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**KANSAS  
CHILD SUPPORT GUIDELINES**  
Pursuant to Kansas Supreme Court  
Administrative Order No. 261

Effective April 1, 2012

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KANSAS CHILD SUPPORT GUIDELINES  
Pursuant to Kansas Supreme Court Administrative Order [261](#)  
Effective [April 1, 2012](#)

I. USE OF THE GUIDELINES

The Kansas Child Support Guidelines are the basis for establishing and reviewing child support orders in Kansas, including cases settled by agreement of the parties. Judges and hearing officers must follow the guidelines and the court shall consider all relevant evidence presented in setting an amount of child support.

The Net Parental Child Support Obligation is calculated by completing a Child Support Worksheet (Appendix I).

The calculation of the respective parental child support obligations on Line D.9 of the worksheet is a rebuttable presumption of a reasonable child support order. If a party alleges that the Line D.9 support amount is unjust or inappropriate in a particular case, the party seeking the adjustment has the burden of proof to show that an adjustment should apply. If the court finds from relevant evidence that it is in the best interest of the child to make an adjustment, the court shall [complete](#) [consider](#) Section E of the Child Support Worksheet. The completion of Section E of the worksheet shall constitute the written findings for deviating from the rebuttable presumption.

## II. DEFINITIONS AND EXPLANATION

### II.A. Child Support

The purpose of child support is to pay for and provide for the needs of the child. The needs of the child include direct and indirect expenses related to the day-to-day care and well-being of the child. ~~The needs of the child are not limited to direct expenses for food, clothing, school, and entertainment. Child support is also to be used to provide for housing, utilities, transportation, and other indirect expenses related to the day-to-day care and well-being of the child.~~

#### II.A.1 Direct Expenses

Direct expenses for a child shall include those fixed expenses paid directly to a third party, such as a school, church, recreational club, or sports club to allow participation in an activity or event, or to attend school. Direct expenses also include all necessary supplies and equipment purchased to support such activity

Direct expenses shall include:

- All school and school-related expenses including school lunches.
- Extracurricular activities.
- Clothing.

#### II.A.2 Indirect Expenses

Indirect expenses are those expenses that benefit the child but are not paid directly for their personal needs. These include food (excluding school lunches), transportation, ~~utilities, and housing~~ housing, or utilities. The indirect expenses are usually borne by the respective parents within their own household and are not shared.

### II.B. Child Support Worksheet

The worksheet should contain the actual calculation of the child support based on Gchild Ssupport Income, Work-Related Gchild Care Costs, Hhealth, Ddental, Oorthodontic, and Ooptometric Insurance Premiums, and any Gchild Ssupport Aadjustments. (See Section IV, Specific Instructions for the Worksheet and Appendix VII for a completed sample worksheet.)

## II.C. Child Support Schedules

The Child Support Schedules (Appendix II) are adopted by the Kansas Supreme Court based on the recommendation of the Kansas Child Support Guidelines Advisory Committee.<sup>1</sup> The schedules are based upon national data regarding average family expenditures for children, which vary depending upon three major factors: the parents' combined income, the number of children in the family, and the ages of the children.<sup>2</sup> The schedules are derived from an economic model initially developed in 1987 by Dr. William Terrell.<sup>3</sup> In the fall of 1989, Dr. Ann Coulson updated the schedules,<sup>4</sup> which were then modified downward at lower income levels in 1990 at the Court's request, and adjusted for current economic data in 1993.<sup>5</sup> Dr. William Terrell reviewed various studies and foundation data in 1998 and 2002. These reviews led to updated schedule proposals; however, no changes were made in 1998. His more recent statistical analyses and attendant schedule changes provide the basis for the committee's recommendations that were adopted by the Court in 2003.<sup>6</sup> Dr. Jodi Messer-Pelkowski worked with Dr. Terrell during the review period which led to the adoption of Kansas Supreme Court Administrative Order No. 180 effective January 1, 2004, and took over Dr. Terrell's work during 2005.<sup>7</sup> Her analysis of economic data in spending on children served as the basis for the committee recommendations in [2007 and in 2011](#)~~2007, 2011, and 2015~~.

The schedules take into consideration that income deductions for social security, federal retirement, and federal and state income taxes, as well as property taxes on owner-occupied housing, are not available to the family for spending.<sup>8</sup> Thus, although the schedules use combined gross monthly income as an index that identifies values in the child support schedules, the entries in the schedules used to calculate the actual child support obligation are based upon either consumption spending<sup>9</sup> or after-tax income, whichever is lower. The schedules also include a built-in reduction from average expenditures per child (the dissolution burden), because of the financial impact on the family of maintaining two households instead of one.<sup>10</sup>

## II.D. Domestic Gross Income - Wage Earner

The Domestic Gross Income for the wage earner is income from all sources, including that which is regularly or periodically received, excluding public assistance and child support received for other children in the residency of either parent. For purposes of these guidelines, the term "public assistance" means all income, whether in cash or in-kind, which is

received from public sources and for which the recipient is eligible on the basis of financial need. It includes, but is not limited to, Supplemental Security Income (SSI), Earned Income Credit (EIC), food stamps, Temporary Assistance for Needy Families (TANF), General Assistance (GA), Medicaid, Low Income Energy Assistance Program (LIEAP), Section 8, and other forms of public housing assistance.

VA Disability payments, Social Security Disability payments, and any employer provided or private disability insurance payments shall be considered income for child support purposes.

It may be necessary for the court to consider historical information and the seasonal nature of employment. For example, if overtime is regularly earned by one of the parties, then a historical average of one year should be considered.

In instances where one or both of the parties is employed by a branch of the armed forces or is called to active duty by a branch of the armed forces, then the court shall include the basic pay of the party plus Basic Allowance for Housing (BAH) and Basic Allowance for Subsistence (BAS). The court may consider cost of living differences in determining the Domestic Gross Income. Depending upon the facts of the case, the court may consider the BAH II Incentive or Special Pays and other forms of pay as found in Appendix IX.

Frequently, a wage earner's income is adjusted for a salary reduction arrangement for qualified benefits offered under a cafeteria plan (see Appendix VI). In such cases, the use of gross wages (total income before any salary reduction amounts) results in the simplest and fairest application of the guidelines. Therefore, the gross income of the wage earner, regardless of whether it is taxable or nontaxable, is to be used to compute child support payments.

## II.E. Income Computation - Self-Employed

### II.E.1. Self-Employment Gross Income

Self-Employment Gross Income is income from self-employment and all other income including that which is regularly and periodically received from any source excluding public assistance and child support received for other children in the residency of either parent.



## II.E.2. Reasonable Business Expenses

In cases of self-employed persons, Rreasonable Bbusiness Eexpenses are those actual expenditures reasonably necessary for the production of income. Depreciation shall be included only if it is shown that it is reasonably necessary for the production of income. Reasonable Bbusiness Eexpenses shall include the additional self-employment tax paid over and above the FICA rate.

## II.E.3. Domestic Gross Income - Self-Employed

Domestic Ggross Iincome for self-employed persons is self-employment gross income less Rreasonable Bbusiness Eexpenses.

## II.F. Imputed Income

II.F.1. Income may be imputed to the parent not having primary residency<sup>44</sup> either parent in appropriate circumstances, including the following:

II.F.1.a. Absent substantial justification, it should be assumed that a parent is able to earn at least the federal minimum wage and to work 40 hours per week. Incarceration does not constitute substantial justification.

II.F.1.b. When a parent is deliberately unemployed, although capable of working full-time, employment potential and probable earnings may be based on the parent's recent work history, occupational skills, and the prevailing job opportunities in the community.

II.F.1.c. If a parent is terminated from employment for misconduct, rather than laid off, their previous wage may be imputed, but shall not be less than federal minimum wage.

II.F.1.d. When a parent receives significant in-kind payment or reimbursement that reduces personal living expenses as a result of employment, such as a company car, free housing, or reimbursed meals, the value of such in-kind payment or reimbursement should be added to gross income.

II.F.1.e. When there is evidence that a parent is deliberately underemployed for the purpose of avoiding child support, the court may evaluate the circumstances to determine whether actual or potential earnings should be used.

II.F.2. Income may be imputed to the parent having primary residency in appropriate circumstances, but should not result in a higher support obligation for the other parent.

### II.G. Child Support Income

Child Support Income is the Domestic Gross Income after adjustments for child support paid in other cases and for maintenance paid or received in the present case or other cases. (See Section IV, Specific Instructions for the Worksheet, Subsection D.1 and Appendix VII for a sample worksheet.)

### II.H. Child Support Adjustments

Child Support Addjustments are considerations of additions or subtractions from the Net Parental Child Support Obligation to be made if in the best interests of the child. (See Section Section IV, Specific Instructions for the Worksheet, Subsection Subsection E.)

## III. GENERAL INSTRUCTIONS

### III.A. Documentation

The party requesting a child support order or modification shall present to the court a completed worksheet, together with a completed Domestic Relations Affidavit (Appendix III). This information shall assist the court in confirming or adjusting the various amounts entered on the worksheet. The information required shall be attached to the application for support or motion to modify support.

A worksheet approved by the court shall be filed in every case where an order of child support is entered.

### III.B. Applications

#### III.B.1. Rounding

Calculations should be rounded to the nearest tenth for percentages.

Calculations should be rounded to the nearest dollar in all instances.

In using the Cchild Ssupport Sschedule for income amounts not shown, ~~it may be necessary to round~~ income should be rounded to the nearest basic child support obligation amounts.

### III.B.2. Age

In determining the age of a child, use the age on the child's nearest birthday.

### III.B.3. Income Beyond the Child Support Schedule

If the Ccombined Cchild Ssupport Iincome exceeds the highest amount shown on the schedules, the court should exercise its discretion by considering what amount of child support should be set in addition to the highest amount on the Cchild Ssupport Sschedule. For the convenience of the parties, a formula is contained at the end of each child support schedule to compute the amount that is not set forth on the schedules (see Appendix VIII, Example 2).

### III.B.4. More than Six Children

If the parties share legal responsibility for more than six children, support should be based upon the established needs of the children and be greater than the amount of child support on the Ssix Cchild Ffamilies' Sschedule.

### III.B.5. Divided Residency Situations

Divided Rresidency is when parents have two or more children and each parent has residency of one or more of the children.

For Ddivided Rresidency, if each parent has primary residency of one or more children, a worksheet should be prepared for each family unit using the Cchild Ssupport Sschedule which corresponds with the total number of children of the parties living in each family unit. If the parties' children are covered by the same health insurance policy, the cost should be prorated based upon the number of children in each family unit. Upon completion of the two worksheets, the lower Nnet Pparental Cchild Ssupport Oobligation is subtracted from the higher amount. The difference is the amount of child support the party having the higher obligation will pay to

the party with the lower obligation. (See Appendix VIII, Example 1, Subsection D.2, Scenario 8.)

### III.B.6. Multiple-Family Application

The **M**ultiple-**F**amily **A**pplication may be used to adjust the child support obligation of the parent not having primary residency when that parent has legal financial responsibility for the support of other children who reside with that parent. The **M**ultiple-**F**amily **A**pplication may be used only by a parent not having primary residency when establishing an original order of child support or an increase in support is sought by the parent having primary residency. If using the **M**ultiple-**F**amily **A**pplication will result in a gross child support obligation (Line D.3 in the Child Support Worksheet) below the poverty level, the use of the **M**ultiple-**F**amily **A**pplication is discretionary.

For the **M**ultiple-**F**amily **A**pplication, if the parent not having primary residency has children by another relationship who reside with him/her, use the **C**hild **S**upport **S**chedule representing the total number of children the parent not having primary residency is legally obligated to support to determine the basic child support obligation. (See Section IV, Specific Instructions for the Worksheet, Subsection D.3; and Appendix VIII, Example 1, Subsection D.2, Scenarios 6 and 7.)

If the wife of the parent not having primary residency or the parent not having primary residency herself is pregnant at the time of the motion to increase child support, the court shall complete two **C**hild **S**upport **W**orksheets, one with the **M**ultiple-**F**amily **A**pplication including the unborn child, and one without the unborn child. The court shall then order that, until the birth of the child, the child support amount from the **C**hild **S**upport **W**orksheet without a **M**ultiple-**F**amily **A**pplication based on the new child will be utilized. Beginning with the first payment following the birth of the child, the child support amount from the **C**hild **S**upport **W**orksheet including the new child shall be utilized.

In the instance of shared residency or divided residency, the **M**ultiple-**F**amily **A**pplication is available to either party in defense of a requested child support increase.

### III.B.7. Sharing Equal or Nearly Equal Time and Expenses

Use of this section is discretionary with the court. Parents who share the children's time equally or nearly equally may be eligible for one of the

following: the Sshared Expense Formula (see Section III.B.7.a.) or the Equal Parenting Time formula (Section III.B.7.b). Parents who share their children's time equally or nearly equally but do not want or are not able to agree to share direct expenses should consider using the Equal Parenting Time Formula (Section III.B.7.b).

### III.B.7.a. Shared Expense Formula

Sharing expenses and using the Sshared Expense Formula is an alternative method of paying expenses related to the children.

Sharing expenses and using the Sshared Expense Formula is complicated and requires parents to communicate and cooperate regularly. Sharing expenses and using the formula should only be attempted by parents who:

- i. who communicate well,
- ii. who are highly cooperative co-parents,
- iii. who have the ability and willingness to keep accurate records for the period of time necessary to raise their children,
- iv. who will share the children's direct expenses in a timely manner,
- v. who have similar values and tastes,
- vi. who have considered the current and future needs of their children carefully, and
- vii. who are willing and able to resolve minor problems without the intervention of others.

#### III.B.7.a.(1) Court Approval

No Sshared Expense Formula shall be ordered without the court having approved the following six requirements:

##### III.B.7.a.(1)(a) Equal Parenting Time

A court must have made a determination that equal parenting time is in the best interests of the minor children. The children's time with each parent must be regular and equal or nearly equal rather than equal based on a nonprimary residency extended parenting time basis (i.e., summer visitation, holidays, etc.).

### III.B.7.a.(1)(b) Agreed Detailed Plan

The parties have executed a detailed written agreement to share the direct expenses of the children on an equal or nearly equal basis. Direct expenses include, but are not limited to, clothing and education expenses, but do not include food, transportation, housing, or utilities.

### III.B.7.a.(1)(c) Unreimbursed Health Expenses

(Section IV, Specific Instruction for the Worksheet, Subsection D.4.b), should continue to be shared in proportion to the parties' income. See worksheet Line D.2.

III.B.7.a.(1)(d) Direct expenses may be shared by dividing each expense or by offsetting expenses. Samples of different expense sharing plans are shown at-in Appendix X of the Guidelines. These are shown for illustration purposes only.

### III.B.7.a.(1)(e) Worksheet

The parties must present a child support worksheet using the shared expense formula.

### III.B.7.a.(1)(f) Alternative Dispute Provision

Neither party may unilaterally modify or terminate the agreed upon shared expense plan. The parties' shared expense agreement must include an alternative dispute process for any disagreements the parents may have concerning the children's expenses.

### III.B.7.a.(2) Sanctions

Failure to share expenses pursuant to the expense sharing agreement or failure to abide by the time sharing agreement

may result in termination of the use of the **S**shared **E**xpense **F**ormula or other appropriate sanctions.

### III.B.7.a.(3) Shared Expense Calculation.

The support is calculated using one worksheet. The amount of the lower adjusted subtotal (Line F.3) is subtracted from the higher adjusted subtotal and the difference is then multiplied by .50. The resulting amount is the child support the party having the higher obligation will pay to the party with the lower obligation. This amount is entered on Line F.4 of the child support worksheet for the parent with the higher adjusted subtotal on Line F.3.

### III.B.7.b. Equal Parenting Time Formula

Applying the **E**qual **P**arenting **T**ime **F**ormula eliminates the need for parents to exchange receipts for the purpose of dividing their share of the direct expenses.

The **E**qual **P**arenting **T**ime **F**ormula is discretionary with the court and may be used to set child support when the court determines that: 1) a shared residential custody arrangement is in the best interest of the minor child, 2) the parents share the child's time equally or nearly equally, and 3) one or more of the following conditions apply:

- i. the parties either do not agree to use the shared expense formula, or
- ii. applying the **S**shared **E**xpense **F**ormula would place the parent who would otherwise be designated to pay the direct expenses without sufficient funds to be responsible for all direct expenses, or
- iii. applying the **S**shared **E**xpense **F**ormula is not in the best interests of the child for other reasons.

Appendix XI provides a worksheet and an example. [Note: The **E**qual **P**arenting **T**ime **F**ormula replaces the **E**qual **P**arenting **T**ime **A**adjustment (the 80/20 Rule) formerly found in Kansas Child Support Guidelines.]

Unless otherwise ordered by the Court, if the **E**qual **P**arenting **T**ime formula is used to set child support, the parent with the lower net child support obligation from Line F.6, (the parent receiving support), shall be responsible for all direct expenses.



The Equal Parenting Time Formula calculation shall consist of three steps:

Step 1: A child support worksheet shall be prepared. The amount of the lower adjusted subtotal on Line F.3 shall be subtracted from the higher adjusted subtotal on Line F.3. The resulting figure shall be divided by two and shall constitute the first portion.

Choose either Step 2.a. or 2.b. depending on whether the parents ~~have a written agreement that they~~ each provide clothing for the child in their own home. Unless otherwise ordered by the court, the parents are presumed to each provide the child's clothing in their own home.

Step 2.a: ~~If the parents have a written agreement to each provide clothing for the child in their own home, the Line D.3 child support obligation figure will be multiplied by one of the following percentages:~~

- 10% if total combined monthly child support income on Line D.1. is equal to or less than \$4,690;
- 12% if total combined monthly child support income on Line D.1. is more than \$4,690 and less than \$8,125;
- 15% if total combined monthly child support income on Line D.1. is equal to or greater than \$8,125, or;

Step 2.ba: ~~Absent a written agreement for each parent to~~ If the parents do not provide the child's clothing in their own home, the Line D.3. child support obligation amount, will be multiplied by one of the following percentages:

- 13% if total combined monthly child support income on Line D.1. is equal to or less than \$4,690;
- 15% if total combined monthly child support income on Line D.1. is more than \$4,690 and less than \$8,125;
- 18% if total combined monthly child support income on Line D.1. is equal to or greater than \$8,125, or;

~~Step 2.b: Parents have a written agreement to each provide clothing for the child in their own home, the Line D.3 child support obligation figure will be multiplied by one of the following percentages:~~

- ~~• 11% if total combined monthly child support income on Line D.1. is equal to or less than \$4,690;~~



- ~~13% if total combined monthly child support income on Line D.1. is more than \$4,690 and less than \$8,125;~~
- ~~16% if total combined monthly child support income on Line D.1. is equal to or greater than \$8,125, or;~~

Choose either Step 3.a or 3.b. depending on which parent is designated to pay the direct expenses for the child to determine the percentage by which the result on Line D.3 will be multiplied.

Step 3.a. If the parent with the lower adjusted subtotal from Line F.3 of the child support worksheet (the parent receiving support) is responsible for paying all direct expenses of the child, the resulting figure from Step 1 shall be added to the resulting figure from either Step 2.a or Step 2.b. This result shall be the amount the higher income parent pays to the lower income parent before the child support enforcement fee is calculated. This amount is entered on Line F.4 of the child support worksheet. The Equal Parenting Time worksheet, or a worksheet in substantially the same form, shall be filed with the child support worksheet.

Step 3.b. If the parent with the higher adjusted subtotal from Line F.3 (the parent paying support) is responsible for paying all direct expenses of the child, the resulting figure from either Step 2.a or Step 2.b shall be subtracted from the resulting figure from Step 1. This result, which shall not be less than zero, shall be the amount the higher income parent pays to the lower income parent before the child support enforcement fee is calculated. This amount is entered on Line F.4 of the child support worksheet. The Equal Parenting Time worksheet, or a worksheet in substantially the same form, shall be filed with the child support worksheet.

### III.B.8. Residence with a Third Party

If the child is residing with a third party, the court shall order each of the parties to pay to the third party their respective amounts of child support as determined by the worksheet.

### III.B.9. Interstate Pay Differential

The cost of living may vary among states. The “Average Annual Pay by State and Industry” as reported by the United States Department of Labor Statistics can be used to compute a value for the interstate pay differential. Appendix IV provides instructions and an example. The

adjusted monthly income figure is entered on Line A.1, Line B.1, or Line C.5, as appropriate. There is a rebuttable presumption that the adjusted pay amount reflects the variance in average pay. The application of the Interstate Pay Differential is discretionary.

The income of the parties will not be subject to an interstate pay differential if both parties live in Kansas or reside in the same metropolitan statistical area (MSA).

### III.B.10. Birth Expenses

If a judgment for birth expenses is awarded, the presumed amount is the parent's proportionate share as reflected in Line D.2 of the Worksheet.

If a parent's proportionate share of the birth expenses is more than 5% of the parent's current gross annual income projected over five years, the parent may request deviation from the presumed amount.

## IV. SPECIFIC INSTRUCTIONS FOR THE WORKSHEET

A completed worksheet using an example is attached as Appendix VII.

### IV.A. Income Computation - Wage Earner (Section A)

Section A of the worksheet determines the **D**omestic **G**ross **I**ncome for wage earners. Federal and State **w**ithholding taxes and Social Security are already considered within the **C**hild **S**upport **S**chedules. The amount of the **D**omestic **G**ross **I**ncome is entered on Line A.1 and also on Line C.1 (see Appendix VII for a completed worksheet and Appendix VIII, Example 1, subsection A).

### IV.B. Income Computation - Self-Employed (Section B)

Section B of the worksheet determines the **D**omestic **G**ross **I**ncome (Line B.3) for self-employed persons. Reasonable **B**usiness **E**xpenses (Line B.2) will be deducted from the **S**elf-**e**mployment **G**ross **I**ncome (Line B.1). The resulting amount on Line B.3 is also entered on Line C.1 (see Appendix VII for a completed worksheet and Appendix VIII, Example 1, Subsection B).

#### IV.C. Adjustments to Domestic Gross Income (Section C)

This section contains adjustments to **D**omestic **G**ross **I**ncome for individuals who are wage earners in Section A or self-employed persons in Section B of the worksheet. The payments of child support arrearages shall not be deducted. The following adjustments to **D**omestic **G**ross **I**ncome may be appropriate in individual circumstances:

##### IV.C.1. Domestic Gross Income (Line C.1)

This amount is transferred from either Line A.1 or Line B.3 above or both, if applicable.

##### IV.C.2. Court-Ordered Child Support Paid (Line C.2)

Child support obligations in other cases shall be deducted to the extent that these support obligations are actually paid. These amounts are entered on Line C.2. The payment of child support arrearages shall not be deducted.

##### IV.C.3. Court-Ordered Maintenance Paid (Line C.3)

The amount of court-ordered maintenance paid pursuant to a court order in this or a prior divorce case shall be deducted to the extent that the maintenance is actually paid. This amount is entered on Line C.3. The payments of court-ordered maintenance arrearages shall not be deducted.

##### IV.C.4. Court-Ordered Maintenance Received (Line C.4)

The amount of any court-ordered maintenance received by a party pursuant to a court order in this or a prior divorce case shall be added as income to the extent that the maintenance is actually received and is not for arrearages. This amount is entered on Line C.4.

##### IV.C.5. Child Support Income (Line C.5)

The result of the adjustments to the **D**omestic **G**ross **I**ncome is entered on Line C.5 of the worksheet and then transferred to Line D.1 (see Appendix VII, for a completed worksheet and Appendix VIII, Example 1, Subsection C).

#### IV.D. Computation of Child Support (Section D)

##### IV.D.1. Child Support Income (Line D.1)

The Child Support Income amount is transferred from Line C.5. The amounts for ~~the mother~~ Parent A and ~~the father~~ Parent B are added together for the Combined Child Support Income amount.

##### IV.D.2. Proportionate Shares of Combined Income (Line D.2)

To determine each parent's proportionate share of the Combined Child Support Income, each parent's Child Support Income is divided by the total of the Combined Child Support Income. These percentages are entered on Line D.2 (see Appendix VII for a completed worksheet and Appendix VIII, Example 1, Subsection D.1).

##### IV.D.3. Gross Child Support Obligation (Line D.3)

The Gross Child Support Obligation is determined using the Child Support Schedules. The Child Support Schedules have three major factors: the number of children in the family, the Combined Child Support Income, and the age of each child. The Child Support Schedule corresponding to the total number of children for whom the parents share responsibility should be found. If the Multiple-Family Application applies, then the Child Support Schedule for the number of children the parent not having primary residency is supporting under the Multiple-Family Application should be used. (If using the Multiple-Family Application will result in a gross child support obligation (Line D.3) below the poverty level shown on the applicable Child Support Schedule, the use of the Multiple-Family Application is discretionary.)

The Combined Child Support Income amount should be identified in the left-hand column of the applicable child support schedule. The amount for each child should be identified in the appropriate age column for each child. The amounts for all of the children should be added together to arrive at the total Gross Child Support Obligation. The total Gross Child Support Obligation is entered on Line D.3. If there is divided residency as defined in Section III, subsection B.5, two child support schedules must be prepared (see Child Support Schedules, Appendix II, Appendix VII, and Appendix VIII, Subsection D.2.)

#### IV.D.4. Health, Dental, Orthodontic, and Optometric Expenses (Line D.4)

##### IV.D.4.a. Health, Dental, Orthodontic, and Optometric Premiums

The cost to the parent or parent's household to provide for health, dental, orthodontic, or optometric insurance coverage for the child is to be added to the **G**ross **C**hild **S**upport **O**bligation. If coverage is provided without cost to the parent or parent's household, then zero should be entered as the amount. If there is a cost, the amount to be used on Line D.4 is the actual cost for the child or children.

The court has the discretion to determine whether the proposed insurance cost is reasonable, taking into consideration the income and circumstances of each of the parties and the quality of the insurance proposed, and to make an adjustment as appropriate. The cost of insurance coverage should be entered in the column of the parent or parent's household which is providing it, and the total is entered on Line D.4 (see Appendix VIII, Example 1, Subsection D.3).

##### IV.D.4.b. Unreimbursed Health Costs

In all residential arrangements, including shared residency, the court shall provide that all necessary medical expenses (including, but not limited to, health, dental, orthodontic, or optometric) not covered by insurance (including deductible) should be assessed to the parties in accordance with the parties' proportional share on Line D.2 of the worksheet.

