North Carolina Child Support Guidelines

Effective January 1, 2011

Introduction

Section 50-13.4 of the North Carolina General Statutes requires the Conference of Chief District Judges to prescribe uniform statewide presumptive guidelines for determining the child support obligations of parents, and to review the guidelines periodically (at least once every four years) to determine whether their application results in appropriate child support orders.

These revised guidelines are the product of the ongoing review process conducted by the Conference of Chief District Judges. The Conference conducted a public hearing to provide interested citizens an opportunity to comment on the guidelines and also considered written comments from agencies, attorneys, judges and members of the public.

Applicability and Deviation

These revised guidelines are effective January 1, 2011, and apply to child support actions heard on or after that date.

North Carolina's child support guidelines apply as a rebuttable presumption in all legal proceedings involving the child support obligation of a parent (including orders entered in criminal and juvenile proceedings, orders entered in UIFSA proceedings, orders entered in civil domestic violence proceedings pursuant to G.S. Chapter 50B, and voluntary support agreements and consent orders approved by the court). The guidelines do not apply to child support orders entered against stepparents or other persons or agencies who are secondarily liable for child support. If a child's parents have executed a valid, unincorporated separation agreement that determines a parent's child support obligations and an action for child support is subsequently brought against the parent, the court must base the parent's child support obligation on the amount of support provided under the separation agreement rather than the amount of support payable under the child support guidelines unless the court determines, by the greater weight of the evidence taking into account the child's needs and the factors enumerated in the first sentence of G.S. 50-13.4(c), that the amount of support under the separation agreement is unreasonable.

The guidelines must be used when the court enters a temporary or permanent child support order in a non-contested case or a contested hearing.

The court upon its own motion or upon motion of a party may deviate from the guidelines if, after hearing evidence and making findings regarding the reasonable needs of the child for support and the relative ability of each parent to provide support, it finds by the greater weight of the evidence that application of the guidelines would not meet, or would exceed, the reasonable needs of the child considering the relative ability of each parent to provide support, or would otherwise be unjust or inappropriate. If the court deviates from the guidelines, the court must make written findings (1) stating the amount of the supporting parent's presumptive child support obligation determined pursuant to these guidelines; (2) determining the reasonable needs of the child and the relative ability of each parent to provide support; (3) supporting the court's conclusion that the presumptive amount of child support determined under the guidelines is inadequate or excessive or that application of the guidelines is otherwise unjust or inappropriate; and (4) stating the basis on which the court determined the amount of child support ordered. (One example of a reason to deviate may be when one parent pays 100% of the child support obligation and 100% of the insurance premium.)

The guidelines are intended to provide adequate awards of child support that are equitable to the child and both of the child's parents. When the court does not deviate from the guidelines, an order for child support in an amount determined pursuant to the guidelines is conclusively presumed to meet the reasonable needs of a child considering the relative ability of each parent to provide support, and specific findings regarding a child's reasonable needs or the relative ability of each parent to provide support are therefore not required.

Regardless of whether the court deviates from the guidelines or enters a child support order pursuant to the guidelines, the court should consider incorporating in, or attaching to, its order, or including in the case file, the child support worksheet it uses to determine the supporting parent's presumptive child support obligation under the guidelines.

Retroactive Child Support

In cases involving a parent's obligation to support his or her child for a period before a child support action was filed (i.e., cases involving claims for "retroactive child support" or "prior maintenance"), a court may determine the amount of the parent's obligation (a) by determining the amount of support that would have been required had the guidelines been applied at the beginning of the time period for which support is being sought, or (b) based on the parent's fair share of actual expenditures for the child's care. However, if a child's parents have executed a valid, unincorporated separation agreement that determined a parent's child support obligation for the period of time before the child support action was filed, the court shall not enter an order for retroactive child support or prior maintenance in an amount different than the amount required by the unincorporated separation agreement.

Self-Support Reserve; Supporting Parents With Low Incomes

The Guidelines include a self-support reserve that ensures that obligors have sufficient income to maintain a minimum standard of living based on the 2009 federal poverty level for one person (\$902.50 per month). For obligors with an adjusted gross income of less than \$999.00, the Guidelines require, absent a deviation, the establishment of a minimum support order (\$50). For obligors with adjusted gross incomes above \$999.00, the Schedule of Basic Support Obligations incorporates a further adjustment to maintain the self-support reserve for the obligor.

If the obligor's adjusted gross income falls within the shaded area of the Schedule and Worksheet A is used, the basic child support obligation and the obligor's total child support obligation are computed using only the obligor's income. In these cases, childcare and health insurance premiums should not be used to calculate the child support obligation. However, payment of these costs or other extraordinary expenses by either parent may be a basis for deviation. This approach prevents disproportionate increases in the child support obligation with moderate increases in income and protects the integrity of the self-support reserve. In all other cases, the basic child support obligation is computed using the combined adjusted gross incomes of both parents.

Determination Of Support In Cases Involving High Combined Income

In cases in which the parents' combined adjusted gross income is more than \$25,000 per month (\$300,000 per year), the supporting parent's basic child support obligation cannot be determined by using the child support schedule.

In cases in which the parents' combined income is above \$25,000 per month, the court should set support in such amount as to meet the reasonable needs of the child for health, education, and maintenance, having due regard to the estates, earnings, conditions, accustomed standard of living of the child and the parties, the child care and homemaker contributions of each party, and other facts of the particular case, as provided in the first sentence of G.S. 50-13.4(c). The schedule of basic child support may be of assistance to the court in determining a minimal level of child support.

