

Federal and Idaho Income Tax Benefit - per Exemption⁴
Single Parent – has custody

Income of Parent (Status at Calculation Date)		1st Child	2nd Child	3rd Child	4th Child	5th Child
Greater than	& Less than or Equal to					
\$4,000	\$6,000	\$375	\$0	\$0	\$0	\$0
\$6,000	\$8,000	\$675	\$0	\$0	\$0	\$0
\$8,000	\$10,000	\$975	\$0	\$0	\$0	\$0
\$10,000	\$12,000	\$1,263	\$13	\$0	\$0	\$0
\$12,000	\$14,000	\$1,400	\$175	\$0	\$0	\$0
\$14,000	\$16,000	\$1,400	\$475	\$0	\$0	\$0
\$16,000	\$18,000	\$1,400	\$775	\$0	\$0	\$0
\$18,000	\$20,000	\$1,511	\$1,075	\$0	\$0	\$0
\$20,000	\$22,000	\$1,744	\$1,313	\$63	\$0	\$0
\$22,000	\$24,000	\$1,998	\$1,400	\$275	\$0	\$0
\$24,000	\$26,000	\$2,165	\$1,500	\$575	\$0	\$0
\$26,000	\$28,000	\$2,203	\$1,740	\$875	\$0	\$0
\$28,000	\$30,000	\$2,205	\$2,028	\$1,175	\$0	\$0
\$30,000	\$32,000	\$2,205	\$2,190	\$1,508	\$113	\$0
\$32,000	\$34,000	\$2,205	\$2,205	\$1,872	\$377	\$0
\$34,000	\$36,000	\$2,205	\$2,205	\$2,129	\$789	\$0
\$36,000	\$38,000	\$2,205	\$2,205	\$2,205	\$1,353	\$32
\$38,000	\$40,000	\$2,205	\$2,205	\$2,205	\$1,916	\$142
\$40,000	\$42,000	\$2,205	\$2,205	\$2,205	\$2,189	\$479
\$42,000	\$44,000	\$2,205	\$2,205	\$2,205	\$2,205	\$1,008
\$44,000	\$46,000	\$2,205	\$2,205	\$2,205	\$2,205	\$1,548
\$46,000	\$48,000	\$2,205	\$2,205	\$2,205	\$2,205	\$2,012
\$48,000	\$200,000	\$2,205	\$2,205	\$2,205	\$2,205	\$2,205
\$200,000	\$202,000	\$2,155	\$2,205	\$2,205	\$2,205	\$2,205
\$202,000	\$204,000	\$2,055	\$2,205	\$2,205	\$2,205	\$2,205
\$204,000	\$206,000	\$1,955	\$2,205	\$2,205	\$2,205	\$2,205
\$206,000	\$208,000	\$1,855	\$2,205	\$2,205	\$2,205	\$2,205
\$208,000	\$210,000	\$1,755	\$2,205	\$2,205	\$2,205	\$2,205
\$210,000	\$212,000	\$1,655	\$2,205	\$2,205	\$2,205	\$2,205
\$212,000	\$214,000	\$1,555	\$2,205	\$2,205	\$2,205	\$2,205
\$214,000	\$216,000	\$1,455	\$2,205	\$2,205	\$2,205	\$2,205
\$216,000	\$218,000	\$1,355	\$2,205	\$2,205	\$2,205	\$2,205
\$218,000	\$220,000	\$1,255	\$2,205	\$2,205	\$2,205	\$2,205
\$220,000	\$222,000	\$1,155	\$2,205	\$2,205	\$2,205	\$2,205
\$222,000	\$224,000	\$1,055	\$2,205	\$2,205	\$2,205	\$2,205
\$224,000	\$226,000	\$955	\$2,205	\$2,205	\$2,205	\$2,205

