

**KANSAS**  
**CHILD SUPPORT GUIDELINES**  
*Pursuant to Kansas Supreme Court*  
*Administrative Order No. 216*  
*Amended November 30, 2007*

**Effective January 1, 2008**

*November 30, 2007 Update:*  
*2008 Federal Tax Schedules*

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Administrative Order 216  
Re: 2008 KANSAS CHILD SUPPORT GUIDELINES

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 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

### A. Child Support

The purpose of child support is to provide for the needs 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.

### B. Child Support Worksheet

The worksheet should contain the actual calculation of the child support based on Child Support Income, Work-Related Child Care Costs, Health, Dental, Orthodontic, and Optometric Insurance Premiums, and any Child Support Adjustments. (See Section IV, Specific Instructions for the Worksheet and Appendix VII, for a completed sample worksheet.)

### 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 trends in spending on children served as the basis for the committee recommendations in 2007.

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>

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.

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.

E. Income Computation - Self-Employed

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.

2. Reasonable Business Expenses

In cases of self-employed persons, Reasonable Business Expenses 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 Business Expenses shall include the additional self-employment tax paid over and above the FICA rate.

3. Domestic Gross Income - Self-Employed

Domestic Gross Income for self-employed persons is self-employment gross income less Reasonable Business Expenses.

F. Imputed Income

1. Income may be imputed to the parent not having primary residency<sup>11</sup> in appropriate circumstances, including the following:
  - 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.
  - 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.

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

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.)

H. Child Support Adjustments

Child Support Adjustments 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 IV, Specific Instructions for the Worksheet, subsection E.)

III. GENERAL INSTRUCTIONS

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.

B. Applications

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 Child Support Schedules for income amounts not shown, it may be necessary to round to the nearest basic child support obligation amounts.

2. Age

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

3. Income Beyond the Child Support Schedule

If the Combined Child Support Income 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 Child Support Schedule. 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.)

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 Six Child Families' Schedule.

5. Divided Residency Situations

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

For Divided Residency, if each parent has primary residency of one or more children, a worksheet should be prepared for each family unit using the Child Support Schedule 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 Net Parental Child Support Obligation 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.)

6. Multiple-Family Application

The Multiple-Family Application 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 Multiple-Family Application 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 Multiple-Family Application will result in a gross child support obligation (Line D.3 in the Child Support Worksheet) below the poverty level, the use of the Multiple-Family Application is discretionary.

For the Multiple-Family Application, if the parent not having primary residency has children by another relationship who reside with him/her, use the Child Support Schedule 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 Child Support Worksheets, one with Multiple-Family Application 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 Child Support Worksheet (without a Multiple-Family Application 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 Child Support Worksheet including the new child shall be utilized.

In the instance of shared residency or divided residency, the Multiple-Family Application is available to either party in defense of a requested child support increase.

7. Shared Expense Formula

Parents who share the children's time equally or nearly equally may be eligible for a parenting time adjustment (see Section IV, E. 2) or use the shared expense formula, but not both. In most cases, parents who share their children's time equally or nearly equally should consider requesting a parenting time adjustment provided for in Section IV. E. 2 rather than use the shared expense formula.

Sharing expenses and using the Shared Expense Formula is an alternative method of paying expenses related to the children. Sharing expenses and using the shared 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 communicate well, who are highly cooperative co-parents, who have the ability and willingness to keep accurate records for the period of time necessary to raise their children, who will timely share the children's direct expenses, who have similar values and tastes, who have considered the current and future needs of their children carefully, and who are willing and able to resolve minor problems without the intervention of others.

- a. Court Approval. No shared expense formula shall be ordered without the court having approved the following four requirements:
  1. 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.).

2. Agreed Detailed Plan.
    - a. The parties have executed a detailed written agreement to share the direct expenses of the child 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.
    - b. 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.
    - c. Direct expenses may be shared by dividing each expense or by offsetting expenses. Samples of different expense sharing plans are shown at Appendix X of the Guidelines. These are shown for illustration purposes only.
  3. Worksheet. The parties must present a child support worksheet using the shared expense formula.
  4. Alternative dispute provision. The parties shared expense agreement must include an alternative dispute process for any disagreements the parents may have concerning the children's expenses.
- b. 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 shared expense formula or other appropriate sanctions.
  - c. Shared Expense Formula. The support is calculated using one worksheet. The amount of the lower Net Parental Child Support Obligation (Line F.5) is subtracted from the higher amount 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.

- d. Prospective application. This section shall apply prospectively and its adoption shall not constitute a material change in circumstances in shared residential custody arrangements ordered prior to the effective date of these guidelines.

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.

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.4, 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).

IV. SPECIFIC INSTRUCTIONS FOR THE WORKSHEET

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

A. Income Computation - Wage Earner (Section A)

Section A of the worksheet determines the Domestic Gross Income for wage earners. Federal and State withholding taxes and Social Security are already considered within the Child Support Schedules. The amount of the Domestic Gross Income 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.)

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

Section B of the worksheet determines the Domestic Gross Income (Line B.3) for self-employed persons. Reasonable Business Expenses (Line B.2) will be deducted from the Self-Employment Gross Income (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.)

C. Adjustments to Domestic Gross Income (Section C)

This section contains adjustments to Domestic Gross Income 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 Domestic Gross Income may be appropriate in individual circumstances:

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.

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.

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.

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.

5. Child Support Income (Line C.5)

The result of the adjustments to the Domestic Gross Income 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.)

D. Computation of Child Support (Section D)

1. Child Support Income (Line D.1)

The Child Support Income amount is transferred from Line C.5. The amounts for the Petitioner and the Respondent are added together for the Combined Child Support Income amount.

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.)

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.)

4. Health, Dental, Orthodontic, and Optometric Expenses (Line 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 Gross Child Support Obligation. If coverage is provided without cost to the parents 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 if it is itemized. If the cost is not itemized, the child's pro rata share of the costs of family coverage, over the cost of a single policy, may be used.

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.)

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.

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):

- a. The annual Adjusted Gross Income, as defined by the IRS, of the party incurring the child care costs should be used to determine the applicable percentage.
- 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.
- 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).
- d. Both the federal credit (subsection b. above) and the Kansas credit (subsection c. above) are to be subtracted from the monthly child care costs to determine the basic child care costs entered on Line D.5 of the worksheet.
- e. 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.

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

The Parents' Total Child Support Obligation is the sum of the Gross Child Support Obligation (Line D.3), the health, dental, orthodontic, and optometric premiums (Line D.4), and the Work-Related Child Care Costs (Line D.5). This amount is entered on Line D.6. (See Appendix VIII, Example 1, subsection D.5.)

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 Parents' Total Support Obligation (Line D.6). The result is entered on Line D.7. (See Appendix VIII, Example 1, subsection D.6.)

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.)

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

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 Child Support Adjustment should be entered on the appropriate line in Section E. All adjustments shall be totaled on Line E.7.

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

Any substantial and reasonable long-distance transportation/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.

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 Equal Parenting Time Adjustment, when the court has determined that equal parenting time is in the best interest of the minor child, pursuant to subsection IV.E.2.c. The court may allow an Extended Parenting Time Adjustment pursuant to IV.E.2.d. The court may allow a Non-Exercise of Parenting Time adjustment to the parent having primary residency pursuant to IV.E.2.e.

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 Shared Expense Formula (Section III, General Instructions, subsection B.7) applies, no parenting time adjustment may be made under this section.

- 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.

- 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 Basic 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 is entered on Line E.2.

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

- c. **Equal Parenting Time Adjustment:** In situations where the court has not approved the use of the shared expense formula (III.B.7) but has determined that equal parenting time is in the best interest of the minor child, the parent who is designated by the court to pay the child(ren)’s direct expenses shall receive child support from the other parent. The parent paying the monthly support shall receive a 20% parenting time adjustment. The percentage adjustment should be applied to Line D.9 and then entered on line E.2. This adjustment is given in recognition that the parent has the child or children in their care approximately half of the time during which they are assuming substantial additional costs and the other parent is relieved of a substantial amount of additional costs.
- d. **Extended Parenting Time Adjustment:** In situations where a child spends fourteen (14) or more consecutive days with the

parent not having primary residency, 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.

- e. 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.

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. If they agree to share these benefits, Section A of Appendix V shall not be used. However, Section B may still apply.

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 Adjustment 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.

4. Special Needs (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. The amount allowed should be entered on Line E.4.

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.

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

The financial situation of the parties may be reason to deviate from the calculated Basic Parental Child Support Obligation if the deviation is in the best interests 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, the circumstances requiring the additional employment should be considered. If the additional employment 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 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 to determine the margin of deviation.

7. Total (Line E.7)

The Total of all Child Support 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.)

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

The final part of the worksheet shows the adjustments allowed under Section E to the Basic Parental Child Support Obligation, and any enforcement fee charged against payments in IV-D cases and cases assigned to a court trustee for enforcement.