Assumptions And Expenses Included In Schedule Of Basic Child Support Obligations

North Carolina's child support guidelines are based on the "income shares" model, which was developed under the Child Support Guidelines Project funded by the U.S. Office of Child Support Enforcement and administered by the National Center for State Courts. The income shares model is based on the concept that child support is a shared parental obligation and that a child should receive the same proportion of parental income he or she would have received if the child's parents lived together. The schedule of basic child support obligations is based primarily on an analysis by the Center for Policy Research of economic research regarding family expenditures for children.

The child support schedule that is a part of the guidelines is based on economic data which represent adjusted estimates of average total household spending for children between birth and age 18, excluding child care, health insurance, and health care costs in excess of \$250 per year. Expenses incurred in the exercise of visitation are not factored into the schedule.

The schedule assumes that the parent who receives child support claims the tax exemptions for the child. If the parent who receives child support has minimal or no income tax liability, the court may consider requiring the custodial parent to assign the exemption to the supporting parent and deviate from the guidelines.

Income

The Schedule of Basic Child Support Obligations is based upon net income converted to gross annual income by incorporating the federal tax rates, North Carolina tax rates and FICA. Gross income is income before deductions for federal or state income taxes, Social Security or Medicare taxes, health insurance premiums, retirement contributions, or other amounts withheld from income.

(1) Gross Income. "Income" means a parent's actual gross income from any source, including but not limited to income from employment or self-employment (salaries, wages, commissions, bonuses, dividends, severance pay, etc.), ownership or operation of a business, partnership, or corporation, rental of property, retirement or pensions, interest, trusts, annuities, capital gains, social security benefits, workers compensation benefits, unemployment insurance benefits, disability pay and insurance benefits, gifts, prizes and alimony or maintenance received from persons other than the parties to the instant action. When income is received on an irregular, non-recurring, or one-time basis, the court may average or pro-rate the income over a specified period of time or require an obligor to pay as child support a percentage of his or her non-recurring income that is equivalent to the percentage of his or her recurring income paid for child support.

Specifically excluded from income are benefits received from means-tested public assistance programs, including but not limited to Temporary Assistance to Needy Families (TANF), Supplemental Security Income (SSI), Electronic Food and Nutrition Benefits and General Assistance. Also specifically excluded from income are 1) child support payments received on behalf of a child other than the child for whom support is being sought in the present action, 2) employer contributions toward future Social Security and Medicare payments for an employee and 3) amounts that are paid by a parent's employer directly to a third party or entity for health, disability or life insurance or retirement benefits and are not withheld or deducted from the parent's wages, salary or pay.

Social security benefits received for the benefit of a child as a result of the disability or retirement of either parent are included as income attributed to the parent on whose earnings record the benefits are paid, but are deductible from that parent's child support obligation. If the disability benefits exceed the child support obligation, no order for prospective child support should be entered, unless the court decides to deviate.

Except as otherwise provided, income does not include the income of a person who is not a parent of a child for whom support is being determined regardless of whether that person is married to or lives with the child's parent or has physical custody of the child.

(2) Income from self-employment or operation of a business. Gross income from self-employment, rent, royalties, proprietorship of a business, or joint ownership of a partnership or closely held corporation, is defined as gross receipts minus ordinary and necessary expenses required for self-employment or business operation. Ordinary and necessary business expenses do not include amounts allowable by the Internal Revenue Service for the accelerated component of depreciation expenses, investment tax credits, or any other business expenses determined by the court to be inappropriate for determining gross income. In general, income and expenses from self-employment or operation of a business should be carefully reviewed to determine an appropriate level of gross income available to the parent to satisfy a child support obligation. In most cases, this amount will differ from a determination of business income for tax purposes.

Expense reimbursements or in-kind payments (for example, use of a company car, free housing, or reimbursed meals) received by a parent in the course of employment, self-employment, or operation of a business are counted as income if they are significant and reduce personal living expenses.

(3) Potential or Imputed Income. If the court finds that a parent's voluntary unemployment or underemployment is the result of the parent's bad faith or deliberate suppression of income to avoid or minimize his or her child support obligation, child support may be calculated based on the parent's potential, rather than actual, income. Potential income may not be imputed to a parent who is physically or mentally incapacitated or is caring for a child who is under the age of three years and for whom child support is being determined.

The amount of potential income imputed to a parent must be based on the parent's employment potential and probable earnings level based on the parent's recent work history, occupational qualifications and prevailing job opportunities and earning levels in the community. If the parent has no recent work history or vocational training, potential income should not be less than the minimum hourly wage for a 40-hour work week.

(4) Income Verification. Child support calculations under the guidelines are based on the parents' current incomes at the time the order is entered. Income statements of the parents should be verified through documentation of both current and past income. Suitable documentation of current earnings (at least one full month) includes pay stubs, employer statements, or business receipts and expenses, if self-employed. Documentation of current income must be supplemented with copies of the most recent tax return to provide verification of earnings over a longer period. Sanctions may be imposed for failure to comply with this provision on the motion of a party or by the court on its own motion.

Pre-Existing Support Obligations And Responsibility For Other Children

Current child support payments actually made by a parent under any pre-existing court order, separation agreement or voluntary support arrangement are deducted from the parent's gross income. Payments on arrearages are not deducted. The court may consider a voluntary support arrangement as a pre-existing child support obligation when the supporting parent has consistently paid child support for a reasonable and extended period of time. A pre-existing support order is one that is in effect at the time a child support order in the pending action is entered or modified, regardless of whether the child or children for whom support is being paid were born before or after the child or children for whom support is being determined. The fact that a parent pays child support for two or more families under two or more child support orders, separation agreements, or voluntary support arrangements may be considered as a factor warranting deviation from the child support guidelines. When establishing, reviewing, or modifying a child support order, the court shall consider during the same session of court if possible, all other requests to establish, review, or modify any other support order involving the same non-custodial parent.

