

**OFFICE OF THE ATTORNEY GENERAL  
2012 TAX CHARTS**

Pursuant to § 154.061(b) of the Texas Family Code, the Office of the Attorney General of Texas, as the Title IV-D agency, has promulgated the following tax charts to assist courts in establishing the amount of a child support order. These tax charts are applicable to employed and self-employed persons in computing net monthly income.

**INSTRUCTIONS FOR USE**

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

Thereafter, in many cases the guidelines call for a number of additional steps to complete the necessary calculations. For example, §§ 154.061 - 154.070 provide 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. If necessary, one may compute an obligee's net resources using similar steps.

**Note regarding changes for 2012:**

A temporary reduction of Old-Age, Survivors and Disability Insurance Taxes to 4.2% for employed persons and 10.4% for self-employed persons was provided in the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, Pub. L. No. 111-312 (HR 4853). Those rates were used in the 2011 tax charts. As of December 21, 2011, the deadline for submission of the 2012 tax charts for publication in the final 2011 issue of the Texas Register, Congress had not extended that provision. The 2012 tax charts were prepared assuming the temporary reductions will be allowed to expire and therefore use 6.2% as the applicable tax rate for Old-Age, Survivors and Disability Insurance Taxes for employed persons and 12.4% as the applicable tax rate for Old-Age, Survivors and Disability Insurance Taxes for self-employed persons. If after December 21, 2011 federal legislation is enacted that reduces Old-Age, Survivors and Disability Insurance Taxes, the Office of the Attorney General will assess whether it is appropriate to issue revised 2012 tax charts.