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

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

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

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

3. Adjusted Subtotal (Line F.3)

The result of adding or subtracting the Total Child Support Adjustments on Line F.2 to or from the Basic Parental Child Support Obligation is entered on Line F.3.

4. Enforcement Fee Allowance (Line F.4)

In instances where the court trustee or SRS 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 charge a percentage of each payment, this amount is determined by multiplying the Percentage fee charged by the court trustee or SRS 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.)

5. Net Parental Child Support Obligation (Line F.5)

The Net Parental Child Support Obligation is determined by adding the Enforcement Fee Allowance (Line F.4), if any, to the Adjusted Subtotal on Line F.3. The resulting amount is entered on Line F.5 and becomes the amount of the child support order.

G. Payment of Child Support

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 and amendments thereto.
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.
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.
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.
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. 23-4,118 and amendments thereto.

V. CHANGE OF CIRCUMSTANCES

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

- A. 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.

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.

- B. 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 children's age places them in the higher age group as a result in the change in the guidelines.
- C. Emancipation of the child.
- D. Failure to comply with the terms of a positive or negative adjustment to the Basic Parental Child Support Obligation awarded by the court, such as failure to exercise parenting time or non-utilization of a special needs allocation for private schooling.

## 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 no later than July 1, 2011, and at least once every four years thereafter.

## 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. The current Advisory Committee's members are:

	Date First Appointed
Hon. Nancy Parrish (Chair), Topeka District Court Judge, 3 <sup>rd</sup> Judicial District	07/01/97
Hon. Thomas E. Foster, Olathe District Court Judge, 10 <sup>th</sup> Judicial District	05/24/01
Hon. Thomas H. Graber, Wellington District Court Judge, 30 <sup>th</sup> Judicial District	04/07/89
John T. Bird, Hays Attorney	04/07/89
Roy F. Brungardt, Hays Certified Public Accountant	07/06/93
Professor Linda Elrod, Topeka Washburn University School of Law	04/07/89
Charles F. Harris, Wichita Attorney	04/07/89
Dave Gregory, Wichita Parent	05/24/01
Sherri Loveland, Lawrence Attorney	04/07/89
Thomas C. Owens, Overland Park Attorney	04/07/89
Sen. Greta H. Goodwin, Winfield State Senator, 32 <sup>nd</sup> District	05/24/01
Larry Rute, Topeka Associates in Dispute Resolution	04/07/89
Gary Pomeroy, Lawrence Attorney, Child Support Enforcement	07/01/05
Rep. Lana Gordon, Topeka State Representative, 52 <sup>nd</sup> District	12/27/06

Past members of the Advisory Committee were:

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
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
Sheila Hochhauser, Manhattan State Representative, 67 <sup>th</sup> District	07/01/96-06/30/00
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
Mark Parkinson, Olathe State Senator, 23 <sup>rd</sup> District	07/09/95-06/30/00
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 at the poverty level income of \$1,300. Hence, the poverty level average spending of \$430 becomes the schedule entry of \$248. Similarly, at an income of \$14,500 per month, average spending of \$2,322 per child declines by \$336 to the support amount of \$1,986 (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)

		<u>MOTHER</u>	<u>FATHER</u>
A.	<u>INCOME COMPUTATION – WAGE EARNER</u>		
1.	Domestic Gross Income (Insert on Line C.1. below)*	\$ _____	\$ _____
B.	<u>INCOME COMPUTATION – SELF-EMPLOYED</u>		
1.	Self-Employment Gross Income*	_____	_____
2.	Reasonable Business Expenses	(-) _____	_____
3.	Domestic Gross Income (Insert on Line C.1. below)	_____	_____
C.	<u>ADJUSTMENTS TO DOMESTIC GROSS INCOME</u>		
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.	<u>COMPUTATION OF CHILD SUPPORT</u>		
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

	<u>MOTHER</u>	<u>FATHER</u>
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	
			MOTHER	FATHER
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	(+/-) _____	(+/-) _____
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	
	MOTHER	FATHER
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. 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)	(+ ) _____	(+ ) _____
5. Net Parental Child Support Obligation (Line F.3. + Line F.4.)	_____	_____

\*\*Parent with nonprimary residency

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

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

\_\_\_\_\_  
Prepared By

\_\_\_\_\_  
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	8	9	10	2400	342	387	450	6700	803	908	1056
100	16	18	21	2500	354	401	466	6800	813	920	1069
150	23	27	31	2600	366	414	481	6900	823	931	1082
200	31	35	41	2700	377	427	497	7000	832	942	1095
250	39	44	51	2800	389	440	512	7200	852	964	1121
300	47	53	62	2900	401	453	527	7400	872	986	1147
350	55	62	72	3000	412	466	542	7600	891	1008	1173
400	63	71	82	3100	423	479	557	7800	911	1030	1198
450	70	80	93	3200	435	492	572	8000	930	1052	1224
500	78	88	103	3300	446	505	587	8200	949	1074	1249
550	86	97	113	3400	457	517	601	8400	968	1096	1274
600	94	106	123	3500	468	530	616	8600	988	1117	1299
650	102	115	134	3600	479	542	631	8800	1007	1139	1324
700	109	124	144	3700	490	555	645	9000	1025	1160	1349
750	117	133	154	3800	501	567	660	9200	1044	1182	1374
800	125	142	165	3900	512	580	674	9400	1063	1203	1399
850	133	150	175	4000	523	592	688	9600	1082	1224	1424
900	141	159	185	4100	534	604	703	9800	1101	1245	1448
950	149	168	195	4200	545	616	717	10000	1119	1266	1473
1000	156	177	206	4300	555	629	731	10200	1138	1287	1497
1050	164	186	216	4400	566	641	745	10400	1156	1308	1521
1100	172	195	226	4500	577	653	759	10600	1175	1329	1546
1150	180	203	237	4600	587	665	773	10800	1193	1350	1570
1200	188	212	247	4700	598	677	787	11000	1211	1371	1594
1250	195	221	257	4800	609	689	801	11200	1230	1391	1618
1300	203	230	267	4900	619	701	815	11400	1248	1412	1642
1350	210	238	276	5000	630	712	828	11600	1266	1433	1666
1400	217	245	285	5100	640	724	842	11800	1284	1453	1690
1450	223	253	294	5200	650	736	856	12000	1302	1473	1713
1500	230	260	303	5300	661	748	869	12200	1320	1494	1737
1550	237	268	311	5400	671	759	883	12400	1338	1514	1761
1600	243	275	320	5500	681	771	897	12600	1356	1534	1784
1650	250	282	328	5600	692	783	910	12800	1374	1554	1808
1700	256	290	337	5700	702	794	924	13000	1392	1575	1831
1750	263	297	346	5800	712	806	937	13200	1409	1595	1854
1800	269	304	354	5900	722	817	950	13400	1427	1615	1878
1850	276	312	363	6000	732	829	964	13600	1445	1635	1901
1900	282	319	371	6100	743	840	977	13800	1462	1655	1924
1950	288	326	379	6200	753	852	990	14000	1480	1675	1947
2000	294	333	387	6300	763	863	1004	14200	1497	1694	1970
2100	306	347	403	6400	773	874	1017	14400	1515	1714	1993
2200	318	360	419	6500	783	886	1030	14600	1531	1732	2014
2300	330	374	435	6600	793	897	1043				

\* 2006 Poverty Level is \$1400.

To determine child support at higher income levels:

Age 12-18: Raise income to the power .695770313 and multiply the result by 2.550826591.

Age 6-11: Determine child support for Age 12-18 and then multiply by 0.86.

Age 0-5: Determine child support for Age 12-18 and then multiply by 0.76.

