

# 2019 Addendum to the Illinois Schedule of Basic Obligations and Standardized Net Income Table

*Submitted to:*

Illinois Department of Healthcare and Family Services  
Division of Child Support Services  
Springfield, Illinois 62702

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## SECTION I: PURPOSE

On June 12, 2017, the Center for Policy Research (CPR) submitted a report, *Technical Documentation: Illinois Schedule of Basic Obligations and Standardized Net Income Table*. The purpose of that document was to provide a schedule of basic child support obligations and an income conversion table for the calculation of child support based on the income shares model that became effective in Illinois on July 1, 2017. The report also provides technical documentation of the economic basis, data, and assumptions used to develop the schedule and income conversion table.

The purpose of this addendum is to update the income conversion table for federal and state income taxes and FICA that became effective January 1, 2019. Specifically, this addendum:

- Updates the income conversion table that appeared in Appendix B of the 2017 report to consider tax rates prevailing in 2019; and
- Provides a technical explanation of the update.

A 2019-based income conversion table is provided in Appendix B of this addendum. This also updates the 2018-based income conversion table that was provided in a March 1, 2018 addendum. (There are no changes to the schedule appearing Appendix A of the 2017 report.)

## SECTION II: TECHNICAL DOCUMENTATION OF THE 2019 INCOME CONVERSION TABLE

State statute (750 ILCS 5/505) directs the Illinois Department of Healthcare and Family Services (HFS) to develop and promulgate a standardized net income conversion table that computes net income by deducting the standardized tax amount from gross income. The provision for the standardized net income conversion table is shown on the next page. It essentially provides that the HFS can calculate the conversion table using withholding or estimated payments. Since its inception in 2017, the income conversion table uses the federal income withholding formula published by the IRS<sup>1</sup> and the Illinois withholding formula published by the Illinois Department of Revenue.<sup>2</sup>

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<sup>1</sup> For example, for the 2019 table, federal income tax withholding was determined using U.S. Department of Treasury Internal Revenue Service. (December 17, 2018). *Circular E: Employer's Tax Guide, Publication 15 for use in 2019*. Retrieved from <https://www.irs.gov/pub/irs-pdf/p15.pdf>.

<sup>2</sup> For example, for the 2019 table, State income tax withholding was determined using Illinois Department of Revenue. (2017). *Form IL-W-4: Employee's and Other Payee's Illinois Withholding Allowance Certificate and Instructions* and Illinois Department of Revenue. (2018). *Illinois Withholding Tax Tables Effective January 1, 2019*: Booklet IL-700-T. Retrieved from <https://www2.illinois.gov/rev/forms/withholding/Documents/currentyear/il-w-4.pdf> and <https://www2.illinois.gov/rev/forms/withholding/Documents/currentyear/il-700-t.pdf>.

Excerpt of State Statute (750 ILCS 5/505(C) and (D) Directing HFS to Develop Standardized Net Income Conversion Table

(C) As used in this Section, "standardized tax amount" means the total of federal and state income taxes for a single person claiming the standard tax deduction, one personal exemption, and the applicable number of dependency exemptions for the minor child or children of the parties, and Social Security and Medicare tax calculated at the Federal Insurance Contributions Act rate.

(I) Unless a court has determined otherwise or the parties otherwise agree, the party with the majority of parenting time shall be deemed entitled to claim the dependency exemption for the parties' minor child.

(II) The Illinois Department of Healthcare and Family Services shall promulgate a standardized net income conversion table that computes net income by deducting the standardized tax amount from gross income.

(D) As used in this Section, "individualized tax amount" means the aggregate of the following taxes:

(I) federal income tax (properly calculated withholding or estimated payments);

(II) State income tax (properly calculated withholding or estimated payments); and

(III) Social Security or self-employment tax, if applicable (or, if none, mandatory retirement contributions required by law or as a condition of employment) and Medicare tax calculated at the Federal Insurance Contributions Act rate.

(E) In lieu of a standardized tax amount, a determination of an individualized tax amount may be made under items (I), (II), or (III) below. If an individualized tax amount determination is made under this subparagraph (E)....