Actual payments of alimony are not deducted from gross income but may be considered as a factor to vary from the final presumptive child support obligation.

A parent's financial responsibility (as determined below) for his or her natural or adopted children who currently reside with the parent (other than children for whom child support is being determined in the pending action) is deducted from the parent's gross income. Use of this deduction is appropriate when a child support order is entered or modified, but may not be the sole basis for modifying an existing order.

A parent's financial responsibility for his or her natural or adopted children who currently reside with the parent (other than children for whom child support is being determined in the pending action) is equal to the basic child support obligation for these children based on the parent's income.

Basic Child Support Obligation

The basic child support obligation is determined using the attached schedule of basic child support obligations. For combined monthly adjusted gross income amounts falling between amounts shown in the schedule, the basic child support obligation should be interpolated.

The number of children refers to children for whom the parents share joint legal responsibility and for whom support is being sought.

Child Care Costs

Reasonable child care costs that are, or will be, paid by a parent due to employment or job search are added to the basic child support obligation and prorated between the parents based on their respective incomes. Other reasonable child care costs, such as child care costs incurred while the custodial parent attends school, may be the basis for a deviation.

When the gross monthly income of the parent paying child care costs falls below the amounts indicated below, 100% of child care costs are added.

At these income levels, the parent who pays child care costs does not benefit from the tax credit for child care. When the income of the parent who pays child care costs exceeds the amounts indicated above, only 75% of actual child care costs are added (because the parent is entitled to the income tax credit for child care expenses).

Health Insurance and Health Care Costs

The amount that is, or will be, paid by a parent (or a parent's spouse) for health (medical, or medical and dental) insurance for the children for whom support is being determined is added to the basic child support obligation and prorated between the parents based on their respective incomes. Payments that are made by a parent's (or stepparent's) employer for health insurance and are not deducted from the parent's (or stepparent's) wages are not included. When a child for whom support is being determined is covered by a family policy, only the health insurance premium actually attributable to that child is added. If this amount is not available or cannot be verified, the total cost of the premium is divided by the total number of persons covered by the policy and then multiplied by the number of covered children for whom support is being determined.

In any case, including those where the parent's income falls within the shaded area of the child support schedule, the court may order that uninsured medical or dental expenses in excess of \$250 per year or other uninsured health care costs (including reasonable and necessary costs related to orthodontia, dental care, asthma treatments, physical therapy, treatment of chronic health problems, and counseling or psychiatric therapy for diagnosed mental disorders) be paid by either parent or both parents in such proportion as the court deems appropriate.

The court may order either parent to obtain and maintain health (medical or medical and dental) insurance coverage for a child if it is actually and currently available to the parent at a reasonable cost. Health insurance is considered reasonable in cost if it is employment related or other group health insurance, regardless of delivery mechanism. If health insurance is not actually and currently available to a parent at a reasonable cost at the time the court orders child support, the court may enter an order requiring the parent to obtain and maintain health insurance for a child if and when the parent has access to reasonably-priced health insurance for the child.

Other Extraordinary Expenses

Other extraordinary child-related expenses (including 1. expenses related to special or private elementary or secondary schools to meet a child's particular educational needs, and 2. expenses for transporting the child between the parents' homes) may be added to the basic child support obligation and ordered paid by the parents in proportion to their respective incomes if the court determines the expenses are reasonable, necessary, and in the child's best interest.

Child Support Worksheets

A parent's presumptive child support obligation under the guidelines must be determined using one of the attached child support worksheets.

The child support worksheets must include the incomes of both parents, regardless of whether one parent is seeking child support from the other parent or a third party is seeking child support from one or both parents. The child support worksheets may not be used to calculate the child support obligation of a stepparent or other party who is secondarily liable for child support. Do not include the income of an individual who is not the parent of a child for whom support is being determined on the worksheets.

Use Worksheet A when one parent (or a third party) has primary physical custody of all of the children for whom support is being determined. A parent (or third party) has primary physical custody of a child if the child lives with that parent (or custodian) for at least 243 nights during the year. Primary physical custody is determined without regard to whether a parent has primary, shared, or joint legal custody of a child. Do not use Worksheet A when (a) a parent has primary custody of one or more children and the parents share custody of one or more children [instead, use Worksheet B] or (b) when primary custody of two or more children is split between the parents [instead, use Worksheet C]. In child support cases involving primary physical custody, a child support obligation is calculated for both parents but the court enters an order requiring the parent who does not have primary physical custody of the child to pay child support to the parent or other party who has primary physical custody of the child.

Use Worksheet B when (a) the parents share custody of all of the children for whom support is being determined, or (b) when one parent has primary physical custody of one or more of the children and the parents share custody of another child. Parents share custody of a child if the child lives with each parent for at least 123 nights during the year and each parent assumes financial responsibility for the child's expenses during the time the child lives with that parent. A parent does not have shared custody of a child when that parent has visitation rights that allow the child to

spend less than 123 nights per year with the parent and the other parent has primary physical custody of the child. Shared custody is determined without regard to whether a parent has primary, shared, or joint legal custody of a child. Do not apply the self-sufficiency reserve incorporated into the shaded area of the schedule when using Worksheet B.