**TWO CHILD FAMILIES: CHILD SUPPORT SCHEDULE**

Dollars Per Month Per Child

<b>Combined Gross Monthly Income</b>	<b>Support Amount (\$ Per Child)</b>			<b>Combined Gross Monthly Income</b>	<b>Support Amount (\$ Per Child)</b>			<b>Combined Gross Monthly Income</b>	<b>Support Amount (\$ Per Child)</b>		
	<b>Age Group</b>				<b>Age Group</b>				<b>Age Group</b>		
	<b>Age 0-5</b>	<b>Age 6-11</b>	<b>Age 12-18</b>		<b>Age 0-5</b>	<b>Age 6-11</b>	<b>Age 12-18</b>		<b>Age 0-5</b>	<b>Age 6-11</b>	<b>Age 12-18</b>
<b>50</b>	6	6	8	<b>2400</b>	257	291	338	<b>6700</b>	593	671	780
<b>100</b>	11	13	15	<b>2500</b>	265	300	349	<b>6800</b>	600	679	789
<b>150</b>	17	19	23	<b>2600</b>	274	310	361	<b>6900</b>	607	687	799
<b>200</b>	23	26	30	<b>2700</b>	283	320	372	<b>7000</b>	614	695	808
<b>250</b>	29	32	38	<b>2800</b>	291	329	383	<b>7200</b>	628	711	827
<b>300</b>	34	39	45	<b>2900</b>	300	339	394	<b>7400</b>	643	727	845
<b>350</b>	40	45	53	<b>3000</b>	308	349	405	<b>7600</b>	657	743	864
<b>400</b>	46	52	60	<b>3100</b>	316	358	416	<b>7800</b>	671	759	882
<b>450</b>	51	58	68	<b>3200</b>	325	367	427	<b>8000</b>	685	775	901
<b>500</b>	57	65	75	<b>3300</b>	333	377	438	<b>8200</b>	699	790	919
<b>550</b>	63	71	83	<b>3400</b>	341	386	449	<b>8400</b>	712	806	937
<b>600</b>	68	77	90	<b>3500</b>	349	395	459	<b>8600</b>	726	822	955
<b>650</b>	74	84	98	<b>3600</b>	357	404	470	<b>8800</b>	740	837	974
<b>700</b>	80	90	105	<b>3700</b>	365	413	481	<b>9000</b>	754	853	992
<b>750</b>	86	97	113	<b>3800</b>	373	422	491	<b>9200</b>	767	868	1009
<b>800</b>	91	103	120	<b>3900</b>	381	432	502	<b>9400</b>	781	883	1027
<b>850</b>	97	110	128	<b>4000</b>	389	441	512	<b>9600</b>	794	899	1045
<b>900</b>	103	116	135	<b>4100</b>	397	449	523	<b>9800</b>	808	914	1063
<b>950</b>	108	123	143	<b>4200</b>	405	458	533	<b>10000</b>	821	929	1080
<b>1000</b>	114	129	150	<b>4300</b>	413	467	543	<b>10200</b>	834	944	1098
<b>1050</b>	120	136	158	<b>4400</b>	421	476	554	<b>10400</b>	848	959	1115
<b>1100</b>	125	142	165	<b>4500</b>	428	485	564	<b>10600</b>	861	974	1133
<b>1150</b>	131	148	173	<b>4600</b>	436	494	574	<b>10800</b>	874	989	1150
<b>1200</b>	137	155	180	<b>4700</b>	444	502	584	<b>11000</b>	887	1004	1168
<b>1250</b>	143	161	188	<b>4800</b>	452	511	594	<b>11200</b>	900	1019	1185
<b>1300</b>	148	168	195	<b>4900</b>	459	520	604	<b>11400</b>	914	1034	1202
<b>1350</b>	154	174	203	<b>5000</b>	467	528	614	<b>11600</b>	927	1048	1219
<b>1400</b>	160	181	210	<b>5100</b>	474	537	624	<b>11800</b>	940	1063	1236
<b>1450</b>	165	187	218	<b>5200</b>	482	545	634	<b>12000</b>	953	1078	1253
<b>1500</b>	171	194	225	<b>5300</b>	490	554	644	<b>12200</b>	965	1092	1270
<b>1550</b>	177	200	233	<b>5400</b>	497	562	654	<b>12400</b>	978	1107	1287
<b>1600</b>	183	207	240	<b>5500</b>	505	571	664	<b>12600</b>	991	1122	1304
<b>1650</b>	188	213	248	<b>5600</b>	512	579	674	<b>12800</b>	1004	1136	1321
<b>1700</b>	194	219	255	<b>5700</b>	519	588	684	<b>13000</b>	1017	1150	1338
<b>1750</b>	199	225	261	<b>5800</b>	527	596	693	<b>13200</b>	1029	1165	1354
<b>1800</b>	203	230	267	<b>5900</b>	534	605	703	<b>13400</b>	1042	1179	1371
<b>1850</b>	208	235	273	<b>6000</b>	542	613	713	<b>13600</b>	1055	1194	1388
<b>1900</b>	212	240	279	<b>6100</b>	549	621	722	<b>13800</b>	1067	1208	1404
<b>1950</b>	217	245	285	<b>6200</b>	556	629	732	<b>14000</b>	1080	1222	1421
<b>2000</b>	221	250	291	<b>6300</b>	564	638	742	<b>14200</b>	1092	1236	1437
<b>2100</b>	230	261	303	<b>6400</b>	571	646	751	<b>14400</b>	1105	1250	1454
<b>2200</b>	239	271	315	<b>6500</b>	578	654	761	<b>14600</b>	1117	1263	1469
<b>2300</b>	248	281	326	<b>6600</b>	585	662	770				

\* 2006 Poverty Level is \$1700.

To determine child support at higher income levels:

Age 12-18: Raise income to the power .695770313 and multiply the result by 1.860522203.

Age 6-11: Determine child support for Age 12-18 and then multiply by 0.86.

Age 0-5: Determine child support for Age 12-18 and then multiply by 0.76.

**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
<b>50</b>	5	6	7	<b>2400</b>	230	261	303	<b>6700</b>	531	601	699
<b>100</b>	10	11	13	<b>2500</b>	238	269	313	<b>6800</b>	538	608	707
<b>150</b>	15	17	20	<b>2600</b>	246	278	323	<b>6900</b>	544	616	716
<b>200</b>	20	23	26	<b>2700</b>	253	287	333	<b>7000</b>	550	623	724
<b>250</b>	25	28	33	<b>2800</b>	261	295	343	<b>7200</b>	563	637	741
<b>300</b>	30	34	39	<b>2900</b>	269	304	353	<b>7400</b>	576	652	758
<b>350</b>	35	39	46	<b>3000</b>	276	312	363	<b>7600</b>	588	666	774
<b>400</b>	40	45	52	<b>3100</b>	284	321	373	<b>7800</b>	601	680	791
<b>450</b>	45	51	59	<b>3200</b>	291	329	383	<b>8000</b>	614	694	807
<b>500</b>	50	56	66	<b>3300</b>	298	338	393	<b>8200</b>	626	708	824
<b>550</b>	55	62	72	<b>3400</b>	306	346	402	<b>8400</b>	638	722	840
<b>600</b>	60	68	79	<b>3500</b>	313	354	412	<b>8600</b>	651	736	856
<b>650</b>	65	73	85	<b>3600</b>	320	362	421	<b>8800</b>	663	750	872
<b>700</b>	70	79	92	<b>3700</b>	328	371	431	<b>9000</b>	675	764	889
<b>750</b>	75	85	98	<b>3800</b>	335	379	440	<b>9200</b>	688	778	905
<b>800</b>	80	90	105	<b>3900</b>	342	387	450	<b>9400</b>	700	792	921
<b>850</b>	85	96	112	<b>4000</b>	349	395	459	<b>9600</b>	712	805	937
<b>900</b>	90	102	118	<b>4100</b>	356	403	469	<b>9800</b>	724	819	952
<b>950</b>	95	107	125	<b>4200</b>	363	411	478	<b>10000</b>	736	833	968
<b>1000</b>	100	113	131	<b>4300</b>	370	419	487	<b>10200</b>	748	846	984
<b>1050</b>	105	118	138	<b>4400</b>	377	427	496	<b>10400</b>	760	860	1000
<b>1100</b>	110	124	144	<b>4500</b>	384	435	505	<b>10600</b>	772	873	1015
<b>1150</b>	115	130	151	<b>4600</b>	391	442	515	<b>10800</b>	783	886	1031
<b>1200</b>	120	135	157	<b>4700</b>	398	450	524	<b>11000</b>	795	900	1046
<b>1250</b>	125	141	164	<b>4800</b>	405	458	533	<b>11200</b>	807	913	1062
<b>1300</b>	130	147	171	<b>4900</b>	412	466	542	<b>11400</b>	819	926	1077
<b>1350</b>	135	152	177	<b>5000</b>	419	474	551	<b>11600</b>	830	940	1093
<b>1400</b>	140	158	184	<b>5100</b>	425	481	560	<b>11800</b>	842	953	1108
<b>1450</b>	145	164	190	<b>5200</b>	432	489	569	<b>12000</b>	854	966	1123
<b>1500</b>	150	169	197	<b>5300</b>	439	497	577	<b>12200</b>	865	979	1138
<b>1550</b>	155	175	203	<b>5400</b>	446	504	586	<b>12400</b>	877	992	1153
<b>1600</b>	160	181	210	<b>5500</b>	452	512	595	<b>12600</b>	888	1005	1169
<b>1650</b>	165	186	216	<b>5600</b>	459	519	604	<b>12800</b>	900	1018	1184
<b>1700</b>	170	192	223	<b>5700</b>	466	527	613	<b>13000</b>	911	1031	1199
<b>1750</b>	174	197	230	<b>5800</b>	472	534	621	<b>13200</b>	922	1044	1214
<b>1800</b>	179	203	236	<b>5900</b>	479	542	630	<b>13400</b>	934	1057	1229
<b>1850</b>	184	209	243	<b>6000</b>	485	549	639	<b>13600</b>	945	1069	1244
<b>1900</b>	189	214	249	<b>6100</b>	492	557	647	<b>13800</b>	956	1082	1258
<b>1950</b>	194	220	256	<b>6200</b>	499	564	656	<b>14000</b>	968	1095	1273
<b>2000</b>	198	225	261	<b>6300</b>	505	572	665	<b>14200</b>	979	1108	1288
<b>2100</b>	207	234	272	<b>6400</b>	512	579	673	<b>14400</b>	990	1120	1303
<b>2200</b>	215	243	282	<b>6500</b>	518	586	682	<b>14600</b>	1001	1132	1316
<b>2300</b>	222	252	293	<b>6600</b>	525	594	690				

\* 2006 Poverty Level is \$1950.