#### IV.D.5. Work-Related Child Care Costs (Line D.5)

Actual, reasonable, and necessary child care costs paid to permit employment or job search of a parent should be added to the support obligation. "Paid" means the net amount after deducting any third party reimbursements. The court has the discretion to determine whether proposed or actual child care costs are reasonable, taking into consideration the income and circumstances of each of the parties. The monthly figure is the averaged annual amount, including variations for summer.

Projected child care expenses should be reduced by the anticipated tax credit for child care before an amount is entered on the worksheet (Appendix VIII, D.4, Table 1):

IV.D.5.a. The annual **A**adjusted **G**ross **I**ncome, as defined by the IRS, of the party incurring the child care costs should be used to determine the applicable percentage.

IV.D.5.b. The appropriate percentage should be applied to the monthly child care costs incurred for children under 13 years of age. The tax credit applies to actual child care expenditures up to \$250 per month for one child or \$500 per month for two or more children receiving child care. Table 1 in Appendix VIII, subsection D.4, lists the maximum allowable monthly child care credit.

~~IV.D.5.c. In addition to the federal credit determined above, a credit shall be applied based on the Kansas child care credit. This credit shall be applied by multiplying the federal credit calculated in subsection b above in this section by 25% (.25).~~

~~IV.D.5.d.c. Both **T**he federal credit (subsection b. above) and the **K**ansas credit (subsection c. above) **a**re **i**s to be subtracted from the monthly child care costs to determine the basic child care costs entered on Line D.5 of the worksheet.~~

IV.D.5.ed. Note that the amounts and percentages used in ~~subsections b. and c. of~~ this section may change from time to time due to changes in federal and/or Kansas tax law. Current tax law should be reviewed for any potential changes.

#### IV.D.6. Parents' Total Child Support Obligation (Line D.6)

The **P**arents' **T**otal **C**hild **S**upport **O**bligation is the sum of the **G**ross **C**hild **S**upport **O**bligation (Line D.3), the health, dental, orthodontic, and optometric premiums (Line D.4), and the **W**ork-**R**elated **C**hild **C**are **C**osts (Line D.5). This amount is entered on Line D.6 (see Appendix VIII, Example 1, Subsection D.5).

#### IV.D.7. Parental Child Support Obligation (Line D.7)

The support obligation for each parent is determined by multiplying each parent's proportionate share shown on Line D.2 by the **P**arents' **T**otal



Support Obligation (Line D.6). The result is entered on Line D.7 (see Appendix VIII, Example 1, Subsection D.6).

IV.D.8. Adjustment for Health, Dental, Orthodontic, and Optometric Premiums and Work-Related Child Care Costs (Line D.8)

If costs of health, dental, orthodontic, and optometric premiums and/or work-related child care costs are included in the total child support obligation, the parent or the parent's household actually making the payment is credited. The amount paid is entered in the column of the parent(s) providing the payment on Line D.8 (see Appendix VIII, Example 1, Subsection D.7).

IV.D.9. Basic Parental Child Support Obligation (Line D.9)

The Basic Parental Child Support Obligation is the Parental Child Support Obligation (Line D.7) minus the Aadjustment for Hhealth, Ddental, Oorthodontic, and Ooptometric Premiums and Wwork-Rrelated Cchild Care Ccosts (Line D.8) and is entered on Line D.9. The parent having primary residency retains his/her portion of the net obligation. The net obligation of the parent not having primary residency becomes the rebuttable presumption amount of the support order (see Appendix VIII, Example 1, Subsection D.8).

IV.E. Child Support Adjustments (Section E)

Child support adjustments apply only when requested by a party. If no adjustment is requested, this section does not need to be completed. All requested adjustments are discretionary with the court. The party requesting the adjustment is responsible for proving the basis for the adjustment. The court shall determine if a requested adjustment should be granted in a particular case based upon the best interests of the child. If granted, the court has discretion to determine the amount to be allowed as either an addition or a subtraction. The amount granted for each requested Cchild Support Aadjustment should be entered on the appropriate line in Section E. All adjustments shall be totaled on Line E.7.

IV.E.1. Long-Distance Parenting Time Costs (Line E.1)

Any substantial and reasonable long-distance transportation ~~/or~~ communication costs directly associated with parenting time shall be considered by the court. The amount allowed, if any, should be entered on Line E.1.

#### IV.E.2. Parenting Time Adjustment (Line E.2)

The court may allow a parenting time adjustment to a parent under the following subsections. The court may allow a parenting time adjustment in favor of the parent not having primary residency using either subsection IV.E.2.a or subsection IV.E.2.b but not both. The court may allow an **E**xtended **P**arenting **T**ime **A**adjustment pursuant to IV.E.2.c. The court may allow a **N**on-**E**xercise of **P**arenting **T**ime adjustment to the parent having primary residency pursuant to IV.E.2.d.

The parenting time adjustment, like all other adjustments, is subject to the 10% rule pursuant to Section V.A. Because the adjustment is prospective and assumes that parenting time will occur, the court may consider the historical exercise or historical non-exercise of parenting time as a factor in denying, limiting, or granting an adjustment under this section. Adjustments under this section may be prorated over twelve months unless the parent having primary residency requests otherwise. If the **S**hared **E**xpense **F**ormula (Section III, General Instructions, subsection B.7) applies, no parenting time adjustment may be made under this section.

IV.E.2.a. Actual Cost Adjustment: The court may consider: 1) the fixed obligations of the parent having primary residency that are attributable to the child and any savings because of the time spent with the non-primary residency parent; and 2) the increased cost of additional parenting time to the parent having non-primary residency. The amount allowed should be entered on line E.2 of the child support worksheet.

IV.E.2.b. Time Formula Adjustment: The court may consider the amount of time that the parent spends with the child. If the child spends 35% or more of the child's time with the parent not having primary residency, the court shall determine whether an adjustment in child support is appropriate. In calculating the parenting time adjustment, the child's time at school or in day care shall not be considered. To assist the court, the following table may be used to calculate the amount of parenting time adjustment. The adjustment percentage should be averaged if there is more than one child and if the percentages are not the same for each child. The **B**asic



Child Support Obligation (line D.9) is then multiplied by the appropriate Parenting Time Adjustment Percentage using the following table. The Parenting Time Adjustment Percentage and the amount are entered on Line E.2.

Nonresidential Parent's % of Child's Time	Parenting Time Adjustment
35%-39%	-5%
40%-44%	-10%
45%-49%	-15%

IV.E.2.c. Extended Parenting Time Adjustment: In situations where a child spends fourteen (14) or more consecutive days with the parent not having primary residency, or when the child spends time on a shared time schedule during the summer, the support amount of the parent not having primary residency from Line F.5 (calculated without a Parenting Time adjustment) may be proportionately reduced by up to 50% of the monthly support from Line F.5. Brief parenting time with the parent having primary residency shall not be deemed to interrupt the consecutive nature of the time. The amount allowed should be entered on Line E.2.

IV.E.2.d. Non-Exercise of Parenting Time Adjustment: The court may make an adjustment based on the historical non-exercise of parenting time as set forth in the parenting plan. The amount allowed should be entered on line E.2 of the Child Support Worksheet.

IV.E.3. Income Tax Considerations (Line E.3)

The parties are encouraged to maximize the tax benefits of the dependency exemption for a minor child and to share those actual economic benefits.

**The parties are reminded that the affordable care act requires every American to have health insurance. In many cases, there is a penalty assessed (and paid when income taxes are filed) for failure to maintain health insurance for oneself or one's dependents. Note that regardless of which party is ordered by the court to maintain the**

health insurance, the penalty for a child not having health insurance will be assessed by the IRS against the individual who claims the child as a dependency exemption. The parties are advised to take this into consideration when determining dependency and health insurance issues.

If the parties do not agree to share the actual economic benefits of the dependency exemption for a minor child or, if after agreeing, the parent having primary residency refuses to execute IRS Form 8332, the court shall consider the actual economic effect to both parties and may adjust the child support.

The party seeking the Income Tax Consideration Aadjustment shall have the burden of proof.

The court also may consider any other income tax impacts, regardless of an agreement upon the dependency exemption issue.

See Appendix V for additional discussion and example computations.

#### IV.E.4. Special Needs ~~or Extraordinary Expenses~~ (Line E.4)

Special needs of the child are items which exceed the usual and ordinary expenses incurred, such as ongoing treatment for health problems, orthodontist care, special education, or therapy costs, which are not considered elsewhere in the support order or in computations on the worksheet.

~~Extraordinary expenses of the child are items exceeding the usual and ordinary expenses normally incurred, including but not limited to, the cost of private school, premier sports, advanced instruction, or performance related expenses in the arts, which are not considered elsewhere in the support order or in computations of the worksheet. The court shall have discretion to award extraordinary expenses so long as they are reasonable.~~

The amount of the special needs ~~and extraordinary expenses~~ expenses, reduced to a monthly average, should be entered on Line E.4 (Special Needs/~~Extraordinary Exp.~~).

#### IV.E.5. Support of Children Beyond the Age of Majority (Line E.5)

If the parties have a written agreement for a parent to continue to support a child beyond the age of majority, it may be considered in setting child support.

The fact that a parent is currently supporting a child of the parties in college (or past the age of majority) may be considered if the parent having primary residency seeks to increase the child support for the benefit of any children still under the age of eighteen. The amount allowed should be entered on Line E.5.

#### IV.E.6. Overall Financial Conditions of the Parties (Line E.6)

The financial situation of the parties may be reason to deviate from the calculated **B**asic **P**arental **C**hild **S**upport **O**bligation if the deviation is in the best interest of the child. The amount allowed should be entered on Line E.6.

One example might be if either party has more than one job or works overtime, the circumstances requiring the additional employment/income should be considered. If the additional employment/income was historically relied upon by the parties prior to the dissolution of the relationship, then all of the income should be included in the calculation of the child support obligation. However, if the additional employment/income was secured after the dissolution of the relationship in an effort to meet additional financial responsibilities, consideration should be given to that circumstance, provided that the court shall keep in mind the best interest of the child. In such a situation, two worksheets can be prepared with one worksheet including all income and the other worksheet including only the primary employment/income to determine the margin of deviation.

#### IV.E.7. Total (Line E.7)

The **T**otal of all **C**hild **S**upport **A**adjustments allowed should be entered on Line E.7. The total(s) specified on this line should be transferred to Line F.2 (see Appendix VIII, Example 1, Subsection E).

#### IV.F. Deviation(s) From Rebuttable Presumption Amount (Section F)

The final part of the worksheet shows the adjustments allowed under Section E to the **B**asic **P**arental **C**hild **S**upport **O**bligation, and any enforcement fee

charged against payments in IV-D cases and cases assigned to a court trustee for enforcement.

IV.F.1. Basic Parental Child Support Obligation (Line F.1)

The amount from Line D.9 above is transferred to Line F.1.

IV.F.2. Total Child Support Adjustments (Line F.2)

The amount from Line E.7 above is transferred to Line F.2.

IV.F.3. Adjusted Subtotal (Line F.3)

The result of adding or subtracting the **T**total **C**child **S**support **A**adjustments on Line F.2 to or from the **B**basic **P**parental **C**child **S**support **O**bligation is entered on Line F.3.

IV.F.4. Equal Parenting Time Obligation

If the **S**shared **E**expense formula or the **E**equal **P**parenting **T**time formula is used to determine the child support obligation, the result is entered on Line F.4.

IV.F.5. Enforcement Fee Allowance (Line F.5)

In instances where the court trustee or **SRS-DCF** is providing assistance in collecting child support for which a fee is charged, the fee should be divided equally between the parties. One half of the total monthly fee should be entered as an additional amount allowed on Line F.4 for the parent not having primary residency. In areas where the court trustee or **SRS-DCF** charge a percentage of each payment, this amount is determined by multiplying the **P**percentage **F**fee charged by the court trustee or **SRS-DCF** by the figure on Line F.3 and then multiplying by .5 ((Line F.3 x Collection Fee %) x .5). In areas where a flat fee is charged, that flat fee is multiplied by .5 to find the amount applied on Line F.4 (Monthly Flat Fee x .5). These fees may vary (see Appendix VIII, Example 1, Subsection F.1).

IV.F.6 Net Parental Child Support Obligation (Line F.6)

The **N**et **P**parental **C**child **S**support **O**bligation is determined by adding the **E**enforcement **F**fee **A**allowance (Line F.4), if any, to the **A**adjusted

Subtotal on Line F.3. The resulting amount is entered on Line F.5 and becomes the amount of the child support order.

IV.F.7. Required Worksheet Signatures.

The person preparing the worksheet shall sign and date the worksheet submitted to the judge for approval. The judge approving the worksheet used to establish the parents' child support obligation shall sign and date the approved child support worksheet. Worksheets submitted but not approved shall not be signed by the judge.

IV.G. Payment of Child Support

IV.G.1. Except for good cause shown, every order requiring payment of child support shall require that the support be paid through the state distribution unit for collection and disbursement of support payments designated pursuant to K.S.A. ~~23-4,118~~23-3004 and amendments thereto.

IV.G.2. A written agreement between the parties to make direct child support payments to the obligee and not pay through the state distribution unit shall constitute good cause, unless the court finds the agreement is not in the best interests of the child or children.

IV.G.3. The obligor shall file such an agreement with the court and shall maintain written evidence of the payment of the support obligation, which shall consist of cancelled checks negotiated by the obligee or receipts signed by the obligee or evidence of direct electronic deposit in an account designated by the obligee. The obligor shall, at least annually on the date the first payment under the agreement was to be made, provide such evidence to the court and the obligee.

IV.G.4. Each court order authorizing direct payment to the obligee shall include language requiring the obligor to comply with the above requirements for maintaining written evidence and providing it to the court and the obligee.

IV.G.5. Failure of the obligor to maintain records or failure to make payments are grounds for immediate modification of the order to require payments to be made through the state distribution unit

for collection and disbursement of support payments to K.S.A. 23-4,11823-3004 and amendments thereto.

V. CHANGE OF CIRCUMSTANCES

V.A. Courts have continuing jurisdiction to modify child support orders to advance the welfare of the child when there is a material change of circumstances.

V.B. In addition to changes of circumstances which have traditionally been considered by courts, any of the following constitute a material change of circumstances to warrant judicial review of existing support orders:

V.B.1. 10% Rule

Change of financial circumstances of the parents or the guidelines which would increase or decrease by 10% the amount shown on Line F.3 of the worksheet, except that the income from a second job taken by the parent not having primary residency shall not alone be considered a material change of circumstances to warrant a modification of the parent's child support obligation. Income from bonuses not shown to be regularly paid by the employer shall not be considered a material change of circumstances to warrant a modification of the parent's child support obligation.

An increase in the gross income of the parent having primary residency is not a material change of circumstances for the purpose of increasing the child support obligation.

A parent shall notify the other parent of any change of financial circumstances including, but not necessarily limited to, income, work-related child care costs, and health insurance premiums which, if changed, could constitute a material change of circumstances.

V.B.2. Duty to Notify

In the event of a failure to disclose a material change of circumstances, such as the understatement, overstatement, or concealment of financial information, as a result of such breach of duty, the court may determine the dollar value of a party's failure to disclose, and assess the amount in the form of a credit on the Line F.3 child support amount or an amount in addition to Line F.3 child support amount for a determinate amount of time. The court may also adopt other sanctions.

Upon receipt of written request for financial information, a parent shall have thirty days within which to provide the requested information in writing to the other parent. Refusal to provide the requested information may make the non-complying parent responsible for the costs and expenses, including attorney fees, incurred in obtaining the requested information.

#### V.B.3. Age Change

The child is in a higher age group as a result of having passed the child's 6<sup>th</sup> or 12<sup>th</sup> birthday, or because the child's ages place them in the higher age group as a result in the change in the guidelines.

#### V.B.4. Court Ordered Emancipation or as provided by Kansas Statute

#### V.B.5. Incarceration or Termination from Employment

Termination from employment for incarceration shall not constitute a material change of circumstances that justifies a reduction in child support.

Termination from Employment for Misconduct: Termination from employment for misconduct will not ordinarily constitute a material change of circumstances that justifies a reduction in child support.

#### V.B.6. Failure to Comply

Failure to comply with the terms of a positive or negative adjustment to the **B**asic **P**arental **C**hild **S**upport **O**bligation awarded by the court, such as failure to exercise parenting time or non-utilization of a special needs allocation for private schooling, would constitute a change in circumstance.

## VI. REVIEW OF GUIDELINES

Chapter 45, Code of Federal Regulations, Section 302.56 requires that the state guidelines for child support must be "reviewed at least every four years to ensure that their application results in the determination of appropriate child support amounts." Therefore, these Kansas guidelines shall be reviewed by the Child Support Guidelines Advisory Committee as required by federal mandate.



## ENDNOTES

<sup>1</sup> The original child support guidelines, promulgated pursuant to K.S.A. 20-165 by the Supreme Court on October 1, 1987, were proposed by the Kansas Commission on Child Support following a two-year study. See Kansas Commission on Child Support, "Proposed Kansas Child Support Guidelines," 1987 (available in Kansas Supreme Court Law Library, Topeka, Kansas). The report includes a detailed background discussion, including the policy criteria upon which the original guidelines were based.

The Child Support Guidelines Advisory Committee was initially appointed by the Supreme Court on April 7, 1989, to review the implementation of the statewide child support guidelines, solicit public input regarding the guidelines, and make recommendations to address the new federal mandates of the Family Support Act of 1988. The committee has been convened periodically to conduct a comprehensive review of the guidelines and to update the economic data. Office of Judicial Administration Staff to the Committee for the current review: Mark Gleeson, Director ~~te-of~~ Trial Court Programs, and Elizabeth Reimer, Staff Attorney. The current Advisory Committee's members are:

	Date First Appointed
Hon. Thomas E. Foster, Olathe, Appointed Chair, 7/1/09 District Court Judge, 10 <sup>th</sup> Judicial District	05/24/01
<del>John T. Bird, Hays Attorney</del>	<del>04/07/89</del>
<del>Roy F. Brungardt, Hays Certified Public Accountant</del>	<del>07/06/93</del>
Professor Linda Elrod, Topeka Washburn University School of Law	04/07/89
Charles F. Harris, Wichita Attorney	04/07/89
Sherri Loveland, Lawrence Attorney	04/07/89
Larry Rute, Topeka Associates in Dispute Resolution	04/07/89
<del>Gary Pomeroy, Lawrence Attorney, Child Support Enforcement</del>	<del>07/01/05</del>
<del>Rep. Lana Gordon, Topeka State Representative, 52<sup>nd</sup> District</del>	<del>12/27/06</del>
<del>Sen. Tom Holland State Senator</del>	<del>07/01/09</del>
Hon. Constance Alvey District Court Judge, 29 <sup>th</sup> Judicial District	07/01/09
Hon. Amy Harth District Court Judge, 6 <sup>th</sup> Judicial District	07/01/09
<u>Carol Park Attorney</u>	<u>07/01/12</u>



<u>Lisa Howell</u> <u>Child Support Recipient</u>	04/03/14
<u>William McClain</u> <u>Child Support Payor</u>	04/03/14
<u>Melissa Johnson</u> <u>Attorney, Kansas Department for Children and Families</u>	04/03/14
<u>Brian Mull</u> <u>Child Support Payor</u>	04/03/14
<u>Amy Beardy</u> <u>Child Support Recipient</u>	04/03/14
<u>Doni Mooberry</u> <u>Attorney, Tax Specialist</u>	06/02/14

Past members of the Advisory Committee:

Hon. Herbert W. Walton (Chairman), Olathe Administrative Judge, Retired, 10 <sup>th</sup> Judicial District	04/07/89-06/07/99
Allen B. Angst, Abilene Attorney, Shared Primary Residency Parent	07/06/93-06/30/00
<u>John T. Bird, Hays</u> <u>Attorney</u>	<u>04/07/89-06/30/12</u>
<u>Roy F. Brungardt, Hays</u> <u>Certified Public Accountant</u>	<u>07/06/93-06/02/14</u>
William Coffee, Olathe District Court Trustee	07/01/97-06/30/01
Jamie Corkhill, Topeka Child Support Enforcement	09/01/96-06/30/00
Jackie Fletcher, Kansas City United Way	07/06/93-06/30/00
James L. Francisco, Wichita State Senator, 26 <sup>th</sup> District	04/07/89-06/30/92
Sen. Greta H. Goodwin, Winfield State Senator, 32 <sup>nd</sup> District	05/24/01-6/30/09
<u>Rep. Lana Gordon, Topeka</u> <u>State Representative, 52<sup>nd</sup> District</u>	<u>12/27/06-04/03/14</u>
Hon. Thomas H. Graber, Wellington District Court Judge, 30 <sup>th</sup> Judicial District	04/07/89-06/30/09

Dave Gregory, Wichita Parent	05/24/01-1/18/11
Sheila Hochhauser, Manhattan State Representative, 67 <sup>th</sup> District	07/01/96-06/30/00
<u>Sen. Tom Holland</u> <u>State Senator</u>	<u>07/01/09-04/03/14</u>
Dr. Woody Houseman, Topeka Principal, Highland Park South Elementary	04/07/89-06/30/96
James R. Johnston, Wichita Nonprimary Residency Parent	02/04/98-06/30/00
David Kerr, Hutchinson State Senator, 34 <sup>th</sup> District	04/07/92-06/30/96
Candace Lattin, Pratt Attorney, Child Support Enforcement	5/24/01-10/1/05
Ward Loyd, Garden City State Representative, 123 <sup>rd</sup> District	5/24/01-17/1/07
Nancy K. Meacham, Wichita Attorney, Primary Residency Parent	06/30/92-06/30/02
Hon. Paul E. Miller, Manhattan District Judge, 21 <sup>st</sup> Judicial District	04/07/89-06/30/98
Mike O'Neal, Hutchinson State Representative, 104 <sup>th</sup> District	07/19/95-06/30/99
Thomas C. Owens, Overland Park Attorney	04/07/89-6/30/09
Mark Parkinson, Olathe State Senator, 23 <sup>rd</sup> District	07/09/95-06/30/00
Hon. Nancy Parrish (Chair), Topeka District Court Judge, 3 <sup>rd</sup> Judicial District	07/01/97-06/30/09
<u>Gary Pomeroy, Lawrence</u> <u>Attorney, Child Support Enforcement</u>	<u>07/01/05-04/03/14</u>
Richard Staub, Topeka Santa Fe General Offices	04/07/89-06/30/96
Joan Wagnon, Topeka State Representative, 55 <sup>th</sup> District	04/07/89-06/30/01

Members of the original Kansas Commission on Child Support, appointed in December 1984 by then-Governor John Carlin:

Ms. Lynn Barclay  
Kansas Children's Service League

Hon. James G. Beasley  
District Court Judge, Wichita

Ms. Peggy Browning  
Commission on Equal Status of Women, Wichita

Hon. James P. Buchele  
District Court Judge, Topeka

Professor Linda Elrod, Vice-Chairman  
Washburn Law School

Robert G. Frey  
State Senator, 125<sup>th</sup> District

Dr. Woody Houseman  
Topeka

Hon. Tracy D. Klinginsmith  
District Court Judge, Holton

Ms. Evelyn Leat  
Kansas City

Mr. David Litwin  
Director of Taxation  
Kansas Chamber of Commerce & Industry

Ms. Nancy Meacham  
Wichita

Vic Miller  
Topeka

Ms. Diane Nusbaum  
District Court Administrator, Junction City

Mr. Larry Rute  
Kansas Legal Services, Inc.

Mr. John Schneider  
Social & Rehabilitation Services  
Income Maintenance & Medical Services

Dr. Howard Schwartz  
Judicial Administrator

Mr. Richard Staub  
Santa Fe Railway Company

Robert T. Stephan  
Attorney General

Joan Wagnon  
State Representative, 55<sup>th</sup> District

Hon. Herbert W. Walton, Chairman  
District Court Judge, Olathe

Ms. Aileen Whitfill  
Policy & Program Development  
Social & Rehabilitation Services

- <sup>2</sup> See Linda Henry Elrod, *Kansas Child Support Guidelines: An Elusive Search for Fairness in Support Orders*, 27 WASHBURN. L. J. 104, 120-25 (1987). Expenditures per child are assumed to increase with increases in parents' combined income, decrease per child as the total number of children in the family increases, and increase as the child grows older.
- <sup>3</sup> William T. Terrell, Ph.D., is a consultant in private practice. Prior to his retirement, he served as an Associate Professor of Economics at Wichita State University, Wichita, Kansas. For an explanation of Dr. Terrell's economic model, see W.T. Terrell, "Expenditures on Children for Child Support: Economist as Policy Advisor" (paper presented to the Eastern Economic Association at Baltimore, Maryland, March 1989) (available in Kansas Supreme Court Law Library, Topeka, Kansas). See also Kansas Commission on Child Support; *supra* note 1, at 13-15.
- <sup>4</sup> At the time of the review, Ann Coulson, Ph.D., held a position as an Assistant Professor in the Department of Human Development and Family Studies, Kansas State University, Manhattan, Kansas. The following sources were used to update the model: Bureau of Labor Statistics, *Consumer Expenditure Survey Series: Interview Survey, 1986-87* (1989); U.S. Bureau of the Census, Current Population Reports, Household After-Tax Income: 1986, ser. P-23, No. 157 (1989); U.S. Department of Agriculture, Agricultural Research Service, *Updated Estimates of the Cost of Raising a Child, Family Economics Review*, No. 2 (May 1989). See Letter from Dr. Ann Coulson to Hon. Herbert Walton, February 21, 1990, at 1, 3 (available in Kansas Supreme Court Law Library, Topeka, Kansas).
- Adjustments were made to the national expenditure data to avoid double-counting certain expenditures, such as health care, health insurance, and child care services. Because social security was considered [as] a tax in the initial stage of the development of the schedule, the category of social security and pension plan contributions was also excluded so that the expenditure would not be counted twice. Additionally, the Committee excluded a number of expenditures considered to be discretionary or not attributable to children. Expenditures thus excluded were for alcoholic beverages, tobacco, vacation homes, boarding costs for children away at school, and cash contributions.
- <sup>5</sup> See Child Support Guidelines Committee Report dated November 1993. Ann Coulson, Ph.D. prepared a description of the derivation of the 1993 child support schedules.
- <sup>6</sup> The 2002 support schedule relies upon three data sources: Bureau of Labor Statistics, *Consumer Expenditure Survey, 1999-2000* (integrated diary and interview components); United States Department of Agriculture, Mark Lino, Ph.D., *Expenditures on Children by Families: 2001 Annual Report*; United States Department of Health and Human Services, *The 2002 HHS Poverty Guidelines*, 67 (31) FED. REGISTER, (Feb. 14, 2002).
- <sup>7</sup> Jodi Messer Pelkowski, Ph.D, is an Associate Professor of Economics and a Barton Fellow at the Barton School of Business, Wichita State University, Wichita, Kansas.
- <sup>8</sup> See Terrell, *supra* note 3, at 7; Letter from Dr. Ann Coulson to Hon. Herbert Walton, February 21, 1990, *supra* note 4, at 2.