In cases involving shared custody, the parents' combined basic support obligation is increased by 50% (multiplied by 1.5) and is allocated between the parents based on their respective incomes and the amount of time the children live with the other parent. The adjustment based on the amount of time the children live with the other parent is calculated for all of the children regardless of whether a parent has primary, shared, or split custody of a child. After child support obligations are calculated for both parents, the parent with the higher child support obligation is ordered to pay the difference between his or her presumptive child support obligation and the other parent's presumptive child support obligation.

Use Worksheet C when primary physical custody of two or more children is split between the parents. Split custody refers to cases in which one parent has primary custody of at least one of the children for whom support is being determined and the other parent has primary custody of the other child or children. Do not use Worksheet C when the parents share custody of one or more of the children and have primary physical custody or split custody of another child instead, use Worksheet B. The parents' combined basic support obligation is allocated between the parents based on their respective incomes and the number of children living with each parent. After child support obligations are calculated for both parents, the parent with the higher child support obligation is ordered to pay the difference between his or her presumptive child support obligation and the other parent's presumptive child support obligation. Do not apply the self-sufficiency reserve incorporated into the shaded area of the schedule when using Worksheet C.

Modification

In a proceeding to modify the amount of child support payable under a child support order that was entered at least three years before the pending motion to modify was filed, a difference of 15% or more between the amount of child support payable under the existing order and the amount of child support resulting from application of the guidelines based on the parents' current incomes and circumstances shall be presumed to constitute a substantial change of circumstances warranting modification of the existing child support order.

	Effective January 1, 2011						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	
0-1050	50	50	50	50	50	F0	
1100	79	79	80	81	82	50	
1150	114	115	117	118	119	83 120	
1200	148	150	152	153	155	157	
1250	183	185	187	189	191	193	
1300	217	220	222	224	227	229	
1350	252	254	257	260	263	265	
1400	267	289	292	295	299	302	
1450	275	324	327	331	334	338	
1500	283	357	361	365	369	373	
1550	291	390	394	399	403	407	
1600	299	422	427	432	436	441	
1650	307	455	460	465	470	441	
1700	315	487	493	498	503	509	
1750	323	500	525	531	537	542	
1800	331	512	558	564	570	576	
1850	339	525	590	596	603	609	
1900	347	537	622	629	636	643	
1950	356	549	655	662	669	676	
2000	364	562	687	695	702	710	
2050	372	574	702	727	735	743	
2100	380	586	717	760	768	743	
2150	388	598	732	793	801	810	
2200	396	611	747	825	834	843	
2250	404	623	762	851	867	877	
2300	412	635	777	868	900	910	
2350	420	648	792	885	934	943	
2400	428	660	807	902	967	977	
2450	436	672	822	918	1000	1010	
2500	444	685	837	935	1028	1044	
2550	452	697	852	952	1028	1077	
2600	460	709	867	968	1065	1111	
2650	468	722	882	985	1084	1144	
2700	476	734	897	1002	1102	1177	
2750	484	746	912	1019	1121	1211	
2800	492	759	927	1035	1139	1238	
2850	500	771	942	1052	1157	1258	
2900	508	783	957	1069	1176	1278	
2950	516	795	971	1084	1193	1297	
3000	523	806	985	1100	1210	1315	
3050	531	818	998	1115	1226	1333	

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Combined - Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children		
3100	538	829	1012	1130	1243	1351		
3150	546	841	1026	1146	1260	1370		
3200	554	852	1039	1161	1277	1388		
3250	561	864	1053	1176	1294	1406		
3300	569	875	1066	1191	1310	1424		
3350	576	886	1080	1207	1327	1443		
3400	584	898	1094	1222	1344	1461		
3450	592	909	1107	1237	1361	1479		
3500	599	921	1121	1252	1378	1497		
3550	607	933	1136	1269	1395	1517		
3600	615	945	1150	1285	1414	1537		
3650	622	956	1164	1300	1430	1554		
3700	629	966	1176	1314	1445	1571		
3750	636	977	1189	1328	1461	1588		
3800	643	987	1201	1342	1476	1605		
3850	649	998	1214	1356	1492	1622		
3900	656	1008	1227	1370	1507	1638		
3950	663	1019	1239	1384	1523	1655		
4000	670	1029	1252	1398	1538	1672		
4050	677	1039	1265	1413	1554	1689		
4100	684	1050	1277	1427	1569	1706		
4150	690	1060	1290	1441	1585	1723		
4200	697	1070	1302	1454	1599	1738		
4250	703	1079	1312	1466	1612	1753		
4300	709	1088	1323	1478	1626	1767		
4350	715	1097	1334	1490	1639	1781		
4400	721	1106	1344	1502	1652	1796		
4450	726	1115	1355	1514	1665	1810		
4500	732	1124	1366	1526	1678	1824		
4550	738	1133	1377	1538	1691	1839		
4600	744	1142	1387	1550	1705	1853		
4650	750	1151	1398	1562	1718	1867		
4700	756	1160	1409	1574	1731	1882		
4750	762	1169	1419	1586	1744	1896		
4800	768	1178	1430	1598	1757	1910		
4850	774	1186	1441	1610	1770	1925		
4900	779	1194	1449	1619	1781	1936		
4950	783	1200	1456	1626	1789	1945		
5000	786	1204	1462	1633	1796	1952		
5050	790	1210	1468	1640	1804	1961		
5100	794	1216	1475	1648	1813	1970		