To determine child support at higher income levels:

Age 12-18: Raise income to the power .695770313 and multiply the result by 1.667143786.

Age 6-11: Determine child support for Age 12-18 and then multiply by 0.86.

Age 0-5: Determine child support for Age 12-18 and then multiply by 0.76.

**FOUR CHILD FAMILIES: CHILD SUPPORT SCHEDULE**

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child) Age Group			Combined Gross Monthly Income	Support Amount (\$ Per Child) Age Group			Combined Gross Monthly Income	Support Amount (\$ Per Child) 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	4	5	5	2400	198	224	260	6700	456	516	600
100	8	9	11	2500	204	231	269	6800	461	522	607
150	13	14	16	2600	211	239	278	6900	467	528	614
200	17	19	22	2700	218	246	286	7000	472	535	622
250	21	24	27	2800	224	254	295	7200	483	547	636
300	25	28	33	2900	231	261	303	7400	494	559	650
350	29	33	38	3000	237	268	312	7600	505	572	665
400	33	38	44	3100	243	275	320	7800	516	584	679
450	38	42	49	3200	250	283	329	8000	527	596	693
500	42	47	55	3300	256	290	337	8200	537	608	707
550	46	52	60	3400	262	297	345	8400	548	620	721
600	50	57	66	3500	269	304	354	8600	559	632	735
650	54	61	71	3600	275	311	362	8800	569	644	749
700	58	66	77	3700	281	318	370	9000	580	656	763
750	63	71	82	3800	287	325	378	9200	590	668	777
800	67	75	88	3900	293	332	386	9400	601	680	790
850	71	80	93	4000	300	339	394	9600	611	691	804
900	75	85	99	4100	306	346	402	9800	621	703	818
950	79	90	104	4200	312	353	410	10000	632	715	831
1000	83	94	110	4300	318	360	418	10200	642	726	845
1050	88	99	115	4400	324	366	426	10400	652	738	858
1100	92	104	121	4500	330	373	434	10600	662	749	871
1150	96	108	126	4600	336	380	442	10800	672	761	885
1200	100	113	132	4700	342	387	449	11000	683	772	898
1250	104	118	137	4800	347	393	457	11200	693	784	911
1300	108	123	143	4900	353	400	465	11400	703	795	925
1350	113	127	148	5000	359	406	473	11600	713	807	938
1400	117	132	154	5100	365	413	480	11800	723	818	951
1450	121	137	159	5200	371	420	488	12000	733	829	964
1500	125	141	164	5300	377	426	496	12200	743	840	977
1550	129	146	170	5400	382	433	503	12400	752	852	990
1600	133	151	175	5500	388	439	511	12600	762	863	1003
1650	138	156	181	5600	394	446	518	12800	772	874	1016
1700	142	160	186	5700	400	452	526	13000	782	885	1029
1750	146	165	192	5800	405	459	533	13200	792	896	1042
1800	150	170	197	5900	411	465	541	13400	802	907	1055
1850	154	174	203	6000	417	472	548	13600	811	918	1067
1900	158	179	208	6100	422	478	556	13800	821	929	1080
1950	163	184	214	6200	428	484	563	14000	831	940	1093
2000	167	189	219	6300	434	491	571	14200	840	951	1106
2100	175	198	230	6400	439	497	578	14400	850	962	1118
2200	183	207	241	6500	445	503	585	14600	859	972	1130
2300	191	216	251	6600	450	510	593				

\* 2006 Poverty Level is \$2250.

To determine child support at higher income levels:

Age 12-18: Raise income to the power .695770313 and multiply the result by 1.431024709.

Age 6-11: Determine child support for Age 12-18 and then multiply by 0.86.

Age 0-5: Determine child support for Age 12-18 and then multiply by 0.76.

**FIVE CHILD FAMILIES: CHILD SUPPORT SCHEDULE**  
Dollars Per Month Per Child

<b>Combined Gross Monthly Income</b>	<b>Support Amount (\$ Per Child)</b>			<b>Combined Gross Monthly Income</b>	<b>Support Amount (\$ Per Child)</b>			<b>Combined Gross Monthly Income</b>	<b>Support Amount (\$ Per Child)</b>		
	<b>Age 0-5</b>	<b>Age 6-11</b>	<b>Age 12-18</b>		<b>Age 0-5</b>	<b>Age 6-11</b>	<b>Age 12-18</b>		<b>Age 0-5</b>	<b>Age 6-11</b>	<b>Age 12-18</b>
<b>50</b>	4	4	5	<b>2400</b>	174	197	229	<b>6700</b>	405	459	533
<b>100</b>	7	8	10	<b>2500</b>	181	205	238	<b>6800</b>	410	464	540
<b>150</b>	11	12	14	<b>2600</b>	188	212	247	<b>6900</b>	415	470	546
<b>200</b>	14	16	19	<b>2700</b>	193	219	255	<b>7000</b>	420	475	553
<b>250</b>	18	20	24	<b>2800</b>	199	225	262	<b>7200</b>	430	486	566
<b>300</b>	22	25	29	<b>2900</b>	205	232	270	<b>7400</b>	440	497	578
<b>350</b>	25	29	33	<b>3000</b>	211	239	277	<b>7600</b>	449	508	591
<b>400</b>	29	33	38	<b>3100</b>	216	245	285	<b>7800</b>	459	519	604
<b>450</b>	33	37	43	<b>3200</b>	222	251	292	<b>8000</b>	468	530	616
<b>500</b>	36	41	48	<b>3300</b>	228	258	300	<b>8200</b>	478	541	629
<b>550</b>	40	45	52	<b>3400</b>	233	264	307	<b>8400</b>	487	551	641
<b>600</b>	43	49	57	<b>3500</b>	239	270	314	<b>8600</b>	497	562	654
<b>650</b>	47	53	62	<b>3600</b>	245	277	322	<b>8800</b>	506	573	666
<b>700</b>	51	57	67	<b>3700</b>	250	283	329	<b>9000</b>	516	583	678
<b>750</b>	54	61	71	<b>3800</b>	256	289	336	<b>9200</b>	525	594	691
<b>800</b>	58	66	76	<b>3900</b>	261	295	343	<b>9400</b>	534	604	703
<b>850</b>	62	70	81	<b>4000</b>	266	301	351	<b>9600</b>	543	615	715
<b>900</b>	65	74	86	<b>4100</b>	272	308	358	<b>9800</b>	553	625	727
<b>950</b>	69	78	91	<b>4200</b>	277	314	365	<b>10000</b>	562	636	739
<b>1000</b>	72	82	95	<b>4300</b>	283	320	372	<b>10200</b>	571	646	751
<b>1050</b>	76	86	100	<b>4400</b>	288	326	379	<b>10400</b>	580	656	763
<b>1100</b>	80	90	105	<b>4500</b>	293	332	386	<b>10600</b>	589	666	775
<b>1150</b>	83	94	110	<b>4600</b>	299	338	393	<b>10800</b>	598	677	787
<b>1200</b>	87	98	114	<b>4700</b>	304	344	400	<b>11000</b>	607	687	799
<b>1250</b>	91	102	119	<b>4800</b>	309	350	407	<b>11200</b>	616	697	811
<b>1300</b>	94	107	124	<b>4900</b>	314	356	413	<b>11400</b>	625	707	822
<b>1350</b>	98	111	129	<b>5000</b>	319	362	420	<b>11600</b>	634	717	834
<b>1400</b>	101	115	133	<b>5100</b>	325	367	427	<b>11800</b>	643	727	846
<b>1450</b>	105	119	138	<b>5200</b>	330	373	434	<b>12000</b>	652	737	857
<b>1500</b>	109	123	143	<b>5300</b>	335	379	441	<b>12200</b>	660	747	869
<b>1550</b>	112	127	148	<b>5400</b>	340	385	448	<b>12400</b>	669	757	881
<b>1600</b>	116	131	152	<b>5500</b>	345	391	454	<b>12600</b>	678	767	892
<b>1650</b>	119	135	157	<b>5600</b>	350	396	461	<b>12800</b>	687	777	904
<b>1700</b>	123	139	162	<b>5700</b>	355	402	468	<b>13000</b>	695	787	915
<b>1750</b>	127	143	167	<b>5800</b>	360	408	474	<b>13200</b>	704	797	927
<b>1800</b>	130	147	172	<b>5900</b>	366	414	481	<b>13400</b>	713	807	938
<b>1850</b>	134	152	176	<b>6000</b>	371	419	488	<b>13600</b>	721	816	949
<b>1900</b>	138	156	181	<b>6100</b>	376	425	494	<b>13800</b>	730	826	961
<b>1950</b>	141	160	186	<b>6200</b>	381	431	501	<b>14000</b>	739	836	972
<b>2000</b>	145	164	191	<b>6300</b>	386	436	507	<b>14200</b>	747	846	983
<b>2100</b>	152	172	200	<b>6400</b>	391	442	514	<b>14400</b>	756	855	995
<b>2200</b>	159	180	210	<b>6500</b>	396	448	520	<b>14600</b>	764	864	1005
<b>2300</b>	167	188	219	<b>6600</b>	400	453	527				

\* 2006 Poverty Level is \$2550.

