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**KANSAS**  
**CHILD SUPPORT GUIDELINES**  
Pursuant to Kansas Supreme Court  
Administrative Order No. 284

**Effective January 1, 2016**

## TABLE OF CONTENTS

I.	USE OF THE GUIDELINES .....	1
II.	DEFINITIONS AND EXPLANATION .....	2
II.A.	Child Support .....	2
II.A.1	Direct Expenses .....	2
II.A.2	Indirect Expenses .....	2
II.B.	Child Support Worksheet .....	2
II.C.	Child Support Schedules .....	2
II.D.	Domestic Gross Income - Wage Earner .....	3
II.E.	Income Computation - Self-Employed .....	4
II.E.1.	Self-Employment Gross Income .....	4
II.E.2.	Reasonable Business Expenses .....	4
II.E.3.	Domestic Gross Income - Self-Employed .....	5
II.F.	Imputed Income .....	5
II.G.	Child Support Income .....	6
II.H.	Child Support Adjustments .....	6
III.	GENERAL INSTRUCTIONS .....	6
III.A.	Documentation .....	6
III.B.	Applications .....	6
III.B.1.	Rounding .....	6
III.B.2.	Age .....	7
III.B.3.	Income Beyond the Child Support Schedule .....	7
III.B.4.	More than Six Children .....	7
III.B.5.	Divided Residency Situations .....	7
III.B.6.	Multiple-Family Application .....	8
III.B.7.	Sharing Equal or Nearly Equal Time and Expenses .....	8
III.B.8.	Residence with a Third Party .....	13
III.B.9.	Interstate Pay Differential .....	14
III.B.10.	Birth Expenses .....	14
IV.	SPECIFIC INSTRUCTIONS FOR THE WORKSHEET .....	14
IV.A.	Income Computation - Wage Earner (Section A) .....	14
IV.B.	Income Computation - Self-Employed (Section B) .....	14
IV.C.	Adjustments to Domestic Gross Income (Section C) .....	15
IV.C.1.	Domestic Gross Income (Line C.1) .....	15
IV.C.2.	Court-Ordered Child Support Paid (Line C.2) .....	15
IV.C.3.	Court-Ordered Maintenance Paid (Line C.3) .....	15
IV.C.4.	Court-Ordered Maintenance Received (Line C.4) .....	15
IV.C.5.	Child Support Income (Line C.5) .....	15
IV.D.	Computation of Child Support (Section D) .....	16

IV.D.1. Child Support Income (Line D.1)	16
IV.D.2. Proportionate Shares of Combined Income (Line D.2)	16
IV.D.3. Gross Child Support Obligation (Line D.3)	16
IV.D.4. Health, Dental, Orthodontic, and Optometric Expenses (Line D.4)	17
IV.D.5. Work-Related Child Care Costs (Line D.5)	17
IV.D.6. Parents' Total Child Support Obligation (Line D.6)	18
IV.D.7. Parental Child Support Obligation (Line D.7)	18
IV.D.8. Adjustment for Health, Dental, Orthodontic, and Optometric Premiums and Work-Related Child Care Costs (Line D.8)	19
IV.D.9. Basic Parental Child Support Obligation (Line D.9)	19
IV.E. Child Support Adjustments (Section E)	19
IV.E.1. Long-Distance Parenting Time Costs (Line E.1)	19
IV.E.2. Parenting Time Adjustment (Line E.2)	20
IV.E.3. Income Tax Considerations (Line E.3)	21
IV.E.4. Special Needs (Line E.4)	22
IV.E.5. Support of Children Beyond the Age of Majority (Line E.5)	22
IV.E.6. Overall Financial Conditions of the Parties (Line E.6)	23
IV.E.7. Total (Line E.7)	23
IV.F. Deviation(s) From Rebuttable Presumption Amount (Section F)	23
IV.F.1. Basic Parental Child Support Obligation (Line F.1)	23
IV.F.2. Total Child Support Adjustments (Line F.2)	24
IV.F.3. Adjusted Subtotal (Line F.3)	24
IV.F.4. Equal Parenting Time Obligation	24
IV.F.5. Enforcement Fee Allowance (Line F.5)	24
IV.F.6. Net Parental Child Support Obligation (Line F.6)	24
IV.F.7. Required Worksheet Signatures	24
IV.G. Payment of Child Support	25
V. CHANGE OF CIRCUMSTANCES	25
VI. REVIEW OF GUIDELINES	27
ENDNOTES	28
APPENDIX I	34
Child Support Worksheet	34
APPENDIX II	36
Child Support Schedules	36
APPENDIX III	48
Domestic Relations Affidavit	48
APPENDIX IV	57
Interstate Pay Differential	57
APPENDIX V	61