**EMPLOYED PERSONS  
2012 TAX CHART**

Social Security Taxes

Monthly Gross Wages	Old-Age, Survivors and Disability Insurance Taxes (6.2%)*	Hospital (Medicare) Insurance Taxes (1.45%)*	Federal Income Taxes**	Net Monthly Income
\$100.00	\$6.20	\$1.45	\$0.00	\$92.35
\$200.00	\$12.40	\$2.90	\$0.00	\$184.70
\$300.00	\$18.60	\$4.35	\$0.00	\$277.05
\$400.00	\$24.80	\$5.80	\$0.00	\$369.40
\$500.00	\$31.00	\$7.25	\$0.00	\$461.75
\$600.00	\$37.20	\$8.70	\$0.00	\$554.10
\$700.00	\$43.40	\$10.15	\$0.00	\$646.45
\$800.00	\$49.60	\$11.60	\$0.00	\$738.80
\$900.00	\$55.80	\$13.05	\$8.75	\$822.40
\$1,000.00	\$62.00	\$14.50	\$18.75	\$904.75
\$1,100.00	\$68.20	\$15.95	\$28.75	\$987.10
\$1,200.00	\$74.40	\$17.40	\$38.75	\$1,069.45
\$1,256.67***	\$77.91	\$18.22	\$44.42	\$1,116.12
\$1,300.00	\$80.60	\$18.85	\$48.75	\$1,151.80
\$1,400.00	\$86.80	\$20.30	\$58.75	\$1,234.15
\$1,500.00	\$93.00	\$21.75	\$68.75	\$1,316.50
\$1,600.00	\$99.20	\$23.20	\$81.88	\$1,395.72
\$1,700.00	\$105.40	\$24.65	\$96.88	\$1,473.07
\$1,800.00	\$111.60	\$26.10	\$111.88	\$1,550.42
\$1,900.00	\$117.80	\$27.55	\$126.88	\$1,627.77
\$2,000.00	\$124.00	\$29.00	\$141.88	\$1,705.12
\$2,100.00	\$130.20	\$30.45	\$156.88	\$1,782.47
\$2,200.00	\$136.40	\$31.90	\$171.88	\$1,859.82
\$2,300.00	\$142.60	\$33.35	\$186.88	\$1,937.17
\$2,400.00	\$148.80	\$34.80	\$201.88	\$2,014.52
\$2,500.00	\$155.00	\$36.25	\$216.88	\$2,091.87
\$2,600.00	\$161.20	\$37.70	\$231.88	\$2,169.22
\$2,700.00	\$167.40	\$39.15	\$246.88	\$2,246.57
\$2,800.00	\$173.60	\$40.60	\$261.88	\$2,323.92
\$2,900.00	\$179.80	\$42.05	\$276.88	\$2,401.27
\$3,000.00	\$186.00	\$43.50	\$291.88	\$2,478.62
\$3,100.00	\$192.20	\$44.95	\$306.88	\$2,555.97
\$3,200.00	\$198.40	\$46.40	\$321.88	\$2,633.32
\$3,300.00	\$204.60	\$47.85	\$336.88	\$2,710.67
\$3,400.00	\$210.80	\$49.30	\$351.88	\$2,788.02
\$3,500.00	\$217.00	\$50.75	\$366.88	\$2,865.37
\$3,600.00	\$223.20	\$52.20	\$381.88	\$2,942.72
\$3,700.00	\$229.40	\$53.65	\$396.88	\$3,020.07
\$3,800.00	\$235.60	\$55.10	\$416.04	\$3,093.26
\$3,900.00	\$241.80	\$56.55	\$441.04	\$3,160.61
\$4,000.00	\$248.00	\$58.00	\$466.04	\$3,227.96
\$4,250.00	\$263.50	\$61.63	\$528.54	\$3,396.33
\$4,500.00	\$279.00	\$65.25	\$591.04	\$3,564.71
\$4,750.00	\$294.50	\$68.88	\$653.54	\$3,733.08
\$5,000.00	\$310.00	\$72.50	\$716.04	\$3,901.46
\$5,250.00	\$325.50	\$76.13	\$778.54	\$4,069.83
\$5,500.00	\$341.00	\$79.75	\$841.04	\$4,238.21
\$5,750.00	\$356.50	\$83.38	\$903.54	\$4,406.58
\$6,000.00	\$372.00	\$87.00	\$966.04	\$4,574.96
\$6,250.00	\$387.50	\$90.63	\$1,028.54	\$4,743.33
\$6,500.00	\$403.00	\$94.25	\$1,091.04	\$4,911.71
\$6,750.00	\$418.50	\$97.88	\$1,153.54	\$5,080.08
\$7,000.00	\$434.00	\$101.50	\$1,216.04	\$5,248.46
\$7,500.00	\$465.00	\$108.75	\$1,341.04	\$5,585.21
\$8,000.00	\$496.00	\$116.00	\$1,467.54	\$5,920.46
\$8,500.00	\$527.00	\$123.25	\$1,607.54	\$6,242.21
\$9,000.00	\$558.00	\$130.50	\$1,747.54	\$6,563.96
\$9,500.00	\$568.85****	\$137.75	\$1,887.54	\$6,905.86
\$10,000.00	\$568.85	\$145.00	\$2,027.54	\$7,258.61
\$10,342.15*****	\$568.85	\$149.96	\$2,123.34	\$7,500.00
\$10,500.00	\$568.85	\$152.25	\$2,167.54	\$7,611.36
\$11,000.00	\$568.85	\$159.50	\$2,307.54	\$7,964.11
\$11,500.00	\$568.85	\$166.75	\$2,447.54	\$8,316.86
\$12,000.00	\$568.85	\$174.00	\$2,587.54	\$8,669.61
\$12,500.00	\$568.85	\$181.25	\$2,727.54	\$9,022.36
\$13,000.00	\$568.85	\$188.50	\$2,867.54	\$9,375.11
\$13,500.00	\$568.85	\$195.75	\$3,007.54	\$9,727.86
\$14,000.00	\$568.85	\$203.00	\$3,147.54	\$10,080.61
\$14,500.00	\$568.85	\$210.25	\$3,287.54	\$10,433.36
\$15,000.00	\$568.85	\$217.50	\$3,427.54	\$10,786.11

**Footnotes to Employed Persons 2012 Tax Chart:**

- \* An employed person not subject to the Old-Age, Survivors and Disability Insurance/Hospital (Medicare) Insurance taxes will be allowed the reductions reflected in these columns, unless it is shown that such person has no similar contributory plan such as teacher retirement, federal railroad retirement, federal civil service retirement, etc.
- \*\* These amounts represent one-twelfth (1/12) of the annual federal income tax calculated for a single taxpayer claiming one personal exemption (\$3,800.00) and taking the standard deduction (\$5,950.00).
- \*\*\* The amount represents one-twelfth (1/12) of the gross income of an individual earning the federal minimum wage (\$7.25 per hour) for a 40-hour week for a full year. \$7.25 per hour x 40 hours per week x 52 weeks per year equals \$15,080.00 per year. One-twelfth (1/12) of \$15,080.00 equals \$1,256.67.
- \*\*\*\* For annual gross wages above \$110,100.00, this amount represents a monthly average of the Old-Age, Survivors and Disability Insurance tax based on the 2012 maximum Old-Age, Survivors and Disability Insurance tax of \$6,826.20 per person (6.2% of the first \$110,100.00 of annual gross wages equals \$6,826.20). One-twelfth (1/12) of \$6,826.20 equals \$568.85.
- \*\*\*\*\* This amount represents the point where the monthly gross wages of an employed individual would result in \$7,500.00 of net resources.