	Effective January 1, 2011								
Combined - Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children			
5150	798	1222	1482	1656	1821	1980			
5200	803	1228	1489	1663	1830	1989			
5250	807	1234	1496	1671	1838	1998			
5300	811	1240	1503	1679	1846	2007			
5350	815	1246	1510	1686	1855	2016			
5400	819	1252	1516	1694	1863	2025			
5450	823	1258	1523	1702	1872	2035			
5500	827	1264	1530	1709	1880	2044			
5550	831	1270	1537	1717	1889	2053			
5600	835	1275	1543	1723	1896	2061			
5650	838	1279	1548	1729	1902	2067			
5700	841	1284	1553	1735	1908	2074			
5750	844	1288	1558	1741	1915	2081			
5800	847	1293	1563	1746	1921	2088			
5850	850	1297	1569	1752	1927	2095			
5900	853	1301	1574	1758	1934	2102			
5950	856	1306	1579	1764	1940	2109			
6000	859	1310	1584	1769	1946	2116			
6050	862	1315	1589	1775	1953	2122			
6100	865	1319	1594	1781	1959	2129			
6150	868	1323	1599	1787	1965	2136			
6200	870	1328	1605	1792	1971	2143			
6250	873	1332	1610	1798	1978	2150			
6300	876	1337	1615	1804	1984	2157			
6350	879	1341	1620	1809	1990	2163			
6400	882	1345	1625	1815	1996	2170			
6450	885	1349	1630	1820	2002	2176			
6500	888	1354	1635	1826	2008	2183			
6550	891	1358	1640	1831	2014	2190			
6600	894	1362	1644	1837	2021	2196			
6650	897	1367	1650	1843	2027	2204			
6700	900	1372	1656	1850	2035	2212			
6750	904	1377	1662	1857	2043	2220			
6800	907	1382	1669	1864	2050	2229			
6850	911	1387	1675	1871	2058	2237			
6900	914	1393	1681	1878	2065	2245			
6950	917	1398	1687	1885	2073	2253			
7000	921	1403	1693	1892	2081	2262			
7050	924	1408	1700	1898	2088	2270			
7100	928	1413	1706	1905	2096	2278			
7150	931	1419	1712	1912	2104	2287			

		Effective January 1, 2011							
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children			
7200	935	1424	1718	1919	2111	2295			
7250	938	1429	1724	1926	2119	2303			
7300	942	1434	1731	1933	2126	2311			
7350	945	1439	1737	1940	2134	2320			
7400	949	1445	1743	1947	2142	2328			
7450	952	1450	1749	1954	2149	2336			
7500	955	1455	1755	1961	2157	2345			
7550	959	1460	1762	1968	2165	2353			
7600	962	1465	1768	1975	2172	2361			
7650	966	1471	1774	1982	2180	2369			
7700	969	1475	1780	1988	2187	2377			
7750	972	1480	1786	1995	2194	2385			
7800	976	1485	1792	2001	2202	2393			
7850	979	1490	1798	2008	2209	2401			
7900	982	1495	1804	2015	2216	2409			
7950	986	1500	1810	2021	2223	2417			
8000	989	1505	1816	2028	2231	2425			
8050	992	1510	1822	2035	2238	2433			
8100	996	1515	1827	2041	2245	2441			
8150	997	1518	1830	2045	2249	2445			
8200	999	1520	1833	2048	2253	2449			
8250	1001	1523	1836	2051	2256	2453			
8300	1003	1525	1839	2054	2260	2456			
8350	1004	1528	1842	2058	2263	2460			
8400	1006	1531	1845	2061	2267	2464			
8450	1008	1533	1848	2064	2271	2468			
8500	1010	1536	1851	2068	2274	2472			
8550	1011	1538	1854	2071	2278	2476			
8600	1013	1541	1857	2074	2282	2480			
8650	1015	1543	1860	2077	2285	2484			
8700	1017	1546	1863	2081	2289	2488			
8750	1018	1549	1866	2084	2292	2492			
8800	1020	1551	1869	2087	2296	2496			
8850	1022	1554	1872	2091	2300	2500			
8900	1024	1556	1875	2094	2303	2504			
8950	1026	1559	1878	2098	2307	2508			
9000	1028	1562	1881	2101	2311	2512			
9050	1030	1565	1884	2105	2315	2517			
9100	1032	1568	1888	2109	2319	2521			
9150	1034	1571	1891	2112	2323	2526			
9200	1035	1573	1894	2116	2327	2530			

	Effective January 1, 2011								
Combined - Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children			
9250	1037	1576	1898	2120	2331	2534			
9300	1039	1579	1901	2123	2336	2539			
9350	1041	1582	1904	2127	2340	2543			
9400	1043	1585	1907	2130	2344	2547			
9450	1045	1588	1911	2134	2348	2552			
9500	1047	1590	1914	2138	2352	2556			
9550	1052	1598	1922	2147	2362	2567			
9600	1057	1605	1931	2157	2372	2579			
9650	1061	1612	1939	2166	2383	2590			
9700	1066	1619	1948	2176	2393	2601			
9750	1071	1626	1956	2185	2404	2613			
9800	1075	1633	1965	2195	2414	2624			
9850	1080	1640	1973	2204	2424	2635			
9900	1085	1647	1982	2213	2435	2647			
9950	1089	1654	1990	2223	2445	2658			
10000	1094	1661	1999	2232	2456	2669			
10050	1099	1668	2007	2242	2466	2681			
10100	1103	1675	2015	2251	2476	2692			
10150	1108	1682	2024	2261	2487	2703			
10200	1113	1689	2032	2270	2497	2714			
10250	1117	1696	2041	2280	2508	2726			
10300	1122	1703	2049	2289	2518	2737			
10350	1127	1710	2058	2299	2528	2748			
10400	1131	1717	2066	2308	2539	2760			
10450	1136	1724	2075	2317	2549	2771			
10500	1141	1731	2083	2327	2560	2782			
10550	1145	1738	2092	2336	2570	2794			
10600	1150	1745	2100	2346	2580	2805			
10650	1155	1753	2109	2355	2591	2816			
10700	1159	1760	2117	2365	2601	2827			
10750	1164	1767	2125	2374	2612	2839			
10800	1169	1774	2134	2384	2622	2850			
10850	1173	1780	2141	2391	2631	2859			
10900	1176	1784	2146	2397	2637	2866			
10950	1179	1789	2151	2403	2643	2873			
11000	1182	1793	2157	2409	2650	2880			
11050	1185	1798	2162	2415	2656	2887			
11100	1188	1802	2167	2421	2663	2894			
11150	1191	1807	2172	2427	2669	2901			
11200	1194	1811	2178	2432	2676	2908			
11250	1197	1816	2183	2438	2682	2915			