Income Tax Considerations .....	61
Section A - Dependent's Exemption And Child Tax Credit .....	61
Section B – Head of Household Adjustment .....	63
Section C – Additional Information.....	64
APPENDIX VI.....	68
Cafeteria Plans and Salary Reduction Agreements.....	68
APPENDIX VII.....	69
Completed Sample Child Support Worksheet .....	69
Completed Sample Child Support Worksheet .....	71
Equal Parenting Time (EPT) Worksheet.....	73
APPENDIX VIII.....	74
Examples and Scenarios for Preparing the Child Support Worksheet.....	74
EXAMPLE 1. Section IV. Specific Instructions for the Worksheet.....	74
EXAMPLE 2. Section III. General Instructions .....	79
APPENDIX IX.....	81
Military Pay and Allowances .....	81
APPENDIX X.....	84
Example Plans for Sharing Direct Expenses Under III.B.7 .....	84
APPENDIX XI.....	88
Shared Expense Formula Example .....	88
Equal Parenting Time (EPT) Worksheet (Sample) .....	89
Equal Parenting Time (EPT) Worksheet.....	90
TOPIC INDEX .....	91

KANSAS CHILD SUPPORT GUIDELINES  
Pursuant to Kansas Supreme Court Administrative Order Effective

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 consider Section E of the Child Support Worksheet. The completion of Section E of the worksheet shall constitute the written findings for deviating from the rebuttable presumption.

## II. DEFINITIONS AND EXPLANATION

### II.A. Child Support

The purpose of child support is to pay for and provide for the needs of the child. The needs of the child include direct and indirect expenses related to the day-to-day care and well-being of the child.

#### II.A.1 Direct Expenses

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

Direct expenses shall include:

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

#### II.A.2 Indirect Expenses

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

### II.B. Child Support Worksheet

The worksheet should contain the actual calculation of the child support based on 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.)

### II.C. Child Support Schedules

The child support schedules (Appendix II) are adopted by the Kansas Supreme Court based on the recommendation of the Kansas Child Support Guidelines Advisory Committee.<sup>1</sup> The schedules are based upon

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

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

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

The domestic gross income for the wage earner is income from all sources, including that which is regularly or periodically received, excluding public assistance and child support received for other children in the residency of either parent. For purposes of these guidelines, the term "public assistance" means all income, whether in cash or in-kind, which is received from public sources and for which the recipient is eligible on the basis of financial need. It includes, but is not limited to, Supplemental Security Income (SSI), Earned Income Credit (EIC), food stamps, Temporary Assistance for Needy Families (TANF), General Assistance

(GA), Medicaid, Low Income Energy Assistance Program (LIEAP), Section 8, and other forms of public housing assistance.

VA Disability payments, Social Security Disability payments, and any employer provided or private disability insurance payments shall be considered income for child support purposes.<sup>11</sup>

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

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

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

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

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

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

### II.E.2. Reasonable Business Expenses

In cases of self-employed persons, 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.

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

Domestic gross income for self-employed persons is self-employment gross income less reasonable business expenses.

## II.F. Imputed Income

II.F.1. Income may be imputed to either parent in appropriate circumstances, including the following:

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

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

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

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

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

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

II.G. Child Support Income

Child support income is the domestic gross income after adjustments for child support paid in other cases and for maintenance paid or received in the present case or other cases. (See section IV, Specific Instructions for the Worksheet, subsection D.1 and Appendix VII for a sample worksheet.)

