

Explanation of the information contained in the guideline table:

**Combined Adjusted Monthly Gross Income** – The amounts listed in the Combined Adjusted Monthly Gross Income column represent combined adjusted monthly gross income amounts expressed as a 10-dollar range. The amounts in this column correspond to Line 7, Column 3, of the Child Support Guidelines Worksheet. For example, if the amount in Line 7, Column 3, of the Child Support Guidelines Worksheet is \$2,726.00, the corresponding line in the guideline table is the line listing the Combined Adjusted Monthly Gross Income amounts 2720 – 2729, as \$2,726.00 falls within this 10-dollar range.

**Median Combined Adjusted Monthly Gross Income** – The amounts listed in the Median Combined Adjusted Monthly Gross Income column represent the sum of the corresponding amounts listed in the Combined Adjusted Monthly Gross Income column (i.e., the Combined Adjusted Monthly Gross Income amounts on the same line), divided by two.

**Tax Deductions (Federal Taxes and FICA/Medicare)** – The amounts listed in the Federal Taxes and FICA/Medicare columns represent the federal withholding amounts for the corresponding Median Combined Adjusted Monthly Gross Income amount (i.e., the Median Combined Adjusted Monthly Gross Income amount on the same line).

NOTE: The withholding amounts for federal taxes and FICA Medicare are calculated using the withholding table for a monthly payroll period for a single person (percentage method of withholding), published in Internal Revenue Service Publication 15, Circular E, Employer's Tax Guide. The tax withholding tables contained in Publication 15 are updated annually by the IRS.

**Net Income** – The amounts listed in the Net Income column represent the difference between the Median Combined Adjusted Monthly Gross Income and the corresponding Federal Taxes and FICA/Medicare amounts (i.e., Median Combined Adjusted Monthly Gross Income minus Federal Taxes and FICA/Medicare).

**Child Support Guideline Amount (One Child, Two Children, Three Children, Four Or More Children)** – The amounts listed in the Child Support Guideline Amount columns represent the total support obligation amounts for one child, two children, three children, or four or more children, for the corresponding Net Income amount. The amount listed in the One Child column is equal to 25% of the corresponding Net Income amount; the amount listed in the Two Children column is equal to 33% of the corresponding Net Income amount; the amount listed in the Three Children Column is equal to 40% of the corresponding Net Income amount; and the amount listed in the Four Or More Children column is equal to 45% of the corresponding Net Income amount. The Child Support Guideline Amount from the appropriate column is entered on Line 8, Column 3, of the Child Support Guidelines Worksheet.