	Effective January 1, 2011								
Combined - Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children			
11300	1200	1820	2188	2444	2689	2922			
11350	1203	1825	2193	2450	2695	2930			
11400	1207	1829	2199	2456	2701	2937			
11450	1210	1834	2204	2462	2708	2944			
11500	1213	1839	2209	2468	2714	2951			
11550	1216	1843	2214	2473	2721	2958			
11600	1219	1848	2220	2479	2727	2965			
11650	1222	1852	2225	2485	2734	2972			
11700	1225	1857	2230	2491	2740	2979			
11750	1228	1861	2235	2497	2747	2986			
11800	1231	1866	2241	2503	2753	2993			
11850	1234	1870	2246	2509	2760	3000			
11900	1237	1875	2251	2515	2766	3007			
11950	1240	1879	2256	2520	2772	3014			
12000	1244	1884	2262	2526	2779	3021			
12050	1247	1888	2267	2532	2785	3028			
12100	1250	1893	2272	2538	2792	3035			
12150	1253	1897	2277	2544	2798	3042			
12200	1256	1901	2282	2549	2804	3048			
12250	1258	1905	2286	2554	2809	3054			
12300	1261	1909	2291	2559	2815	3060			
12350	1264	1913	2295	2564	2820	3066			
12400	1267	1917	2300	2569	2826	3072			
12450	1269	1921	2304	2574	2831	3078			
12500	1272	1925	2309	2579	2837	3084			
12550	1275	1929	2313	2584	2842	3090			
12600	1278	1933	2318	2589	2848	3095			
12650	1281	1937	2322	2594	2853	3101			
12700	1283	1941	2327	2599	2859	3107			
12750	1286	1945	2331	2604	2864	3113			
12800	1289	1949	2336	2609	2870	3119			
12850	1292	1953	2340	2614	2875	3125			
12900	1294	1957	2344	2619	2881	3131			
12950	1297	1961	2349	2624	2886	3137			
13000	1300	1965	2353	2629	2892	3143			
13050	1303	1969	2358	2634	2897	3149			
13100	1305	1973	2362	2639	2903	3155			
13150	1308	1977	2367	2644	2908	3161			
13200	1311	1981	2371	2649	2914	3167			
13250	1314	1985	2376	2654	2919	3173			
13300	1317	1989	2380	2659	2925	3179			

	Effective January 1, 2011								
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children			
13350	1319	1992	2385	2664	2930	3185			
13400	1322	1996	2389	2669	2936	3191			
13450	1325	2000	2394	2674	2941	3197			
13500	1328	2005	2399	2679	2947	3204			
13550	1330	2009	2405	2686	2955	3212			
13600	1333	2014	2411	2693	2963	3220			
13650	1336	2019	2417	2700	2970	3229			
13700	1339	2024	2423	2707	2978	3237			
13750	1342	2028	2430	2714	2985	3245			
13800	1344	2033	2436	2721	2993	3253			
13850	1347	2038	2442	2728	3000	3262			
13900	1350	2042	2448	2735	3008	3270			
13950	1353	2047	2454	2741	3016	3278			
14000	1356	2052	2460	2748	3023	3286			
14050	1359	2057	2467	2755	3031	3294			
14100	1361	2061	2473	2762	3038	3303			
14150	1364	2066	2479	2769	3046	3311			
14200	1367	2071	2485	2776	3054	3319			
14250	1370	2075	2491	2783	3061	3327			
14300	1373	2080	2498	2790	3069	3336			
14350	1375	2085	2504	2797	3076	3344			
14400	1378	2090	2510	2804	3084	3352			
14450	1381	2094	2516	2810	3091	3360			
14500	1384	2099	2522	2817	3099	3369			
14550	1387	2104	2528	2824	3107	3377			
14600	1390	2108	2535	2831	3114	3385			
14650	1392	2113	2541	2838	3122	3393			
14700	1395	2118	2547	2845	3129	3402			
14750	1398	2123	2553	2852	3137	3410			
14800	1401	2127	2559	2859	3145	3418			
14850	1404	2132	2564	2864	3151	3425			
14900	1408	2137	2569	2870	3157	3432			
14950	1411	2141	2574	2876	3163	3438			
15000	1415	2146	2579	2881	3169	3445			
15050	1418	2151	2584	2887	3175	3452			
15100	1422	2156	2589	2892	3182	3458			
15150	1425	2160	2594	2898	3187	3465			
15200	1428	2164	2599	2903	3193	3471			
15250	1431	2169	2603	2908	3199	3477			
15300	1435	2173	2608	2913	3204	3483			
15350	1438	2177	2612	2918	3210	3489			