II.H. Child Support Adjustments

Child support 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

III.A. Documentation

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

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

III.B. Applications

III.B.1. Rounding

Calculations should be rounded to the nearest tenth for percentages.

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

In using the child support schedules for income amounts not shown, income should be rounded to the nearest basic child support obligation amounts.

### III.B.2. Age

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

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

If the 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).

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

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

### III.B.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 4.)

### III.B.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, Scenario 3.)

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 the 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.

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

Use of this section is discretionary with the court. To qualify for shared residential custody treatment, the parties must share the children's time on an equal or nearly equal basis, not based on a nonprimary residency extended parenting time basis (i.e. summer visitation, holidays, etc.)

Second, the parties must be sharing the direct expenses of the child as defined in I and II.A.1.

Parents who share the children's time equally or nearly equally may be eligible for one of the following: the shared expense formula (see Section III.B.7.a.) or the equal parenting time formula (Section III.B.7.b). Parents who share their children's time equally or nearly equally but do not want or are not able to agree to share direct expenses should consider using the equal parenting time formula (Section III.B.7.b).

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

Sharing expenses and using the shared expense formula is an alternative method of paying expenses related to the children. Sharing expenses and using the shared expense formula requires parents to effectively communicate and cooperate regularly. Sharing expenses and using the formula should only be attempted by parents who:

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

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

No shared expense formula shall be ordered without the court having approved the following six requirements:

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

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

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

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

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

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

#### III.B.7.a.(1)(d)

Direct expenses may be shared by dividing each expense or by offsetting expenses. Samples of different expense sharing plans are shown in Appendix X of the Guidelines. These are shown for illustration purposes only.

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

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

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

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

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

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

may result in termination of the use of the shared expense formula or other appropriate sanctions.

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

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

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

Applying the equal parenting time formula eliminates the need for parents to exchange receipts for the purpose of dividing their share of the direct expenses.

The equal parenting time formula is discretionary with the court and may be used to set child support when the court determines that: 1) a shared residential custody arrangement is in the best interests of the minor child, 2) the parents share the child's time equally or nearly equally, and 3) one or more of the following conditions apply:

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

Appendix XI provides a worksheet and an example. [Note: The equal parenting time formula replaces the equal parenting time adjustment (the 80/20 Rule) formerly found in Kansas Child Support Guidelines.]

When the equal parenting time formula is used to set child support, absent agreement of the parties as to which parent is to pay the direct expenses, the court shall consider, including but not limited to, the following factors, in establishing which parent shall pay the direct expenses.

- a. Historical roles of the parties for the children.
- b. Familiarity of parties with purchasing needs of children.
- c. Demonstrated performance under previous EPT or shared expense formula, if applicable.
- d. Demonstrated responsibility with money.
- e. Ability of party to cooperate with other party.
- f. Demonstrated payment of historical percentages of child's medical/dental bills.
- g. Relative incomes of the parties.

The equal parenting time formula calculation shall consist of three steps:

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

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

Step 2.a: For parents providing clothing for the child in their own home, the Line D.3 child support obligation figure will be multiplied by one of the following percentages:

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

Step 2.b: If the parents do not provide the child's clothing in their own home, the Line D.3. child support obligation amount will be multiplied by one of the following percentages:

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



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

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

Step 3.b. If the parent with the higher adjusted subtotal from Line F.3 (the parent paying support) is responsible for paying all direct expenses of the child, the resulting figure from either Step 2.a or Step 2.b shall be subtracted from the resulting figure from Step 1. This result shall be the amount the parent with the higher support obligation on Line F.3 pays to the parent with the lower support obligation on Line F.3 before the child support enforcement fee is calculated. This amount is entered on Line F.4 of the child support worksheet. If the result on Line 14 is less than zero, the court shall consider the overall financial circumstances of the parties to determine whether an adjustment should be made. The equal parenting time worksheet, or a worksheet in substantially the same form, shall be filed with the child support worksheet.