To determine child support at higher income levels:

Age 12-18: Raise income to the power .695770313 and multiply the result by 1.272628844.

Age 6-11: Determine child support for Age 12-18 and then multiply by 0.86.

Age 0-5: Determine child support for Age 12-18 and then multiply by 0.76.

**SIX CHILD FAMILIES: CHILD SUPPORT SCHEDULE**

Dollars Per Month Per Child

<b>Combined Gross Monthly Income</b>	<b>Support Amount (\$ Per Child)</b>			<b>Combined Gross Monthly Income</b>	<b>Support Amount (\$ Per Child)</b>			<b>Combined Gross Monthly Income</b>	<b>Support Amount (\$ Per Child)</b>		
	<b>Age Group</b>				<b>Age Group</b>				<b>Age Group</b>		
	<b>Age 0-5</b>	<b>Age 6-11</b>	<b>Age 12-18</b>		<b>Age 0-5</b>	<b>Age 6-11</b>	<b>Age 12-18</b>		<b>Age 0-5</b>	<b>Age 6-11</b>	<b>Age 12-18</b>
<b>50</b>	3	4	4	<b>2400</b>	155	176	204	<b>6700</b>	369	417	485
<b>100</b>	6	7	9	<b>2500</b>	162	183	213	<b>6800</b>	373	422	491
<b>150</b>	10	11	13	<b>2600</b>	168	190	221	<b>6900</b>	378	427	497
<b>200</b>	13	15	17	<b>2700</b>	175	198	230	<b>7000</b>	382	433	503
<b>250</b>	16	18	21	<b>2800</b>	181	205	239	<b>7200</b>	391	443	515
<b>300</b>	19	22	26	<b>2900</b>	187	211	245	<b>7400</b>	400	453	526
<b>350</b>	23	26	30	<b>3000</b>	192	217	252	<b>7600</b>	409	462	538
<b>400</b>	26	29	34	<b>3100</b>	197	223	259	<b>7800</b>	417	472	549
<b>450</b>	29	33	38	<b>3200</b>	202	229	266	<b>8000</b>	426	482	561
<b>500</b>	32	37	43	<b>3300</b>	207	234	273	<b>8200</b>	435	492	572
<b>550</b>	36	40	47	<b>3400</b>	212	240	279	<b>8400</b>	443	502	583
<b>600</b>	39	44	51	<b>3500</b>	217	246	286	<b>8600</b>	452	511	595
<b>650</b>	42	48	55	<b>3600</b>	222	252	293	<b>8800</b>	460	521	606
<b>700</b>	45	51	60	<b>3700</b>	227	257	299	<b>9000</b>	469	531	617
<b>750</b>	49	55	64	<b>3800</b>	232	263	306	<b>9200</b>	477	540	628
<b>800</b>	52	59	68	<b>3900</b>	237	269	312	<b>9400</b>	486	550	639
<b>850</b>	55	62	72	<b>4000</b>	242	274	319	<b>9600</b>	494	559	650
<b>900</b>	58	66	77	<b>4100</b>	247	280	325	<b>9800</b>	503	569	661
<b>950</b>	62	70	81	<b>4200</b>	252	285	332	<b>10000</b>	511	578	672
<b>1000</b>	65	73	85	<b>4300</b>	257	291	338	<b>10200</b>	519	588	683
<b>1050</b>	68	77	89	<b>4400</b>	262	296	345	<b>10400</b>	528	597	694
<b>1100</b>	71	81	94	<b>4500</b>	267	302	351	<b>10600</b>	536	606	705
<b>1150</b>	74	84	98	<b>4600</b>	272	307	357	<b>10800</b>	544	616	716
<b>1200</b>	78	88	102	<b>4700</b>	276	313	364	<b>11000</b>	552	625	727
<b>1250</b>	81	92	106	<b>4800</b>	281	318	370	<b>11200</b>	560	634	737
<b>1300</b>	84	95	111	<b>4900</b>	286	324	376	<b>11400</b>	569	643	748
<b>1350</b>	87	99	115	<b>5000</b>	291	329	382	<b>11600</b>	577	652	759
<b>1400</b>	91	103	119	<b>5100</b>	295	334	389	<b>11800</b>	585	662	769
<b>1450</b>	94	106	124	<b>5200</b>	300	340	395	<b>12000</b>	593	671	780
<b>1500</b>	97	110	128	<b>5300</b>	305	345	401	<b>12200</b>	601	680	791
<b>1550</b>	100	114	132	<b>5400</b>	309	350	407	<b>12400</b>	609	689	801
<b>1600</b>	104	117	136	<b>5500</b>	314	355	413	<b>12600</b>	617	698	812
<b>1650</b>	107	121	141	<b>5600</b>	319	361	419	<b>12800</b>	625	707	822
<b>1700</b>	110	125	145	<b>5700</b>	323	366	425	<b>13000</b>	633	716	832
<b>1750</b>	113	128	149	<b>5800</b>	328	371	432	<b>13200</b>	641	725	843
<b>1800</b>	117	132	153	<b>5900</b>	333	376	438	<b>13400</b>	648	734	853
<b>1850</b>	120	136	158	<b>6000</b>	337	381	444	<b>13600</b>	656	743	864
<b>1900</b>	123	139	162	<b>6100</b>	342	387	450	<b>13800</b>	664	752	874
<b>1950</b>	126	143	166	<b>6200</b>	346	392	456	<b>14000</b>	672	760	884
<b>2000</b>	129	147	170	<b>6300</b>	351	397	462	<b>14200</b>	680	769	894
<b>2100</b>	136	154	179	<b>6400</b>	355	402	468	<b>14400</b>	688	778	905
<b>2200</b>	142	161	187	<b>6500</b>	360	407	473	<b>14600</b>	695	786	914
<b>2300</b>	149	168	196	<b>6600</b>	364	412	479				

\* 2006 Poverty Level is \$2800.

To determine child support at higher income levels:

Age 12-18: Raise income to the power .695770313 and multiply the result by 1.15773874.

Age 6-11: Determine child support for Age 12-18 and then multiply by 0.86.

Age 0-5: Determine child support for Age 12-18 and then multiply by 0.76.



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. Mother is employed by \_\_\_\_\_

\_\_\_\_\_

Father is employed by \_\_\_\_\_

\_\_\_\_\_

(Name and address of employer)

with monthly income as follows:

A. Wage Earner	Mother	Father
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>B. Self-Employed</b>	<b>Mother</b>	<b>Father</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: \_\_\_\_\_  
Mother

\_\_\_\_\_   
Father

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	Mother (Actual or Estimated)	Father (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	
					Mother	Father
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
				Subtotal of Payments	\$ _____	\$ _____
				Total	\$ _____	\$ _____

C. Total Living Expenses

	Mother (Actual or Estimated)	Father (Actual or Estimated)
1. Total funds available to Mother and Father (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	Father
_____ (+/-)	\$ _____	\$ _____
_____ (+/-)	\$ _____	\$ _____
_____ (+/-)	\$ _____	\$ _____
_____ (+/-)	\$ _____	\$ _____

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	Father
Long Distance Parenting Time Costs	\$ _____	\$ _____
	\$ _____	\$ _____
Parenting Time Adjustments	\$ _____	\$ _____
Income Tax Considerations	\$ _____	\$ _____
Special Needs	\$ _____	\$ _____
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:

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, 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.t04.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 \$662.00 ÷ Alaska weekly average \$798.00 = .8296.

\$3,000.00
<u>    x .8296</u>
\$2,488.80 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.

Kansas weekly wage \$662.00 ÷ \$613.00 for Idaho weekly wage =1.079

\$3,000.00
<u>    x1.079</u>
\$3,237.00 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.