- <sup>9</sup> Consumption spending means household outlays for consumer goods and services as opposed to the purchase of assets or savings accounts.
- <sup>10</sup> This reduction involves subtracting the age 16-18 child's share of a total family burden at two points on the equation that relates average spending per the age 16-18 child to gross family income. Once the two lower points are determined, then the entire equation is reduced in order to compute the support schedules. For example, the one child aged 16-18 family calls for a reduction of ~~\$182,228~~ at the poverty level income of ~~\$1,300~~1,650. Hence, the poverty level average spending of ~~\$430,579~~ becomes the schedule entry of \$248,351. Similarly, at an income of ~~\$14,500~~15,500 per month, average spending of ~~\$2,322,580~~ per child declines by ~~\$336,324~~ to the support amount of \$1,986,256. ~~(not shown in the schedule)~~—The tabled values derive from an equation that passes through these two diminished values.
- <sup>11</sup> The terms “custodial” and “noncustodial” have been removed from the guidelines and replaced with the terms “having primary residency” and “not having primary residency.” This brings the Kansas Child Support Guidelines into conformity with K.S.A. 60-1610 *et seq.*

Child Support Worksheet

IN THE \_\_\_\_\_ JUDICIAL DISTRICT  
 \_\_\_\_\_ COUNTY, KANSAS

IN THE MATTER OF:

\_\_\_\_\_

and

CASE NO. \_\_\_\_\_

\_\_\_\_\_

CHILD SUPPORT WORKSHEET OF \_\_\_\_\_  
 (name)

MOTHER Parent A FATHER Parent B

A. INCOME COMPUTATION – WAGE EARNER

1. Domestic Gross Income \$ \_\_\_\_\_ \$ \_\_\_\_\_  
 (Insert on Line C.1. below)\*

B. INCOME COMPUTATION – SELF-EMPLOYED

1. Self-Employment Gross Income\* \_\_\_\_\_  
 2. Reasonable Business Expenses (-) \_\_\_\_\_  
 3. Domestic Gross Income \_\_\_\_\_  
 (Insert on Line C.1. below)

C. ADJUSTMENTS TO DOMESTIC GROSS INCOME

1. Domestic Gross Income \_\_\_\_\_  
 2. Court-Ordered Child Support Paid (-) \_\_\_\_\_  
 3. Court-Ordered Maintenance Paid (-) \_\_\_\_\_  
 4. Court-Ordered Maintenance Received (+) \_\_\_\_\_  
 5. Child Support Income \_\_\_\_\_  
 (Insert on Line D.1. below)

D. COMPUTATION OF CHILD SUPPORT

1. Child Support Income \_\_\_\_\_ + \_\_\_\_\_  
 = \_\_\_\_\_  
 2. Proportionate Shares of Combined Income \_\_\_\_\_% = \_\_\_\_\_%  
 (Each parent's income divided by combined income)  
 3. Gross Child Support Obligation\*\*  
 (Using the combined income from Line D.1.,  
 find the amount for each child and enter total for  
 all children)

Age of Children	0-5		6-11		12-18		Total
Number Per Age Category	_____		_____		_____		_____
Total Amount	_____	+	_____	+	_____	=	_____

\* Interstate Pay Differential Adjustment? \_\_\_\_\_ Yes \_\_\_\_\_ No

\*\*Multiple Family Application? \_\_\_\_\_ Yes \_\_\_\_\_ No

MOTHERParent A FATHERParent B

- 4. Health and Dental Insurance Premium \$ \_\_\_\_\_ + \$ \_\_\_\_\_  
= \_\_\_\_\_
- 5. Work-Related Child Care Costs  
Formula: Amt. - ((Amt. x %) + (.25 x (Amt. x %)))  
for each child care credit = \_\_\_\_\_  
Example: 200 - ((200 x 30%) + (.25 x (200 x 30%)))
- 6. Parents' Total Child Support Obligation  
(Line D.3. plus Lines D.4. & D.5.) \_\_\_\_\_
- 7. Parental Child Support Obligation  
(Line D.2. times Line D.6. for each parent) \_\_\_\_\_
- 8. Adjustment for Insurance and Child Care  
(Subtract for actual payment made for items  
D.4. and D.5.) (-) \_\_\_\_\_
- 9. Basic Parental Child Support Obligation  
(Line D.7. minus Line D.8.;  
Insert on Line F.1. below) \_\_\_\_\_

**E. CHILD SUPPORT ADJUSTMENTS**

APPLICABLE	N/A	CATEGORY	AMOUNT ALLOWED	
			<u>MOTHER</u> Parent A	<u>FATHER</u> Parent B
1. <input type="checkbox"/>	<input type="checkbox"/>	Long Distance Parenting Time Costs (+/-)	_____	(+/-) _____
2. <input type="checkbox"/>	<input type="checkbox"/>	Parenting Time Adjustment (if b. ____%) (+/-)	_____	(+/-) _____
3. <input type="checkbox"/>	<input type="checkbox"/>	Income Tax Considerations (+/-)	_____	(+/-) _____
4. <input type="checkbox"/>	<input type="checkbox"/>	Special Needs/ <del>Extraordinary Exp.</del> (+/-)	_____	(+/-) _____
5. <input type="checkbox"/>	<input type="checkbox"/>	Agreement Past Majority (+/-)	_____	(+/-) _____
6. <input type="checkbox"/>	<input type="checkbox"/>	Overall Financial Condition (+/-)	_____	(+/-) _____
7.		TOTAL (Insert on Line F.2. below)	_____	_____

**F. DEVIATION(S) FROM REBUTTABLE PRESUMPTION AMOUNT**

		AMOUNT ALLOWED	
		<u>MOTHER</u> Parent A	<u>FATHER</u> Parent B
1.	Basic Parental Child Support Obligation (Line D.9. from above)	_____	_____
2.	Total Child Support Adjustments (Line E.7. from above)	(+/-) _____	_____
3.	Adjusted Subtotal (Line F.1. +/- Line F.2.)	_____	_____
4.	Equal Parenting Time Obligation (EPT Worksheet or Shared Expense Formula)	_____	_____
5.	Enforcement Fee Allowance** Percentage _____ % (Applied only to Nonresidential Parent) Flat Fee \$ _____ ((Line F.3. x Collection Fee %) x .5) or (Monthly Flat Fee x .5)	(+) _____	(+) _____
6.	Net Parental Child Support Obligation (Line F.3. + Line F.4.)	_____	_____

\*\*Parent with nonprimary residency. Use local percentage.

\_\_\_\_\_  
Prepared By (Signature)

\_\_\_\_\_  
Judge/Hearing Officer Signature

\_\_\_\_\_  
Prepared By (Print Name)

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Prepared By \_\_\_\_\_ Date Submitted

\_\_\_\_\_  
Date Approved

## Child Support Schedules

**ONE CHILD FAMILIES: CHILD SUPPORT SCHEDULE**

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
50	<u>89</u>	10	11	1650	<u>275281</u>	<u>317323</u>	<u>344351</u>	4500	<u>628646</u>	<u>723743</u>	<u>786808</u>
100	17	19	21	1700	<u>282288</u>	<u>324331</u>	<u>353360</u>	4600	<u>640658</u>	<u>736757</u>	<u>800823</u>
150	<u>2526</u>	29	32	1750	<u>289295</u>	<u>332339</u>	<u>361369</u>	4700	<u>651670</u>	<u>749771</u>	<u>814838</u>
200	34	<u>3940</u>	<u>4243</u>	1800	<u>296302</u>	<u>340347</u>	<u>370377</u>	4800	<u>663682</u>	<u>762784</u>	<u>828852</u>
250	42	49	53	1850	<u>302309</u>	<u>348355</u>	<u>378386</u>	4900	<u>674694</u>	<u>775798</u>	<u>843867</u>
300	51	<u>5859</u>	<u>6364</u>	1900	<u>309316</u>	<u>356363</u>	<u>386395</u>	5000	<u>685706</u>	<u>788811</u>	<u>857882</u>
350	59	68	74	1950	<u>316322</u>	<u>363371</u>	<u>395403</u>	5100	<u>697717</u>	<u>801824</u>	<u>871896</u>
400	<u>6768</u>	78	<u>8485</u>	2000	<u>322330</u>	<u>371379</u>	<u>403412</u>	5200	<u>708729</u>	<u>814838</u>	<u>885911</u>
450	<u>7677</u>	<u>8788</u>	<u>9596</u>	2100	<u>336343</u>	<u>386395</u>	<u>420429</u>	5300	<u>719740</u>	<u>827851</u>	<u>899925</u>
500	<u>8485</u>	<u>9798</u>	<u>105106</u>	2200	<u>349357</u>	<u>401410</u>	<u>436446</u>	5400	<u>730752</u>	<u>840865</u>	<u>913940</u>
550	<u>9394</u>	<u>107108</u>	<u>116117</u>	2300	<u>362370</u>	<u>416426</u>	<u>452463</u>	5500	<u>741763</u>	<u>852878</u>	<u>927954</u>
600	<u>101102</u>	<u>116118</u>	<u>127128</u>	2400	<u>375383</u>	<u>431441</u>	<u>468479</u>	5600	<u>752775</u>	<u>865891</u>	<u>940969</u>
650	110	<u>126127</u>	<u>137138</u>	2500	<u>387397</u>	<u>446456</u>	<u>484496</u>	5700	<u>763786</u>	<u>878904</u>	<u>954983</u>
700	<u>118119</u>	<u>136137</u>	<u>148149</u>	2600	<u>400410</u>	<u>460471</u>	<u>500512</u>	5800	<u>774798</u>	<u>890917</u>	<u>968997</u>
750	<u>127128</u>	<u>146147</u>	<u>158160</u>	2700	<u>413423</u>	<u>475487</u>	<u>516529</u>	5900	<u>785810</u>	<u>903931</u>	<u>9821012</u>
800	<u>135136</u>	<u>155156</u>	<u>169170</u>	2800	<u>425436</u>	<u>489501</u>	<u>532545</u>	6000	<u>796821</u>	<u>916944</u>	<u>9951026</u>
850	<u>143145</u>	<u>165167</u>	<u>179181</u>	2900	<u>438449</u>	<u>503516</u>	<u>547561</u>	6100	<u>807832</u>	<u>928957</u>	<u>10091040</u>
900	<u>152154</u>	<u>175177</u>	<u>190192</u>	3000	<u>450462</u>	<u>518531</u>	<u>563577</u>	6200	<u>818843</u>	<u>941970</u>	<u>10231054</u>
950	<u>160162</u>	<u>184186</u>	<u>200202</u>	3100	<u>462474</u>	<u>532546</u>	<u>578593</u>	6300	<u>829854</u>	<u>953983</u>	<u>10361068</u>
1000	<u>169170</u>	<u>194196</u>	<u>211213</u>	3200	<u>475487</u>	<u>546560</u>	<u>593609</u>	6400	<u>840866</u>	<u>966995</u>	<u>10501082</u>
1050	<u>177178</u>	<u>204205</u>	<u>221223</u>	3300	<u>487499</u>	<u>560574</u>	<u>609624</u>	6500	<u>850877</u>	<u>9781008</u>	<u>10631096</u>
1100	<u>186187</u>	<u>213215</u>	<u>232234</u>	3400	<u>499512</u>	<u>574589</u>	<u>624640</u>	6600	<u>861888</u>	<u>9901021</u>	<u>10761110</u>
1150	<u>194196</u>	<u>223225</u>	<u>243245</u>	3500	<u>511525</u>	<u>588604</u>	<u>639656</u>	6700	<u>872899</u>	<u>10031034</u>	<u>10901124</u>
1200	<u>202204</u>	<u>233235</u>	<u>253255</u>	3600	<u>523537</u>	<u>601617</u>	<u>654671</u>	6800	<u>883910</u>	<u>10151047</u>	<u>11031138</u>
1250	<u>211213</u>	<u>243245</u>	<u>264266</u>	3700	<u>535550</u>	<u>615632</u>	<u>669687</u>	6900	<u>893922</u>	<u>10271060</u>	<u>11171152</u>
1300	<u>219222</u>	<u>252255</u>	<u>274277</u>	3800	<u>547562</u>	<u>629646</u>	<u>684702</u>	7000	<u>904933</u>	<u>10391073</u>	<u>11301166</u>
1350	<u>228230</u>	<u>262264</u>	<u>285287</u>	3900	<u>559574</u>	<u>642660</u>	<u>698717</u>	7100	<u>915944</u>	<u>10521086</u>	<u>11431180</u>
1400	<u>236238</u>	<u>272274</u>	<u>295298</u>	4000	<u>570586</u>	<u>656674</u>	<u>713733</u>	7200	<u>925955</u>	<u>10641098</u>	<u>11561194</u>
1450	<u>245247</u>	<u>281284</u>	<u>306309</u>	4100	<u>582598</u>	<u>669688</u>	<u>728748</u>	7300	<u>936966</u>	<u>10761110</u>	<u>11701207</u>
1500	<u>253255</u>	<u>291293</u>	<u>316319</u>	4200	<u>594610</u>	<u>683702</u>	<u>742763</u>	7400	<u>946977</u>	<u>10881123</u>	<u>11831221</u>
1550	<u>261264</u>	<u>301304</u>	<u>327330</u>	4300	<u>605622</u>	<u>696716</u>	<u>757778</u>	7500	<u>957988</u>	<u>11001136</u>	<u>11961235</u>
1600	<u>268272</u>	<u>309313</u>	<u>336340</u>	4400	<u>617634</u>	<u>709730</u>	<u>771793</u>	7600	<u>967998</u>	<u>11121148</u>	<u>12091248</u>



**ONE CHILD FAMILIES: CHILD SUPPORT SCHEDULE (Continued)**

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)											
	Age Group				Age Group				Age Group											
	Age	Age	Age		Age	Age	Age		Age	Age	Age	Age								
	0-5	6-11	12-18		0-5	6-11	12-18		0-5	6-11	12-18									
7700	978	1010	1124	1161	1222	1262	10400	1252	1296	1440	1490	1565	1620	13100	1514	1570	1741	1805	1892	1962
7800	988	1021	1136	1174	1235	1276	10500	1262	1306	1451	1502	1577	1633	13200	1523	1579	1752	1816	1904	1974
7900	998	1031	1148	1186	1248	1289	10600	1272	1317	1462	1514	1590	1646	13300	1533	1590	1763	1828	1916	1987
8000	1009	1042	1160	1199	1261	1303	10700	1282	1326	1474	1525	1602	1658	13400	1542	1599	1774	1839	1928	1999
8100	1019	1053	1172	1211	1274	1316	10800	1291	1337	1485	1537	1614	1671	13500	1552	1610	1784	1851	1940	2012
8200	1030	1064	1184	1224	1287	1330	10900	1301	1347	1496	1549	1627	1684	13600	1561	1619	1795	1862	1951	2024
8300	1040	1074	1196	1236	1300	1343	11000	1311	1358	1508	1561	1639	1697	13700	1571	1629	1806	1873	1963	2036
8400	1050	1086	1208	1248	1313	1357	11100	1321	1368	1519	1573	1651	1710	13800	1580	1639	1817	1885	1975	2049
8500	1060	1096	1220	1260	1326	1370	11200	1331	1378	1530	1585	1663	1723	13900	1589	1649	1828	1896	1987	2061
8600	1071	1106	1231	1272	1338	1383	11300	1340	1388	1541	1596	1675	1735	14000	1599	1658	1839	1907	1998	2073
8700	1081	1118	1243	1285	1351	1397	11400	1350	1398	1553	1608	1688	1748	14100	1608	1669	1849	1919	2010	2086
8800	1091	1128	1255	1297	1364	1410	11500	1360	1409	1564	1620	1700	1761	14200	1618	1678	1860	1930	2022	2098
8900	1101	1138	1267	1309	1377	1423	11600	1370	1419	1575	1632	1712	1774	14300	1627	1688	1871	1941	2034	2110
9000	1112	1150	1278	1322	1389	1437	11700	1379	1429	1586	1643	1724	1786	14400	1636	1698	1882	1952	2045	2122
9100	1122	1160	1290	1334	1402	1450	11800	1389	1439	1597	1655	1736	1799	14500	1646	1708	1892	1964	2057	2135
9200	1132	1170	1302	1346	1415	1463	11900	1399	1450	1608	1667	1748	1812	14600	1655	1718	1903	1976	2069	2147
9300	1142	1181	1313	1358	1427	1476	12000	1408	1459	1620	1678	1760	1824	14700	1664	1727	1914	1986	2080	2159
9400	1152	1191	1325	1370	1440	1489	12100	1418	1470	1631	1690	1772	1837	14800	1674	1737	1925	1997	2092	2171
9500	1162	1202	1336	1382	1453	1502	12200	1428	1479	1642	1701	1785	1849	14900	1683	1746	1935	2008	2104	2183
9600	1172	1213	1348	1395	1465	1516	12300	1437	1490	1653	1713	1797	1862	15000	1692	1757	1946	2020	2115	2196
9700	1182	1223	1360	1407	1478	1529	12400	1447	1500	1664	1725	1809	1875	15100	1701	1766	1957	2031	2127	2208
9800	1192	1234	1371	1419	1490	1542	12500	1456	1510	1675	1736	1821	1887	15200	1711	1776	1967	2042	2138	2220
9900	1202	1244	1383	1431	1503	1555	12600	1466	1520	1686	1748	1833	1900	15300	1720	1786	1978	2053	2150	2232
10000	1212	1254	1394	1443	1515	1568	12700	1476	1530	1697	1759	1844	1912	15400	1729	1795	1989	2064	2161	2244
10100	1222	1265	1405	1455	1528	1581	12800	1485	1540	1708	1771	1856	1925	15500	1738	1805	1999	2076	2173	2256
10200	1232	1275	1417	1466	1540	1594	12900	1495	1550	1719	1782	1868	1937							
10300	1242	1286	1428	1478	1553	1607	13000	1504	1560	1730	1794	1880	1950							

\*2009<sup>14</sup> Poverty Level is \$1,550<sup>1,650</sup>

To determine child support at higher income levels:

Age 12-18: Raise income to the power  $\sqrt[3]{.689838232}$   $\sqrt[3]{.66690684}$  and multiply the result by  $2.795182393$   $\sqrt[3]{.620808565}$

Age 6-11: Determine child support for Age 12-18 and then multiply by 0.92

Age 0-5: Determine child support for Age 12-18 and then multiply by 0.80

**TWO CHILD FAMILIES: CHILD SUPPORT SCHEDULE**

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
50	6	7	8	1650	<u>205213</u>	<u>236245</u>	<u>256266</u>	4500	<u>470490</u>	<u>541563</u>	<u>588612</u>
100	<u>1213</u>	<u>1415</u>	16	1700	<u>211219</u>	<u>243252</u>	<u>264274</u>	4600	<u>479498</u>	<u>551573</u>	<u>599623</u>
150	19	<u>2122</u>	<u>2324</u>	1750	<u>217226</u>	<u>250259</u>	<u>272282</u>	4700	<u>487506</u>	<u>560582</u>	<u>609633</u>
200	<u>2526</u>	29	<u>3132</u>	1800	<u>224232</u>	<u>257267</u>	<u>279290</u>	4800	<u>496515</u>	<u>570592</u>	<u>619644</u>
250	<u>3132</u>	<u>3637</u>	<u>3940</u>	1850	<u>230238</u>	<u>264274</u>	<u>287298</u>	4900	<u>504524</u>	<u>579603</u>	<u>630655</u>
300	<u>3738</u>	<u>4344</u>	<u>4748</u>	1900	<u>235245</u>	<u>270282</u>	<u>293306</u>	5000	<u>512532</u>	<u>589612</u>	<u>640665</u>
350	<u>4345</u>	<u>5052</u>	<u>5456</u>	1950	<u>240251</u>	<u>276289</u>	<u>300314</u>	5100	<u>520541</u>	<u>598622</u>	<u>650676</u>
400	<u>5051</u>	<u>5759</u>	<u>6264</u>	2000	<u>245258</u>	<u>281296</u>	<u>306322</u>	5200	<u>529549</u>	<u>608631</u>	<u>661686</u>
450	<u>5658</u>	<u>6466</u>	<u>7072</u>	2100	<u>254268</u>	<u>293308</u>	<u>318335</u>	5300	<u>537557</u>	<u>617640</u>	<u>671696</u>
500	<u>6265</u>	<u>7175</u>	<u>7881</u>	2200	<u>264278</u>	<u>304319</u>	<u>330347</u>	5400	<u>545566</u>	<u>627650</u>	<u>681707</u>
550	<u>6871</u>	<u>7982</u>	<u>8589</u>	2300	<u>274288</u>	<u>315331</u>	<u>342360</u>	5500	<u>553574</u>	<u>636660</u>	<u>691717</u>
600	<u>7578</u>	<u>8689</u>	<u>9397</u>	2400	<u>283298</u>	<u>326342</u>	<u>354372</u>	5600	<u>561582</u>	<u>645669</u>	<u>701727</u>
650	<u>8184</u>	<u>9397</u>	<u>101105</u>	2500	<u>293307</u>	<u>337353</u>	<u>366384</u>	5700	<u>569590</u>	<u>655679</u>	<u>711738</u>
700	<u>8790</u>	<u>100104</u>	<u>109113</u>	2600	<u>302317</u>	<u>348364</u>	<u>378396</u>	5800	<u>577598</u>	<u>664688</u>	<u>721748</u>
750	<u>9397</u>	<u>107111</u>	<u>116121</u>	2700	<u>312326</u>	<u>358375</u>	<u>390408</u>	5900	<u>585606</u>	<u>673697</u>	<u>731758</u>
800	<u>99103</u>	<u>114119</u>	<u>124129</u>	2800	<u>321336</u>	<u>369386</u>	<u>401420</u>	6000	<u>593614</u>	<u>682707</u>	<u>741768</u>
850	<u>106110</u>	<u>121126</u>	<u>132137</u>	2900	<u>330346</u>	<u>380397</u>	<u>413432</u>	6100	<u>601622</u>	<u>691716</u>	<u>751778</u>
900	<u>112116</u>	<u>129133</u>	<u>140145</u>	3000	<u>339355</u>	<u>390408</u>	<u>424444</u>	6200	<u>609631</u>	<u>700726</u>	<u>761789</u>
950	<u>118122</u>	<u>136141</u>	<u>147153</u>	3100	<u>348365</u>	<u>401420</u>	<u>435456</u>	6300	<u>617639</u>	<u>710735</u>	<u>771799</u>
1000	<u>124129</u>	<u>143148</u>	<u>155161</u>	3200	<u>357374</u>	<u>411430</u>	<u>447467</u>	6400	<u>625647</u>	<u>719744</u>	<u>781809</u>
1050	<u>130135</u>	<u>150155</u>	<u>163169</u>	3300	<u>366383</u>	<u>421441</u>	<u>458479</u>	6500	<u>633655</u>	<u>728753</u>	<u>791819</u>
1100	<u>137142</u>	<u>157163</u>	<u>171177</u>	3400	<u>375392</u>	<u>432451</u>	<u>469490</u>	6600	<u>641663</u>	<u>737763</u>	<u>801829</u>
1150	<u>143148</u>	<u>164170</u>	<u>179185</u>	3500	<u>384402</u>	<u>442462</u>	<u>480502</u>	6700	<u>648670</u>	<u>746771</u>	<u>810838</u>
1200	<u>149154</u>	<u>171178</u>	<u>186193</u>	3600	<u>393410</u>	<u>452472</u>	<u>491513</u>	6800	<u>656678</u>	<u>755780</u>	<u>820848</u>
1250	<u>155161</u>	<u>179185</u>	<u>194201</u>	3700	<u>402419</u>	<u>462482</u>	<u>502524</u>	6900	<u>664686</u>	<u>763789</u>	<u>830858</u>
1300	<u>161167</u>	<u>186192</u>	<u>202209</u>	3800	<u>410428</u>	<u>472492</u>	<u>513535</u>	7000	<u>672694</u>	<u>772799</u>	<u>840868</u>
1350	<u>168174</u>	<u>193200</u>	<u>210217</u>	3900	<u>419437</u>	<u>482502</u>	<u>524546</u>	7100	<u>679702</u>	<u>781808</u>	<u>849878</u>
1400	<u>174180</u>	<u>200207</u>	<u>217225</u>	4000	<u>428446</u>	<u>492512</u>	<u>535557</u>	7200	<u>687710</u>	<u>790817</u>	<u>859888</u>
1450	<u>180187</u>	<u>207215</u>	<u>225234</u>	4100	<u>436454</u>	<u>502523</u>	<u>545568</u>	7300	<u>695718</u>	<u>799825</u>	<u>868897</u>
1500	<u>186194</u>	<u>214223</u>	<u>233242</u>	4200	<u>445463</u>	<u>512533</u>	<u>556579</u>	7400	<u>702726</u>	<u>808834</u>	<u>878907</u>
1550	<u>193200</u>	<u>221230</u>	<u>241250</u>	4300	<u>453472</u>	<u>521543</u>	<u>567590</u>	7500	<u>710734</u>	<u>817844</u>	<u>888917</u>
1600	<u>199206</u>	<u>229237</u>	<u>248258</u>	4400	<u>462481</u>	<u>531553</u>	<u>577601</u>	7600	<u>718741</u>	<u>825852</u>	<u>897926</u>