In situations where the Equal Parenting Time formula has previously been established with one parent paying the direct expense portion and there is a subsequent realignment of the relative incomes, absent agreement of the parties, the Court shall determine which parent should pay the direct expense portion.

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

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

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

The cost of living may vary among states. The “Average Annual Pay by State and Industry” as reported by the United States Department of Labor Statistics can be used to compute a value for the interstate pay differential. Appendix IV provides instructions and an example. The adjusted monthly income figure is entered on Line A.1, Line B.1, or Line C.5, as appropriate. There is a rebuttable presumption that the adjusted pay amount reflects the variance in average pay. The application of the Interstate Pay Differential is discretionary.

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

### III.B.10. Birth Expenses

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

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

## IV. SPECIFIC INSTRUCTIONS FOR THE WORKSHEET

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

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

Section A of the worksheet determines the domestic gross income for wage earners. Federal and State 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).

### IV.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).

#### IV.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:

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

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

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

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

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

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

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

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

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

The result of the adjustments to the 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).

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

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

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

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

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

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

The gross child support obligation is determined using the child support schedules. The child support schedules have three major factors: the number of children in the family, the combined child support income, and the age of each child. The child support schedule corresponding to the total number of children for whom the parents share responsibility should be found. If the multiple-family application applies, then the child support schedule for the number of children the parent not having primary residency is supporting under the multiple-family application should be used. (If using the multiple-family application will result in a gross child support obligation (Line D.3) below the poverty level shown on the applicable child support schedule, the use of the multiple-family application is discretionary.)

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

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

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

The cost to the parent or parent's household to provide for health, dental, orthodontic, or optometric insurance coverage for the minor child or children is to be added to the gross child support obligation. If coverage is provided without cost to the parent or parent's household, then zero should be entered as the amount. If there is a cost, the amount to be used on Line D.4 is the actual cost for the child or children.

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

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

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

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

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

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

IV.D.5.a. The annual adjusted gross income, as defined by the IRS, of the party incurring the child care costs should be used to determine the applicable percentage.

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

IV.D.5.c. The federal credit is to be subtracted from the monthly child care costs to determine the basic child care costs entered on Line D.5 of the worksheet.

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

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

The 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).

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

The support obligation for each parent is determined by multiplying each parent's proportionate share shown on Line D.2 by the parents' total support obligation (Line D.6). The result is entered on Line D.7 (see Appendix VIII, Example 1, Subsection D.6).

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

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

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

The basic parental child support obligation is the parental child support obligation (Line D.7) minus the 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).

IV.E. Child Support Adjustments (Section E)

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

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

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

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

The court may allow a parenting time adjustment to a parent under the following subsections. The court may allow a parenting time adjustment in favor of the parent not having primary residency using either subsection IV.E.2.a or subsection IV.E.2.b but not both. The court may allow an extended parenting time adjustment pursuant to IV.E.2.c. The court may allow a non-exercise of parenting time adjustment to the parent having primary residency pursuant to IV.E.2.d.

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

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

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

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

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

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

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

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

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

**this into consideration when determining dependency and health insurance issues.**

Generally, because of the ACA, the person claiming the dependency exemption is responsible for ensuring that health insurance is provided for the minor children. If health insurance is not provided, the person claiming the exemption risks being penalized for failure to provide. As such, the parties may not want to share the tax exemption(s). In this situation, the value of the exemption(s) must be determined as provided in Appendix V which amount should then be added on line C.3 of the worksheet.

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.

IV.E.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 of the special needs expenses, reduced to a monthly average, should be entered on Line E.4 (Special Needs).

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

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

The fact that a parent is currently supporting a child of the parties in college (or past the age of majority) may be considered if the parent

having primary residency seeks to increase the child support for the benefit of any children still under the age of eighteen. The amount allowed should be entered on Line E.5.

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

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

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

The 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).

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

The final part of the worksheet shows the adjustments allowed under Section E to the 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.

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

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

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

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

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

The result of adding or subtracting the total child support adjustments on Line F.2 to or from the basic parental child support obligation is entered on Line F.3.

#### IV.F.4. Equal Parenting Time Obligation

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

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

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

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

The 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.