## TAX CHANGES: 2018 TO 2019

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The Tax Cuts and Jobs Act (P.L. 115-97), that was passed December 2017 and became effective January 1, 2018 significantly changed taxes from 2017 to 2018. It also causes significant changes from 2018 to 2019 because the IRS delayed revisions of the W-4 to 2019. Specifically, the IRS updated the W-4 to reflect the elimination of the exemption line for child dependents. The IRS did not make the change immediately to alleviate the burden it would have created among employers if a new W-4 was issued.

More detail of the changes from 2018 to 2019 are provided below.

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### FEDERAL TAXES: IRS W-4

The 2019 income conversion table assumes the parent with a duty to support claims one allowance (for self) and the recipient parent claims two allowances (for self and head of household) regardless of the number of children. The 2019 W-4 form eliminated the line for claiming children as exemptions. (The 2018 W-4 form included it.) However, the 2019 W-4 form provides an additional allowance for head of household.

The allowances for the child tax credit were not included in the 2017 and 2018 conversion tables, so are not included in the 2019 conversion table. The calculation of the allowance is complicated. As shown in the excerpt from the IRS W-4 form on the next page, it depends on the number of children and amount of annual income. The number of personal allowances allotted appears generous relative to what a party, particularly a low-income party who works for hourly pay with inconsistent weekly hours, may earn over the course of the year. For example, it directs a low-income taxpayer to claim four allowances for each child who appears eligible for the child tax credit, but the reality is that a very low-income party may not be eligible or only partially eligible for the child tax credit. Strict application of the IRS W-4 worksheet works best for those who have a good estimate of their annual income. Estimating annual income accurately is more difficult for those who work at hourly wage, have inconsistent hours from

week to week, realize no compensation if they skip work because of a personal illness or an ill child, or change employment over the course of a year.

For similar reasons (namely, that low-income earners often work more than one job), it is not assumed that either party has “only one job.” This would boost the number of personal allowances by one (see line D of excerpted W-4 form below). The Earned Income Tax Credit is not considered in the IRS W-4 and is typically considered means-tested income so not included as income available for child support in most states.

Form W-4 (2019) Page **3**

<b>Personal Allowances Worksheet (Keep for your records.)</b>				
<b>A</b>	Enter “1” for yourself . . . . . <b>A</b> <input style="width: 50px;" type="text"/>			
<b>B</b>	Enter “1” if you will file as married filing jointly . . . . . <b>B</b> <input style="width: 50px;" type="text"/>			
<b>C</b>	Enter “1” if you will file as head of household . . . . . <b>C</b> <input style="width: 50px;" type="text"/>			
<b>D</b>	Enter “1” if: <table style="display: inline-table; vertical-align: middle; border: none;"> <tr> <td style="font-size: 2em; vertical-align: middle;">{</td> <td style="padding: 0 5px;"> <ul style="list-style-type: none"> <li>• You’re single, or married filing separately, and have only one job; or</li> <li>• You’re married filing jointly, have only one job, and your spouse doesn’t work; or</li> <li>• Your wages from a second job or your spouse’s wages (or the total of both) are \$1,500 or less.</li> </ul> </td> <td style="font-size: 2em; vertical-align: middle;">}</td> </tr> </table> <b>D</b> <input style="width: 50px;" type="text"/>	{	<ul style="list-style-type: none"> <li>• You’re single, or married filing separately, and have only one job; or</li> <li>• You’re married filing jointly, have only one job, and your spouse doesn’t work; or</li> <li>• Your wages from a second job or your spouse’s wages (or the total of both) are \$1,500 or less.</li> </ul>	}
{	<ul style="list-style-type: none"> <li>• You’re single, or married filing separately, and have only one job; or</li> <li>• You’re married filing jointly, have only one job, and your spouse doesn’t work; or</li> <li>• Your wages from a second job or your spouse’s wages (or the total of both) are \$1,500 or less.</li> </ul>	}		
<b>E</b>	<b>Child tax credit.</b> See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"> <li>• If your total income will be less than \$71,201 (\$103,351 if married filing jointly), enter “4” for each eligible child.</li> <li>• If your total income will be from \$71,201 to \$179,050 (\$103,351 to \$345,850 if married filing jointly), enter “2” for each eligible child.</li> <li>• If your total income will be from \$179,051 to \$200,000 (\$345,851 to \$400,000 if married filing jointly), enter “1” for each eligible child.</li> <li>• If your total income will be higher than \$200,000 (\$400,000 if married filing jointly), enter “-0-” . . . . . <b>E</b> <input style="width: 50px;" type="text"/></li> </ul>			
<b>F</b>	<b>Credit for other dependents.</b> See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"> <li>• If your total income will be less than \$71,201 (\$103,351 if married filing jointly), enter “1” for each eligible dependent.</li> <li>• If your total income will be from \$71,201 to \$179,050 (\$103,351 to \$345,850 if married filing jointly), enter “1” for every two dependents (for example, “-0-” for one dependent, “1” if you have two or three dependents, and “2” if you have four dependents).</li> <li>• If your total income will be higher than \$179,050 (\$345,850 if married filing jointly), enter “-0-” . . . . . <b>F</b> <input style="width: 50px;" type="text"/></li> </ul>			
<b>G</b>	<b>Other credits.</b> If you have other credits, see Worksheet 1-6 of Pub. 505 and enter the amount from that worksheet here. If you use Worksheet 1-6, enter “-0-” on lines E and F . . . . . <b>G</b> <input style="width: 50px;" type="text"/>			
<b>H</b>	Add lines A through G and enter the total here . . . . . <b>H</b> <input style="width: 50px;" type="text"/>			

