/week is averaged into the table for income ranges above [~~\$160,200~~] ~~\$168,600~~. Refer to IRS Publications 15 and 15-T for more information. Note that some forms of income are not subject to Social Security 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 Social Security/Medicare tax on 92.35% of their gross income. (See IRS Form Schedule SE.)

Medicare Tax – This table accounts for Medicare tax and "Additional Medicare Tax." The Medicare tax withholding rate for wage earners is 0.0145 for all incomes. In addition to the 1.45% Medicare tax, there is an Additional Medicare Tax of 0.9% applied to wages in excess of \$200,000. The 0.9% Additional Medicare Tax also applies to self-employed persons (there is no employer share of Additional Medicare Tax).

Federal Income Tax – This table includes federal income tax withholding rates as published by the IRS (see Publications 15 and 15-T (Circular E) for use in ~~[2023]~~ 2024). To determine the amount of federal income tax for incomes greater than those shown in this table, refer to the same IRS Publications.

New Jersey Income Tax – This table includes tax withholding rates published by the NJ Division of Taxation (see NJ-WT, effective January 1, ~~[2023]~~ 2024). To determine New Jersey withholding tax for incomes greater than those shown in this table, refer to this same NJ-WT publication.

Note: Appendix IX-H amended April 2, 2024 to be effective ~~[May 22, 2023]~~ June 1, 2024.