\$226,000	\$228,000	\$855	\$2,205	\$2,205	\$2,205	\$2,205
\$228,000	\$230,000	\$755	\$2,205	\$2,205	\$2,205	\$2,205
\$230,000	\$232,000	\$655	\$2,205	\$2,205	\$2,205	\$2,205
\$232,000	\$234,000	\$555	\$2,205	\$2,205	\$2,205	\$2,205
\$234,000	\$236,000	\$455	\$2,205	\$2,205	\$2,205	\$2,205
\$236,000	\$238,000	\$355	\$2,205	\$2,205	\$2,205	\$2,205
\$238,000	\$240,000	\$255	\$2,205	\$2,205	\$2,205	\$2,205
\$240,000	\$242,000	\$205	\$2,155	\$2,205	\$2,205	\$2,205
\$242,000	\$244,000	\$205	\$2,055	\$2,205	\$2,205	\$2,205
\$244,000	\$246,000	\$205	\$1,955	\$2,205	\$2,205	\$2,205
\$246,000	\$248,000	\$205	\$1,855	\$2,205	\$2,205	\$2,205
\$248,000	\$250,000	\$205	\$1,755	\$2,205	\$2,205	\$2,205
\$250,000	\$252,000	\$205	\$1,655	\$2,205	\$2,205	\$2,205
\$252,000	\$254,000	\$205	\$1,555	\$2,205	\$2,205	\$2,205
\$254,000	\$256,000	\$205	\$1,455	\$2,205	\$2,205	\$2,205
\$256,000	\$258,000	\$205	\$1,355	\$2,205	\$2,205	\$2,205
\$258,000	\$260,000	\$205	\$1,255	\$2,205	\$2,205	\$2,205
\$260,000	\$262,000	\$205	\$1,155	\$2,205	\$2,205	\$2,205
\$262,000	\$264,000	\$205	\$1,055	\$2,205	\$2,205	\$2,205
\$264,000	\$266,000	\$205	\$955	\$2,205	\$2,205	\$2,205
\$266,000	\$268,000	\$205	\$855	\$2,205	\$2,205	\$2,205
\$268,000	\$270,000	\$205	\$755	\$2,205	\$2,205	\$2,205
\$270,000	\$272,000	\$205	\$655	\$2,205	\$2,205	\$2,205
\$272,000	\$274,000	\$205	\$555	\$2,205	\$2,205	\$2,205
\$274,000	\$276,000	\$205	\$455	\$2,205	\$2,205	\$2,205
\$276,000	\$278,000	\$205	\$355	\$2,205	\$2,205	\$2,205
\$278,000	\$280,000	\$205	\$255	\$2,205	\$2,205	\$2,205
\$280,000	\$282,000	\$205	\$205	\$2,155	\$2,205	\$2,205
\$282,000	\$284,000	\$205	\$205	\$2,055	\$2,205	\$2,205
\$284,000	\$286,000	\$205	\$205	\$1,955	\$2,205	\$2,205
\$286,000	\$288,000	\$205	\$205	\$1,855	\$2,205	\$2,205
\$288,000	\$290,000	\$205	\$205	\$1,755	\$2,205	\$2,205
\$290,000	\$292,000	\$205	\$205	\$1,655	\$2,205	\$2,205
\$292,000	\$294,000	\$205	\$205	\$1,555	\$2,205	\$2,205
\$294,000	\$296,000	\$205	\$205	\$1,455	\$2,205	\$2,205
\$296,000	\$298,000	\$205	\$205	\$1,355	\$2,205	\$2,205
\$298,000	\$300,000	\$205	\$205	\$1,255	\$2,205	\$2,205
\$300,000	\$302,000	\$205	\$205	\$1,155	\$2,205	\$2,205
\$302,000	\$304,000	\$205	\$205	\$1,055	\$2,205	\$2,205
\$304,000	\$306,000	\$205	\$205	\$955	\$2,205	\$2,205
\$306,000	\$308,000	\$205	\$205	\$855	\$2,205	\$2,205
\$308,000	\$310,000	\$205	\$205	\$755	\$2,205	\$2,205
\$310,000	\$312,000	\$205	\$205	\$655	\$2,205	\$2,205
\$312,000	\$314,000	\$205	\$205	\$555	\$2,205	\$2,205