In summary, conservative assumptions about the number of personal allowances claimed are made as to not overstate the income that a party has available for child support.

**FEDERAL TAXES: IRS WITHHOLDING FORMULA**

The federal tax rates are unchanged from 2018 to 2019. They include seven income tax brackets ranging from 10 to 37 percent. The IRS employer withholding formula is the same for single persons as it is for heads of household. There are only small inflationary changes to the income tax brackets and the monthly withholding allowance increased from \$345.80 to \$350.00 per month.

**FICA**

The only change in the FICA was the social security wage base limit increased from \$128,400 in 2018 to \$132,900 in 2019. This has the impact of small decreases in after-tax income for monthly gross incomes of \$10,700 (\$128,400 per year) to \$11,075 (\$132,900 per year). The Social Security tax rate is 6.2

percent up to the base limit. The Medicare tax rate is 1.45 percent. An additional 0.9 percent Medicare tax rate applies to incomes in excess of \$200,000 per year.

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#### STATE TAXES

Illinois W-4 provides for “exemptions” and “allowances.” The exemption essentially allows the tax filer to claim him- or herself and his or her spouse if married. The number of eligible State allowances equals what can be claimed for federal tax purposes. The annual amount for the exemption is \$2,275 and the annual amount for an allowance is \$1,000.

For both the obligor and obligee, the tax assumption is 1 exemption and 0 allowances. The 0 allowances for the obligee results from the elimination of the federal personal exemption for children. In 2018, the tax conversion table included an allowance equivalent to the number of children for whom support was being determined. This was because the 2018 IRS W-4 still allowed for allowances for the personal exemption of children.

The Illinois state income tax was unchanged from 2018 to 2019. It remained at 4.95 percent.

#### INCOME INTERVALS AND LOW INCOME

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The Income Conversion Tables (*i.e.*, the 2017, 2018, and 2019 versions) are designed for use with or without an automated calculator. The design is the same across all three years: that is, each is designed to be a lookup table in which each row lists a range of gross incomes spanning \$50 (*e.g.*, \$575.00 through \$624.99) and the corresponding columns show the net-income equivalent. There are two columns: the first column shows the net-income equivalent for the recipient parent with children; and, the second column shows the net-income equivalent for a parent with duty to support.