**TWO CHILD FAMILIES: CHILD SUPPORT SCHEDULE (Continued)**

Dollars Per Month Per Child

Support Amount (\$ Per Child)				Support Amount (\$ Per Child)				Support Amount (\$ Per Child)			
Combined Gross Monthly Income	Age Group			Combined Gross Monthly Income	Age Group			Combined Gross Monthly Income	Age Group		
Age	Age	Age	Age	Age	Age	Age	Age	Age	Age	Age	Age
0-5	6-11	12-18	0-5	6-11	12-18	0-5	6-11	12-18	0-5	6-11	12-18
7700	725749	834861	907936	10400	924950	10631092	11551187	13100	11131140	12801311	13911425
7800	733757	843870	916946	10500	931957	10711100	11641196	13200	11201147	12881319	14001434
7900	740764	852879	926955	10600	938964	10791109	11731205	13300	11271154	12961328	14091443
8000	748772	860888	935965	10700	946971	10871117	11821214	13400	11341161	13041335	14171451
8100	756779	869896	944974	10800	953978	10961125	11911223	13500	11401168	13121343	14261460
8200	763787	877905	954984	10900	960986	11041133	12001232	13600	11471174	13191351	14341468
8300	771794	886914	963993	11000	967993	11121142	12091241	13700	11541182	13271359	14431477
8400	778802	895923	9721003	11100	9741000	11201150	12171250	13800	11611188	13351366	14511485
8500	785810	903931	9821012	11200	9811007	11281158	12261259	13900	11681195	13431374	14601494
8600	793818	912940	9911022	11300	9881014	11361167	12351268	14000	11741202	13511382	14681502
8700	800825	920949	10001031	11400	9951022	11441175	12441277	14100	11811209	13581390	14761511
8800	808832	929957	10101040	11500	10021029	11521183	12531286	14200	11881215	13661397	14851519
8900	815840	937966	10191050	11600	10091036	11611191	12611295	14300	11951222	13741406	14931528
9000	822847	946974	10281059	11700	10161042	11691199	12701303	14400	12011229	13821413	15021536
9100	830854	954983	10371068	11800	10231050	11771207	12791312	14500	12081236	13891421	15101545
9200	837862	963992	10461078	11900	10301057	11851215	12881321	14600	12151242	13971429	15181553
9300	845870	9711000	10561087	12000	10371064	11931224	12961330	14700	12211249	14051436	15271561
9400	852877	9801008	10651096	12100	10441071	12011232	13051339	14800	12281256	14121444	15351570
9500	859884	9881017	10741105	12200	10511078	12091239	13141347	14900	12351262	14201452	15441578
9600	866891	9961025	10831114	12300	10581085	12171248	13231356	15000	12421270	14281460	15521587
9700	874899	10051034	10921124	12400	10651092	12251256	13311365	15100	12481276	14351467	15601595
9800	881906	10131042	11011133	12500	10721098	12331263	13401373	15200	12551282	14431475	15691603
9900	888914	10211051	11101142	12600	10791106	12411271	13481382	15300	12621290	14511483	15771612
10000	895921	10301059	11191151	12700	10861113	12481280	13571391	15400	12681296	14581490	15851620
10100	903928	10381067	11281160	12800	10931119	12561287	13661399	15500	12751302	14661498	15931628
10200	910935	10461075	11371169	12900	10991126	12641295	13741408				
10300	917942	10551084	11461178	13000	11061134	12721304	13831417				

\*200914 Poverty Level is \$1,8502,000

To determine child support at higher income levels:

Age 12-18: Raise income to the power ~~689838232~~ 66690684 and multiply the result by ~~2.0497424122~~ 613196862

Age 6-11: Determine child support for Age 12-18 and then multiply by 0.92

Age 0-5: Determine child support for Age 12-18 and then multiply by 0.80

**THREE CHILD FAMILIES: CHILD SUPPORT SCHEDULE**

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
50	<u>56</u>	6	7	1650	<u>178185</u>	<u>204213</u>	<u>222231</u>	4500	<u>419438</u>	<u>482503</u>	<u>524547</u>
100	11	<u>1213</u>	<u>1314</u>	1700	<u>183190</u>	<u>211219</u>	<u>229238</u>	4600	<u>427446</u>	<u>491512</u>	<u>534557</u>
150	<u>1617</u>	19	<u>2021</u>	1750	<u>189196</u>	<u>217225</u>	<u>236245</u>	4700	<u>434453</u>	<u>500521</u>	<u>543566</u>
200	22	<u>2526</u>	<u>2728</u>	1800	<u>194202</u>	<u>223232</u>	<u>242252</u>	4800	<u>442460</u>	<u>508529</u>	<u>552575</u>
250	<u>2728</u>	<u>3132</u>	<u>3435</u>	1850	<u>199207</u>	<u>229238</u>	<u>249259</u>	4900	<u>449468</u>	<u>517538</u>	<u>561585</u>
300	<u>3234</u>	<u>3739</u>	<u>4042</u>	1900	<u>205213</u>	<u>235245</u>	<u>256266</u>	5000	<u>457475</u>	<u>525546</u>	<u>571594</u>
350	<u>3839</u>	<u>4345</u>	<u>4749</u>	1950	<u>210218</u>	<u>242251</u>	<u>263273</u>	5100	<u>464482</u>	<u>533555</u>	<u>580603</u>
400	<u>4345</u>	<u>5052</u>	<u>5456</u>	2000	<u>215224</u>	<u>248258</u>	<u>269280</u>	5200	<u>471490</u>	<u>542563</u>	<u>589612</u>
450	<u>4850</u>	<u>5658</u>	<u>6163</u>	2100	<u>226235</u>	<u>260270</u>	<u>283294</u>	5300	<u>478498</u>	<u>550572</u>	<u>598622</u>
500	<u>5456</u>	<u>6264</u>	<u>6770</u>	2200	<u>236246</u>	<u>271283</u>	<u>295308</u>	5400	<u>486505</u>	<u>558581</u>	<u>607631</u>
550	<u>5962</u>	<u>6871</u>	<u>7477</u>	2300	<u>245258</u>	<u>281296</u>	<u>306322</u>	5500	<u>493512</u>	<u>567589</u>	<u>616640</u>
600	<u>6567</u>	<u>7477</u>	<u>8184</u>	2400	<u>253268</u>	<u>291308</u>	<u>316335</u>	5600	<u>500519</u>	<u>575597</u>	<u>625649</u>
650	<u>7073</u>	<u>8184</u>	<u>8891</u>	2500	<u>261277</u>	<u>301318</u>	<u>327346</u>	5700	<u>507526</u>	<u>583605</u>	<u>634658</u>
700	<u>7578</u>	<u>8790</u>	<u>9498</u>	2600	<u>270286</u>	<u>310328</u>	<u>337357</u>	5800	<u>514534</u>	<u>592614</u>	<u>643667</u>
750	<u>8184</u>	<u>9397</u>	<u>101105</u>	2700	<u>278294</u>	<u>320338</u>	<u>348367</u>	5900	<u>521541</u>	<u>600622</u>	<u>652676</u>
800	<u>8690</u>	<u>99103</u>	<u>108112</u>	2800	<u>286302</u>	<u>329348</u>	<u>358378</u>	6000	<u>529548</u>	<u>608630</u>	<u>661685</u>
850	<u>9295</u>	<u>105109</u>	<u>114119</u>	2900	<u>295310</u>	<u>339357</u>	<u>368388</u>	6100	<u>536555</u>	<u>616638</u>	<u>670694</u>
900	<u>97101</u>	<u>111116</u>	<u>121126</u>	3000	<u>303319</u>	<u>348367</u>	<u>378399</u>	6200	<u>543562</u>	<u>624647</u>	<u>678703</u>
950	<u>102106</u>	<u>118122</u>	<u>128133</u>	3100	<u>311327</u>	<u>357376</u>	<u>389409</u>	6300	<u>550569</u>	<u>632654</u>	<u>687711</u>
1000	<u>108112</u>	<u>124129</u>	<u>135140</u>	3200	<u>319335</u>	<u>367385</u>	<u>399419</u>	6400	<u>557576</u>	<u>640662</u>	<u>696720</u>
1050	<u>113118</u>	<u>130135</u>	<u>141147</u>	3300	<u>327343</u>	<u>376395</u>	<u>409429</u>	6500	<u>564583</u>	<u>648671</u>	<u>705729</u>
1100	<u>119123</u>	<u>136142</u>	<u>148154</u>	3400	<u>335352</u>	<u>385405</u>	<u>419440</u>	6600	<u>571590</u>	<u>656679</u>	<u>713738</u>
1150	<u>124129</u>	<u>142148</u>	<u>155161</u>	3500	<u>343360</u>	<u>394414</u>	<u>428450</u>	6700	<u>578597</u>	<u>664686</u>	<u>722746</u>
1200	<u>129134</u>	<u>149155</u>	<u>162168</u>	3600	<u>351368</u>	<u>403423</u>	<u>438460</u>	6800	<u>585604</u>	<u>672695</u>	<u>731755</u>
1250	<u>135140</u>	<u>155161</u>	<u>168175</u>	3700	<u>358376</u>	<u>412432</u>	<u>448470</u>	6900	<u>591611</u>	<u>680703</u>	<u>739764</u>
1300	<u>140146</u>	<u>161167</u>	<u>175182</u>	3800	<u>366383</u>	<u>421441</u>	<u>458479</u>	7000	<u>598618</u>	<u>688710</u>	<u>748772</u>
1350	<u>145151</u>	<u>167174</u>	<u>182189</u>	3900	<u>374391</u>	<u>430450</u>	<u>467489</u>	7100	<u>605625</u>	<u>696719</u>	<u>756781</u>
1400	<u>151157</u>	<u>173180</u>	<u>189196</u>	4000	<u>382399</u>	<u>439459</u>	<u>477499</u>	7200	<u>612632</u>	<u>704727</u>	<u>765790</u>
1450	<u>156162</u>	<u>180187</u>	<u>195203</u>	4100	<u>389407</u>	<u>448468</u>	<u>486509</u>	7300	<u>619638</u>	<u>712734</u>	<u>774798</u>
1500	<u>162168</u>	<u>186193</u>	<u>202210</u>	4200	<u>397414</u>	<u>456477</u>	<u>496518</u>	7400	<u>626646</u>	<u>719742</u>	<u>782807</u>
1550	<u>167174</u>	<u>192200</u>	<u>209217</u>	4300	<u>404422</u>	<u>465486</u>	<u>505528</u>	7500	<u>632652</u>	<u>727750</u>	<u>791815</u>
1600	<u>172179</u>	<u>198206</u>	<u>215224</u>	4400	<u>412430</u>	<u>474495</u>	<u>515538</u>	7600	<u>639659</u>	<u>735758</u>	<u>799824</u>

**THREE CHILD FAMILIES: CHILD SUPPORT SCHEDULE (Continued)**

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
7700	646666	743765	807832	10400	823842	946968	10281052	13100	9901008	11391152	12381252
7800	653672	751773	816840	10500	829848	953975	10361060	13200	9961014	11461166	12451267
7900	659679	758781	824849	10600	835854	961983	10441068	13300	10021020	11531173	12531275
8000	666686	766788	833857	10700	842861	968990	10521076	13400	10081026	11601179	12611282
8100	673693	774797	841866	10800	848866	975996	10601083	13500	10141032	11671187	12681290
8200	679699	781804	849874	10900	854873	9821004	10681091	13600	10211038	11741193	12761297
8300	686706	789811	858882	11000	860879	9901011	10761099	13700	10271043	11811200	12831304
8400	693712	797819	866890	11100	867886	9971018	10831107	13800	10331050	11871207	12911312
8500	699719	804827	874899	11200	873892	10041026	10911115	13900	10391055	11941213	12981319
8600	706726	812834	882907	11300	879898	10111032	10991122	14000	10451062	12011221	13061327
8700	713732	819842	891915	11400	886904	10181040	11071130	14100	10511067	12081227	13131334
8800	719738	827849	899923	11500	892910	10261047	11151138	14200	10571073	12151234	13211341
8900	726746	835857	907932	11600	898917	10331054	11231146	14300	10631079	12221241	13281349
9000	732752	842865	915940	11700	904922	10401061	11301153	14400	10691085	12291248	13361356
9100	739758	850872	924948	11800	910929	10471068	11381161	14500	10741090	12361254	13431363
9200	745765	857880	932956	11900	917935	10541075	11461169	14600	10801097	12421261	13511371
9300	752771	865887	940964	12000	923941	10611082	11541176	14700	10861102	12491268	13581378
9400	758778	872894	948972	12100	929947	10681089	11611184	14800	10921108	12561274	13651385
9500	765784	880902	956980	12200	935954	10751097	11691192	14900	10981114	12631282	13731393
9600	771790	887909	964988	12300	941959	10831103	11771199	15000	11041120	12701288	13801400
9700	778797	894916	972996	12400	947966	10901110	11841207	15100	11101126	12771294	13881407
9800	784803	902924	9801004	12500	954971	10971117	11921214	15200	11161132	12831302	13951415
9900	791810	909931	9881012	12600	960978	11041124	12001222	15300	11221138	12901308	14021422
10000	797816	917938	9961020	12700	966983	11111131	12071229	15400	11281143	12971315	14101429
10100	803822	924946	10041028	12800	972990	11181138	12151237	15500	11341149	13041321	14171436
10200	810829	931953	10121036	12900	978996	11251145	12231245				
10300	816835	939960	10201044	13000	9841002	11321152	12301252				

\*200914 Poverty Level is \$2,1502,350

To determine child support at higher income levels:

Age 12-18: Raise income to the power  $\sqrt[3]{.689838232}$  and multiply the result by  $1.822812799 \times 2.305147433$

Age 6-11: Determine child support for Age 12-18 and then multiply by 0.92

Age 0-5: Determine child support for Age 12-18 and then multiply by 0.80



## FOUR CHILD FAMILIES: CHILD SUPPORT SCHEDULE

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age	Age	Age		Age	Age	Age		Age	Age	Age
	0-5	6-11	12-18		0-5	6-11	12-18		0-5	6-11	12-18
50	<u>45</u>	<u>56</u>	6	1650	<u>147154</u>	<u>169177</u>	<u>183192</u>	4500	<u>359375</u>	<u>413431</u>	<u>449469</u>
100	<u>910</u>	<u>1011</u>	<u>1112</u>	1700	<u>151158</u>	<u>174182</u>	<u>189198</u>	4600	<u>366382</u>	<u>424439</u>	<u>457477</u>
150	<u>1314</u>	<u>1516</u>	17	1750	<u>156163</u>	<u>179188</u>	<u>195204</u>	4700	<u>372388</u>	<u>428446</u>	<u>465485</u>
200	18	<u>2021</u>	<u>2223</u>	1800	<u>160168</u>	<u>184193</u>	<u>200210</u>	4800	<u>379394</u>	<u>435454</u>	<u>473493</u>
250	<u>2223</u>	<u>2627</u>	<u>2829</u>	1850	<u>165173</u>	<u>189199</u>	<u>206216</u>	4900	<u>385401</u>	<u>443461</u>	<u>481501</u>
300	<u>2728</u>	<u>3132</u>	<u>3335</u>	1900	<u>169177</u>	<u>194203</u>	<u>211221</u>	5000	<u>391407</u>	<u>450468</u>	<u>489509</u>
350	<u>3133</u>	<u>3638</u>	<u>3941</u>	1950	<u>173182</u>	<u>199209</u>	<u>217227</u>	5100	<u>397414</u>	<u>457476</u>	<u>497517</u>
400	<u>3638</u>	<u>4143</u>	<u>4447</u>	2000	<u>178186</u>	<u>205214</u>	<u>222233</u>	5200	<u>404420</u>	<u>464483</u>	<u>505525</u>
450	<u>4042</u>	<u>4648</u>	<u>5052</u>	2100	<u>187196</u>	<u>215225</u>	<u>233245</u>	5300	<u>410426</u>	<u>471490</u>	<u>512533</u>
500	<u>4446</u>	<u>5153</u>	<u>5658</u>	2200	<u>196205</u>	<u>225236</u>	<u>245256</u>	5400	<u>416432</u>	<u>479497</u>	<u>520540</u>
550	<u>4951</u>	<u>5659</u>	<u>6164</u>	2300	<u>205214</u>	<u>235247</u>	<u>256268</u>	5500	<u>422438</u>	<u>486504</u>	<u>528548</u>
600	<u>5356</u>	<u>6164</u>	<u>6770</u>	2400	<u>213224</u>	<u>245258</u>	<u>267280</u>	5600	<u>428445</u>	<u>493512</u>	<u>536556</u>
650	<u>5861</u>	<u>6670</u>	<u>7276</u>	2500	<u>222233</u>	<u>256268</u>	<u>278291</u>	5700	<u>435451</u>	<u>500519</u>	<u>543564</u>
700	<u>6266</u>	<u>7275</u>	<u>7882</u>	2600	<u>231242</u>	<u>266279</u>	<u>289303</u>	5800	<u>441457</u>	<u>507525</u>	<u>551571</u>
750	<u>6770</u>	<u>7780</u>	<u>8387</u>	2700	<u>238252</u>	<u>274290</u>	<u>298315</u>	5900	<u>447463</u>	<u>514533</u>	<u>559579</u>
800	<u>7174</u>	<u>8286</u>	<u>8993</u>	2800	<u>245259</u>	<u>282298</u>	<u>307324</u>	6000	<u>453470</u>	<u>521540</u>	<u>566587</u>
850	<u>7679</u>	<u>8791</u>	<u>9499</u>	2900	<u>252266</u>	<u>290306</u>	<u>316333</u>	6100	<u>459475</u>	<u>528546</u>	<u>574594</u>
900	<u>8084</u>	<u>9297</u>	<u>100105</u>	3000	<u>259274</u>	<u>298315</u>	<u>324342</u>	6200	<u>465482</u>	<u>535554</u>	<u>581602</u>
950	<u>8489</u>	<u>97102</u>	<u>106111</u>	3100	<u>266280</u>	<u>306322</u>	<u>333350</u>	6300	<u>471488</u>	<u>542561</u>	<u>589610</u>
1000	<u>8994</u>	<u>102108</u>	<u>111117</u>	3200	<u>273287</u>	<u>314330</u>	<u>342359</u>	6400	<u>477494</u>	<u>549568</u>	<u>596617</u>
1050	<u>9398</u>	<u>107112</u>	<u>117122</u>	3300	<u>280294</u>	<u>322339</u>	<u>350368</u>	6500	<u>483500</u>	<u>555575</u>	<u>604625</u>
1100	<u>98102</u>	<u>112118</u>	<u>122128</u>	3400	<u>287302</u>	<u>330347</u>	<u>359377</u>	6600	<u>489506</u>	<u>562581</u>	<u>611632</u>
1150	<u>102107</u>	<u>118123</u>	<u>128134</u>	3500	<u>294308</u>	<u>338354</u>	<u>367385</u>	6700	<u>495512</u>	<u>569589</u>	<u>619640</u>
1200	<u>107112</u>	<u>123129</u>	<u>133140</u>	3600	<u>300315</u>	<u>345362</u>	<u>375394</u>	6800	<u>501518</u>	<u>576595</u>	<u>626647</u>
1250	<u>111117</u>	<u>128134</u>	<u>139146</u>	3700	<u>307322</u>	<u>353370</u>	<u>384402</u>	6900	<u>507523</u>	<u>583602</u>	<u>633654</u>
1300	<u>116122</u>	<u>133140</u>	<u>144152</u>	3800	<u>314329</u>	<u>361378</u>	<u>392411</u>	7000	<u>513530</u>	<u>590609</u>	<u>641662</u>
1350	<u>120126</u>	<u>138144</u>	<u>150157</u>	3900	<u>320335</u>	<u>368385</u>	<u>400419</u>	7100	<u>519535</u>	<u>596615</u>	<u>648669</u>
1400	<u>124130</u>	<u>143150</u>	<u>156163</u>	4000	<u>327342</u>	<u>376394</u>	<u>409428</u>	7200	<u>524542</u>	<u>603623</u>	<u>656677</u>
1450	<u>129135</u>	<u>148155</u>	<u>161169</u>	4100	<u>333349</u>	<u>384401</u>	<u>417436</u>	7300	<u>530547</u>	<u>610629</u>	<u>663684</u>
1500	<u>133140</u>	<u>153161</u>	<u>167175</u>	4200	<u>340355</u>	<u>391408</u>	<u>425444</u>	7400	<u>536553</u>	<u>617636</u>	<u>670691</u>
1550	<u>138145</u>	<u>159167</u>	<u>172181</u>	4300	<u>347362</u>	<u>398416</u>	<u>433452</u>	7500	<u>542558</u>	<u>623642</u>	<u>677698</u>
1600	<u>142149</u>	<u>164171</u>	<u>178186</u>	4400	<u>353369</u>	<u>406424</u>	<u>441461</u>	7600	<u>548565</u>	<u>630650</u>	<u>685706</u>

**FOUR CHILD FAMILIES: CHILD SUPPORT SCHEDULE (Continued)**

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
7700	554570	637656	692713	10400	705721	811829	881901	13100	849863	976993	10611079
7800	559576	643662	699720	10500	710726	817835	888908	13200	854869	982999	10671086
7900	565582	650669	706727	10600	716732	823842	895915	13300	859874	9881005	10741092
8000	571588	656676	713735	10700	721738	829848	901922	13400	864879	9941011	10801099
8100	577594	663683	721742	10800	727742	836854	908928	13500	869884	10001017	10871105
8200	582599	670689	728749	10900	732748	842860	915935	13600	874889	10061022	10931111
8300	588605	676696	735756	11000	737754	848867	922942	13700	880894	10121029	11001118
8400	594610	683702	742763	11100	743758	854872	928948	13800	885899	10181034	11061124
8500	599616	689708	749770	11200	748764	860879	935955	13900	890904	10231040	11121130
8600	605622	696715	756777	11300	753770	866885	942962	14000	895910	10291046	11191137
8700	611627	702721	763784	11400	759774	873891	949968	14100	900914	10351052	11251143
8800	616633	709728	770791	11500	764780	879897	955975	14200	905919	10411057	11321149
8900	622638	715734	777798	11600	770786	885903	962982	14300	910925	10471064	11381156
9000	627644	722741	784805	11700	775790	891909	969988	14400	916930	10531069	11451162
9100	633650	728747	791812	11800	780796	897915	975995	14500	921934	10591075	11511168
9200	639655	734753	798819	11900	785801	903921	9821001	14600	926940	10651081	11571175
9300	644661	741760	805826	12000	791806	909927	9881008	14700	931945	10711087	11641181
9400	650666	747766	812833	12100	796812	915934	9951015	14800	936950	10761092	11701187
9500	655672	754773	819840	12200	801817	922939	10021021	14900	941954	10821098	11761193
9600	661678	760779	826847	12300	807822	928946	10081028	15000	946960	10881104	11831200
9700	666683	766786	833854	12400	812827	934951	10151034	15100	951965	10941110	11891206
9800	672689	773792	840861	12500	817833	940958	10211041	15200	956970	11001115	11951212
9900	677694	779798	847867	12600	822838	946963	10281047	15300	961974	11061121	12021218
10000	683699	785804	854874	12700	828843	952970	10351054	15400	966980	11111127	12081225
10100	688705	792811	861881	12800	833848	958975	10411060	15500	971985	11171133	12141231
10200	694710	798817	867888	12900	838853	964981	10481066				
10300	699716	804823	874895	13000	843858	970987	10541073				

\*2009<sup>14</sup> Poverty Level is \$2,500<sup>2,700</sup>

To determine child support at higher income levels:

Age 12-18: Raise income to the power  $-.689838232$ ,  $66690684$  and multiply the result by  $1.561964695$ ,  $1.975276293$

Age 6-11: Determine child support for Age 12-18 and then multiply by 0.92

Age 0-5: Determine child support for Age 12-18 and then multiply by 0.80



**FIVE CHILD FAMILIES: CHILD SUPPORT SCHEDULE**

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
50	4	45	5	1650	129134	148154	161167	4500	320334	368385	400418
100	8	9	10	1700	133138	153158	166172	4600	326340	375391	407425
150	12	1314	15	1750	137142	157163	171177	4700	332346	381397	414432
200	16	18	20	1800	140146	162167	176182	4800	337351	388404	422439
250	20	2223	2425	1850	144150	166172	180187	4900	343357	394410	429446
300	2324	2728	2930	1900	148154	170177	185192	5000	348362	401417	436453
350	2728	3132	3435	1950	152158	175181	190197	5100	354368	407423	443460
400	3132	3637	3940	2000	156162	179186	195202	5200	360374	414431	450468
450	3536	4041	4445	2100	164170	188195	205212	5300	365380	420437	456475
500	3941	4547	4951	2200	172178	197204	215222	5400	371385	426443	463481
550	4345	4952	5456	2300	179186	206213	224232	5500	376390	433449	470488
600	4749	5456	5961	2400	187194	215224	234243	5600	382396	439455	477495
650	5153	5861	6366	2500	195202	224233	244253	5700	387402	445462	484502
700	5557	6365	6871	2600	203210	233242	254263	5800	393407	452468	491509
750	5961	6770	7376	2700	211218	242251	263273	5900	398413	458475	498516
800	6265	7275	7881	2800	218226	251260	273283	6000	403418	464481	504523
850	6669	7679	8386	2900	225234	259270	281293	6100	409424	470488	511530
900	7073	8184	8891	3000	231242	266279	289303	6200	414429	476493	518536
950	7477	8588	9396	3100	237250	273287	297312	6300	420434	483500	525543
1000	7881	9093	98101	3200	243256	280294	304320	6400	425440	489506	531550
1050	8285	9498	102106	3300	250262	287302	312328	6500	430445	495512	538556
1100	8689	99102	107111	3400	256269	294309	319336	6600	436450	501518	545563
1150	9093	103107	112116	3500	262274	301316	327343	6700	441456	507524	551570
1200	9497	108111	117121	3600	268281	308323	334351	6800	446461	513530	558576
1250	98101	112116	122126	3700	274286	315329	342358	6900	451466	519536	564583
1300	101105	117121	127131	3800	279293	321337	349366	7000	457472	525543	571590
1350	105109	121125	132136	3900	285298	328343	357373	7100	462477	531548	577596
1400	109114	126131	137142	4000	291305	335351	364381	7200	467482	537555	584603
1450	113118	130135	141147	4100	297310	342357	371388	7300	472487	543560	591609
1500	117122	135140	146152	4200	303317	348364	379396	7400	478493	549567	597616
1550	121126	139144	151157	4300	309322	355371	386403	7500	483498	555572	603622
1600	125130	144149	156162	4400	314328	362377	393410	7600	488503	561579	610629