	Effective January 1, 2011							
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children		
15400	1441	2182	2617	2923	3216	3495		
15450	1444	2186	2622	2928	3221	3501		
15500	1447	2190	2626	2934	3227	3508		
15550	1451	2195	2631	2939	3233	3514		
15600	1454	2199	2635	2944	3238	3520		
15650	1457	2203	2640	2949	3244	3526		
15700	1460	2208	2645	2954	3250	3532		
15750	1464	2212	2649	2959	3255	3538		
15800	1467	2217	2654	2964	3261	3545		
15850	1470	2221	2658	2970	3266	3551		
15900	1473	2225	2663	2975	3272	3557		
15950	1476	2230	2668	2980	3278	3563		
16000	1480	2234	2672	2985	3283	3569		
16050	1483	2238	2677	2990	3289	3575		
16100	1486	2243	2682	2995	3295	3581		
16150	1489	2247	2686	3000	3300	3588		
16200	1493	2251	2691	3006	3306	3594		
16250	1496	2256	2695	3011	3312	3600		
16300	1499	2260	2700	3016	3317	3606		
16350	1502	2264	2705	3021	3323	3612		
16400	1505	2269	2709	3026	3329	3618		
16450	1509	2273	2714	3031	3334	3624		
16500	1512	2277	2718	3036	3340	3631		
16550	1515	2282	2723	3042	3346	3637		
16600	1518	2286	2728	3047	3351	3643		
16650	1522	2290	2732	3052	3357	3649		
16700	1525	2295	2737	3057	3363	3655		
16750	1528	2299	2741	3062	3368	3661		
16800	1531	2303	2746	3067	3374	3668		
16850	1534	2308	2751	3072	3380	3674		
16900	1538	2312	2755	3078	3385	3680		
16950	1541	2317	2760	3083	3391	3686		
17000	1544	2321	2764	3088	3397	3692		
17050	1547	2325	2769	3093	3402	3698		
17100	1551	2330	2774	3098	3408	3704		
17150	1554	2334	2778	3103	3414	3711		
17200	1557	2338	2783	3108	3419	3717		
17250	1560	2343	2787	3114	3425	3723		
17300	1563	2347	2792	3119	3431	3729		
17350	1567	2351	2797	3124	3436	3735		
17400	1570	2356	2801	3129	3442	3741		

Combined	Effective January 1, 2011							
Combined – Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children		
17450	1573	2360	2806	3134	3448	3747		
17500	1576	2364	2810	3139	3453	3754		
17550	1579	2369	2815	3144	3459	3760		
17600	1583	2373	2820	3150	3465	3766		
17650	1586	2377	2824	3155	3470	3772		
17700	1589	2382	2829	3160	3476	3778		
17750	1592	2386	2833	3165	3481	3784		
17800	1596	2390	2838	3170	3487	3791		
17850	1599	2395	2843	3175	3493	3797		
17900	1602	2399	2847	3180	3498	3803		
17950	1605	2403	2852	3186	3504	3809		
18000	1608	2408	2856	3191	3510	3815		
18050	1612	2412	2861	3196	3515	3821		
18100	1615	2417	2866	3201	3521	3827		
18150	1618	2421	2870	3206	3527	3834		
18200	1621	2425	2875	3211	3532	3840		
18250	1625	2430	2880	3216	3538	3846		
18300	1628	2434	2884	3222	3544	3852		
18350	1631	2438	2889	3227	3549	3858		
18400	1634	2443	2893	3232	3555	3864		
18450	1637	2447	2898	3237	3561	3870		
18500	1641	2451	2903	3242	3566	3877		
18550	1644	2456	2907	3247	3572	3883		
18600	1647	2460	2912	3252	3578	3889		
18650	1650	2464	2916	3258	3583	3895		
18700	1654	2469	2921	3263	3589	3901		
18750	1657	2473	2926	3268	3595	3907		
18800	1660	2477	2930	3273	3600	3914		
18850	1663	2482	2935	3278	3606	3920		
18900	1666	2486	2939	3283	3612	3926		
18950	1670	2490	2944	3288	3617	3932		
19000	1673	2495	2949	3294	3623	3938		
19050	1676	2499	2953	3299	3629	3944		
19100	1679	2503	2958	3304	3634	3950		
19150	1683	2508	2962	3309	3640	3957		
19200	1686	2512	2967	3314	3646	3963		
19250	1689	2517	2972	3319	3651	3969		
19300	1692	2521	2976	3324	3657	3975		
19350	1695	2525	2981	3330	3663	3981		
19400	1699	2530	2985	3335	3668	3987		
19450	1702	2534	2990	3340	3674	3993		