\* \* \* \* \*

**References Relating to Employed Persons 2012 Tax Chart:**

1. Old-Age, Survivors and Disability Insurance Tax
  - (a) Contribution Base
    - (1) Social Security Administration's notice appearing in 76 Fed. Reg. 66111 (October 25, 2011)
    - (2) Section 3121(a) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 3121(a))
    - (3) Section 230 of the Social Security Act, as amended (42 U.S.C. § 430)
  - (b). Tax Rate
    - (1) Section 3101(a) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 3101(a))
2. Hospital (Medicare) Insurance Tax
  - (a) Contribution Base
    - (1) Section 3121(a) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 3121(a))

(2) Omnibus Budget Reconciliation Act of 1993, Pub. L. No. 103-66, § 13207, 107 Stat. 312, 467-69 (1993)

(b) Tax Rate

(1) Section 3101(b) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 3101(b))

3. Federal Income Tax

(a) Tax Rate Schedule for 2012 for Single Taxpayers

(1) Revenue Procedure 2011-52, Section 3.01, Table 3 which appears in Internal Revenue Bulletin 2011-45, dated November 7, 2011

(2) Section 1(c), (f) and (i) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1(c), 1(f), 1(i))

(b) Standard Deduction

(1) Revenue Procedure 2011-52, Section 3.11(1), which appears in Internal Revenue Bulletin 2011-45, dated November 7, 2011

(2) Section 63(c) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 63(c))

(c) Personal Exemption

(1) Revenue Procedure 2011-52, Section 3.19, which appears in Internal Revenue Bulletin 2011-45, dated November 7, 2011

(2) Section 151(d) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 151(d))