**FIVE CHILD FAMILIES: CHILD SUPPORT SCHEDULE (Continued)**

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
7700	<u>493508</u>	<u>567584</u>	<u>616635</u>	10400	<u>628642</u>	<u>722739</u>	<u>785803</u>	13100	<u>756770</u>	<u>869885</u>	<u>945962</u>
7800	<u>498514</u>	<u>573591</u>	<u>623642</u>	10500	<u>633647</u>	<u>728744</u>	<u>791809</u>	13200	<u>761774</u>	<u>875890</u>	<u>951967</u>
7900	<u>503518</u>	<u>579596</u>	<u>629648</u>	10600	<u>638652</u>	<u>733750</u>	<u>797815</u>	13300	<u>766778</u>	<u>880895</u>	<u>956973</u>
8000	<u>508523</u>	<u>585602</u>	<u>636654</u>	10700	<u>642657</u>	<u>739755</u>	<u>803821</u>	13400	<u>770783</u>	<u>885901</u>	<u>962979</u>
8100	<u>514529</u>	<u>591608</u>	<u>642661</u>	10800	<u>647662</u>	<u>744761</u>	<u>809827</u>	13500	<u>774787</u>	<u>891905</u>	<u>968984</u>
8200	<u>519534</u>	<u>596614</u>	<u>648667</u>	10900	<u>652666</u>	<u>750766</u>	<u>815833</u>	13600	<u>779792</u>	<u>896911</u>	<u>974990</u>
8300	<u>524538</u>	<u>602619</u>	<u>655673</u>	11000	<u>657671</u>	<u>755772</u>	<u>821839</u>	13700	<u>784797</u>	<u>901916</u>	<u>980996</u>
8400	<u>529544</u>	<u>608626</u>	<u>661680</u>	11100	<u>662676</u>	<u>761777</u>	<u>827845</u>	13800	<u>788801</u>	<u>906921</u>	<u>9851001</u>
8500	<u>534549</u>	<u>614631</u>	<u>667686</u>	11200	<u>666681</u>	<u>766783</u>	<u>833851</u>	13900	<u>793806</u>	<u>912926</u>	<u>9911007</u>
8600	<u>539554</u>	<u>620637</u>	<u>674692</u>	11300	<u>671686</u>	<u>772788</u>	<u>839857</u>	14000	<u>797810</u>	<u>917932</u>	<u>9971013</u>
8700	<u>544559</u>	<u>626643</u>	<u>680699</u>	11400	<u>676690</u>	<u>777794</u>	<u>845863</u>	14100	<u>802814</u>	<u>922937</u>	<u>10021018</u>
8800	<u>549564</u>	<u>631649</u>	<u>686705</u>	11500	<u>681695</u>	<u>783799</u>	<u>851869</u>	14200	<u>807819</u>	<u>928942</u>	<u>10081024</u>
8900	<u>554569</u>	<u>637654</u>	<u>692711</u>	11600	<u>686699</u>	<u>788804</u>	<u>857874</u>	14300	<u>811824</u>	<u>933948</u>	<u>10141030</u>
9000	<u>559574</u>	<u>643660</u>	<u>699717</u>	11700	<u>690704</u>	<u>794810</u>	<u>863880</u>	14400	<u>816828</u>	<u>938952</u>	<u>10201035</u>
9100	<u>564579</u>	<u>649666</u>	<u>705724</u>	11800	<u>695709</u>	<u>799815</u>	<u>869886</u>	14500	<u>820833</u>	<u>943958</u>	<u>10251041</u>
9200	<u>569584</u>	<u>654672</u>	<u>711730</u>	11900	<u>700714</u>	<u>805821</u>	<u>875892</u>	14600	<u>825837</u>	<u>948962</u>	<u>10311046</u>
9300	<u>574589</u>	<u>660677</u>	<u>717736</u>	12000	<u>704718</u>	<u>810826</u>	<u>881898</u>	14700	<u>829842</u>	<u>954968</u>	<u>10371052</u>
9400	<u>579594</u>	<u>666683</u>	<u>724742</u>	12100	<u>709723</u>	<u>816832</u>	<u>886904</u>	14800	<u>834846</u>	<u>959973</u>	<u>10421058</u>
9500	<u>584598</u>	<u>671688</u>	<u>730748</u>	12200	<u>714728</u>	<u>821837</u>	<u>892910</u>	14900	<u>838850</u>	<u>964978</u>	<u>10481063</u>
9600	<u>589603</u>	<u>677694</u>	<u>736754</u>	12300	<u>719732</u>	<u>826842</u>	<u>898915</u>	15000	<u>843855</u>	<u>969983</u>	<u>10541069</u>
9700	<u>594609</u>	<u>683700</u>	<u>742761</u>	12400	<u>723737</u>	<u>832847</u>	<u>904921</u>	15100	<u>847859</u>	<u>974988</u>	<u>10591074</u>
9800	<u>599614</u>	<u>688706</u>	<u>748767</u>	12500	<u>728742</u>	<u>837853</u>	<u>910927</u>	15200	<u>852864</u>	<u>980994</u>	<u>10651080</u>
9900	<u>604618</u>	<u>694711</u>	<u>754773</u>	12600	<u>733746</u>	<u>843858</u>	<u>916933</u>	15300	<u>856868</u>	<u>985998</u>	<u>10711085</u>
10000	<u>608623</u>	<u>700717</u>	<u>761779</u>	12700	<u>737751</u>	<u>848864</u>	<u>922939</u>	15400	<u>861873</u>	<u>9901004</u>	<u>10761091</u>
10100	<u>613628</u>	<u>705722</u>	<u>767785</u>	12800	<u>742755</u>	<u>853868</u>	<u>927944</u>	15500	<u>865877</u>	<u>9951008</u>	<u>10821096</u>
10200	<u>618633</u>	<u>711728</u>	<u>773791</u>	12900	<u>747760</u>	<u>859874</u>	<u>933950</u>				
10300	<u>623638</u>	<u>716733</u>	<u>779797</u>	13000	<u>751765</u>	<u>864880</u>	<u>939956</u>				

\*2009-2014 Poverty Level is \$2,8003,050

To determine child support at higher income levels:

Age 12-18: Raise income to the power .689838232, 66690684 and multiply the result by 1.391460152, 1.759654529

Age 6-11: Determine child support for Age 12-18 and then multiply by 0.92

Age 0-5: Determine child support for Age 12-18 and then multiply by 0.80

**SIX CHILD FAMILIES: CHILD SUPPORT SCHEDULE**

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
50	<u>34</u>	<u>45</u>	<u>45</u>	1650	<u>114119</u>	<u>131137</u>	<u>142149</u>	4500	<u>291304</u>	<u>335350</u>	<u>364380</u>
100	7	8	9	1700	<u>117122</u>	<u>135141</u>	<u>147153</u>	4600	<u>296309</u>	<u>341355</u>	<u>371386</u>
150	<u>1011</u>	<u>1213</u>	<u>1314</u>	1750	<u>121126</u>	<u>139145</u>	<u>151158</u>	4700	<u>302314</u>	<u>347362</u>	<u>377393</u>
200	14	<u>1617</u>	<u>1718</u>	1800	<u>124130</u>	<u>143149</u>	<u>155162</u>	4800	<u>307320</u>	<u>353368</u>	<u>383400</u>
250	<u>1718</u>	<u>2021</u>	<u>2223</u>	1850	<u>128134</u>	<u>147154</u>	<u>160167</u>	4900	<u>312325</u>	<u>359374</u>	<u>390406</u>
300	<u>2122</u>	<u>2425</u>	<u>2627</u>	1900	<u>131137</u>	<u>151157</u>	<u>164171</u>	5000	<u>317330</u>	<u>365379</u>	<u>396412</u>
350	<u>2426</u>	<u>2829</u>	<u>3032</u>	1950	<u>135141</u>	<u>155162</u>	<u>168176</u>	5100	<u>322335</u>	<u>370385</u>	<u>403419</u>
400	<u>2829</u>	<u>3233</u>	<u>3536</u>	2000	<u>138144</u>	<u>159166</u>	<u>173180</u>	5200	<u>327340</u>	<u>376391</u>	<u>409425</u>
450	<u>3133</u>	<u>3638</u>	<u>3941</u>	2100	<u>145151</u>	<u>167174</u>	<u>181189</u>	5300	<u>332346</u>	<u>382397</u>	<u>415432</u>
500	<u>3536</u>	<u>4041</u>	<u>4345</u>	2200	<u>152158</u>	<u>175182</u>	<u>190198</u>	5400	<u>337350</u>	<u>388403</u>	<u>422438</u>
550	<u>3840</u>	<u>4446</u>	<u>4750</u>	2300	<u>159166</u>	<u>183190</u>	<u>198207</u>	5500	<u>342355</u>	<u>394408</u>	<u>428444</u>
600	<u>4143</u>	<u>4850</u>	<u>5254</u>	2400	<u>166173</u>	<u>190199</u>	<u>207216</u>	5600	<u>347361</u>	<u>399415</u>	<u>434451</u>
650	<u>4547</u>	<u>5254</u>	<u>5659</u>	2500	<u>173180</u>	<u>198207</u>	<u>216225</u>	5700	<u>352366</u>	<u>405420</u>	<u>440457</u>
700	<u>4850</u>	<u>5658</u>	<u>6063</u>	2600	<u>179187</u>	<u>206215</u>	<u>224234</u>	5800	<u>357370</u>	<u>411426</u>	<u>446463</u>
750	<u>5254</u>	<u>6063</u>	<u>6568</u>	2700	<u>186194</u>	<u>214224</u>	<u>233243</u>	5900	<u>362375</u>	<u>416431</u>	<u>453469</u>
800	<u>5558</u>	<u>6366</u>	<u>6972</u>	2800	<u>193202</u>	<u>222232</u>	<u>242252</u>	6000	<u>367381</u>	<u>422438</u>	<u>459476</u>
850	<u>5962</u>	<u>6771</u>	<u>7377</u>	2900	<u>200209</u>	<u>230240</u>	<u>250261</u>	6100	<u>372386</u>	<u>428443</u>	<u>465482</u>
900	<u>6265</u>	<u>7175</u>	<u>7881</u>	3000	<u>207216</u>	<u>238248</u>	<u>259270</u>	6200	<u>377390</u>	<u>433449</u>	<u>471488</u>
950	<u>6669</u>	<u>7579</u>	<u>8286</u>	3100	<u>214223</u>	<u>246257</u>	<u>267279</u>	6300	<u>382395</u>	<u>439454</u>	<u>477494</u>
1000	<u>6972</u>	<u>7983</u>	<u>8690</u>	3200	<u>221230</u>	<u>255265</u>	<u>277288</u>	6400	<u>387400</u>	<u>445460</u>	<u>483500</u>
1050	<u>7276</u>	<u>8387</u>	<u>9195</u>	3300	<u>227238</u>	<u>264273</u>	<u>284297</u>	6500	<u>391405</u>	<u>450466</u>	<u>489506</u>
1100	<u>7679</u>	<u>8791</u>	<u>9599</u>	3400	<u>233244</u>	<u>267281</u>	<u>291305</u>	6600	<u>396410</u>	<u>456471</u>	<u>495512</u>
1150	<u>7983</u>	<u>9196</u>	<u>99104</u>	3500	<u>238250</u>	<u>274287</u>	<u>297312</u>	6700	<u>401414</u>	<u>461477</u>	<u>501518</u>
1200	<u>8386</u>	<u>9599</u>	<u>104108</u>	3600	<u>243255</u>	<u>280293</u>	<u>304319</u>	6800	<u>406419</u>	<u>467482</u>	<u>507524</u>
1250	<u>8690</u>	<u>99104</u>	<u>108113</u>	3700	<u>249261</u>	<u>286300</u>	<u>311326</u>	6900	<u>411424</u>	<u>472488</u>	<u>513530</u>
1300	<u>9094</u>	<u>103108</u>	<u>112117</u>	3800	<u>254266</u>	<u>292306</u>	<u>318333</u>	7000	<u>415429</u>	<u>478493</u>	<u>519536</u>
1350	<u>9398</u>	<u>107112</u>	<u>116122</u>	3900	<u>260272</u>	<u>299313</u>	<u>325340</u>	7100	<u>420434</u>	<u>483499</u>	<u>525542</u>
1400	<u>97101</u>	<u>111116</u>	<u>121126</u>	4000	<u>265278</u>	<u>305319</u>	<u>331347</u>	7200	<u>425438</u>	<u>489504</u>	<u>531548</u>
1450	<u>100105</u>	<u>115121</u>	<u>125131</u>	4100	<u>270282</u>	<u>311325</u>	<u>338353</u>	7300	<u>430443</u>	<u>494510</u>	<u>537554</u>
1500	<u>104108</u>	<u>119124</u>	<u>129135</u>	4200	<u>276288</u>	<u>317331</u>	<u>344360</u>	7400	<u>434448</u>	<u>500515</u>	<u>543560</u>
1550	<u>107112</u>	<u>123129</u>	<u>134140</u>	4300	<u>281294</u>	<u>323338</u>	<u>351367</u>	7500	<u>439453</u>	<u>505521</u>	<u>549566</u>
1600	<u>110115</u>	<u>127132</u>	<u>138144</u>	4400	<u>286298</u>	<u>329343</u>	<u>358373</u>	7600	<u>444458</u>	<u>510526</u>	<u>555572</u>

**SIX CHILD FAMILIES: CHILD SUPPORT SCHEDULE (Continued)**

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
7700	449462	516532	561578	10400	571585	657673	714731	13100	688700	791805	860875
7800	453467	521537	567584	10500	576589	662677	720736	13200	692704	796810	865880
7900	458471	527542	572589	10600	580593	667682	725741	13300	696708	801814	870885
8000	463476	532547	578595	10700	584598	672687	731747	13400	700712	805819	875890
8100	467481	537553	584601	10800	589602	677692	736752	13500	705717	810824	881896
8200	472486	543558	590607	10900	593606	682697	741758	13600	709721	815829	886901
8300	476490	548564	596613	11000	598610	687702	747763	13700	713725	820834	891906
8400	481494	553569	601618	11100	602615	692707	752769	13800	717729	825838	896911
8500	486499	559574	607624	11200	606619	697712	758774	13900	721733	829843	902916
8600	490504	564580	613630	11300	611623	702717	763779	14000	725737	834847	907921
8700	495509	569585	619636	11400	615628	707722	769785	14100	730741	839852	912926
8800	499513	574590	624641	11500	619632	712727	774790	14200	734746	844857	917932
8900	504518	580595	630647	11600	624637	717732	780796	14300	738750	849862	922937
9000	509522	585601	636653	11700	628641	722737	785801	14400	742754	853867	928942
9100	513526	590605	641658	11800	632645	727742	790806	14500	746758	858871	933947
9200	518531	595611	647664	11900	637650	732747	796812	14600	750762	863876	938952
9300	522536	600616	653670	12000	641654	737752	801817	14700	754766	868880	943957
9400	527540	606621	658675	12100	645658	742756	806822	14800	759770	872885	948962
9500	531545	611627	664681	12200	649662	747761	812827	14900	763774	877890	953967
9600	536549	616631	670686	12300	654666	752766	817833	15000	767778	882894	958972
9700	540554	621637	675692	12400	658670	757771	822838	15100	771782	887899	964977
9800	545558	626641	681697	12500	662674	762776	828843	15200	775786	891903	969982
9900	549562	631647	686703	12600	666679	766781	833849	15300	779790	896908	974987
10000	553567	637652	692709	12700	671683	771786	838854	15400	783794	901913	979992
10100	558571	642657	697714	12800	675687	776790	844859	15500	787798	905917	984997
10200	562576	647662	703720	12900	679691	781795	849864				
10300	567580	652667	708725	13000	683696	786800	854870				

\*2009-2014 Poverty Level is \$3,1003,350

To determine child support at higher income levels:

Age 12-18: Raise income to the power  $\sqrt[4]{689838232}$   $\sqrt[4]{66690684}$  and multiply the result by  $\sqrt[4]{1.265842224}$   $\sqrt[4]{1.600796829}$

Age 6-11: Determine child support for Age 12-18 and then multiply by 0.92

Age 0-5: Determine child support for Age 12-18 and then multiply by 0.80

Domestic Relations Affidavit

IN THE \_\_\_\_\_ JUDICIAL DISTRICT  
\_\_\_\_\_ COUNTY, KANSAS

IN THE MATTER OF )  
)  
)

| Parent A \_\_\_\_\_ )  
)

and )  
)  
)

Case No. \_\_\_\_\_

| Parent B \_\_\_\_\_ )  
)

DOMESTIC RELATIONS AFFIDAVIT OF \_\_\_\_\_

(name)

| 1. Mother's Parent A's Residence \_\_\_\_\_

| Mother's Parent A's \_\_\_\_\_ XXX-XX-\_\_\_\_\_  
Birth Month/Year Social Security Number Telephone

| 2. Father's Parent B's Residence \_\_\_\_\_

| Father's Parent B's \_\_\_\_\_ XXX-XX-\_\_\_\_\_  
Birth Month/Year Social Security Number Telephone

3. Date of Marriage: \_\_\_\_\_

4. Number of Marriages: \_\_\_\_\_

Mother Parent A Father Parent B

5. Number of children of the relationship: \_\_\_\_\_

6. Names, Social Security Numbers, the month and year of each child's birth and ages of minor children of the relationship:

Name	Social Security Number XXX-XX-____	Birth Month /Year	Age	Custodian
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

7. Names, Social Security Numbers, and ages of minor children of previous relationships and facts as to custody and support payments paid or received, if any.

Name	Social Security No. XXX-XX-____	Age	Custodian	Support Payment	Paid or Rec'd
_____	_____	____	_____	\$ _____	_____
_____	_____	____	_____	\$ _____	_____
_____	_____	____	_____	\$ _____	_____
_____	_____	____	_____	\$ _____	_____

8. MotherParent A is employed by \_\_\_\_\_

\_\_\_\_\_

FatherParent B is employed by \_\_\_\_\_

\_\_\_\_\_

(Name and address of employer)

with monthly income as follows:

A. Wage Earner

MotherParent A FatherParent B

1.	Gross Income	\$ _____	\$ _____
2.	Other Income	\$ _____	\$ _____
3.	Subtotal Gross Income	\$ _____	\$ _____
4.	Federal Withholding (Claiming _____ exemptions)	\$ _____	\$ _____
5.	Federal Income Tax	\$ _____	\$ _____
6.	OASDHI	\$ _____	\$ _____
7.	Kansas Withholding	\$ _____	\$ _____
8.	Subtotal Deductions	\$ _____	\$ _____
9.	Net Income	\$ _____	\$ _____

B. Self-Employed

MotherParent A FatherParent B

1.	Gross Income from self-employment	\$ _____	\$ _____
2.	Other Income	\$ _____	\$ _____
3.	Subtotal Gross Income	\$ _____	\$ _____
4.	Reasonable Business Expenses (Itemize on attached exhibit)	\$ _____	\$ _____
5.	Self-Employment Tax	\$ _____	\$ _____
6.	Estimated Tax Payments (Claim _____ exemptions)	\$ _____	\$ _____
7.	Federal Income Tax	\$ _____	\$ _____
8.	Kansas Withholding	\$ _____	\$ _____
9.	Subtotal Deductions	\$ _____	\$ _____
10.	Net Income (Line B.3. minus Line B.9.)	\$ _____	\$ _____

Pay period: \_\_\_\_\_

MotherParent A

FatherParent B

9. The liquid assets of the parties are:

	Item	Amount	Joint or Individual (Specify)
A.	Checking Accounts (Do not list account numbers):		
	_____	\$ _____	_____
	_____	\$ _____	_____
B.	Savings Accounts (Do not list account numbers):		
	_____	\$ _____	_____
	_____	\$ _____	_____
C.	Cash		
	Mother _____	\$ _____	_____
	Father _____	\$ _____	_____
D.	Other		
	_____	\$ _____	_____
	_____	\$ _____	_____

10. The monthly expenses of each party are: (Please indicate with an asterisk all figures which are estimates rather than actual figures taken from records.)

A.	Item	Mother (Actual or Estimated)	Father (Actual or Estimated)
1.	Rent (if applicable)*	\$ _____	\$ _____
2.	Food	\$ _____	\$ _____
3.	Utilities/services:		
	Trash Service	\$ _____	\$ _____
	Newspaper	\$ _____	\$ _____
	Telephone	\$ _____	\$ _____
	Mobile Phone	\$ _____	\$ _____
	Cable	\$ _____	\$ _____
	Gas	\$ _____	\$ _____
	Water	\$ _____	\$ _____
	Lights	\$ _____	\$ _____
	Other	\$ _____	\$ _____
4.	Insurance:		
	Life	\$ _____	\$ _____
	Health	\$ _____	\$ _____
	Car	\$ _____	\$ _____
	House/Rental	\$ _____	\$ _____
	Other	\$ _____	\$ _____
5.	Medical and dental	\$ _____	\$ _____
6.	Prescriptions drugs	\$ _____	\$ _____
7.	Child care (work-related)	\$ _____	\$ _____
8.	Child care (non-work-related)	\$ _____	\$ _____
9.	Clothing	\$ _____	\$ _____
10.	School expenses	\$ _____	\$ _____
11.	Hair cuts and beauty	\$ _____	\$ _____
12.	Car repair	\$ _____	\$ _____
13.	Gas and oil	\$ _____	\$ _____
14.	Personal property tax	\$ _____	\$ _____



Item	<del>Mother</del> <u>Parent A</u> (Actual or Estimated)	<del>Father</del> <u>Parent B</u> (Actual or Estimated)
15. Miscellaneous (Specify)		
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
16. Debt Payments (Specify)		
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
Total	\$ _____	\$ _____

\*Show house payments, mortgage payments, etc., in Section 10.B.

B. Monthly payments to banks, loan companies or on credit accounts: (Indicate actual or estimated monetary amount in each column; use asterisk for secured.) DO NOT LIST ANY PAYMENTS INCLUDED IN PART 10.A ABOVE.

Creditor	When Incurred	Amount of Payment	Date of Last Payment	Balance	Responsibility	
					<del>Mother</del> <u>Parent A</u>	<del>Father</del> <u>Parent B</u>
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
			Subtotal of Payments	\$ _____	\$ _____	\$ _____
			Total	\$ _____	\$ _____	\$ _____

C. Total Living Expenses

	<del>Mother</del> <u>Parent A</u> (Actual or Estimated)	<del>Father</del> <u>Parent B</u> (Actual or Estimated)
1. Total funds available to <del>Mother and Father</del> <u>Parent A and Parent B</u> (from No. 8)	\$ _____	\$ _____
2. Total needed (from No. 10.A and B)	\$ _____	\$ _____
3. Net Balance	\$ _____	\$ _____
4. Projected child support	\$ _____	\$ _____

D. Payments or contributions received, or paid, for support of others. Specify source and amount.

Source	Mother <del>Parent A</del>	Father <del>Parent B</del>
_____ (+/-)	\$ _____	\$ _____
_____ (+/-)	\$ _____	\$ _____
_____ (+/-)	\$ _____	\$ _____
_____ (+/-)	\$ _____	\$ _____

11. How much does the party who provides health care pay for family coverage?  
 \$ \_\_\_\_\_ per \_\_\_\_\_.  
 How much does it cost the provider to furnish health insurance only on the provider?  
 \$ \_\_\_\_\_ per \_\_\_\_\_.

FURNISH THE FOLLOWING INFORMATION IF APPLICABLE.

12. Income and financial resources of children.

Income/Resources	Amount
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

13. Child support adjustments requested.

	Mother <del>Parent A</del>	Father <del>Parent B</del>
Long Distance Parenting Time Costs	\$ _____	\$ _____
Parenting Time Adjustments	\$ _____	\$ _____
Income Tax Considerations	\$ _____	\$ _____
Special Needs/ <del>Extraordinary Exp.</del>	\$ _____	\$ _____
Support Beyond Age of Majority	\$ _____	\$ _____
Overall Financial Condition	\$ _____	\$ _____

14. All other personal property including retirement benefits (including but not limited to qualified plans such as profit-sharing, pension, IRA, 401(k), or other savings-type employee benefits, nonqualified plans, and deferred income plans), and ownership thereof (joint or individual), including policies of insurance, identified as to nature or description, ownership (joint or individual), and actual or estimated value.

	Amount	Joint or Individual (Specify)
_____	\$ _____	_____
_____	\$ _____	_____
_____	\$ _____	_____
_____	\$ _____	_____

THE FOLLOWING NEED NOT BE FURNISHED IN POST JUDGMENT PROCEDURES.

15. List real property identified as to description, ownership (joint or individual) and actual or estimated value.

Property Description	Ownership	Actual/Estimated Value
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

16. Identify the property, if any, acquired by each of the parties prior to marriage or acquired during marriage by a will or inheritance.

Property Description	Ownership	Source of Ownership	Actual/Estimated Value
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

17. List debt obligations, including maintenance, not listed in Section 10.A or 10.B above, identified as to name or names of obligor or obligors and obligees, balance due and rate at which payable; and, if secured, identify the encumbered property.

Debt Obligation	Obligor	Obligee	Balance Due	Payment Rate	Encumbered Property
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

18. List health insurance coverage and the right, pursuant to ERISA §§ 601-608, 29 U.S.C. §§ 1161-1168 (1986), to continued coverage by the spouse who is not a member of the covered employee group.

