

**TEXAS CHILD SUPPORT GUIDELINES
1988 TAX CHART**

Monthly Gross Income	Social Security Tax	Income Tax Withheld	Monthly Net Income
500.00	37.55	13.13	449.00*
750.00	56.33	38.13	655.00
1,000.00	75.10	88.13	837.00
1,250.00	93.88	125.63	1,030.00
1,500.00	112.65	163.13	1,224.00
1,750.00	131.43	200.63	1,418.00
2,000.00	150.20	251.13	1,599.00
2,500.00	187.75	391.13	1,921.00
3,000.00	225.30	531.13	2,244.00
3,500.00	262.85	671.13	2,566.00
3,650.00	274.12	713.13	2,663.00
4,000.00	274.12**	838.21	2,888.00
4,500.00	274.12	975.71	3,250.00
5,000.00	274.12	1,140.71	3,585.00
6,000.00	274.12	1,371.13	4,355.00
7,000.00	274.12	1,800.71	4,925.00
8,000.00	274.12	2,130.71	5,595.00

* Monthly net income is calculated for a single taxpayer with one personal exemption (\$1,950) and standard deduction (\$3,000).

** For income above \$43,800, this figure represents a monthly average of Social Security taxes, computed by using the 1987 wage base and the 1988 tax rate (a maximum of \$3,289.38 per person = 7.51% on the first \$43,800 of earnings). The Social Security wage base for 1988 actually will not be announced until late October 1987. Persons not covered by Social Security will be allowed the deduction unless it is shown that such person has no similar contributory plan such as teacher retirement, federal railroad retirement, federal civil service, etc.

Instructions For Use

To use this table, first compute the obligor's annual gross income. Then recompute to determine the obligor's average monthly gross income. This table provides a method for calculating "monthly net income" for child support purposes, subtracting from monthly gross income the social security tax and the federal income tax withholding for a single person claiming one personal exemption and the standard deduction.

Thereafter, in many cases these guidelines call for a number of additional steps to complete the necessary calculations. For example, Rule 3 provides for appropriate additions to "income," as that term is defined for federal income tax purposes, and for certain subtractions from monthly net income, in order to arrive at the net resources of the obligor available for child support purposes. Computation of the obligee's net resources should follow similar steps.