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.t04.htm>

State	Average Weekly 2006	Differential compared to Kansas 2006
United States	\$784	
Alabama	682	1.03
Alaska	798	1.21
Arizona	753	1.14
Arkansas	603	0.91
California	892	1.35
Colorado	819	1.24
Connecticut	957	1.45
Delaware	850	1.28
District of Columbia	1307	1.97
Florida	713	1.08
Georgia	752	1.14
Hawaii	722	1.09
Idaho	613	0.93
Illinois	831	1.26
Indiana	687	1.04
Iowa	641	0.97
Kansas	662	1.00
Kentucky	656	0.99
Louisiana	683	1.03
Maine	636	0.96
Maryland	858	1.30
Massachusetts	950	1.44
Michigan	790	1.19
Minnesota	784	1.18
Mississippi	585	0.88
Missouri	691	1.04
Montana	581	0.88
Nebraska	633	0.96
Nevada	751	1.13
New Hampshire	774	1.17

New Jersey	931	1.41
New Mexico	654	0.99
New York	950	1.44
North Carolina	700	1.06
North Dakota	589	0.89
Ohio	725	1.10
Oklahoma	633	0.96
Oregon	719	1.09
Pennsylvania	768	1.16
Rhode Island	763	1.15
South Carolina	642	0.97
South Dakota	571	0.86
Tennessee	698	1.05
Texas	786	1.19
Utah	660	1.00
Vermont	672	1.02
Virginia	815	1.23
Washington	823	1.24
West Virginia	599	0.90
Wisconsin	687	1.04
Wyoming	706	1.07
Puerto Rico	439	0.66
Virgin Islands	692	1.05

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

State	Establishments Third Quarter 2006 (Thousands)	Employment		Average Weekly Wage <sup>3</sup>	
		September 2006 (Thousands)	Percent change, September 2005-06	Average Weekly Wage	Percent change, third quarter 2005-06
United States <sup>(4)</sup>	8,841.2	134,988.9	1.5	\$784	0.9
Alabama	117.3	1,938.9	1.6	682	1.9
Alaska	21.1	324.8	1.4	798	.1
Arizona	150.6	2,629.0	4.2	753	1.1
Arkansas	81.9	1,183.9	1.5	603	.7
California	1,270.4	15,655.0	1.5	892	.6
Colorado	176.9	2,260.1	2.2	819	1.4
Connecticut	111.9	1,680.7	1.6	957	-.9
Delaware	30.2	424.6	0.5	850	3.4
District of Columbia	32.0	674.2	.7	1,307	3.6
Florida	588.1	7,941.7	1.9	713	.7
Georgia	264.5	4,039.3	2.0	752	.5
Hawaii	37.4	621.2	2.3	722	1.1
Idaho	55.3	661.2	4.1	613	1.3
Illinois	350.2	5,883.6	1.1	831	.7
Indiana	155.4	2,922.7	.3	687	-.3
Iowa	92.8	1,480.7	1.2	641	.0
Kansas	85.6	1,347.3	2.4	662	.6
Kentucky	110.7	1,795.1	.9	656	.6
Louisiana	122.5	1,835.7	3.7	683	7.1
Maine	49.4	610.2	.6	636	.8
Maryland	161.5	2,545.0	.7	858	.5
Massachusetts	208.8	3,228.1	.9	950	.3
Michigan	261.0	4,278.9	-1.8	790	.3
Minnesota	165.5	2,685.1	.0	784	-.6
Mississippi	69.1	1,134.3	2.9	585	2.1
Missouri	172.1	2,725.1	1.1	691	.0
Montana	41.4	434.4	2.3	581	3.0
Nebraska	57.8	906.9	1.1	633	.0
Nevada	72.4	1,287.6	3.7	751	.0
New Hampshire	48.9	634.9	.6	774	.3
New Jersey	279.8	3,984.7	.7	931	.3
New Mexico	52.6	826.1	4.4	654	4.0
New York	573.2	8,471.7	.8	950	1.1
North Carolina	241.5	3,982.6	1.8	700	1.6
North Dakota	24.7	342.2	2.0	589	1.4
Ohio	291.7	5,350.9	-.1	725	.3
Oklahoma	97.3	1,517.6	2.2	633	3.3
Oregon	128.6	1,729.2	2.7	719	.7
Pennsylvania	335.9	5,644.8	.8	768	.5

Rhode Island	36.0	490.8	.8	763	3.7
South Carolina	132.4	1,866.0	1.8	642	1.1
South Dakota	29.8	389.6	2.1	571	.7
Tennessee	137.1	2,761.1	1.4	698	1.2
Texas	536.7	10,019.0	3.6	786	2.5
Utah	88.1	1,188.7	4.8	660	2.0
Vermont	24.7	305.8	.6	672	1.4
Virginia	220.0	3,649.5	1.0	815	-.1
Washington	214.5	2,911.9	3.3	823	2.7
West Virginia	48.2	711.8	1.2	599	1.7
Wisconsin	161.8	2,800.8	.5	687	.1
Wyoming	24.1	274.1	4.6	706	10.0
Puerto Rico	60.6	1,020.9	-1.9	439	1.2
Virgin Islands	3.4	43.2	-2.0	692	12.5

<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

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.

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

If the parties share or alternate the income tax exemption, then Section A should not be used. If the custodial parent elects not to share or 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 share the exemption on the noncustodial parent and may adjust the noncustodial parent's monthly child support accordingly.

The following discussion and example reflects 2006 tax laws.

For 2006, the federal income tax exemption was \$3,300 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.).

*Example: A noncustodial parent has one minor child and has an Adjusted Gross Income in 2006 of \$22,750 and assumes*

*the noncustodial parent is in a 15% marginal federal income tax rate and a 6.25% 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  $\$3,300 \times .15$  for the federal amount and  $\$2,250 \times .0625$  for the Kansas rate. The resulting total,  $\$636$ , would be divided by 12 to arrive at the monthly value of  $\$53$ , 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  $\$36$  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 2006 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 2006, 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 Adjustment 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. 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. 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 Adjusted Gross Income in 2006 of \$22,750 and assumes the custodial parent is in a 15% marginal federal income tax rate and a 3.5% marginal Kansas income tax rate. The difference in the Federal standard deduction for head of household over that for a single taxpayer is \$2,400 ( $\$7,550 - \$5,150 = \$2,400$ ). This difference multiplied by the custodial parent's federal marginal income tax rate of 15% results in an income tax benefit of \$360. The difference in the Kansas standard deduction for head of household over that for a single taxpayer is \$1,500 ( $\$4,500 - \$3,000 = \$1,500$ ). This difference multiplied by the custodial parent's marginal Kansas income tax rate of 3.5% results in a benefit of \$53, for a combined federal and Kansas standard deduction benefit of \$413. 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 \$79 ( $\$2,250 \times .035 = \$79$ ). The total income tax benefit for filing as head of household is thus \$492. 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 ( $\$492 \times .68 = \$335$ ). This amount is divided by 12 to arrive at a monthly credit of \$28.*

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 2006. 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 Income Tax Factors

Income Tax Brackets	<u>Taxable Income</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
● Single	\$ 0 to \$ 7,300	10%		
	<del>0 to 7,550</del>		10%	
	<del>0 to 7,825</del>			10%
	<del>7,301 to 29,700</del>	15		
	<del>7,551 to 30,650</del>		15	
	<del>7,826 to 31,850</del>			15
	<del>29,701 to 71,950</del>	25		
	<del>30,651 to 74,200</del>		25	
	<del>31,851 to 77,100</del>			25
	<del>71,951 to 150,150</del>	28		
<del>74,201 to 154,800</del>		28		
<del>77,101 to 160,850</del>			28	
● Head-of-Household	0 to 10,450	10		
	<del>0 to 10,750</del>		10	
	<del>0 to 11,200</del>			10
	<del>10,451 to 39,800</del>	15		
	<del>10,751 to 41,050</del>		15	
	<del>11,201 to 42,650</del>			15
	<del>39,801 to 102,800</del>	25		
	<del>41,051 to 106,000</del>		25	
	<del>42,651 to 110,100</del>			25
	<del>102,801 to 166,450</del>	28		
<del>106,001 to 171,650</del>		28		
<del>110,101 to 178,350</del>			28	
● Married Filing Joint	0 to 14,600	10		
	<del>0 to 15,100</del>		10	
	<del>0 to 15,650</del>			10
	<del>14,601 to 59,400</del>	15		
	<del>15,101 to 61,300</del>		15	
	<del>15,651 to 63,700</del>			15
	<del>59,401 to 119,950</del>	25		
	<del>61,301 to 123,700</del>		25	
	<del>63,701 to 128,500</del>			25
	<del>119,951 to 182,800</del>	28		
<del>123,701 to 188,450</del>		28		
<del>128,501 to 195,850</del>			28	
● Married Filing Separate	0 to 7,300	10		
	<del>0 to 7,500</del>		10	
	<del>0 to 7,825</del>			10
	<del>7,301 to 29,700</del>	15		
	<del>7,551 to 30,650</del>		15	
	<del>7,826 to 31,850</del>			15
	<del>29,701 to 59,975</del>	25		
	<del>30,651 to 61,850</del>		25	
	<del>31,851 to 64,250</del>			25
	<del>59,976 to 91,400</del>	28		
<del>61,851 to 94,225</del>		28		
<del>64,251 to 97,925</del>			28	

Note: Tax brackets for higher income levels not shown.