<u>Health Insurance</u>	<u>COBRA Continuation</u>		
	Yes	No	Unknown
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

AFFIANT

/s/ \_\_\_\_\_

VERIFICATION

State of \_\_\_\_\_, County of \_\_\_\_\_,

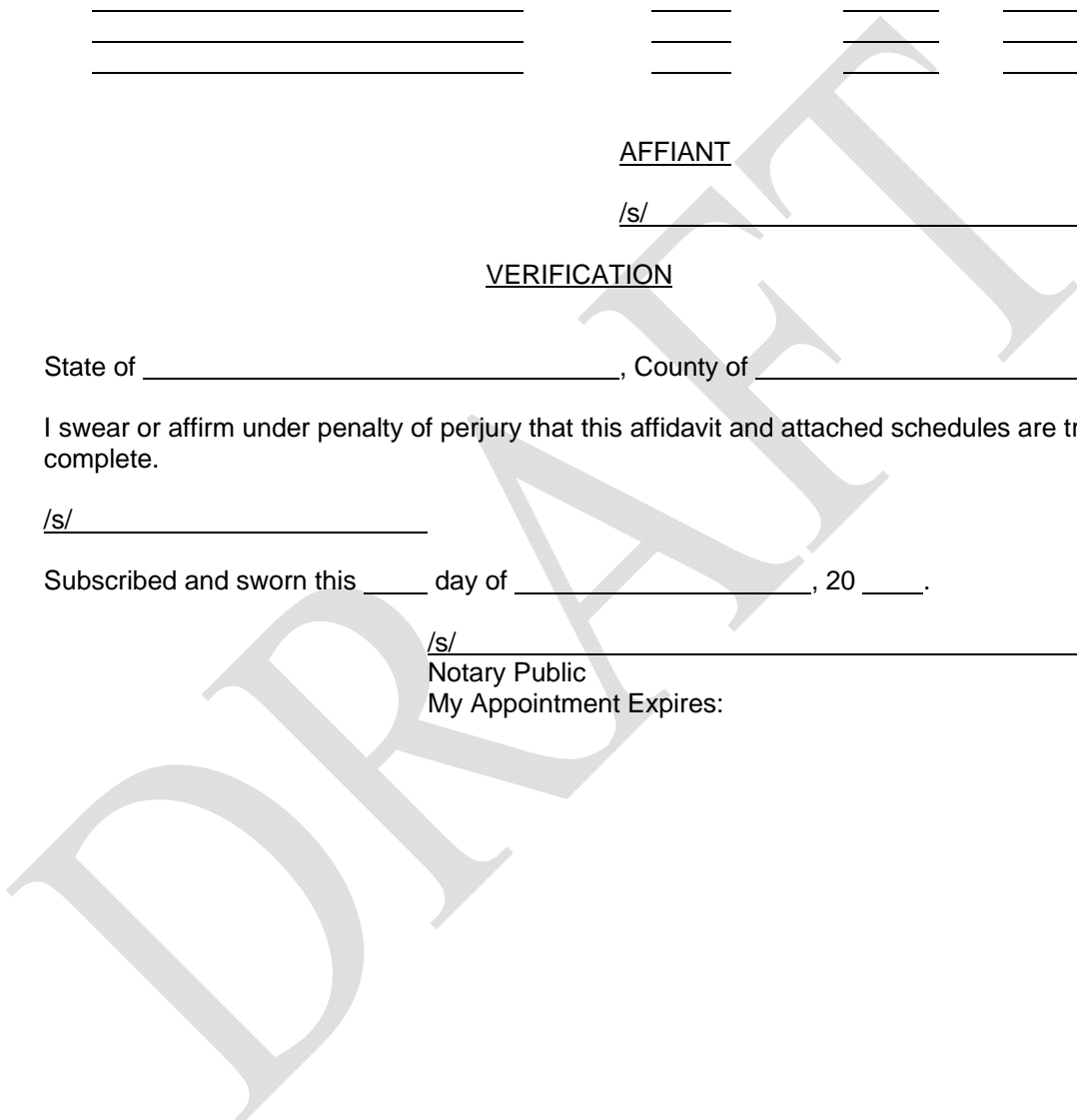
I swear or affirm under penalty of perjury that this affidavit and attached schedules are true and complete.

/s/ \_\_\_\_\_

Subscribed and sworn this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.

/s/ \_\_\_\_\_

Notary Public  
My Appointment Expires:





5. Monthly income:

- A. Wage Earner, Gross Income \$ \_\_\_\_\_
- B. Self-Employed, Gross Income \$ \_\_\_\_\_
- C. Reasonable Business Expense \$ \_\_\_\_\_
- D. Self-Employment Tax \$ \_\_\_\_\_

6. Work Related Child Care Expenses:

- A. Weekly Cost During Summer \$ \_\_\_\_\_ Name and Address of Provider  
\_\_\_\_\_  
\_\_\_\_\_
- B. Weekly Cost During School Year \$ \_\_\_\_\_ Name and Address of Provider  
\_\_\_\_\_  
\_\_\_\_\_

7.  Father Parent B  Mother Parent A provides Health Insurance for child(ren).

- A. Name and Address of Health Insurance Plan: \_\_\_\_\_  
\_\_\_\_\_
- B. Person(s) insured on plan: \_\_\_\_\_  
Monthly cost of health insurance: \$ \_\_\_\_\_  
Monthly cost of dental insurance: \$ \_\_\_\_\_  
Monthly cost of vision insurance: \$ \_\_\_\_\_  
Monthly cost of drug prescription insurance: \$ \_\_\_\_\_  
Increase cost of adding child(ren) to the plan: \$ \_\_\_\_\_

8.  Father Parent B  Mother Parent A claims child(ren) for income tax purposes.

You file taxes:  Single  Head of Household  Joint  Other

9. Child Support Adjustments requested (documentation to support requested adjustments must be attached):

- Long Distance Parenting Time Adjustment
- Parenting Time Adjustment
- Agreement Past Minority
- Special Needs
- Income Tax Adjustment
- Overall Financial Condition

10. The following documents must be attached. **Social Security numbers and dates of birth must be removed from the documents prior to filing with the court.**

- Current Pay Stub
- W-2
- Written Proof of Insurance Costs
- Last Year's Tax Return including schedules
- Written Proof of Day Care Cost

I declare under penalty of perjury under the laws of the state of Kansas that the forgoing is true, correct and complete.

Executed on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

Name (Print): \_\_\_\_\_

Interstate Pay Differential

Adjustments for differences in interstate pay in various locations are computed using the state average weekly pay. This appendix provides a table for the second quarter of ~~2006~~2014, average weekly wages by state. In calculating the Interstate Pay Differential, use the most recent schedule from the web page. Updates for this information are distributed quarterly and can be obtained by going to the Internet address for the United States Bureau of Labor Statistics: <http://www.bls.gov/news.release/cewqtr.t043.htm>

The average weekly pay table reports the average weekly wage for all workers covered by state and federal unemployment insurance (UI). Employers subject to federal and state unemployment law report pay information quarterly to the Department of Labor. Payroll data includes wages, bonuses, cash value meals and lodging when supplied, tips and other gratuities, and, in some states, employer contribution to certain deferred compensation plans, such as 401(k) plans and stock options. Employment and wage data reported by the Department of Labor is classified in accordance with the 1987 Standard Industrial Classification (SIC) Manual. This classification manual is updated every three years.

To compute the Interstate Pay Differential, you develop a value by dividing the average weekly wage in Kansas (KS) by the average weekly wage of the new state. Average weekly wages for each state are found in the table attached to this appendix and may be higher or lower than the Kansas average weekly wage.

EXAMPLE ONE:

Using the Interstate Pay Differential, a parent living in Alaska and earning \$3,000.00 per month would have a gross monthly income for Kansas child support purposes of:

To get the correct multiplier, divide the Kansas weekly wage by the non-Kansas weekly wage and then multiply by the non-residential parent's monthly income.

Kansas weekly average \$~~812~~797.00 ÷ Alaska weekly average \$~~987~~1,014.00 = ~~.822~~7850.

\$3,000.00

x ~~.822~~7850

~~\$2,468.10~~2,358.00 Kansas value as adjusted by Interstate Pay Differential

EXAMPLE TWO:

Using the Interstate Pay Differential, a parent in Idaho earning \$3,000.00 per month would have a gross monthly income for Kansas child support purposes of:



To get the correct multiplier, divide the Kansas weekly wage by the non-Kansas weekly wage and then multiply by the non-residential parent's monthly income.

$$\text{Kansas weekly wage } \$812.797.00 \div \$733.697.00 \text{ for Idaho weekly wage} \\ = 1.0781.1435$$

$$\begin{array}{r} \$3,000.00 \\ \times 1.0781.1435 \\ \hline \$3,234.003,430.50 \end{array} \text{ Kansas value as adjusted by the Interstate Pay Differential}$$

The income modified to a Kansas value is entered on line A.1 or B.1 of the Child Support Worksheet.

DRAFT

Table 1  
National and State Average Weekly Pay and Differential of Each State's Average Weekly Pay Compared to Kansas Average Weekly Pay

Source: [http://www.bls.gov/news.release/cewqtr\\_103.htm](http://www.bls.gov/news.release/cewqtr_103.htm)

State	Average Weekly Pay (2 <sup>nd</sup> Quarter)  2010 <del>4</del>	Pay Differential Compared to Kansas (2 <sup>nd</sup> Quarter)  2010 <del>4</del>
United States	<del>\$940</del> \$971	
Alabama	<del>806</del> 839	0.99 1.03
Alaska	<del>1,014</del> 987	0.79 1.22
Arizona	<del>888</del> 892	0.90 1.10
Arkansas	<del>745</del> 738	1.07 0.91
California	<del>1,072</del> 1,128	0.74 1.39
Colorado	<del>960</del> 1,001	0.83 1.23
Connecticut	<del>1,155</del> 1,226	0.69 1.51
Delaware	<del>976</del> 1,003	0.82 1.24
District of Columbia	<del>1,569</del> 1,307	0.51 2.08
Florida	<del>839</del> 871	0.95 1.07
Georgia	<del>882</del> 906	0.90 1.12
Hawaii	<del>845</del> 859	0.94 1.06
Idaho	<del>697</del> 733	1.14 0.90
Illinois	<del>988</del> 1,035	0.81 1.27
Indiana	<del>784</del> 804	1.02 0.99
Iowa	<del>780</del> 797	1.02 0.98
Kansas	<del>797</del> 812	1.00 1.00
Kentucky	<del>798</del> 794	1.00 0.98
Louisiana	<del>843</del> 863	0.95 1.06
Maine	<del>746</del> 769	1.07 0.95
Maryland	<del>1,020</del> 1,080	0.78 1.33
Massachusetts	<del>1,158</del> 1,217	0.69 1.50
Michigan	<del>897</del> 938	0.89 1.16
Minnesota	<del>947</del> 974	0.84 1.20
Mississippi	<del>705</del> 706	1.13 0.87
Missouri	<del>818</del> 839	0.97 1.03
Montana	<del>734</del> 721	1.09 0.89
Nebraska	<del>756</del> 772	1.05 0.95
Nevada	<del>833</del> 880	0.96 1.08
New Hampshire	<del>955</del> 978	0.83 1.20

State	Average Weekly Pay (2 <sup>nd</sup> Quarter)	Pay Differential Compared to Kansas (2 <sup>nd</sup> Quarter)
New Jersey	<u>1,097</u> <del>1,164</del>	<u>0.73</u> <del>1.43</del>
New Mexico	<u>794</u> <del>817</del>	<u>1.00</u> <del>1.01</del>
New York	<u>1,146</u> <del>1,219</del>	<u>0.70</u> <del>1.50</del>
North Carolina	<u>818</u> <del>840</del>	<u>0.97</u> <del>1.03</del>
North Dakota	<u>936</u> <del>809</del>	<u>0.85</u> <del>1.00</del>
Ohio	<u>846</u> <del>865</del>	<u>0.94</u> <del>1.07</del>
Oklahoma	<u>816</u> <del>797</del>	<u>0.98</u> <del>0.98</del>
Oregon	<u>874</u> <del>852</del>	<u>0.91</u> <del>1.05</del>
Pennsylvania	<u>933</u> <del>951</del>	<u>0.85</u> <del>1.17</del>
Rhode Island	<u>898</u> <del>940</del>	<u>0.89</u> <del>1.16</del>
South Carolina	<u>765</u> <del>775</del>	<u>1.04</u> <del>0.95</del>
South Dakota	<u>712</u> <del>714</del>	<u>1.12</u> <del>0.88</del>
Tennessee	<u>836</u> <del>878</del>	<u>0.95</u> <del>1.08</del>
Texas	<u>973</u> <del>977</del>	<u>0.82</u> <del>1.20</del>
Utah	<u>796</u> <del>827</del>	<u>1.00</u> <del>1.02</del>
Vermont	<u>813</u> <del>814</del>	<u>0.98</u> <del>1.00</del>
Virginia	<u>976</u> <del>1,028</del>	<u>0.82</u> <del>1.27</del>
Washington	<u>990</u> <del>981</del>	<u>0.81</u> <del>1.21</del>
West Virginia	<u>792</u> <del>778</del>	<u>1.01</u> <del>0.96</del>
Wisconsin	<u>816</u> <del>836</del>	<u>0.98</u> <del>1.03</del>
Wyoming	<u>871</u> <del>872</del>	<u>0.92</u> <del>1.07</del>
Puerto Rico	<u>504</u> <del>559</del>	<u>1.58</u> <del>0.69</del>
Virgin Islands	<u>728</u> <del>805</del>	<u>1.09</u> <del>0.99</del>

Table 2

Covered <sup>(1)</sup> establishments, employment, and wages by state, ~~third~~ second quarter 2006 ~~14~~ <sup>(2)</sup>

State	Establishments <del>Third</del> <u>Second</u> Quarter 2010 2014 (Thousands)	Employment		Average Weekly Wage <sup>3</sup>	
		<del>September</del> <u>June</u> 2010-2014 (Thousands)	Percent change, <del>September</del> <u>June</u> 2009- <del>10</del> <u>June</u> 2013-14	<del>Average</del> <u>Average</u> <del>Weekly</del> <u>Weekly</u> <del>Wage</del> <u>Wage</u> <del>Second</del> <u>Second</u> Quarter, 2014	Percent change, <del>third</del> <u>second</u> quarter 2009- <del>10</del> <u>2013-</u> 14
United States <sup>(4)</sup>	9,093.2	429,451.6	0.9	\$971	3.0
Alabama	117.7416.9	1,872.901,823.8	0.70.3	806839	1.62.4
Alaska	21.921.3	344.9306.6	0.51.4	1,014987	4.62.9
Arizona	146.146.2	2,486.002,417.0	1.9.5	888892	1.31.4
Arkansas	87.184.6	1,168.101,143.4	1.50.5	745738	1.51.8
California	1,371.901,375.4	15,905.6014,561.6	2.80.6	1,0721,128	2.45.0
Colorado	178.8169.8	2,439.302,203.9	3.40.9	9601,001	2.93.7
Connecticut	113.9111.3	1,676.601,628.6	0.60.5	1,1551,226	2.52.8
Delaware	29.628.2	429404.9	2.51.5	9761,003	1.24.4
District of Columbia	35.935.5	732.6698.5	11.6	1,5691,688	-0.54.5
Florida	636.595.6	7,628.607,258.9	3.10.7	839871	2.11.8
Georgia	281.5268.7	4,036.303,790.7	3.10.7	882906	1.73.4
Hawaii	38.938.9	624.6598.0	1.10.8	845859	2.71.9
Idaho	54.454.9	659.2601.7	2.5-0.4	697733	2.23.5
Illinois	413.4381.4	5,836.905,573.7	1.50.9	9881,035	1.92.9
Indiana	159.158.4	2,916.902,743.6	1.81.2	784804	1.22.9
Iowa	99.594.7	1,547.801,446.1	1.60.6	780797	33.4
Kansas	85.588.3	1,372.801,311.7	1.70.2	797812	2.32.5
Kentucky	120.6110.5	1,820.801,747.7	1.71.3	798794	21.7
Louisiana	129.3126.5	1,921.601,849.5	1.40.3	843863	2.43.5
Maine	49.149.5	610.4578.3	0.8-0.1	746769	2.11.3
Maryland	166.6164.6	2,594.402,488.6	0.91.0	1,0201,080	1.62.7
Massachusetts	228.3223.5	3,407.003,188.2	1.41.4	1,1581,217	2.43.3
Michigan	236.2246.4	4,164.703,817.3	2.31.3	897938	2.32.7
Minnesota	163.6165.5	2,782.002,579.6	1.30.6	947974	1.95.0
Mississippi	70.969.6	1,101.101,081.6	0.50.4	705706	21.3
Missouri	183.5175.1	2,703.202,596.8	1.3-0.1	818839	1.92.8
Montana	43.942.3	453.4419.5	1.10.1	734721	2.43.6
Nebraska	71.360.7	956.2902.9	1.40.7	756772	2.72.0
Nevada	75.871.5	1,210.101,114.5	3.4-0.8	833880	0.60.6
New Hampshire	49.848.5	637.2610.0	1.20.6	955978	4.32.1
New Jersey	264.9270.0	3,944.803,792.0	0.8-0.2	1,0971,161	1.21.5
New Mexico	56.655.3	801786.7	0.6-0.1	794817	1.72.8
New York	624.8593.4	8,965.208,507.7	1.81.0	1,1461,219	2.42.1
North Carolina	259.6253.4	4,080.703,831.7	2.40.7	818840	1.22.7
North Dakota	31.526.5	453368.8	4.44.3	936809	5.57.6
Ohio	288.3287.6	5,233.804,963.5	1.41.1	846865	2.13.0

State	Establishments Third-Second Quarter 2010 2014 (Thousands)	Employment		Average Weekly Wage <sup>3</sup>	
		September-June 2010-2014 (Thousands)	Percent change, September 2009- 10-June 2013-14	Average Weekly Wage-Second Quarter, 2014	Percent change, third second quarter 2009- 10-2013- 14
Oklahoma	106.9102.6	1,578.001,506.9	11.2	816797	2.64.5
Oregon	136.2130.9	1,748.401,609.4	2.41.0	874852	2.92.8
Pennsylvania	351.2343.6	5,719.805,547.3	11.3	933951	1.62.0
Rhode Island	35.835.2	472.9450.8	1.60.5	898940	23.1
South Carolina	116.1109.7	1,916.401,770.6	2.71.2	765775	2.51.6
South Dakota	31.931.0	422.9391.1	1.41.4	712714	3.33.8
Tennessee	145.3139.6	2,755.702,599.4	1.81.1	836878	23.5
Texas	618.3575.5	11,402.8010,352.8	32.0	973977	3.13.4
Utah	89.984.8	1,297.501,170.2	2.91.1	796827	1.73.9
Vermont	24.424.3	307299.3	10.9	813814	0.71.1
Virginia	242.9234.4	3,710.803,578.5	0.70.8	9761,028	0.83.3
Washington	236.4238.9	3,109.602,803.1	3.21.0	990981	2.12.9
West Virginia	49.848.7	711.3698.0	-0.30.6	792778	1.43.5
Wisconsin	164.4158.6	2,809.102,665.9	1.31.1	816836	23.2
Wyoming	25.525.1	295.3270.5	1.61.3	871872	3.14.9
Puerto Rico	48.649.8	897.00956.7	-2-2.3	504559	0.61.5
Virgin Islands	3.43.6	37,844.9	-2.22.0	728805	2.88.3

<sup>1</sup> Includes workers covered by Unemployment Insurance (UI) and Unemployment Compensation for Federal Employees (UCFE) programs.

<sup>2</sup> Data are preliminary.

<sup>3</sup> Average weekly wages were calculated using unrounded data.

<sup>4</sup> Totals for the United States do not include data for Puerto Rico or the Virgin Islands.

Income Tax Considerations

Section A - Dependent's Exemption And Child Tax Credit

Throughout this appendix, the term "custodial" and "noncustodial" parents are used to comply with tax law. In all other sections in the Kansas Child Support Guidelines, these terms have been updated to comply with the current Kansas law.

Section A.I – Dependent's Exemption

The parties are reminded that the affordable care act requires every American to have health insurance. In many cases, there is a penalty assessed (and paid when income taxes are filed) for failure to maintain health insurance for oneself or one's dependents. Note that regardless of which party is ordered by the court to maintain the health insurance, the penalty for a child not having health insurance will be assessed by the IRS against the individual who claims the child as a dependency exemption. The parties are advised to take this into consideration when determining dependency and health insurance issues.

Generally, the parent with the higher income will benefit more from the tax exemption. The parties should be encouraged to maximize tax benefits and adjust child support equitably.

Frequently, the parties agree to alternate the exemption. If the custodial parent agrees to alternate the exemption, the additional tax benefit to the noncustodial parent should be shared with the custodial parent equitably. If the noncustodial parent agrees to allow the custodial parent to claim the exemption in years that the noncustodial parent was entitled to the exemption, the additional tax benefit to the custodial parent should be shared with the noncustodial parent equitably.

If the custodial parent elects not to alternate the income tax exemption for the minor child by executing IRS Form 8332 or a substantially similar form, the court shall consider the actual economic effect of the failure to alternate the exemption on the noncustodial parent and may adjust the noncustodial parent's monthly child support accordingly.

The party requesting the Income Tax Consideration Aadjustment shall have the burden of proof. The amount should be entered on Line E.3.

The following discussion and example reflects ~~2014~~ 2015 tax laws. Although the narrative is in the context of the value to the noncustodial parent, it could also be applicable to the custodial parent as discussed above.

For ~~2014~~ 2015, the federal income tax exemption was ~~\$3,700~~ \$4,000 per person and the Kansas exemption was \$2,250. The value of the exemption to the noncustodial parent may be calculated by multiplying the applicable exemption amount by the noncustodial parent's applicable highest marginal rate at both the federal and Kansas levels. The combined federal and Kansas amount should be divided by 12 to arrive at the monthly amount. A portion of this amount would then be allocated to the noncustodial parent based upon his/her share of the combined income (Line D.2.). If the noncustodial party is self-employed and has no other outside income, the applicable Kansas rate will be 0 under 2015 Kansas tax law. If the noncustodial party is a member of a Limited Liability Corporation (LLC) and receives income from the LLC that is not W2 income, the applicable Kansas rate for that income will be 0. If the noncustodial party is a member of an S-Corporation, any income flowing to the party as a distribution from the corporation, rather than as wages through a W2, will have an applicable Kansas rate of 0.

*Example: A noncustodial parent has one minor child and has an Adjusted Gross Income in ~~2014~~ 2015 of \$22,750 and assumes the noncustodial parent is in a 15% marginal federal income tax rate and a ~~6.25~~ 4.6% Kansas marginal income tax rate. Accordingly, if the custodial parent will not alternate the exemption, the calculation for the value of the exemption would be calculated as ~~3,700~~ \$4,000 x .15 for the federal amount and \$2,250 x ~~.0625~~ .046 for the Kansas rate. The resulting total, ~~\$696~~ \$704, would be divided by 12 to arrive at the monthly value of ~~\$58~~ 59, which should then be multiplied by 68% (the noncustodial parent's share of the combined income) producing an adjustment to the guideline child support of a monthly credit of ~~\$39~~ 40 to the noncustodial parent.*

## Section A.II – Federal Child Tax Credit

Federal income tax law allows a tax credit for parents with a dependent child under the age of 17 on the last day of the tax year. The credit in ~~2014~~ 2015 is \$1,000 for each qualifying child. The credit is only available for a child 16 or younger on the last day of the tax year in question. If the child turns 17 on or before December 31, no tax credit may be claimed as a dependent.



If the right to claim a qualifying child as a dependent is not shared between the parents, the monthly value of the tax credit should be included in the Income Tax Considerations adjustment.

For ~~2011~~2015, the monthly value of the tax credit is  $\$1,000 \div 12$  for each qualifying child, or \$83. If the right to claim the child as a dependent (and the credit) is not shared between the parents, then the noncustodial parent's monthly child support should be decreased by the proportionate share of the combined income on Line D.2 of the Child Support Worksheet (increased if the noncustodian claims the child as a dependent) in addition to any other Income Tax Aadjustment amounts.

### Section B – Head of Household Adjustment

If the custodial parent utilizes the standard deduction and files as head of household, a tax benefit results to the custodial parent that, absent custody of the child, might not otherwise be available. Such tax benefit received by the custodial parent can be measured by the difference in the standard deduction for head of household over the standard deduction for a single taxpayer multiplied by the applicable marginal federal and state income tax rates. Please note that the tax brackets for taxpayers filing as head of household differ than those for taxpayers filing as single or married filing jointly. In addition, the custodial parent is given an additional exemption at the Kansas level due to filing as a head of household. The benefit of the additional exemption is calculated by multiplying the custodial parent's marginal Kansas income tax rate by the Kansas exemption amount. If the custodial parent's income is from self-employment, the Kansas tax rate on this income is zero. The total of the standard deduction and additional exemption benefits should be divided by 12 to arrive at the monthly amount. If the court decides it is appropriate to share the tax benefits of this deduction, the noncustodial parent's credit should not exceed his/her proportionate share of the combined income on Line D.2 of the Child Support Worksheet.

*Example: A custodial parent has one minor child and has an Aadjusted Gross Income in ~~2011~~2015 of \$22,750 and assumes the custodial parent is in a 15% marginal federal income tax rate and a ~~3.5~~4.6% marginal Kansas income tax rate. The difference in the Federal standard deduction for head of household over that for a single taxpayer is ~~\$2,700~~2,950 ( $\$8,500 - \$5,800 = \$2,700$  ~~(9,250 - \$6,300 = \$2,950)~~). This difference multiplied by the custodial parent's federal marginal income tax rate of 15% results in an income tax benefit of ~~\$405~~443. The difference in the Kansas standard deduction for head of household over that for a single taxpayer is ~~\$1,500~~2,500 ( $\$4,500 - \$3,000 = \$1,500$  ~~5,500 - \$3,000 = \$2,250~~). This difference multiplied by the custodial parent's marginal Kansas income tax rate of*

~~3-54.6~~% results in a benefit of ~~\$53115~~, for a combined federal and Kansas standard deduction benefit of ~~\$458558~~. Because the custodial parent filed as head of household, the parent was allowed an additional Kansas exemption of \$2,250, for an income tax benefit of ~~\$79104~~ ( $\$2,250 \times .035046 = \$79104$ ). The total income tax benefit for filing as head of household is thus ~~\$537662~~. The noncustodial parent's proportionate share of the combined income is 68% and this percentage should be applied to the head of household tax benefit (~~\$537662~~  $\times .68 = \$365450$ ). This amount is divided by 12 to arrive at a monthly credit of ~~\$3038~~.

The combined benefits allowed for the dependent's exemption (Section A, if applicable) and head of household status (Section B) should be combined with any other pertinent income tax considerations and entered on Line E.3 as a negative adjustment for the noncustodial parent.

### Section C – Additional Information

The above listed guidelines reflect tax law for ~~2011~~2015. Amounts of exemptions, deductions, and credits, as well as tax law itself will change. Current tax law should be consulted for implementation of and relevance to these guidelines.

The following pages reflect current Federal and Kansas income tax factors. Additionally, a sample Tax Considerations Worksheet is included in this appendix.