The midpoint (*e.g.*, \$600.00 for the gross income range of \$575.00 through \$624.99) is used to calculate the net-income equivalents for each income range. The 2018 table starts with the gross income range of \$325.00 through \$374.99 per month. For incomes below this range, the net-income equivalent of the midpoint appears to produce some anomalous results (*e.g.*, net incomes greater than the lowest gross of the range). For this reason, when a party’s gross income is less than \$325.00 per month, the gross income amount should be also entered as net income.

UPDATED APPENDIX B: 2019 INCOME CONVERSION TABLE

2019 Gross to Net Income Conversion Table Using Standardized Tax Amounts			
Monthly Gross Income	Net Income		
	Recipient Parent with Children (Note that the net income is the same, regardless of the number of children)	Parent with Duty to Support	
325.00 - 374.99	315	315	
375.00 - 424.99	359	359	
425.00 - 474.99	403	403	
475.00 - 524.99	446	446	
525.00 - 574.99	490	490	
575.00 - 624.99	534	534	
625.00 - 674.99	577	577	
675.00 - 724.99	621	618	
725.00 - 774.99	665	657	
775.00 - 824.99	709	695	
825.00 - 874.99	752	734	
875.00 - 924.99	796	773	
925.00 - 974.99	840	811	
975.00 - 1024.99	883	850	
1025.00 - 1074.99	924	889	
1075.00 - 1124.99	962	927	
1125.00 - 1174.99	1001	966	
1175.00 - 1224.99	1040	1005	
1225.00 - 1274.99	1079	1044	
1275.00 - 1324.99	1117	1082	
1325.00 - 1374.99	1156	1121	
1375.00 - 1424.99	1195	1160	
1425.00 - 1474.99	1233	1198	
1475.00 - 1524.99	1272	1237	
1525.00 - 1574.99	1311	1274	
1575.00 - 1624.99	1349	1312	
1625.00 - 1674.99	1388	1350	
1675.00 - 1724.99	1427	1387	
1725.00 - 1774.99	1466	1425	
1775.00 - 1824.99	1504	1463	
1825.00 - 1874.99	1542	1500	
1875.00 - 1924.99	1580	1538	
1925.00 - 1974.99	1618	1576	
1975.00 - 2024.99	1656	1614	
2025.00 - 2074.99	1693	1651	
2075.00 - 2124.99	1731	1689	
2125.00 - 2174.99	1769	1727	

2175.00 - 2224.99	1806	1764
2225.00 - 2274.99	1844	1802
2275.00 - 2324.99	1882	1840
2325.00 - 2374.99	1919	1877
2375.00 - 2424.99	1957	1915
2425.00 - 2474.99	1995	1953
2475.00 - 2524.99	2033	1991
2525.00 - 2574.99	2070	2028
2575.00 - 2624.99	2108	2066
2625.00 - 2674.99	2146	2104
2675.00 - 2724.99	2183	2141
2725.00 - 2774.99	2221	2179
2775.00 - 2824.99	2259	2217
2825.00 - 2874.99	2296	2254
2875.00 - 2924.99	2334	2292
2925.00 - 2974.99	2372	2330
2975.00 - 3024.99	2410	2368
3025.00 - 3074.99	2447	2405
3075.00 - 3124.99	2485	2443
3125.00 - 3174.99	2523	2481
3175.00 - 3224.99	2560	2518
3225.00 - 3274.99	2598	2556
3275.00 - 3324.99	2636	2594
3325.00 - 3374.99	2673	2631
3375.00 - 3424.99	2711	2669
3425.00 - 3474.99	2749	2707
3475.00 - 3524.99	2787	2745
3525.00 - 3574.99	2824	2782
3575.00 - 3624.99	2862	2820
3625.00 - 3674.99	2900	2858
3675.00 - 3724.99	2937	2895
3725.00 - 3774.99	2975	2933
3775.00 - 3824.99	3013	2971
3825.00 - 3874.99	3050	3008
3875.00 - 3924.99	3088	3046
3925.00 - 3974.99	3126	3084
3975.00 - 4024.99	3164	3117
4025.00 - 4074.99	3201	3150
4075.00 - 4124.99	3239	3183
4125.00 - 4174.99	3277	3215
4175.00 - 4224.99	3314	3248
4225.00 - 4274.99	3352	3281
4275.00 - 4324.99	3390	3313
4325.00 - 4374.99	3423	3346
4375.00 - 4424.99	3456	3379
4425.00 - 4474.99	3488	3411