<b>Standard Deduction</b>				
● Single	\$ 5,000	\$ 5,150	\$ 5,350	
● Head-of-Household	<del>7,300</del>	<del>7,550</del>	<del>7,850</del>	
● Married Filing Joint	<del>10,000</del>	<del>10,300</del>	<del>10,700</del>	
● Married Filing Separate	<del>5,000</del>	<del>5,150</del>	<del>5,350</del>	
Personal/Dependent Exemption	<del>3,200</del>	<del>3,300</del>	<del>3,400</del>	
Dependent Child Tax Credit	<del>1,000</del>	<del>1,000</del>	<del>1,000</del>	

## Federal Income Tax Factors

Income Tax Brackets	<u>Taxable Income</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
• Single	\$ 0 to \$ 7,550	10%		
	0 to 7,825		10%	
	0 to 8,025			10%
	7,551 to 30,650	15		
	7,826 to 31,850		15	
	8,026 to 32,550			15
	30,651 to 74,200	25		
	31,851 to 77,100		25	
	32,551 to 78,850			25
	74,201 to 154,800	28		
	77,101 to 160,850		28	
	78,851 to 164,550			28
	• Head of Household	0 to 10,750	10	
0 to 11,200			10	
0 to 11,450				10
10,751 to 41,050		15		
11,201 to 42,650			15	
11,451 to 43,650				15
41,051 to 106,000		25		
42,651 to 110,100			25	
43,651 to 112,650				25
106,001 to 171,650		28		
110,101 to 178,350		28		
112,651 to 182,400			28	
• Married Filing Joint	0 to 15,100	10		
	0 to 15,650		10	
	0 to 16,050			10
	15,101 to 61,300	15		
	15,651 to 63,700		15	
	16,051 to 65,100			15
	61,301 to 123,700	25		
	63,701 to 128,500		25	
	65,101 to 131,450			25
	123,701 to 188,450	28		
128,501 to 195,850		28		
131,451 to 200,300			28	
• Married Filing Separate	0 to 7,550	10		
	0 to 7,825		10	
	0 to 8,025			10
	7,551 to 30,650	15		
	7,826 to 31,850		15	
	8,026 to 32,550			15
	30,651 to 61,850	25		
	31,851 to 64,250		25	
	32,551 to 65,725			25
	61,851 to 94,225	28		
64,251 to 97,925		28		
65,726 to 100,150			28	

Note: Tax brackets for higher income levels not shown.

### Standard Deduction

• Single	\$ 5,150	\$ 5,350	\$ 5,450
• Head of Household	7,550	7,850	8,000
• Married Filing Joint	10,300	10,700	10,900
• Married Filing Separate	5,150	5,350	5,450
Personal/Dependent Exemption	3,300	3,400	3,500
Dependent Child Tax Credit	1,000	1,000	1,000

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

Sample Worksheet

TAX CONSIDERATIONS – 2006

Section

A.I Tax Exemptions

$$\begin{array}{l} \text{(Federal)} \quad 3,300 \times \text{ }^{(1)} = \underline{\hspace{2cm}} \\ \text{(State)} \quad 2,250 \times \text{ }^{(1)} = \underline{\hspace{2cm}} \\ \underline{\hspace{2cm}} \times \text{ }^{(3)} \% = \underline{\hspace{2cm}} \div 12 = \underline{\hspace{2cm}} \text{ per month} \times \text{ \# of children} = \underline{\hspace{2cm}} \end{array}$$

A.II Additional Tax Credit

$$1,000 \times \text{ }^{(3)} \% = \underline{\hspace{2cm}} \div 12 = \underline{\hspace{2cm}} \text{ per month} \times \text{ \# of qualifying children} = \underline{\hspace{2cm}}$$

B. Head of Household

$$\begin{array}{l} \text{(Federal)} \quad 2,400 \times \text{ }^{(2)} = \underline{\hspace{2cm}} \\ \text{(State)} \quad 1,500 \times \text{ }^{(2)} = \underline{\hspace{2cm}} \\ \text{(St-Add'l)} \quad 2,250 \times \text{ }^{(2)} = \underline{\hspace{2cm}} \\ \underline{\hspace{2cm}} \times \text{ }^{(3)} \% = \underline{\hspace{2cm}} \div 12 = \underline{\hspace{2cm}} \end{array}$$

- (1) Use noncustodial parent's marginal tax rate.
- (2) Use custodial parent's marginal tax rate.
- (3) Noncustodial parent's percentage from Line D2 of Child Support Worksheet.

\*\*\*\*\*

ILLUSTRATION OF NARRATIVE AND EXAMPLES  
CONTAINED IN SECTIONS A AND B

Section

A.I Tax Exemptions

$$\begin{array}{l} \text{(Federal)} \quad 3,300 \times .15 = \underline{495} \\ \text{(State)} \quad 2,250 \times .0625 = \underline{141} \\ \underline{636} \times 68\% = \underline{432} \div 12 = \underline{36} \text{ per month} \times \text{ \# of children} = \underline{36} \end{array}$$

A.II Additional Tax Credit

$$1,000 \div 12 = \underline{83} \times 68\% = \underline{56} \text{ per month} \times \text{ \# of qualifying children} = \underline{56}$$

B. Head of Household

$$\begin{array}{l} \text{(Federal)} \quad 2,400 \times .15 = \underline{360} \\ \text{(State)} \quad 1,500 \times .035 = \underline{53} \\ \text{(St-Add'l)} \quad 2,250 \times .035 = \underline{79} \\ \underline{492} \times 68\% = \underline{335} \div 12 = \underline{28} \end{array}$$

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

IN THE MATTER OF:

\_\_\_\_\_

and

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

\_\_\_\_\_

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

A. INCOME COMPUTATION – WAGE EARNER MOTHER FATHER

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

B. INCOME COMPUTATION – SELF-EMPLOYED

†1. Self-Employment Gross Income\* \_\_\_\_\_ 3,000

†2. Reasonable Business Expenses (-) \_\_\_\_\_ 1,232

†3. Domestic Gross Income \_\_\_\_\_ 1,768  
 (Insert on Line C.1. below)

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 \_\_\_\_\_ 893 \_\_\_\_\_ 1,768  
 (Insert on Line D.1. below)

D. COMPUTATION OF CHILD SUPPORT

†1. Child Support Income \_\_\_\_\_ 893 + \_\_\_\_\_ 1,768  
= \_\_\_\_\_ 2,661

†2. Proportionate Shares of Combined Income \_\_\_\_\_ 33.5 % \_\_\_\_\_ 66.5 %  
 (Each parent's income divided by combined income)

†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>283</u>	+ <u>320</u>	+ <u>0</u>	= <u>603</u>

† Examples provided in Appendix VIII

\* Interstate Pay Differential Adjustment?

\_\_\_\_\_ Yes \_\_\_\_\_ X No

\*\*Multiple Family Application?

\_\_\_\_\_ Yes \_\_\_\_\_ X No

	<u>MOTHER</u>	<u>FATHER</u>
4. Health and Dental Insurance Premium	\$ <u>0</u>	\$ <u>125</u>
		= <u>125</u>
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%)))	<u>112</u>	<u>112</u>
†6. Parents' Total Child Support Obligation (Line D.3. plus Lines D.4. & D.5.)		<u>840</u>
†7. Parental Child Support Obligation (Line D.2. times Line D.6. for each parent)	<u>281</u>	<u>559</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>169</u>	<u>434</u>

**E. CHILD SUPPORT ADJUSTMENTS**

APPLICABLE	N/A	CATEGORY	AMOUNT ALLOWED	
			MOTHER	FATHER
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	(+/-) _____	(+/-) _____
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**

	<u>MOTHER</u>	<u>FATHER</u>
1. Basic Parental Child Support Obligation (Line D.9. from above)	<u>169</u>	<u>434</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>169</u>	<u>434</u>
†4. Enforcement Fee Allowance Percentage <u>4%</u> **(Applied only to Nonresidential Parent) Flat Fee \$ <u>0</u> ((Line F.3. x Collection Fee %) x .5) or (Monthly Flat Fee x .5)	(+/-) <u>0</u>	(+/-) <u>9</u>
5. Net Parental Child Support Obligation (Line F.3. + Line F.4.)	<u>169</u>	<u>443</u>

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

\*\*Parent with nonprimary residency

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

\_\_\_\_\_  
Prepared By

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

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)

**Scenario 1:** Mother earns a minimum wage and has a Domestic Gross Income of \$893 per month.

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

**Scenario 2:** Father is self-employed and has a Self Employment Gross Income of \$3,000 per month. Reasonable Business Expenses for Father are documented at \$1,232. Father'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

**Scenario 3:** Neither Father nor Mother has any adjustments to the Domestic Gross Income. Therefore, the Child Support Income for Father is \$1,768 and is \$893 for Mother.

D. Computation of Child Support (Section D)

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

**Scenario 4:** Father earns \$1,768 Child Support Income per month. Mother earns \$893 Child Support Income per month. Their Combined Child Support Income is \$2,661. Father's proportionate share of the Combined Child Support Income is \$1,768 divided by \$2,661 or 66.5%.

Mother's proportionate share of the Combined Child Support Income is \$893 divided by \$2,661 or 33.5%.

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 5:** 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, \$283 is identified, and in the next column for the seven-year-old, \$320 is identified. These two amounts are added together to find the total Gross Child Support Obligation of \$603 per month.