#### Federal Standard Deduction Chart:

Single \$ 6,300

Married Filing Jointly \$12,600

Married Filing Separately \$ 6,300

Head of Household \$ 9,250

Surviving Spouse \$12,600

## Federal Income Tax Factors

Income Tax Brackets	Taxable Income	2009	2010	2011
• Single	\$ 0 to \$ 8,350	10%		
	0 to 8,375		10%	
	0 to 8,500			10%
	8,351 to 33,950	15		
	8,376 to 34,000		15	
	8,501 to 34,500			15
	33,951 to 82,250	25		
	34,001 to 82,400		25	
	34,501 to 83,600			25
	82,251 to 171,550	28		
82,401 to 171,850		28		
83,601 to 174,400			28	
• Head of Household	0 to 11,950	10		
	0 to 11,950		10	
	0 to 12,150			10
	11,951 to 45,500	15		
	11,951 to 45,550		15	
	12,151 to 46,250			15
	45,501 to 117,450	25		
	45,551 to 117,650		25	
	46,251 to 119,400			25
	117,451 to 190,200	28		
117,951 to 190,550		28		
119,401 to 193,350			28	
• Married Filing Joint	0 to 16,700	10		
	0 to 16,750		10	
	0 to 17,000			10
	16,701 to 67,900	15		
	16,751 to 68,000		15	
	17,001 to 69,000			15
	67,901 to 137,050	25		
	68,001 to 137,300		25	
	69,001 to 139,350			25
	137,051 to 208,850	28		
137,301 to 209,250		28		
139,351 to 212,300			28	
• Married Filing Separate	0 to 8,350	10		
	0 to 8,375		10	
	0 to 8,500			10
	8,351 to 33,950	15		
	8,376 to 34,000		15	
	8,501 to 34,500			15
	33,951 to 68,525	25		
	34,001 to 68,650		25	
	34,501 to 69,675			25
	68,526 to 104,425	28		
68,651 to 104,625		28		
69,676 to 106,150			28	

Note: Tax brackets for higher income levels not shown.

### Standard Deduction

• Single	\$ 5,700	\$ 5,700	\$ 5,800
• Head of Household	8,350	8,400	8,500
• Married Filing Joint	11,400	11,400	11,600
• Married Filing Separate	5,700	5,700	5,800

### Personal/Dependent Exemption

	3,650	3,650	3,700
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### Dependent Child Tax Credit

	1,000	1,000	1,000
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## Kansas Income Tax Factors

### **Income Tax Brackets**

	<u>Taxable Income</u>			
• Single, Head of Household and Married Filing Separate	\$ 0	to	\$ 15,000	3.5%
	15,001	to	30,000	6.25
	30,001	to	No Limit	6.45
• Married Filing Joint	0	to	30,000	3.5%
	30,001	to	60,000	6.25
	60,001	to	No Limit	6.45

### **Standard Deduction**

• Single and Married Filing Separate	\$ 3,000
• Head of Household	\$ 4,500
• Married Filing Joint	\$ 6,000

**Personal/Dependent Exemption \*** \$ 2,250

\* Head of household entitled to additional exemption

Federal Tax Rates:

Individual Taxpayers:

<u>If Taxable Income is Between:</u>	<u>The Tax Due Is:</u>
<u>0 - \$9,225</u>	<u>10% of taxable income</u>
<u>\$9,226 - \$37,450</u>	<u>\$922.50 + 15% of the amount over \$9,225</u>
<u>\$37,451 - \$90,750</u>	<u>\$5,156.25 + 25% of the amount of \$37,450</u>
<u>\$90,751 - \$189,300</u>	<u>\$18,481.25 + 28% of the amount over \$90,750</u>
<u>\$189,301 - \$411,500</u>	<u>\$46,075.25 + 33% of the amount over \$189,300</u>
<u>\$411,501 - \$413,200</u>	<u>\$119,401.25 + 35% of the amount over \$411,500</u>
<u>\$413,201 +</u>	<u>\$119,996.25 + 39.6% of the amount over \$413,200</u>

Married Individuals Filing Joint Returns and Surviving Spouses

<u>If Taxable Income is Between:</u>	<u>The Tax Due Is:</u>
<u>0 - \$18,450</u>	<u>10% of taxable income</u>
<u>\$18,451 - \$74,900</u>	<u>\$1,845 + 15% of the amount over \$18,450</u>
<u>\$74,901 - \$151,200</u>	<u>\$10,312.50 + 25% of the amount of \$74,900</u>
<u>\$151,201 - \$230,450</u>	<u>\$29,387.50 + 28% of the amount over \$151,200</u>
<u>\$230,451 - \$411,500</u>	<u>\$51,577.50 + 33% of the amount over \$230,450</u>
<u>\$411,501 - \$464,850</u>	<u>\$111,324 + 35% of the amount over \$411,500</u>
<u>\$464,850 +</u>	<u>\$129,996.50 + 39.6% of the amount over \$464,850</u>

Married Individuals Filing Separate Returns

<u>If Taxable Income is Between:</u>	<u>The Tax Due Is:</u>
<u>0 - \$9,225</u>	<u>10% of taxable income</u>
<u>\$9,226 - \$37,450</u>	<u>\$922.50 + 15% of the amount over \$9,225</u>
<u>\$37,451 - \$75,600</u>	<u>\$5,156.25 + 25% of the amount of \$37,450</u>
<u>\$75,601 - \$115,225</u>	<u>\$14,693.75 + 28% of the amount over \$75,600</u>
<u>\$115,226 - \$205,750</u>	<u>\$25,788.75 + 33% of the amount over \$115,225</u>
<u>\$205,751 - \$232,425</u>	<u>\$55,662 + 35% of the amount over \$205,750</u>
<u>\$232,426 +</u>	<u>\$64,998.25 + 39.6% of the amount over \$232,425</u>

Heads of Household

<u>If Taxable Income is Between:</u>	<u>The Tax Due Is:</u>
<u>0 - \$13,150</u>	<u>10% of taxable income</u>
<u>\$13,151 - \$50,200</u>	<u>\$1,315 + 15% of the amount over \$13,150</u>
<u>\$50,201 - \$129,600</u>	<u>\$6,872.50 + 25% of the amount of \$50,200</u>
<u>\$129,601 - \$209,850</u>	<u>\$26,772.50 + 28% of the amount over \$129,600</u>
<u>\$209,851 - \$411,500</u>	<u>\$49,192.50 + 33% of the amount over \$209,850</u>
<u>\$411,501 - \$439,000</u>	<u>\$115,737 + 35% of the amount over \$411,500</u>
<u>\$439,001 +</u>	<u>\$125,362 + 39.6% of the amount over \$439,000</u>

Kansas Standard Deduction Chart:

<u>Single</u>	<u>\$3,000</u>
<u>Married Filing Joint</u>	<u>\$7,500</u>
<u>Married Filing Separate</u>	<u>\$3,750</u>
<u>Head of Household</u>	<u>\$5,500</u>

Kansas – Married filing jointly

- Tax year 2015
  - Taxable income not over \$30,000: 2.7 % (K.S.A. 79-32,110)
  - Taxable income over \$30,000: \$810 plus 4.6 % of excess over \$30,000 (K.S.A. 79-32,110)

Kansas – Married Filing Separate, Single, Head of Household

- Tax year 2015
  - Taxable income not over \$15,000: 2.7% (79-32,110)
  - Taxable income over \$15,000: \$405 plus 4.6% of excess of \$15,000 (K.S.A. 79-32,110)

DRAFT

## 2011 TAX CONSIDERATIONS

### Tax Exemptions

(Federal) \_\_\_\_\_ 3,700 x \_\_\_\_\_<sup>(1)</sup> = 0.00  
 (State) 2,250 x \_\_\_\_\_<sup>(1)</sup> = 0.00  
 \_\_\_\_\_ 0.00 x \_\_\_\_\_%<sup>(3)</sup> = \_\_\_\_\_ : 12 = \$ \_\_\_\_\_ per month x # of children = \$ \_\_\_\_\_

### Head of Household

(Federal) \_\_\_\_\_ 2,700 x \_\_\_\_\_<sup>(2)</sup> = \_\_\_\_\_ 0.00  
 (State) 1,500 x \_\_\_\_\_<sup>(2)</sup> = \_\_\_\_\_ 0.00  
 (Add.) 2,250 x \_\_\_\_\_<sup>(2)</sup> = \_\_\_\_\_ 0.00  
 \_\_\_\_\_ 0.00 x \_\_\_\_\_%<sup>(3)</sup> = \_\_\_\_\_ : 12 = \$ \_\_\_\_\_ per month x # of children = \$ \_\_\_\_\_

### Additional Tax Credit (not available for children 17 and older)

\_\_\_\_\_ 1,000 x \_\_\_\_\_%<sup>(3)</sup> = \_\_\_\_\_ : 12 = \$ \_\_\_\_\_ per month x # of children = \$ \_\_\_\_\_

Tax Exemptions	+	0.00
Head of Household	+	0.00
Additional Tax Credit	+	0.00
Total Tax Consideration	+	0.00

\*\*\*\*\*

### (A) 2011 Federal Marginal Tax Rates (Single)

- \_\_\_\_\_ 10% marginal tax rate of incomes from 0.00 — 8,500
- \_\_\_\_\_ 15% marginal tax rate of incomes from 8,501 — 34,500
- \_\_\_\_\_ 25% marginal tax rate of incomes from 34,501 — 83,600
- \_\_\_\_\_ 28% marginal tax rate of incomes from 83,601 — 174,400

### (B) 2011 State Marginal Tax Rates (Single)

- \_\_\_\_\_ 3.50% marginal tax rate of incomes from 0.00 — 15,000
- \_\_\_\_\_ 6.25% marginal tax rate of incomes from 15,001 — 30,000
- \_\_\_\_\_ 6.45% marginal tax rate of incomes of 30,001 — above

- \_\_\_\_\_ (1) Use noncustodial parent's marginal tax rate
- \_\_\_\_\_ (2) Use custodial parent's marginal tax rate
- \_\_\_\_\_ (3) Noncustodial parent's percentage from Line D.2. of Child Support Worksheet

\_\_\_\_\_ Annual Gross Income: \_\_\_\_\_  
 \_\_\_\_\_ Standard Deduction: \_\_\_\_\_  
 \_\_\_\_\_ Annual Child Support  
 \_\_\_\_\_ Income for Marginal  
 \_\_\_\_\_ Tax Rate: \_\_\_\_\_



Cafeteria Plans and Salary Reduction Agreements

## A. General Definition

Under salary reduction agreements, an employee can take advantage of tax deferral through 401(k) or 403(b) plans or by receiving tax-free benefits through a cafeteria plan. Under 401(k) and 403(b) plans, amounts reducing salary are invested in selected investments or annuities for future retirement. Under a cafeteria plan, an employer offers a set of fringe benefits from which participating employees may select. The cafeteria plan can be funded with employer contributions, employee contributions (usually through salary reduction agreements), or a combination of both. The cafeteria plan results in a lower taxable income to the employee where contributions to the plan are from pre-tax income through salary reduction agreements. Qualified benefits which may be offered under a cafeteria plan include:

1. Coverage under an accident or health plan to the extent that the coverage is excludable from income under Code Section 106.
2. Group term life insurance coverage that is excludable from gross income under Code Section 79.
3. Dependent care assistance programs under Code Section 129.
4. Qualified cash or deferred arrangements.
5. Adoption assistance programs that meet the requirements of Code Section 137.
6. Qualified group legal services plans.

## B. Application to the Guidelines

The gross income of the wage earner, regardless of whether it is taxable or nontaxable, is to be used to compute child support payments. Additionally, costs pertinent to child support computations (child care, health insurance premiums, etc.) that were withheld on a pre-tax basis from the employee's salary would also be considered. Benefits paid by the employer that are truly the company's expenses and not a reduction of the employee's gross income would be ignored.

Completed Sample Child Support Worksheet

IN THE \_\_\_\_\_ JUDICIAL DISTRICT  
 \_\_\_\_\_ COUNTY, KANSAS

This sample shows child support calculated WITHOUT an Equal Parenting calculation.

IN THE MATTER OF:

\_\_\_\_\_

and

CASE NO. \_\_\_\_\_

\_\_\_\_\_

CHILD SUPPORT WORKSHEET OF \_\_\_\_\_  
 (name)

A. INCOME COMPUTATION – WAGE EARNER

MOTHER Parent A FATHER Parent B

1.	Domestic Gross Income (Insert on Line C.1. below)*	\$ <u>893</u>	\$ _____
----	---	---------------	----------

B. INCOME COMPUTATION – SELF-EMPLOYED

†1.	Self-Employment Gross Income*	_____	<u>3,000</u>
†2.	Reasonable Business Expenses	(-) _____	<u>1,232</u>
†3.	Domestic Gross Income (Insert on Line C.1. below)	_____	<u>1,768</u>

C. ADJUSTMENTS TO DOMESTIC GROSS INCOME

†1.	Domestic Gross Income	_____	<u>893</u>	_____	<u>1,768</u>
2.	Court-Ordered Child Support Paid	(-) _____	<u>0</u>	_____	<u>0</u>
3.	Court-Ordered Maintenance Paid	(-) _____	<u>0</u>	_____	<u>0</u>
4.	Court-Ordered Maintenance Received	(+) _____	<u>0</u>	_____	<u>0</u>
†5.	Child Support Income (Insert on Line D.1. below)	_____	<u>893</u>	_____	<u>1,768</u>

D. COMPUTATION OF CHILD SUPPORT

†1.	Child Support Income	_____	<u>893</u>	+	_____	<u>1,768</u>
					=	<u>2,661</u>
†2.	Proportionate Shares of Combined Income (Each parent's income divided by combined income)	_____	<u>33.6%</u>			<u>66.4 %</u>
†3.	Gross Child Support Obligation** (Using the combined income from Line D.1. find amount for each child and enter total for all children)					

Age of Children	0-5	6-11	12-18		Total
Number Per-Age Category	<u>1</u>	<u>1</u>	<u>0</u>		
Total Amount	<u>312326+</u>	<u>358375+</u>	<u>0</u>	=	<u>670701</u>

† Examples provided in Appendix VIII

\* Interstate Pay Differential Adjustment?

\_\_\_\_\_ Yes      \_\_\_\_\_ X No

\*\*Multiple Family Application?

\_\_\_\_\_ Yes      \_\_\_\_\_ X No

MOTHERParent A      FATHERParent B

4.	Health and Dental Insurance Premium	\$ 0	\$ 125
			= 125
5.	Work-Related Child Care Costs	112	
	Formula: Amt. - ((Amt. x %) + (.25 x (Amt. x %)))		
	for each child care credit		= 112
	Example: 200 - ((200 x 35%) + (.25 x (200 x 35%)))		
†6.	Parents' Total Child Support Obligation (Line D.3. plus Lines D.4. & D.5.)		<u>907938</u>
†7.	Parental Child Support Obligation (Line D.2. times Line D.6. for each parent)	<u>305-315</u>	<u>602-623</u>
†8.	Adjustment for Insurance and Child Care (Subtract for actual payment made for items D.4. and D.5.)	(-) <u>(112)</u>	<u>(125)</u>
†9.	Basic Parental Child Support Obligation (Line D.7. minus Line D.8.; Insert on Line F.1. below)	<u>193-203</u>	<u>477498</u>

E. CHILD SUPPORT ADJUSTMENTS

APPLICABLE	N/A	CATEGORY	AMOUNT ALLOWED	
			<u>MOTHER</u> Parent A	<u>FATHER</u> Parent B
1.	<input type="checkbox"/>	<input checked="" type="checkbox"/> Long Distance Parenting Time Costs	(+/-) _____	(+/-) _____
2.	<input type="checkbox"/>	<input checked="" type="checkbox"/> Parenting Time Adjustment (if b. %____)	(+/-) _____	(+/-) _____
3.	<input type="checkbox"/>	<input checked="" type="checkbox"/> Income Tax Considerations	(+/-) _____	(+/-) _____
4.	<input type="checkbox"/>	<input checked="" type="checkbox"/> Special Needs/ <u>Extraordinary Exp.</u>	(+/-) _____	(+/-) _____
5.	<input type="checkbox"/>	<input checked="" type="checkbox"/> Agreement Past Majority	(+/-) _____	(+/-) _____
6.	<input type="checkbox"/>	<input checked="" type="checkbox"/> Overall Financial Condition	(+/-) _____	(+/-) _____
7.	TOTAL (Insert on Line F.2. below)		<u>0</u>	<u>0</u>

F. DEVIATION(S) FROM REBUTTABLE PRESUMPTION AMOUNT

		AMOUNT ALLOWED	
		<u>MOTHER</u> Parent A	<u>FATHER</u> Parent B
1.	Basic Parental Child Support Obligation (Line D.9. from above)	<u>193203</u>	<u>477498</u>
†2.	Total Child Support Adjustments (Line E.7. from above)	(+/-) <u>0</u>	<u>0</u>
3.	Adjusted Subtotal (Line F.1. +/- Line F.2.)	<u>193203</u>	<u>477498</u>
4.	Equal Parenting Time Obligation (EPT worksheet Line 12 or 14)	_____	_____
†5.	Enforcement Fee Allowance**      Percentage <u>4%</u>		
	** (Applied only to Nonresidential Parent) Flat Fee \$ <u>0</u>		
	((Line F.3. or F.4 x Collection Fee %) x .5) or (Monthly Flat Fee x .5))	(+) <u>0</u>	(+) <u>10</u>
6.	Net Parental Child Support Obligation (Line F.3. + Line F.4. or F.5)	<u>193203</u>	<u>487488</u>

\*\*Parent with non-primary residency. Use local percentage

\_\_\_\_\_  
Prepared By (Signature)

\_\_\_\_\_  
Judge/Hearing Officer Signature

\_\_\_\_\_  
Prepared By (Print Name)

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Prepared By      Date Submitted

\_\_\_\_\_  
Date Approved

Completed Sample Child Support Worksheet

IN THE \_\_\_\_\_ JUDICIAL DISTRICT  
 \_\_\_\_\_ COUNTY, KANSAS

IN THE MATTER OF:

\_\_\_\_\_

and

CASE NO. \_\_\_\_\_

\_\_\_\_\_

CHILD SUPPORT WORKSHEET OF \_\_\_\_\_  
 (name)

This sample shows child support calculated **WITH** an Equal Parenting calculation and worksheet.

A. INCOME COMPUTATION – WAGE EARNER MOTHERParent A FATHERParent B

1.	Domestic Gross Income (Insert on Line C.1. below)*	\$ 893	\$ _____
----	---	--------	----------

B. INCOME COMPUTATION – SELF-EMPLOYED

†1.	Self-Employment Gross Income*	_____	3,000
†2.	Reasonable Business Expenses	(-) _____	1,232
†3.	Domestic Gross Income (Insert on Line C.1. below)	_____	1,768

C. ADJUSTMENTS TO DOMESTIC GROSS INCOME

†1.	Domestic Gross Income	893	1,768
2.	Court-Ordered Child Support Paid	(-) 0	0
3.	Court-Ordered Maintenance Paid	(-) 0	0
4.	Court-Ordered Maintenance Received	(+) 0	0
†5.	Child Support Income (Insert on Line D.1. below)	893	1,768

D. COMPUTATION OF CHILD SUPPORT

†1.	Child Support Income	893	+ 1,768
			= 2,661
†2.	Proportionate Shares of Combined Income (Each parent's income divided by combined income)	33.6%	66.4%
†3.	Gross Child Support Obligation** (Using the combined income from Line D.1. find amount for each child and enter total for all children)		

Age of Children	0-5	6-11	12-18	Total
Number Per-Age Category	1	1	0	
Total Amount	312	326	0	= 670
	312	375	0	= 701

† Examples provided in Appendix VIII

\* Interstate Pay Differential Adjustment?

\_\_\_\_\_ Yes      \_\_\_\_\_ X No

\*\*Multiple Family Application?

\_\_\_\_\_ Yes      \_\_\_\_\_ X No

Case No. \_\_\_\_\_  
MOTHERParent A    FATHERParent B

4.	Health and Dental Insurance Premium	\$ 0	\$ 125
			= 125
5.	Work-Related Child Care Costs	112	
	Formula: Amt. - ((Amt. x %) + (.25 x (Amt. x %)))		
	for each child care credit		= 112
	Example: 200 - ((200 x 35%) + (.25 x (200 x 35%)))		
†6.	Parents' Total Child Support Obligation (Line D.3. plus Lines D.4. & D.5.)		<u>907938</u>
†7.	Parental Child Support Obligation (Line D.2. times Line D.6. for each parent)	<u>305315</u>	<u>602623</u>
†8.	Adjustment for Insurance and Child Care (Subtract for actual payment made for items D.4. and D.5.)	(-) <u>(112)</u>	<u>(125)</u>
†9.	Basic Parental Child Support Obligation (Line D.7. minus Line D.8.; Insert on Line F.1. below)	<u>193203</u>	<u>477498</u>

**E. CHILD SUPPORT ADJUSTMENTS**

		AMOUNT ALLOWED	
APPLICABLE	N/A	<u>MOTHER</u> Parent A	<u>FATHER</u> Parent B
1.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Long Distance Parenting Time Costs (+/-) _____
2.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Parenting Time Adjustment (if b. %____) (+/-) _____
3.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Income Tax Considerations (+/-) _____
4.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Special Needs/ <u>Extraordinary Exp.</u> (+/-) _____
5.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Agreement Past Majority (+/-) _____
6.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Overall Financial Condition (+/-) _____
7.	TOTAL (Insert on Line F.2. below)		<u>0</u> <u>0</u>

		AMOUNT ALLOWED	
		<u>MOTHER</u> Parent A	<u>FATHER</u> Parent B
1.	Basic Parental Child Support Obligation (Line D.9. from above)	<u>193203</u>	<u>477498</u>
†2.	Total Child Support Adjustments (Line E.7. from above)	(+/-) <u>0</u>	<u>0</u>
3.	Adjusted Subtotal (Line F.1. +/- Line F.2.)	<u>193-203</u>	<u>477498</u>
4.	Equal Parenting Time Obligation (EPT worksheet Line 12 or 14)		<u>299218</u>
†5.	Enforcement Fee Allowance**      Percentage <u>4%</u> ** (Applied only to Nonresidential Parent) Flat Fee \$ <u>0</u> (Line F.3. or F.4 x Collection Fee %) x .5) or (Monthly Flat Fee x .5)	(+) <u>0</u>	(+) <u>6</u>
6.	Net Parental Child Support Obligation (Line F.3. + Line F.4. or F.5)	<u>193-203</u>	<u>305223</u>

\*\*Parent with non-primary residency. Use local percentage

\_\_\_\_\_  
Prepared By (Signature)

\_\_\_\_\_  
 Judge/Hearing Officer Signature

\_\_\_\_\_  
Prepared By (Print Name)

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Prepared By                      Date Submitted

\_\_\_\_\_  
 Date Approved

## Equal Parenting Time (EPT) Worksheet

(The Equal Parenting Time Worksheet shall be filed with the Child Support Worksheet. References like "Line F.3" correspond to lines shown on the Child Support Worksheet (CSW). References to "line 9" are to the lines on this worksheet.)

Step #	Line #	Instruction	Amount
Step 1	1	Enter the higher amount of the adjusted subtotal from Line F.3	<u>477498</u>
	2	Enter the lower amount of the adjusted subtotal from Line F.3	<u>193203</u>
	3	Subtract line 2 from line 1 and enter the result here	<u>284295</u>
	4	Multiply line 3 by 50% (.5) and enter the result here	<u>142148</u>
Step 2	5	Enter the total from Line D.1 (Child Support Income)	2,661
	6	Enter the total from Line D.3 (Gross Child Support Obligation)	<u>670701</u>
	7	If the parents <del>have a written agreement to</del> each provide clothing for the children in their own home, go to line <u>98</u> . If not, go to line <u>89</u> .	
Step 2.a	8	If the amount on line 5 is: A. equal to or less than \$4,690, enter <u>4310%</u> ( <u>.4310</u> ). B. greater than \$4,690 but less than \$8,125, enter <u>4512%</u> ( <u>.4512</u> ). C. equal to or greater than \$8,125 enter <u>4815%</u> ( <u>.4815</u> ). and go to line 10.	<u>4310</u> %
Step 2.b	9	If the amount on line 5 is: A. equal to or less than \$4,690, enter <u>4413%</u> ( <u>.4413</u> ). B. greater than \$4,690 but less than \$8,125, enter <u>4315%</u> ( <u>.4315</u> ). C. equal to or greater than \$8,125 enter <u>4618%</u> ( <u>.4618</u> ). and go to line 10.	_____ %
	10	Multiply line 6 by the percentage on line 8 or line 9 and enter the result here.	<u>8770</u>
Step 3	11	If the parent designated by the court to pay all of the child(ren)'s direct expenses is: A. the parent with the lower adjusted subtotal from Line F.3 of the child support worksheet, go to line 12. B. the parent with the higher adjusted subtotal on Line F.3 of the child support worksheet, go to line 14.	
Step 3.a	12	Add line 4 and line 10.	<u>229218</u>
	13	Enter the amount on Line 12 onto Line F.4 of the child support worksheet for the parent with the higher adjusted subtotal on line F.3. Calculate the enforcement fee (if any) on Line F.5. The result on Line F.6 is the amount the parent with the higher adjusted subtotal on Line F.3 will pay to the parent with the lower adjusted subtotal on Line F.3.	
Step 3.b	14	Subtract line 10 from line 4.	
	15	Enter the amount on line 14 onto Line F.4 of the child support worksheet for the parent with the higher adjusted subtotal on Line F.3. Calculate the enforcement fee (if any) on Line F.5. The result on Line F.6 is the amount the parent with the higher adjusted subtotal on Line F.3 will pay to the parent with the lower adjusted subtotal on Line F.3. This amount shall not be less than zero.	

Examples and Scenarios for Preparing the Child Support Worksheet

These specific examples and scenarios are provided to further explain Section III, General Instructions and Section IV, Specific Instructions for the Worksheet. The examples in this Appendix follow the sample worksheet found in Appendix VII.

EXAMPLE 1. Section IV. Specific Instructions for the Worksheet

A. Income Computation -- Wage Earner (Section A)

MotherParent A earns a minimum wage and has a Domestic Gross Income of \$893 per month.

B. Income Computation -- Self-Employed (Section B)

FatherParent B is self-employed and has a Self-Employment Gross Income of \$3,000 per month. Reasonable Bbusiness Eexpenses for FatherParent B are documented at \$1,232. FatherParent B's Domestic Gross Income is \$1,768 ( $\$3,000 - \$1,232 = \$1,768$ ).