4475.00 - 4524.99	3521	3444
4525.00 - 4574.99	3554	3477
4575.00 - 4624.99	3587	3510
4625.00 - 4674.99	3619	3542
4675.00 - 4724.99	3652	3575
4725.00 - 4774.99	3685	3608
4775.00 - 4824.99	3717	3640
4825.00 - 4874.99	3750	3673
4875.00 - 4924.99	3783	3706
4925.00 - 4974.99	3815	3738
4975.00 - 5024.99	3848	3771
5025.00 - 5074.99	3881	3804
5075.00 - 5124.99	3914	3837
5125.00 - 5174.99	3946	3869
5175.00 - 5224.99	3979	3902
5225.00 - 5274.99	4012	3935
5275.00 - 5324.99	4044	3967
5325.00 - 5374.99	4077	4000
5375.00 - 5424.99	4110	4033
5425.00 - 5474.99	4142	4065
5475.00 - 5524.99	4175	4098
5525.00 - 5574.99	4208	4131
5575.00 - 5624.99	4241	4164
5625.00 - 5674.99	4273	4196
5675.00 - 5724.99	4306	4229
5725.00 - 5774.99	4339	4262
5775.00 - 5824.99	4371	4294
5825.00 - 5874.99	4404	4327
5875.00 - 5924.99	4437	4360
5925.00 - 5974.99	4469	4392
5975.00 - 6024.99	4502	4425
6025.00 - 6074.99	4535	4458
6075.00 - 6124.99	4568	4491
6125.00 - 6174.99	4600	4523
6175.00 - 6224.99	4633	4556
6225.00 - 6274.99	4666	4589
6275.00 - 6324.99	4698	4621
6325.00 - 6374.99	4731	4654
6375.00 - 6424.99	4764	4687
6425.00 - 6474.99	4796	4719
6475.00 - 6524.99	4829	4752
6525.00 - 6574.99	4862	4785
6575.00 - 6624.99	4895	4818
6625.00 - 6674.99	4927	4850
6675.00 - 6724.99	4960	4883
6725.00 - 6774.99	4993	4916

6775.00 - 6824.99	5025	4948
6825.00 - 6874.99	5058	4981
6875.00 - 6924.99	5091	5014
6925.00 - 6974.99	5123	5046
6975.00 - 7024.99	5156	5079
7025.00 - 7074.99	5189	5112
7075.00 - 7124.99	5222	5145
7125.00 - 7174.99	5254	5177
7175.00 - 7224.99	5287	5210
7225.00 - 7274.99	5320	5243
7275.00 - 7324.99	5352	5275
7325.00 - 7374.99	5385	5308
7375.00 - 7424.99	5418	5341
7425.00 - 7474.99	5450	5373
7475.00 - 7524.99	5483	5406
7525.00 - 7574.99	5516	5439
7575.00 - 7624.99	5549	5472
7625.00 - 7674.99	5581	5504
7675.00 - 7724.99	5614	5537
7725.00 - 7774.99	5647	5568
7775.00 - 7824.99	5679	5600
7825.00 - 7874.99	5712	5632
7875.00 - 7924.99	5745	5663
7925.00 - 7974.99	5777	5695
7975.00 - 8024.99	5810	5727
8025.00 - 8074.99	5843	5759
8075.00 - 8124.99	5874	5790
8125.00 - 8174.99	5906	5822
8175.00 - 8224.99	5938	5854
8225.00 - 8274.99	5969	5885
8275.00 - 8324.99	6001	5917
8325.00 - 8374.99	6033	5949
8375.00 - 8424.99	6064	5980
8425.00 - 8474.99	6096	6012
8475.00 - 8524.99	6128	6044
8525.00 - 8574.99	6160	6076
8575.00 - 8624.99	6191	6107
8625.00 - 8674.99	6223	6139
8675.00 - 8724.99	6255	6171
8725.00 - 8774.99	6286	6202
8775.00 - 8824.99	6318	6234
8825.00 - 8874.99	6350	6266
8875.00 - 8924.99	6381	6297
8925.00 - 8974.99	6413	6329
8975.00 - 9024.99	6445	6361
9025.00 - 9074.99	6477	6393