		Effective January 1, 2011							
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children			
19500	1705	2538	2995	3345	3679	4000			
19550	1708	2543	2999	3350	3685	4006			
19600	1712	2547	3004	3355	3691	4012			
19650	1715	2551	3008	3360	3696	4018			
19700	1718	2556	3013	3366	3702	4024			
19750	1721	2560	3018	3371	3708	4030			
19800	1724	2564	3022	3376	3713	4037			
19850	1728	2569	3027	3381	3719	4043			
19900	1731	2573	3031	3386	3725	4049			
19950	1734	2577	3036	3391	3730	4055			
20000	1737	2582	3041	3396	3736	4061			
20050	1740	2586	3045	3402	3742	4067			
20100	1744	2590	3050	3407	3747	4073			
20150	1747	2595	3054	3412	3753	4080			
20200	1750	2599	3059	3417	3759	4086			
20250	1753	2604	3064	3422	3764	4092			
20300	1757	2608	3068	3427	3770	4098			
20350	1760	2612	3073	3432	3776	4104			
20400	1763	2617	3078	3438	3781	4110			
20450	1766	2621	3082	3443	3787	4116			
20500	1769	2625	3087	3448	3793	4123			
20550	1773	2630	3091	3453	3798	4129			
20600	1776	2634	3096	3458	3804	4135			
20650	1779	2638	3101	3463	3810	4141			
20700	1782	2643	3105	3468	3815	4147			
20750	1786	2647	3110	3474	3821	4153			
20800	1789	2651	3114	3479	3827	4160			
20850	1792	2656	3119	3484	3832	4166			
20900	1795	2660	3124	3489	3838	4172			
20950	1798	2664	3128	3494	3844	4178			
21000	1802	2669	3133	3499	3849	4184			
21050	1805	2673	3137	3504	3855	4190			
21100	1808	2677	3142	3510	3861	4196			
21150	1811	2682	3147	3515	3866	4203			
21200	1815	2686	3151	3520	3872	4209			
21250	1818	2690	3156	3525	3878	4215			
21300	1821	2695	3160	3530	3883	4221			
21350	1824	2699	3165	3535	3889	4227			
21400	1827	2704	3170	3540	3894	4233			
21450	1831	2708	3174	3546	3900	4239			
21500	1834	2712	3179	3551	3906	4246			

	Effective January 1, 2011							
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children		
21550	1837	2717	3183	3556	3911	4252		
21600	1840	2721	3188	3561	3917	4258		
21650	1844	2725	3193	3566	3923	4264		
21700	1847	2730	3197	3571	3928	4270		
21750	1850	2734	3202	3576	3934	4276		
21800	1853	2738	3206	3582	3940	4283		
21850	1856	2743	3211	3587	3945	4289		
21900	1860	2747	3216	3592	3951	4295		
21950	1863	2751	3220	3597	3957	4301		
22000	1866	2756	3225	3602	3962	4307		
22050	1869	2760	3229	3607	3968	4313		
22100	1872	2764	3234	3612	3974	4319		
22150	1876	2769	3239	3618	3979	4326		
22200	1879	2773	3243	3623	3985	4332		
22250	1882	2777	3248	3628	3991	4338		
22300	1885	2782	3252	3633	3996	4344		
22350	1889	2786	3257	3638	4002	4350		
22400	1892	2790	3262	3643	4008	4356		
22450	1895	2795	3266	3648	4013	4362		
22500	1898	2799	3271	3654	4019	4369		
22550	1901	2804	3276	3659	4025	4375		
22600	1905	2808	3280	3664	4030	4381		
22650	1908	2812	3285	3669	4036	4387		
22700	1911	2817	3289	3674	4042	4393		
22750	1914	2821	3294	3679	4047	4399		
22800	1918	2825	3299	3684	4053	4406		
22850	1921	2830	3303	3690	4059	4412		
22900	1924	2834	3308	3695	4064	4418		
22950	1927	2838	3312	3700	4070	4424		
23000	1930	2843	3317	3705	4076	4430		
23050	1934	2847	3322	3710	4081	4436		
23100	1937	2851	3326	3715	4087	4442		
23150	1940	2856	3331	3720	4093	4449		
23200	1943	2860	3335	3726	4098	4455		
23250	1947	2864	3340	3731	4104	4461		
23300	1950	2869	3345	3736	4109	4467		
23350	1953	2873	3349	3741	4115	4473		
23400	1956	2877	3354	3746	4121	4479		
23450	1959	2882	3358	3751	4126	4485		
23500	1963	2886	3363	3756	4132	4492		
23550	1966	2890	3368	3762	4138	4498		

Combined	Effective January 1, 2011							
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children		
23600	1969	2895	3372	3767	4143	4504		
23650	1972	2899	3377	3772	4149	4510		
23700	1976	2904	3381	3777	4155	4516		
23750	1979	2908	3386	3782	4160	4522		
23800	1982	2912	3391	3787	4166	4529		
23850	1985	2917	3395	3792	4172	4535		
23900	1988	2921	3400	3798	4177	4541		
23950	1992	2925	3404	3803	4183	4547		
24000	1995	2930	3409	3808	4189	4553		
24050	1998	2934	3414	3813	4194	4559		
24100	2001	2938	3418	3818	4200	4565		
24150	2005	2943	3423	3823	4206	4572		
24200	2008	2947	3427	3828	4211	4578		
24250	2011	2951	3432	3834	4217	4584		
24300	2014	2956	3437	3839	4223	4590		
24350	2017	2960	3441	3844	4228	4596		
24400	2021	2964	3446	3849	4234	4602		
24450	2024	2969	3450	3854	4240	4608		
24500	2027	2973	3455	3859	4245	4615		
24550	2030	2977	3460	3864	4251	4621		
24600	2033	2982	3464	3870	4257	4627		
24650	2037	2986	3469	3875	4262	4633		
24700	2040	2990	3474	3880	4268	4639		
24750	2043	2995	3478	3885	4274	4645		
24800	2046	2999	3483	3890	4279	4652		
24850	2050	3004	3487	3895	4285	4658		
24900	2053	3008	3492	3900	4291	4664		
24950	2056	3012	3497	3906	4296	4670		
25000	2059	3017	3501	3911	4302	4676		