**SELF-EMPLOYED PERSONS  
2012 TAX CHART**

Monthly Net Earnings From Self-Employment*	Social Security Taxes			Federal Income Taxes***	Net Monthly Income
	Old-Age, Survivors and Disability Insurance Taxes (12.4%**)	Hospital (Medicare) Insurance Taxes (2.9%**)			
\$100.00	\$11.45	\$2.68	\$0.00	\$85.87	
\$200.00	\$22.90	\$5.36	\$0.00	\$171.74	
\$300.00	\$34.35	\$8.03	\$0.00	\$257.62	
\$400.00	\$45.81	\$10.71	\$0.00	\$343.48	
\$500.00	\$57.26	\$13.39	\$0.00	\$429.35	
\$600.00	\$68.71	\$16.07	\$0.00	\$515.22	
\$700.00	\$80.16	\$18.75	\$0.00	\$601.09	
\$800.00	\$91.61	\$21.43	\$0.00	\$686.96	
\$900.00	\$103.06	\$24.10	\$2.39	\$770.45	
\$1,000.00	\$114.51	\$26.78	\$11.69	\$847.02	
\$1,100.00	\$125.97	\$29.46	\$20.98	\$923.59	
\$1,200.00	\$137.42	\$32.14	\$30.27	\$1,000.17	
\$1,300.00	\$148.87	\$34.82	\$39.57	\$1,076.74	
\$1,400.00	\$160.32	\$37.49	\$48.86	\$1,153.33	
\$1,500.00	\$171.77	\$40.17	\$58.15	\$1,229.91	
\$1,600.00	\$183.22	\$42.85	\$67.45	\$1,306.48	
\$1,700.00	\$194.67	\$45.53	\$76.74	\$1,383.06	
\$1,800.00	\$206.13	\$48.21	\$86.04	\$1,459.64	
\$1,900.00	\$217.58	\$50.88	\$95.34	\$1,536.22	
\$2,000.00	\$229.03	\$53.56	\$104.64	\$1,612.80	
\$2,100.00	\$240.48	\$56.24	\$113.94	\$1,689.38	
\$2,200.00	\$251.93	\$58.92	\$123.24	\$1,765.96	
\$2,300.00	\$263.38	\$61.60	\$132.54	\$1,842.54	
\$2,400.00	\$274.83	\$64.28	\$141.84	\$1,919.12	
\$2,500.00	\$286.29	\$66.95	\$151.14	\$1,995.70	
\$2,600.00	\$297.74	\$69.63	\$160.44	\$2,072.28	
\$2,700.00	\$309.19	\$72.31	\$169.74	\$2,148.86	
\$2,800.00	\$320.64	\$74.99	\$179.04	\$2,225.44	
\$2,900.00	\$332.09	\$77.67	\$188.34	\$2,302.02	
\$3,000.00	\$343.54	\$80.34	\$197.64	\$2,378.60	
\$3,100.00	\$354.99	\$83.02	\$206.94	\$2,455.18	
\$3,200.00	\$366.44	\$85.70	\$216.24	\$2,531.76	
\$3,300.00	\$377.90	\$88.38	\$225.54	\$2,608.34	
\$3,400.00	\$389.35	\$91.06	\$234.84	\$2,684.92	
\$3,500.00	\$400.80	\$93.74	\$244.14	\$2,761.50	
\$3,600.00	\$412.25	\$96.41	\$253.44	\$2,838.08	
\$3,700.00	\$423.70	\$99.09	\$262.74	\$2,914.66	
\$3,800.00	\$435.15	\$101.77	\$272.04	\$2,991.24	
\$3,900.00	\$446.60	\$104.45	\$281.34	\$3,067.82	
\$4,000.00	\$458.06	\$107.13	\$290.64	\$3,144.40	
\$4,250.00	\$486.68	\$113.82	\$318.58	\$3,336.00	
\$4,500.00	\$515.31	\$120.52	\$346.52	\$3,527.60	
\$4,750.00	\$543.94	\$127.21	\$374.46	\$3,719.20	
\$5,000.00	\$572.57	\$133.91	\$402.40	\$3,910.80	
\$5,250.00	\$601.20	\$140.60	\$430.34	\$4,102.40	
\$5,500.00	\$629.83	\$147.30	\$458.28	\$4,294.00	
\$5,750.00	\$658.46	\$153.99	\$486.22	\$4,485.60	
\$6,000.00	\$687.08	\$160.69	\$514.16	\$4,677.20	
\$6,250.00	\$715.71	\$167.38	\$542.10	\$4,868.80	
\$6,500.00	\$744.34	\$174.08	\$570.04	\$5,060.40	
\$6,750.00	\$772.97	\$180.78	\$597.98	\$5,252.00	
\$7,000.00	\$801.60	\$187.47	\$625.92	\$5,443.60	
\$7,500.00	\$858.86	\$200.86	\$680.70	\$5,962.90	
\$8,000.00	\$916.11	\$214.25	\$735.48	\$6,482.20	
\$8,500.00	\$973.37	\$227.64	\$790.26	\$7,001.50	
\$9,000.00	\$1,030.63	\$241.03	\$845.04	\$7,520.80	
\$9,500.00	\$1,087.88	\$254.42	\$899.82	\$8,040.10	
\$10,000.00	\$1,137.70****	\$267.82	\$954.60	\$8,559.40	
\$10,500.00	\$1,137.70	\$281.21	\$1,009.38	\$9,078.70	
\$11,000.00	\$1,137.70	\$294.60	\$1,064.16	\$9,598.00	
\$11,056.41*****	\$1,137.70	\$296.11	\$1,072.60	\$9,642.61	
\$11,500.00	\$1,137.70	\$307.99	\$1,127.38	\$10,161.91	
\$12,000.00	\$1,137.70	\$321.38	\$1,182.16	\$10,681.82	
\$12,500.00	\$1,137.70	\$334.77	\$1,236.94	\$11,201.73	
\$13,000.00	\$1,137.70	\$348.16	\$1,291.72	\$11,721.64	
\$13,500.00	\$1,137.70	\$361.55	\$1,346.50	\$12,241.55	
\$14,000.00	\$1,137.70	\$374.94	\$1,401.28	\$12,761.46	
\$14,500.00	\$1,137.70	\$388.33	\$1,456.06	\$13,281.37	
\$15,000.00	\$1,137.70	\$401.72	\$1,510.84	\$13,801.28	

## **Footnotes to Self-Employed Persons 2012 Tax Chart:**

\* Determined without regard to Section 1402(a)(12) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1402(a)(12)) (the “Code”).

\*\* In calculating each of the Old-Age, Survivors and Disability Insurance tax and the Hospital (Medicare) Insurance tax, net earnings from self-employment are reduced by the deduction under Section 1402(a)(12) of the Code. The deduction under Section 1402(a)(12) of the Code is equal to net earnings from self-employment (determined without regard to Section 1402(a)(12) of the Code) multiplied by one-half (1/2) of the sum of the Old-Age, Survivors and Disability Insurance tax rate (12.4%) and the Hospital (Medicare) Insurance tax rate (2.9%). The sum of these rates is 15.3% (12.4% + 2.9% = 15.3%). One-half (1/2) of the combined rate is 7.65% (15.3% x 1/2 = 7.65%). The deduction can be computed by multiplying the net earnings from self-employment (determined without regard to Section 1402(a)(12) of the Code) by 92.35%. This gives the same deduction as multiplying the net earnings from self-employment (determined without regard to Section 1402(a)(12) of the Code) by 7.65% and then subtracting the result.