9075.00 - 9124.99	6508	6424
9125.00 - 9174.99	6540	6456
9175.00 - 9224.99	6572	6488
9225.00 - 9274.99	6603	6519
9275.00 - 9324.99	6635	6551
9325.00 - 9374.99	6667	6583
9375.00 - 9424.99	6698	6614
9425.00 - 9474.99	6730	6646
9475.00 - 9524.99	6762	6678
9525.00 - 9574.99	6794	6710
9575.00 - 9624.99	6825	6741
9625.00 - 9674.99	6857	6773
9675.00 - 9724.99	6889	6805
9725.00 - 9774.99	6920	6836
9775.00 - 9824.99	6952	6868
9825.00 - 9874.99	6984	6900
9875.00 - 9924.99	7015	6931
9925.00 - 9974.99	7047	6963
9975.00 - 10024.99	7079	6995
10025.00 - 10074.99	7111	7027
10075.00 - 10124.99	7142	7058
10125.00 - 10174.99	7174	7090
10175.00 - 10224.99	7206	7122
10225.00 - 10274.99	7237	7153
10275.00 - 10324.99	7269	7185
10325.00 - 10374.99	7301	7217
10375.00 - 10424.99	7332	7248
10425.00 - 10474.99	7364	7280
10475.00 - 10524.99	7396	7312
10525.00 - 10574.99	7428	7344
10575.00 - 10624.99	7459	7375
10625.00 - 10674.99	7491	7407
10675.00 - 10724.99	7523	7439
10725.00 - 10774.99	7554	7470
10775.00 - 10824.99	7586	7502
10825.00 - 10874.99	7618	7534
10875.00 - 10924.99	7649	7565
10925.00 - 10974.99	7681	7597
10975.00 - 11024.99	7713	7629
11025.00 - 11074.99	7745	7661
11075.00 - 11124.99	7778	7694
11125.00 - 11174.99	7813	7729
11175.00 - 11224.99	7847	7763
11225.00 - 11274.99	7882	7798
11275.00 - 11324.99	7917	7833
11325.00 - 11374.99	7952	7868

11375.00 - 11424.99	7987	7903
11425.00 - 11474.99	8021	7937
11475.00 - 11524.99	8056	7972
11525.00 - 11574.99	8091	8007
11575.00 - 11624.99	8126	8042
11625.00 - 11674.99	8161	8077
11675.00 - 11724.99	8195	8111
11725.00 - 11774.99	8230	8146
11775.00 - 11824.99	8265	8181
11825.00 - 11874.99	8300	8216
11875.00 - 11924.99	8335	8251
11925.00 - 11974.99	8369	8285
11975.00 - 12024.99	8404	8320
12025.00 - 12074.99	8439	8355
12075.00 - 12124.99	8474	8390
12125.00 - 12174.99	8509	8425
12175.00 - 12224.99	8543	8459
12225.00 - 12274.99	8578	8494
12275.00 - 12324.99	8613	8529
12325.00 - 12374.99	8648	8564
12375.00 - 12424.99	8683	8599
12425.00 - 12474.99	8717	8633
12475.00 - 12524.99	8752	8668
12525.00 - 12574.99	8787	8703
12575.00 - 12624.99	8822	8738
12625.00 - 12674.99	8857	8773
12675.00 - 12724.99	8891	8807
12725.00 - 12774.99	8926	8842
12775.00 - 12824.99	8961	8877
12825.00 - 12874.99	8996	8912
12875.00 - 12924.99	9031	8947
12925.00 - 12974.99	9065	8981
12975.00 - 13024.99	9100	9016
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