\$314,000	\$316,000	\$205	\$205	\$455	\$2,205	\$2,205
\$316,000	\$318,000	\$205	\$205	\$355	\$2,205	\$2,205
\$318,000	\$320,000	\$205	\$205	\$255	\$2,205	\$2,205
\$320,000	\$322,000	\$205	\$205	\$205	\$2,155	\$2,205
\$322,000	\$324,000	\$205	\$205	\$205	\$2,055	\$2,205
\$324,000	\$326,000	\$205	\$205	\$205	\$1,955	\$2,205
\$326,000	\$328,000	\$205	\$205	\$205	\$1,855	\$2,205
\$328,000	\$330,000	\$205	\$205	\$205	\$1,755	\$2,205
\$330,000	\$332,000	\$205	\$205	\$205	\$1,655	\$2,205
\$332,000	\$334,000	\$205	\$205	\$205	\$1,555	\$2,205
\$334,000	\$336,000	\$205	\$205	\$205	\$1,455	\$2,205
\$336,000	\$338,000	\$205	\$205	\$205	\$1,355	\$2,205
\$338,000	\$340,000	\$205	\$205	\$205	\$1,255	\$2,205
\$340,000	\$342,000	\$205	\$205	\$205	\$1,155	\$2,205
\$342,000	\$344,000	\$205	\$205	\$205	\$1,055	\$2,205
\$344,000	\$346,000	\$205	\$205	\$205	\$955	\$2,205
\$346,000	\$348,000	\$205	\$205	\$205	\$855	\$2,205
\$348,000	\$350,000	\$205	\$205	\$205	\$755	\$2,205
\$350,000	\$352,000	\$205	\$205	\$205	\$655	\$2,205
\$352,000	\$354,000	\$205	\$205	\$205	\$555	\$2,205
\$354,000	\$356,000	\$205	\$205	\$205	\$455	\$2,205
\$356,000	\$358,000	\$205	\$205	\$205	\$355	\$2,205
\$358,000	\$360,000	\$205	\$205	\$205	\$255	\$2,205
\$360,000	\$362,000	\$205	\$205	\$205	\$205	\$2,155
\$362,000	\$364,000	\$205	\$205	\$205	\$205	\$2,055
\$364,000	\$366,000	\$205	\$205	\$205	\$205	\$1,955
\$366,000	\$368,000	\$205	\$205	\$205	\$205	\$1,855
\$368,000	\$370,000	\$205	\$205	\$205	\$205	\$1,755
\$370,000	\$372,000	\$205	\$205	\$205	\$205	\$1,655
\$372,000	\$374,000	\$205	\$205	\$205	\$205	\$1,555
\$374,000	\$376,000	\$205	\$205	\$205	\$205	\$1,455
\$376,000	\$378,000	\$205	\$205	\$205	\$205	\$1,355
\$378,000	\$380,000	\$205	\$205	\$205	\$205	\$1,255
\$380,000	\$382,000	\$205	\$205	\$205	\$205	\$1,155
\$382,000	\$384,000	\$205	\$205	\$205	\$205	\$1,055
\$384,000	\$386,000	\$205	\$205	\$205	\$205	\$955
\$386,000	\$388,000	\$205	\$205	\$205	\$205	\$855
\$388,000	\$390,000	\$205	\$205	\$205	\$205	\$755
\$390,000	\$392,000	\$205	\$205	\$205	\$205	\$655
\$392,000	\$394,000	\$205	\$205	\$205	\$205	\$555
\$394,000	\$396,000	\$205	\$205	\$205	\$205	\$455
\$396,000	\$398,000	\$205	\$205	\$205	\$205	\$355
\$398,000	\$400,000	\$205	\$205	\$205	\$205	\$255
\$400,000	\$600,000	\$205	\$205	\$205	\$205	\$205

⁴ These Guidelines attempt to calculate a deduction that is accurate as of the date the chart is implemented; however, the tax laws may change and the court may deviate from these calculations upon a showing that it is not accurate in a particular case. Parties should bear in mind if they wish to contest a calculation that this chart includes tax calculations for a dependency exemption for each dependent and child tax credits, and does not include a calculation for a child care tax credit or an earned income credit.

For purposes of calculation of the Idaho child support obligation, the tax benefit includes both the dependency exemption and the child tax credit. The tax benefit includes the refundable and nonrefundable portion of the child tax credit. As of tax year 2018, the dependency exemption is \$0 for all income levels. The child tax credit is not available in the tax year a child turns 17 or thereafter. Children 17 years of age or older are, therefore, not to be included when calculating the tax benefit using these tables.