#### IV.F.7. Required Worksheet Signatures

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

#### IV.G. Payment of Child Support

- IV.G.1. Except for good cause shown, every order requiring payment of child support shall require that the support be paid through the state distribution unit for collection and disbursement of support payments designated pursuant to K.S.A. 23-3004 and amendments thereto.
- IV.G.2. A written agreement between the parties to make direct child support payments to the obligee and not pay through the state distribution unit shall constitute good cause, unless the court finds the agreement is not in the best interests of the child or children.
- IV.G.3. The obligor shall file such an agreement with the court and shall maintain written evidence of the payment of the support obligation, which shall consist of cancelled checks negotiated by the obligee or receipts signed by the obligee or evidence of direct electronic deposit in an account designated by the obligee. The obligor shall, at least annually on the date the first payment under the agreement was to be made, provide such evidence to the court and the obligee.
- IV.G.4. Each court order authorizing direct payment to the obligee shall include language requiring the obligor to comply with the above requirements for maintaining written evidence and providing it to the court and the obligee.
- IV.G.5. Failure of the obligor to maintain records or failure to make payments are grounds for immediate modification of the order to require payments to be made through the state distribution unit for collection and disbursement of support payments to K.S.A. 23-3004 and amendments thereto.

#### V. CHANGE OF CIRCUMSTANCES

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

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

V.B.1. 10% Rule

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

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

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

V.B.2. Duty to Notify

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

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

V.B.3. Age Change

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

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

V.B.5. Incarceration or Termination from Employment

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

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

V.B.6. Failure to Comply

Failure to comply with the terms of a positive or negative adjustment to the basic parental child support obligation awarded by the court, such as failure to exercise parenting time or non-utilization of a special needs allocation, would constitute a change in circumstance.

VI. REVIEW OF GUIDELINES

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

## ENDNOTES

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

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

	Date First Appointed
Hon. Thomas E. Foster, Olathe, Appointed Chair, 7/1/09 District Court Judge, 10 <sup>th</sup> Judicial District	05/24/01
Professor Linda Elrod, Topeka Washburn University School of Law	04/07/89
Charles F. Harris, Wichita Attorney	04/07/89
Sherri Loveland, Lawrence Attorney	04/07/89
Larry Rute, Topeka Associates in Dispute Resolution	04/07/89
Hon. Constance Alvey District Court Judge, 29 <sup>th</sup> Judicial District	07/01/09
Hon. Amy Harth District Court Judge, 6 <sup>th</sup> Judicial District	07/01/09
Carol Park Attorney	07/01/12
Lisa Howell Child Support Recipient	04/03/14
William McClain Child Support Payor	04/03/14
Melissa Johnson Attorney, Kansas Department for Children and Families	04/03/14
Brian Mull Child Support Payor	04/03/14
Amy Beardy Child Support Recipient	04/03/14



Doni Mooberry  
Attorney, Tax Specialist

06/02/14

Past members of the Advisory Committee:

Hon. Herbert W. Walton (Chairman), Olathe  
Administrative Judge, Retired, 10<sup>th</sup> Judicial District 04/07/89-06/07/99

Allen B. Angst, Abilene  
Attorney, Shared Primary Residency Parent 07/06/93-06/30/00

John T. Bird, Hays  
Attorney 04/07/89-06/30/12

Roy F. Brungardt, Hays  
Certified Public Accountant 07/06/93-06/02/14

William Coffee, Olathe  
District Court Trustee 07/01/97-06/30/01

Jamie Corkhill, Topeka  
Child Support Enforcement 09/01/96-06/30/00

Jackie Fletcher, Kansas City  
United Way 07/06/93-06/30/00

James L. Francisco, Wichita  
State Senator, 26<sup>th</sup> District 04/07/89-06/30/92

Sen. Greta H. Goodwin, Winfield  
State Senator, 32<sup>nd</sup> District 05/24/01-6/30/09

Rep. Lana Gordon, Topeka  
State Representative, 52<sup>nd</sup> District 12/27/06-04/03/14