C. Adjustments to Domestic Gross Income (Section C)

Child Support Income (Line C.5)

1. Child Support Income (Line D.1)

Child Support Income from Line C.5 should be transferred to Line D.1

Neither FatherParent B nor MotherParent A has any adjustments to the Domestic Gross Income. Therefore, the Child Support Income for FatherParent B is \$1,768 and is \$893 for MotherParent A.

D. Computation of Child Support (Section D)

1. Proportionate Shares of Combined Income (Line D.2)

FatherParent B earns \$1,768 Child Support Income per month. MotherParent A earns \$893 Child Support Income per month.



Their Combined Child Support Income is \$2,661. FatherParent B's proportionate share of the Combined Child Support Income is \$1,768 divided by \$2,661 or 66.4%. MotherParent A's proportionate share of the Combined Child Support Income is \$893 divided by \$2,661 or 33.6%.

2. Gross Child Support Obligation (Line D.3)

The following is a scenario for determining the gross support obligation on Line D.3 of the worksheet.

**Scenario 1:** The parents above have two children, ages 6 years, 7 months and 3 years, 10 months. In using the "Two-Child Families" schedule, \$2,661 is found in the left-hand column. Under the first column for the four-year-old, ~~\$312~~ 325 is identified, and in the next column for the seven-year-old, ~~\$358~~ 375 is identified. These two amounts are added together to find the total Gross Child Support Obligation of ~~\$670~~ 701 per month.

The following are two Multiple-Family Aadjustment scenarios for determining the gross support obligation on Line D.3 of the worksheet.

**Scenario 2:** The FatherParent B with two children in the above example remarries and has a one-year-old child by the subsequent marriage.

The Child Support Schedule for "Three-Child Families" should be used. At \$2,661 combined income of the parties, the amounts ~~\$278~~ 294 and ~~\$320~~ 338 are found and the sum of ~~\$598~~ 632 is entered on Line D.3.

**Scenario 3:** The FatherParent B with two children in the above scenario remarries twice and has a one-year-old child by the second marriage and a two-month-old child by the third marriage. The Child Support Schedule for "Four-Child Families" should be used. At \$2,661 combined income of the parties, the amounts ~~\$238~~ 252 and ~~\$274~~ 290 are found and the sum of ~~\$512~~ 542 is entered on Line D.3.

The following is a Divided Residency scenario for determining the gross support obligation on Line D.3 of the worksheet.

**Scenario 4:** ~~The Father~~Parent B in the above scenario has primary residency of the older child, six years and seven months. The ~~Mother~~Parent A has primary residency of the younger child, three years and ten months. The ~~C~~child S~~s~~upport S~~s~~chedule for “One-Child Families” should be used for calculating the support for each household. At \$2,661 combined income of the parties, the worksheet for the ~~Father~~Parent B to pay support to ~~the~~Mother~~Parent A~~ would show ~~\$413-423~~ at Line D.3. The worksheet for the ~~Mother~~Parent A’s obligation for the older child would show ~~\$475-487~~ at Line D.3. Without considering any other factors besides income in this scenario and after the remaining calculations are carried through, ~~the Father~~Parent B would pay the ~~Mother~~Parent A ~~\$413-423~~ for the younger child. ~~The Mother~~Parent A would pay ~~the Father~~Parent B ~~\$475-487~~ for the older child. The net result is that the ~~Mother~~Parent A would pay ~~the Father~~Parent B ~~\$62-64~~ per month.

3. Health and Dental Insurance Premium (Line D.4)

~~Father~~Parent B has a single-coverage policy. To add the children would cost an additional \$125 a month. Therefore, \$125 would be entered in ~~Father~~Parent B’s column and as the total on Line D.4 of the ~~W~~orksheet.

4. Work-Related Child Care Costs (Line D.5)

Table 1

(Applicable for Tax Years Beginning in 2003)

<u>Adjusted Gross Income</u>	<u>Applicable Percentage</u>	<u>Maximum Monthly Credit One Child</u>	<u>Maximum Monthly Credit Two or More Children</u>
<b>OVER</b>	<b>BUT NOT OVER</b>		
\$ 0	\$15,000	35%	\$87.50
15,000	17,000	34%	85.00
17,000	19,000	33%	82.50
19,000	21,000	32%	80.00
21,000	23,000	31%	77.50
23,000	25,000	30%	75.00
25,000	27,000	29%	72.50
27,000	29,000	28%	70.00
29,000	31,000	27%	67.50
31,000	33,000	26%	65.00
33,000	35,000	25%	62.50
35,000	37,000	24%	60.00

37,000	39,000	23%	57.50	115.00
39,000	41,000	22%	55.00	110.00
41,000	43,000	21%	52.50	105.00
43,000	No Limit	20%	50.00	100.00

The applicable percentages may vary from year to year. Current tax law should be consulted for the current applicable percentages. See IRS Form 2441 and instructions for details.

Child care is needed for the preschool child. The cost of the child care is \$200 per month. **Mother** **Parent A** pays for the costs of the child care and has an annual **A**adjusted **G**ross **I**ncome of \$10,716.

The applicable percentage for the federal child care credit is 35% from Table 1 above. The percentage is applied to the monthly child care costs (\$200 x .35 = \$70). The resulting amount is then multiplied by 25% to obtain a Kansas child care credit of \$18 (\$70 x .25 = \$18). As such, \$88 (\$70 + \$18 = \$88) is subtracted from the monthly child care costs (\$200 - \$88 = \$112). The result of \$112 would be entered in the parent's column and as the total on Line D.5 of the worksheet.

The formula for computing the allowed work-related child care cost is as follows:

$$\text{Amt.} - ((\text{Amt.} \times \%) + (.25 \times (\text{Amt.} \times \%)))$$

As used in this formula

Amt. = Monthly child care costs

% = Applicable percentage of federal child care credit

$$\begin{aligned} &\text{Amt.} - ((\text{Amt.} \times \%) + (.25 \times (\text{Amt.} \times \%))) \\ &200 - ((200 \times .35) + (.25 \times (200 \times .35))) \\ &200 - (70 + (.25 \times 70)) \\ &200 - (70 + 18) \\ &200 - 88 = 112 \end{aligned}$$

5. Parents' Total Child Support Obligation (Line D.6)

The **P**arents' **T**otal **C**hild **S**upport **O**bligation is obtained by adding the **\$670-701 B**asic **C**hild **S**upport **O**bligation (Line D.3) from Scenario 5 plus \$125 in **H**health and **D**dental **I**nsurance

Premium (Line D.4) and \$112 in Wwork-Rrelated Cchild Ccare Ccosts (Line D.5). The Pparents' Ttotal Cchild Ssupport Oobligation is \$~~907~~938 per month.

6. Parental Child Support Obligation (Line D.7)

On Line D.2 FatherParent B had 66.4% of the Ccombined Cchild Ssupport Iincome and MotherParent A had 33.6%. Therefore, FatherParent B's obligation is \$~~602~~623 (.664 x 907938). MotherParent A's obligation is \$~~305~~315 (.336 x 907938).

7. Adjustments for Health and Dental Insurance Premiums and Work-Related Child Care Costs (Line D.8)

FatherParent B pays \$125 per month for health insurance. MotherParent A pays \$112 per month child care costs.

8. Basic Parent Child Support Obligation (Line D.9)

Subtract \$125 from FatherParent B's child support obligation of \$~~602~~623 to make a net obligation of \$~~477~~498. Subtract \$112 from MotherParent A's child support obligation of \$~~305~~315 to make a net obligation of \$~~193~~203. MotherParent A has primary residency. Therefore, FatherParent B's basic child support obligation is \$~~477~~498 and MotherParent A's basic child support obligation is \$~~193~~203 before adjustments or enforcement fees are considered.

E. Child Support Adjustments (Section E)

1. Total (Line E.7)

Neither FatherParent B nor MotherParent A is claiming any Cchild Ssupport Aadjustments. Therefore, the Ttotal for each parent is zero.

F. Deviation(s) From Rebuttable Presumption Amount (Section F)

1. Basic Parental Child Support Obligation (Line F.1)  
Enter the amounts from Line D.9. for each parent.
2. Total Child Support Adjustments (Line F.2)

Enter the total adjustments from the amounts from Line E.7 for each parent.

3. **Adjusted Subtotal (Line F.1 +/- Line F.2)**  
Using the total adjustments on Line F.2, add to or subtract from the total on Line F.1 for each parent, based on the result from Line E.7.
  
4. **Equal Parenting Time Obligation (Line F.4)**  
Enter the amount from the **S**shared **E**xpense **F**ormula or the result from the **E**qual **P**arenting **T**ime worksheet (Appendix XI) on the line for the parent with the higher income from Line F.3.
  
5. **Enforcement Fee Allowance (Line F.5)**  
The child support enforcement fee varies across the state. In this example, the court trustee deducts 4% per month from the amount paid by the parent having nonprimary residency before distributing the payment to the parent having primary residency. Multiply the amount on Line F.3 by the applicable percentage (4%). Multiply the result by .5 to divide the fee into two equal parts and enter this amount on line F.4 for each parent.  
  
The court trustee fee may be a flat fee. To calculate the distribution of a flat fee (i.e. \$4), multiply the fee 50% ( $\$4.00 \times .5 = \$2.00$ ). Round the figure to the nearest whole dollar and add the amount, \$2.00 to the column for the parent having nonprimary residency on Line F.5).
  
6. **Net Parental Child Support Obligation (Line F.6)**  
Add lines F.3 or F.4 and F.5 to arrive at the net child support obligation which is entered on line F.6.

## EXAMPLE 2. Section III. General Instructions

### A. Income Beyond The Child Support Schedule

Instructions for calculating the child support formula for one child, age 12-18, at higher income levels:

In order to calculate the formula, a calculator with an exponential function is needed. The exponential function will be marked  $y^x$ . The exponential key raises  $y$  to the power of  $x$ . The "Power" function on Microsoft Excel spreadsheets can also be used. Using the Insert, Function option on the main toolbar, choose the category Math & Trig; then select Power on the

function list. Enter the appropriate monthly income and power (.689838232<sup>66690684</sup>) and then multiply the result by the multiplier found in the appropriate Child Support Table in Appendix II.

For example, the formula for a one child family is:

$$\text{Combined monthly income}^{0.689838232 \cdot 66690684} \times 2.795182393 \cdot 3.620808565$$

If monthly income is \$16,000 enter the following on the calculator:

- Step 1 - Enter "16000"
- Step 2 - Hit the "y<sup>x</sup>" key
- Step 3 - Enter ".689838232<sup>66690684</sup>"
- Step 4 - Hit the multiplication key "x"
- Step 5 - Enter "2.795182393<sup>3.620808565</sup>"
- Step 6 - Hit the equal key "="
- Step 7 - The calculated amount is \$2,221,2353  
If the child is between 16 and 18:
- Step 8 - If the child is 6-11, multiply \$2,221 by .92, or  
If the child is 0-5, multiply \$2,221 by .80

If using the Power function on a spreadsheet, calculate the result of the Power function, then multiply that result by 2.795182393<sup>3.620808565</sup>, then multiply that result by the appropriate age category multiplier. If monthly income is \$16,000, follow these steps using the Power function, displayed as "=POWER(number, power)," available in Excel<sup>®</sup> or other spreadsheet:

- Step 1 - =POWER(16000,0.689838232) = \$794,650
- Step 2 - =(794\*2.795182393) = \$2,221,2353  
= (650\*3.620808565) = 2,353
- Step 3 - If child is 6-11 = (\$2,221\*.92)(\$2,353\*.92)  
If child is 0-5 = (\$2,221\*.80)(\$2,353\*.80)

This calculation is a per child calculation and should be added to the appropriate line of section D.3 of the Child Support Worksheet. Therefore, the amounts for each child should be added together to arrive at the total child support amount pursuant to Section V, Subsection D.3.

Military Pay and Allowances

The military pay system is complex and multi-faceted. The following is a brief glossary of some regularly received types of military pay that may be considered for the purpose of calculating child support. Information about military pay and allowances can be found at: <http://www.military.com/benefits/military-pay>.

**Basic Pay**

The amount of basic pay is determined by the length of time in service and rank.

**Basic Allowance for Subsistence (BAS)**

BAS is a non-taxable allowance for food and is paid when a service member serves on active duty. An enlisted member may, under certain circumstances, receive a commutation (commuted rations) when performing inactive duty training.

**Basic Allowance for Housing (BAH)**

BAH is the non-taxable allowance for housing which replaces BAQ (Basic Allowance for Quarters) and VHA (Variable Housing Allowance). BAH increases with rank and varies by location. The BAH with-dependent rate goes to service members with at least one dependent, but does not increase with additional family members. BAH is intended to provide partial compensation for the cost of housing while serving on active duty. BAH is used to compensate a service member when serving on active duty for more than 139 days or for service members serving in support of a contingency operation (i.e. Kosovo).

**BAH-II**

BAH-II is the equivalent to what used to be the Basic Allowance for Quarters and does not vary by geographic location. BAH-II is used to compensate individuals when serving on active duty less than 139 days, not in conjunction with a contingency operation.

**Inactive Duty Training (IDT) Pay**

This is peacetime duty and is commonly referred to as “drill pay.” The amount earned for each drill equals 1/30<sup>th</sup> of the monthly basic pay rate for the service member’s rank and years of service.



## **Incentive or Special Pays**

Many service members are eligible for additional special pay for a wide variety of skills or duties. This is in addition to basic pay or IDT pay. Examples of incentive or special pay include *Aviation Career Incentive Pay* (for pilots, navigators, crew members, and flight surgeons), *Hazardous Duty Pay* (parachuting, demolitions work, carrier flight deck operations, etc.), and *Hostile Fire/Imminent Danger Pay* (for service members serving within an officially declared hostile/imminent danger zone). Other examples of incentive or special pays are related to duty associated with diving, sea duty, submarine duty, foreign language proficiency, and healthcare professionals. All basic pay and incentive pay is taxable. These special pays are authorized under Title 37, U.S. Code.

## **Family Separation Allowance**

Family Separation Allowances are paid monthly when a service member is ordered to active duty away from permanent duty station in excess of 30 days, but not exceeding 20 weeks. Pay is only paid to service members with dependents.

## **Other Allowances**

The military provides other smaller allowances to help cover the cost of new uniforms and official travel.

**Travel:** The government pays for official travel when a service member is required to perform temporary duty away from his/her permanent duty site, with some restrictions. The type of transportation must be the least expensive option that is timely and appropriate.

**Clothing and Uniform:** The military replaces enlisted members' worn-out uniforms with new clothing items or may provide a cash allowance if clothing is not provided. Officers receive an initial allowance and can receive a supplemental allowance each time they serve on active duty for more than 90 days unless it is within two years of receiving their initial clothing allowance or an allowance if an officer entered on that tour within two years of completing a period of active duty of more than 90 days. Service members may be allowed to list on their income tax form non-reimbursed uniform expenses to include maintenance, repair, or alterations of uniforms.

## **Direct Deposit of Pay and Allowances**

Pay and allowances are sent to the service member's designated financial institution account via electronic funds transfer. Direct deposit is mandatory.

## **Taxes**

Federal income and social security taxes are automatically withheld from basic, special, and incentive pays, inactive training pay, and funeral honors duty stipend. Allowances such as BAS and BAH are exempt. Service members on active duty pay state income tax only to their state of legal residence regardless of where they are serving.

## **Travel**

- If a service member is required to stay away from his/her personal place of residence overnight while performing authorized drills (IDTs) and training duty (AT/ADT), he or she may deduct all or part of the cost of the travel expenses including meals, subject to federal limitations and lodging (if it is not furnished).
- There are many times when Guard and Reserve members are required to drive to the Reserve Center at dates and times other than normal drills. Service members are entitled to deduct round-trip mileage since the travel was performed in order to meet higher authority directives. It is important to keep a log of any additional trips and miles. They can be reported for tax purposes (under Employee Business Expenses) with complete information including name, rank, unit attached, brief description of position and duties assigned, number of drills attended, pay/non-pay, and the number of miles from the member's business location to the Reserve Center.

## **Special Tax Treatment**

Service in the Armed Forces may cause a service member to incur expenses for which reimbursement is not allowed. The service member may, however, be allowed to deduct such expenses for income tax purposes. Whether these deductions are similarly allowable under the Child Support Guidelines should be addressed on a case-by-case basis.

## Example Plans for Sharing Direct Expenses Under III.B.7

## Sample 1

- A. Each party shall pay for the clothing and related items for the child that will be used and kept at each party's respective residence. The parties shall, within a reasonable degree, attempt to segregate and return any clothing that was purchased by the other party when the child wears the same to the other party's residence upon exchanging custody as herein provided. Should either party desire to purchase an article of clothing which would be shared between the parties' residences, the party shall notify the other party in writing of the intended purchase of the article and price range thereof prior to the purchase thereof and shall attempt to reach an amicable solution to the splitting of the costs thereof with the other party. If no solution can be reached, then the purchase of such article of clothing shall be based upon a reasonable standard.
- B. The parties agree that the child may be involved in extracurricular activities with the consent of the other parent. They further agree that the cost of such agreed activity, including any uniforms or equipment, shall be shared on an equal basis.
- C. The parties shall each pay one-half of the following direct expenses of the child:
1. Any clothing needed for the child's special events, (which shall include, but not be limited to, prom dresses, sports uniforms, scout uniforms) so long as the expenditure for such clothing is reasonable and discussed with the other party prior to the purchase thereof;
  2. Any school-related expenses which are not included in the child's regular public school tuition and fees, as long as such expenses are reasonable and discussed with the other party prior to the expenditure thereof; and
  3. Any direct expenses unrelated to school but relating to education, so long as such expenses are reasonable and discussed with the other party prior to the expenditure thereof.
  4. The term "direct expenses" as used herein includes only those items included in this paragraph, including any subparts. In the event that either of the parties wish to incur what they believe to be additional direct expenses of the child, they should follow the procedure for splitting the reasonable cost thereof with the other party by the method specified in paragraph D below.

- D. At the end of each quarter of the calendar year, or at any time mutually agreed upon by the parties, the parties shall present to each other their respective expenditures for direct expenses of the minor child in the form of receipts for purchases thereof and cancelled checks or other form of payment. After totaling the amount of expenditures for each party, the party with the lower amount of expenditures shall reimburse the other party one-half of the difference within thirty (30) days. Failure of one party to submit any such direct expenses to the other party by use of this method for a period of 120 days following the expenditure shall extinguish any right of reimbursement from the nonparticipating party in such expense.
- E. Failure of either party to pay their respective share of the child's direct expenses as they become due may be considered a basis for terminating the shared expense formula, awarding attorney fees, or other sanctions.
- F. This arrangement is deemed to be in the best interest of the minor children.

#### Sample 2

IT IS FURTHER ORDERED that, in addition to the monetary child support as required by the shared expense formula arrangement, the parties shall share the following expenses:

- a. The ~~Mother~~ Parent A shall purchase the regular clothing for the minor children which shall go back and forth between households.
- b. The ~~Father~~ Parent B shall pay all of the school expenses, including fees, public school tuition, school lunch, field trips, books and supplies.
- c. The parties shall each pay one-half of the following direct expenses of the children:
  - 1) Any clothing needed for the child's special events, (which shall include, but not be limited to, scouts, prom, sports) so long as the expenditure for such clothing is reasonable and discussed with the other party prior to the purchase thereof.
  - 2) The parties shall each pay one-half of any direct expenses of the child unrelated to school but relating to the education, health or fitness, so long as such expenses are reasonable and discussed

with the other party prior to the expenditure thereof, i.e. band instruments, portable calculator, etc.

- d. This expense sharing plan is in the best interest of the minor children.
- e. Failure to share expenses pursuant to the foregoing formula may result in a reversion to a conventional child support formula with parenting time credit.

### Sample 3

Examples of common expenses that may be shared include but are not limited to:

- 1. School Related Expenses
  - a. Public school tuition
  - b. Fees
  - c. Testing costs of standardized college admission testing
  - d. School lunches
  - e. Field Trips
- 2. Extracurricular activities
  - a. Pageants
  - b. Musical instruments
  - c. Sports
  - d. Dance lessons
  - e. Camp
- 3. Clothing
  - a. Day to day school
  - b. School uniforms
  - c. Sports uniforms
- 4. Transportation
  - a. Fuel for child's car
  - b. Maintenance for child's car
  - c. Insurance for child's car
- 5. Personal Grooming
  - a. Haircuts/Styling
  - b. Manicures
  - c. Makeup

6. Miscellaneous
  - a. Cell phone
  - b. High speed internet access

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## Shared Expense Formula Example

The following formulas and the examples in Appendix VII are provided for parties considering the Shared Expense Formula. Line references apply to the lines on the Child Support Worksheet. Instructions for the Shared Expense Formula can be found on page 9.

## Calculating Shared Expense Formula

$$\begin{array}{l}
 \$477-498 \text{ (Higher amount from Line F.3)} \\
 -193-203 \text{ (Lower amount from Line F.3)} \\
 \hline
 = 284-295 \\
 \begin{array}{l}
 \times .5 \quad \times .5 \\
 \hline
 = \$142-148 \text{ (This amount is entered on Line F.4 of the child support worksheet for} \\
 \text{the parent with the higher adjusted subtotal on Line F.3.)}
 \end{array}
 \end{array}$$



## Equal Parenting Time (EPT) Worksheet (Sample)

(The Equal Parenting Time Worksheet shall be filed with the Child Support Worksheet. References like "Line F.3" correspond to lines shown on the Child Support Worksheet (CSW). References to "line 9" are to the lines on this worksheet.)

Step #	Line #	Instruction	Amount
Step 1	1	Enter the higher amount of the adjusted subtotal from Line F.3	477498
	2	Enter the lower amount of the adjusted subtotal from Line F.3	493203
	3	Subtract line 2 from line 1 and enter the result here	284295
	4	Multiply line 3 by 50% (.5) and enter the result here	142148
Step 2	5	Enter the total from Line D.1 (Child Support Income)	2661
	6	Enter the total from Line D.3 (Gross Child Support Obligation)	670701
	7	If the parents <del>have a written agreement to</del> each provide clothing for the children in their own home, go to line 98. If not, go to line 89.	
Step 2.a	8	If the amount on line 5 is: A. equal to or less than \$4,690, enter 4310% (.4310). B. greater than \$4,690 but less than \$8,125, enter 4512% (.4512). C. equal to or greater than \$8,125 enter 4815% (.4815). and go to line 10.	4310 %
Step 2.b	9	If the amount on line 5 is: A. equal to or less than \$4,690, enter 4413% (.4413). B. greater than \$4,690 but less than \$8,125, enter 4315% (.4315). C. equal to or greater than \$8,125 enter 4618% (.4618). and go to line 10.	_____ %
	10	Multiply line 6 by the percentage on line 8 or line 9 and enter the result here.	876770
Step 3	11	If the parent designated by the court to pay all of the child(ren)'s direct expenses is: A. the parent with the lower adjusted subtotal from Line F.3 of the child support worksheet, go to line 12. B. the parent with the higher adjusted subtotal on Line F.3 of the child support worksheet, go to line 14.	
Step 3.a	12	Add line 4 and line 10.	229207218
	13	Enter the amount on line 12 onto Line F.4 of the child support worksheet for the parent with the higher adjusted subtotal on Line F.3. Calculate the enforcement fee (if any) on Line F.5. The result on Line F.6 is the amount the parent with the higher adjusted subtotal on Line F.3 will pay to the parent with the lower adjusted subtotal on Line F.3.	
Step 3.b	14	Subtract line 10 from line 4.	
	15	Enter this amount on line 14 onto Line F.4 of the child support worksheet for the parent with the higher adjusted subtotal on Line F.3. Calculate the enforcement fee (if any) on Line F.5. The result on Line F.6 is the amount the parent with the higher adjusted subtotal on Line F.3 will pay to the parent with the lower adjusted subtotal on Line F.3. This amount shall not be less than zero.	

## Equal Parenting Time (EPT) Worksheet

(The Equal Parenting Time Worksheet shall be filed with the Child Support Worksheet. References like "Line F.3" correspond to lines shown on the Child Support Worksheet (CSW). References to "line 9" are to the lines on this worksheet.)

Step #	Line #	Instruction	Amount
Step 1	1	Enter the higher amount of the adjusted subtotal from Line F.3	
	2	Enter the lower amount of the adjusted subtotal from Line F.3	
	3	Subtract line 2 from line 1 and enter the result here	
	4	Multiply line 3 by 50% (.5) and enter the result here	
Step 2	5	Enter the total from Line D.1 (Child Support Income)	
	6	Enter the total from Line D.3 (Gross Child Support Obligation)	
	7	If the parents have a written agreement to each provide clothing for the children in their own home, go to line 9. If not, go to line 8.	
Step 2.a	8	If the amount on line 5 is: A. equal to or less than \$4,690, enter 13% (.13). B. greater than \$4,690 but less than \$8,125, enter 15% (.15). C. equal to or greater than \$8,125 enter 18% (.18). and go to line 10.	_____ %
Step 2.b	9	If the amount on line 5 is: A. equal to or less than \$4,690, enter 11% (.11). B. greater than \$4,690 but less than \$8,125, enter 13% (.13). C. equal to or greater than \$8,125 enter 16% (.16). and go to line 10.	_____ %
	10	Multiply line 6 by the percentage on line 8 or line 9 and enter the result here.	
Step 3	11	If the parent designated by the court to pay all of the child(ren)'s direct expenses is: A. the parent with the lower adjusted subtotal from Line F.3 of the child support worksheet, go to line 12. B. the parent with the higher adjusted subtotal on Line F.3 of the child support worksheet, go to line 14.	
Step 3.a	12	Add line 4 and line 10.	
	13	Enter the amount on line 12 onto Line F.4 of the child support worksheet for the parent with the higher adjusted subtotal on Line F.3. Calculate the enforcement fee (if any) on Line F.5. The result on Line F.6 is the amount the parent with the higher adjusted subtotal on Line F.3 will pay to the parent with the lower adjusted subtotal on Line F.3.	
Step 3.b	14	Subtract line 10 from line 4.	
	15	Enter this amount on line 14 onto Line F.4 of the child support worksheet for the parent with the higher adjusted subtotal on Line F.3. Calculate the enforcement fee (if any) on Line F.5. The result on Line F.6 is the amount the parent with the higher adjusted subtotal on Line F.3 will pay to the parent with the lower adjusted subtotal on Line F.3. This amount shall not be less than zero.	

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