For example, the Social Security taxes imposed on monthly net earnings from self-employment (determined without regard to Section 1402(a)(12) of the Code) of \$2,500.00 are calculated as follows:

(i) Old-Age, Survivors and Disability Insurance Taxes:

$$\$2,500.00 \times 92.35\% \times 12.4\% = \$286.29$$

(ii) Hospital (Medicare) Insurance Taxes:

$$\$2,500.00 \times 92.35\% \times 2.9\% = \$66.95$$

\*\*\* These amounts represent one-twelfth (1/12) of the annual federal income tax calculated for a single taxpayer claiming one personal exemption (\$3,800.00) and taking the standard deduction (\$5,950.00).

In calculating the annual federal income tax, gross income is reduced by the deduction under Section 164(f) of the Code. For example, monthly net earnings from self-employment of \$8,500.00 times 12 months equals \$102,000.00. The Old-Age, Survivors and Disability Insurance taxes imposed by Section 1401 of the Code for the taxable year equal \$9,796.49 ( $\$102,000.00 \times .9235 \times 12.4\% = \$11,680.43$ ). The Hospital (Medicare) Insurance taxes imposed by Section 1401 of the Code for the taxable year equal \$2,731.71 ( $\$102,000.00 \times .9235 \times 2.9\% = \$2,731.71$ ). The deduction under Section 164(f) of the Code for 2012 is equal to \$7,206.08 ( $(\$11,680.43 \times 0.5) + (\$2,731.72 \times 0.5) = \$7,206.08$ ).

\*\*\*\* For annual net earnings from self-employment (determined with regard to Section 1402(a)(12) of the Code) above \$110,100.00, this amount represents a monthly average of the Old-Age, Survivors and Disability Insurance tax based on the 2012 maximum Old-Age, Survivors and Disability Insurance tax of \$13,652.40 per person (12.4% of the first \$110,100.00 of net earnings from self-employment (determined with regard to Section 1402(a)(12) of the Code) equals \$13,652.40). One-twelfth (1/12) of \$11,459.40 equals \$1,137.70.

\*\*\*\*\* This amount represents the point where the monthly net earnings from self-employment of a self-employed individual would result in \$7,500.00 of net resources.

\* \* \* \* \*

**References Relating to Self-Employed Persons 2012 Tax Chart:**

1. Old-Age, Survivors and Disability Insurance Tax
  - (a) Contribution Base
    - (1) Social Security Administration's notice appearing in 76 Fed. Reg. 66111 (October 25, 2011)
    - (2) Section 1402(b) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1402(b))
    - (3) Section 230 of the Social Security Act, as amended (42 U.S.C. § 430)
  - (b) Tax Rate
    - (1) Section 1401(a) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1401(a))
  - (c) Deduction Under Section 1402(a)(12)
    - (1) Section 1402(a)(12) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1402(a)(12))
2. Hospital (Medicare) Insurance Tax
  - (a) Contribution Base
    - (1) Section 1402(b) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1402(b))
    - (2) Omnibus Budget Reconciliation Act of 1993, Pub. L. No. 103-66, § 13207, 107 Stat. 312, 467-69 (1993)
  - (b) Tax Rate
    - (1) Section 1401(b) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1401(b))
  - (c) Deduction Under Section 1402(a)(12)
    - (1) Section 1402(a)(12) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1402(a)(12))
3. Federal Income Tax
  - (a) Tax Rate Schedule for 2012 for Single Taxpayers

- (1) Revenue Procedure 2011-52, Section 3.01, Table 3 which appears in Internal Revenue Bulletin 2011-45, dated November 7, 2011
- (2) Section 1(c), (f) and (i) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1(c), 1(f), 1(i))

(b) Standard Deduction

- (1) Revenue Procedure 2011-52, Section 3.11(1), which appears in Internal Revenue Bulletin 2011-45, dated November 7, 2011
- (1) Section 63(c) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 63(c))

(c) Personal Exemption

- (1) Revenue Procedure 2011-52, Section 3.19, which appears in Internal Revenue Bulletin 2011-45, dated November 7, 2011
- (2) Section 151(d) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 151(d))

(d) Deduction Under Section 164(f)

- (1) Section 164(f) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 164(f))