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

**Scenario 6:** The Father 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 \$253 and \$287 are found and the sum of \$540 is entered on Line D.3.

**Scenario 7:** The Father 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 \$218 and \$246 are found and the sum of \$464 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 8:** The Father in the above scenario has primary residency of the older child, six years and seven months. The Mother has primary residency of the younger child, three years and ten months. The Child Support Schedule 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 to pay support to the Mother would show \$377 at Line D.3. The worksheet for the Mother’s obligation for the older child would show \$427 at Line D.3. Without considering any other factors besides income in this scenario and after the remaining calculations are carried through, the Father would pay the Mother \$377 for the younger child. The Mother would pay the Father \$427 for the older

child. The net result is that the Mother would pay the Father \$50 per month.

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

**Scenario 9:** Father has a single-coverage policy. To add the children would cost an additional \$125 a month. Therefore, \$125 would be entered in Father's column and as the total on Line D.4 of the Worksheet.

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	\$175.00
15,000	17,000	34%	85.00	170.00
17,000	19,000	33%	82.50	165.00
19,000	21,000	32%	80.00	160.00
21,000	23,000	31%	77.50	155.00
23,000	25,000	30%	75.00	150.00
25,000	27,000	29%	72.50	145.00
27,000	29,000	28%	70.00	140.00
29,000	31,000	27%	67.50	135.00
31,000	33,000	26%	65.00	130.00
33,000	35,000	25%	62.50	125.00
35,000	37,000	24%	60.00	120.00
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.

**Scenario 10:** Child care is needed for the preschool child. The cost of the child care is \$200 per month. Mother pays for the costs of the child care and has an annual Adjusted Gross Income of \$10,716.

The applicable percentage for the federal child care credit is 35% from table one above. The percentage is applied to the monthly child care costs ( $\$200 \times .35 = \$70$ ). The resulting amount is then multiplied by 25% to obtain a Kansas child care credit of \$18 ( $\$70 \times .25 = \$18$ ). 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)

**Scenario 11:** The Parents' Total Child Support Obligation is obtained by adding the \$603 Basic Child Support Obligation (Line D.3) from Scenario 5 plus \$125 in Health and Dental Insurance Premium (Line D.4) and \$112 in Work-Related Child Care Costs (Line D.5). The Parents' Total Child Support Obligation is \$840 per month.

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

**Scenario 12:** On Line D.2 Father had 66.5% of the Combined Child Support Income and Mother had 33.5%. Therefore, Father's obligation is \$559 ( $.665 \times \$840$ ). Mother's obligation is \$281 ( $.335 \times \$840$ ).

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

**Scenario 13:** Father pays \$125 per month for health insurance. Therefore, \$125 should be subtracted from Father's child support obligation of \$559 to make a net obligation of \$434. Mother pays \$112 per month child care costs. Therefore, \$112 should be subtracted from her child support obligation of \$281 to make a net obligation of \$169.

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

**Scenario 14:** Mother has primary residency. Therefore, Father's basic child support obligation is \$435 and Mother's basic child support obligation is \$170 before adjustments or enforcement fees are considered.

E. Child Support Adjustments (Section E)

1. Total (Line E.7)

**Scenario 15:** Neither Father nor Mother is claiming any Child Support Adjustments. Therefore, the Total for each parent is zero.

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

1. Enforcement Fee Allowance (Line F.4)

**Scenario 16:** 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. Add lines F.3 and F.4 to arrive at the net child support obligation which is entered on line F.5.

**Scenario 17:** The court trustee fee is set at \$4.00 per month. Multiply the fee by .5 ( $\$4.00 \times .5 = \$2.00$ ), 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.4.

## 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 (.695770313) 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:

$$\text{Income}^{0.695770313} \times 2.550826591$$

If monthly income is \$12,000, enter the following on the calculator:

- Step 1 - Enter "12000"
- Step 2 - Hit the " $y^x$ " key
- Step 3 - Enter ".695770313"
- Step 4 - Hit the multiplication key "X"
- Step 5 - Enter "2.550826591"
- Step 6 - Hit the equal key "="
- Step 7 - The calculated amount is \$1,758  
If the child is between 16 and 18:
- Step 8 - If the child is 6-11, multiply \$1,758 by .86, or  
If the child is 0-5, multiply \$1,758 by .76

If using the Power function on a spreadsheet, calculate the result of the Power function then multiply that result by 2.550826591 then multiply that result by the appropriate age category multiplier. If monthly income is \$12,000 follow these steps using the Power function, displayed as "=POWER(number,power)," available in Excel or other spreadsheet:

- Step 1 - =POWER(12000,0.695770313) = \$689
- Step 2 - =(689\*2.550826591) = \$1,758
- Step 3 - If child is 6-11 = (\$1,758\*.86)  
If child is 0-5 = (\$1,758\*.76)

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 of not more than \$400 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 are allowed to list on tax form 2016 (Employee Business Expenses) all 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 of the cost of the travel expenses including meals, subject to a limitation of 50%, 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

## Sample 1

IT IS FURTHER ORDERED that in addition to the monetary child support as required by the shared expense formula, that they will share the following direct expenses of the minor child:

- A. The purchase of school clothing shall be done jointly by the Petitioner and the Respondent during the month of August. The parties agree that they will each be responsible for one-half of the cost of school clothing.
- B. The parties further agree that they will shop for the children's summer clothes during April or May. Each party shall be responsible for one-half of the cost of the children's summer clothing.
- C. The parties further agree that they are each free to buy additional clothing for the minor children at any time at their own expense. The parties agree that clothing shall be permitted to pass back and forth between households.
- D. The parties further agree to share the cost of school enrollment, books, and supplies on an equal basis.
- E. School lunches shall be prepaid for each of the minor children with each parent paying half of the cost directly to the school.
- F. The parties agree to share the cost of any field trips on an equal basis. Each party shall be responsible for making the payments directly to the school.
- G. 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.
- H. The parties agree that failure to make their respective contributions for the direct expenses of the children may result in termination of the shared child support formula, attorney fees, or other sanctions.
- I. This arrangement is deemed to be in the best interest of the minor children.

Sample 2

- 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 of the intended purchase of the article and price range thereof prior to the purchase thereof in writing 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 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 a, above.
- 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 non-participating 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 residency formula, attorney fees, or other sanctions.
- F. This arrangement is deemed to be in the best interest of the minor children.

#### Sample 3

IT IS FURTHER ORDERED that as part of the shared expense formula of the parties, the parties shall share the direct expenses of the minor children, as follows:

- A. The Petitioner shall be responsible for all school expenses, school lunches, tuition, enrollment, and all extra curricular activity expenses, including all school activity clothing and equipment;
- B. the Respondent shall be responsible for the cost of the children's clothing, haircuts, makeup, and personal items;
- C. the parties shall permit clothing to pass between households on a reasonable basis;
- D. this arrangement is deemed to be in the best interest of the minor children.

#### Sample 4

- A. The parties agree to share the reasonable direct expenses of the children pursuant to the Kansas Child Support Guidelines.
- B. The parties agree that the historical direct expenses of the minor children are as follows:
  - 1. School related expenses
    - a. Tuition
    - b. Fees

- c. Testing costs of standardized college admission testing
  - d. School lunches
- 2. Extracurricular activities
  - a. Pom pon Squad
  - b. Softball
  - c. Dance lessons
  - d. Young Life camp
  - e. Scouts
- 3. Clothing
  - a. Day to day/school (Each party agrees to provide a minimum of \$200 worth of clothing for each child per quarter and that the clothing shall pass back and forth between households.)
  - b. Pom pon uniforms
- 4. Transportation
  - a. Fuel (Father and mother agree to provide up to \$50 per month fuel for child's car.)
  - b. Maintenance (Father and mother agree to share equally the maintenance on the child's car; any expenses that are likely to cost more than one hundred dollars shall be discussed before being incurred; the party not incurring the expense shall have the right to obtain a second estimate before the expense is incurred.)
  - c. Mother shall carry the child on her auto insurance; father shall reimburse the mother one-half of the additional cost of carrying the child.
- 5. College
  - a. Visits (Each parent may elect to take the children on college visits at their own cost.)
  - b. Post graduation costs (Each parent shall contribute to college expenses as they deem appropriate.)
- 6. Haircuts, makeup, manicures and personal items: Mother and father each agree to provide up to \$75.00 per quarter for children's haircuts, makeup, manicures, and personal items.
- 7. The parents shall maintain a record of their expenditures on direct expenses of the children in the form of receipts.  
Reimbursement/balancing of accounts: if necessary, the mother

and father shall exchange expense information each quarter by the 15th of the month following the quarter. Necessary payment to equalize shall be within 30 days of the exchange of expenses. In the event that the balance is less than \$100, no payment is necessary.

#### Sample 5

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 Petitioner shall purchase the regular clothing for the minor children which shall go back and forth between households.
- b. The Respondent shall pay all of the school expenses, including fees, 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 6

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

1. School Related Expenses
  - a. 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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