Hon. Thomas H. Graber, Wellington  
District Court Judge, 30<sup>th</sup> Judicial District 04/07/89-06/30/09

Dave Gregory, Wichita  
Parent 05/24/01-1/18/11

Sheila Hochhauser, Manhattan  
State Representative, 67<sup>th</sup> District 07/01/96-06/30/00

Sen. Tom Holland  
State Senator 07/01/09-04/03/14

Dr. Woody Houseman, Topeka  
Principal, Highland Park South Elementary 04/07/89-06/30/96

James R. Johnston, Wichita  
Nonprimary Residency Parent 02/04/98-06/30/00

David Kerr, Hutchinson  
State Senator, 34<sup>th</sup> District 04/07/92-06/30/96

Candace Lattin, Pratt Attorney, Child Support Enforcement	5/24/01-10/1/05
Ward Loyd, Garden City State Representative, 123 <sup>rd</sup> District	5/24/01-17/1/07
Nancy K. Meacham, Wichita Attorney, Primary Residency Parent	06/30/92-06/30/02
Hon. Paul E. Miller, Manhattan District Judge, 21 <sup>st</sup> Judicial District	04/07/89-06/30/98
Mike O'Neal, Hutchinson State Representative, 104 <sup>th</sup> District	07/19/95-06/30/99
Thomas C. Owens, Overland Park Attorney	04/07/89-6/30/09
Mark Parkinson, Olathe State Senator, 23 <sup>rd</sup> District	07/09/95-06/30/00
Hon. Nancy Parrish (Chair), Topeka District Court Judge, 3 <sup>rd</sup> Judicial District	07/01/97-06/30/09
Gary Pomeroy, Lawrence Attorney, Child Support Enforcement	07/01/05-04/03/14
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 \$228 at the poverty level income of \$1,650. Hence, the poverty level average spending of \$579 becomes the schedule entry of \$351. Similarly, at an income of \$15,500 per month, average spending of \$2,580 per child declines by \$324 to the support amount of \$2,256. The tabled values derive from an equation that passes through these two diminished values.
- <sup>11</sup> In deciding to include Veteran's Disability pay as income for child support payments, the Kansas Child Support Guidelines Advisory Committee determined that it was consistent with the rule of *Ardler v Ardler*, 217 Kan. 538 (1975). In that case the Supreme Court held that Social Security disability payments to a parent were to be considered as income for child support purposes. The only difference between veteran's disability and Social Security, the situation in *Ardler*, is that in the context of Social Security disability, the child received a Social Security dependent amount. In the Social Security disability situation, under the *Ardler* Rule, the amount of the parent's Social Security disability award is treated as income and included on the child support worksheet. The amount of disabled parent's child support obligation as calculated on the child support worksheet is then compared to the amount of the dependent award that the child is receiving. If the dependent award exceeds the amount of the child support obligation, no child support is ordered. If the amount of the child support exceeds the

dependent award, the difference is paid as child support. In the VA disability situation, there is no child benefit as a result of the disability.

Child Support Worksheet

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

IN THE MATTER OF:

\_\_\_\_\_

and

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

\_\_\_\_\_

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

PARTY NAME PARTY NAME

A. INCOME COMPUTATION – WAGE EARNER

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

B. INCOME COMPUTATION – SELF-EMPLOYED

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

C. ADJUSTMENTS TO DOMESTIC GROSS INCOME

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

D. COMPUTATION OF CHILD SUPPORT

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

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

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

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

PARTY NAME PARTY NAME

4.	Health and Dental Insurance Premium	\$ _____	+	\$ _____
			=	_____
5.	Work-Related Child Care Costs	_____		_____
	Formula: Amt. – (Amt. x %)			
	for each child care credit		=	_____
	Example: 200 – (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	
			PARTY NAME	PARTY NAME
1.	<input type="checkbox"/>	Long Distance Parenting Time Costs	(+/-) _____	(+/-) _____
2.	<input type="checkbox"/>	Parenting Time Adjustment (if b. ____%)	(+/-) _____	(+/-) _____
3.	<input type="checkbox"/>	Income Tax Considerations	(+/-) _____	(+/-) _____
4.	<input type="checkbox"/>	Special Needs	(+/-) _____	(+/-) _____
5.	<input type="checkbox"/>	Agreement Past Majority	(+/-) _____	(+/-) _____
6.	<input type="checkbox"/>	Overall Financial Condition	(+/-) _____	(+/-) _____
7.		TOTAL (Insert on Line F.2. below)	_____	_____

F. DEVIATION(S) FROM REBUTTABLE PRESUMPTION AMOUNT

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

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

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

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

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

\_\_\_\_\_  
Date Submitted

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

## Child Support Schedules

**ONE CHILD FAMILIES: CHILD SUPPORT SCHEDULE**

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
<b>50</b>	9	10	11	<b>1650</b>	281	323	351	<b>4500</b>	646	743	808
<b>100</b>	17	19	21	<b>1700</b>	288	331	360	<b>4600</b>	658	757	823
<b>150</b>	26	29	32	<b>1750</b>	295	339	369	<b>4700</b>	670	771	838
<b>200</b>	34	40	43	<b>1800</b>	302	347	377	<b>4800</b>	682	784	852
<b>250</b>	42	49	53	<b>1850</b>	309	355	386	<b>4900</b>	694	798	867
<b>300</b>	51	59	64	<b>1900</b>	316	363	395	<b>5000</b>	706	811	882
<b>350</b>	59	68	74	<b>1950</b>	322	371	403	<b>5100</b>	717	824	896
<b>400</b>	68	78	85	<b>2000</b>	330	379	412	<b>5200</b>	729	838	911
<b>450</b>	77	88	96	<b>2100</b>	343	395	429	<b>5300</b>	740	851	925
<b>500</b>	85	98	106	<b>2200</b>	357	410	446	<b>5400</b>	752	865	940
<b>550</b>	94	108	117	<b>2300</b>	370	426	463	<b>5500</b>	763	878	954
<b>600</b>	102	118	128	<b>2400</b>	383	441	479	<b>5600</b>	775	891	969
<b>650</b>	110	127	138	<b>2500</b>	397	456	496	<b>5700</b>	786	904	983
<b>700</b>	119	137	149	<b>2600</b>	410	471	512	<b>5800</b>	798	917	997
<b>750</b>	128	147	160	<b>2700</b>	423	487	529	<b>5900</b>	810	931	1012
<b>800</b>	136	156	170	<b>2800</b>	436	501	545	<b>6000</b>	821	944	1026
<b>850</b>	145	167	181	<b>2900</b>	449	516	561	<b>6100</b>	832	957	1040
<b>900</b>	154	177	192	<b>3000</b>	462	531	577	<b>6200</b>	843	970	1054
<b>950</b>	162	186	202	<b>3100</b>	474	546	593	<b>6300</b>	854	983	1068
<b>1000</b>	170	196	213	<b>3200</b>	487	560	609	<b>6400</b>	866	995	1082
<b>1050</b>	178	205	223	<b>3300</b>	499	574	624	<b>6500</b>	877	1008	1096
<b>1100</b>	187	215	234	<b>3400</b>	512	589	640	<b>6600</b>	888	1021	1110
<b>1150</b>	196	225	245	<b>3500</b>	525	604	656	<b>6700</b>	899	1034	1124
<b>1200</b>	204	235	255	<b>3600</b>	537	617	671	<b>6800</b>	910	1047	1138
<b>1250</b>	213	245	266	<b>3700</b>	550	632	687	<b>6900</b>	922	1060	1152
<b>1300</b>	222	255	277	<b>3800</b>	562	646	702	<b>7000</b>	933	1073	1166
<b>1350</b>	230	264	287	<b>3900</b>	574	660	717	<b>7100</b>	944	1086	1180
<b>1400</b>	238	274	298	<b>4000</b>	586	674	733	<b>7200</b>	955	1098	1194
<b>1450</b>	247	284	309	<b>4100</b>	598	688	748	<b>7300</b>	966	1110	1207
<b>1500</b>	255	293	319	<b>4200</b>	610	702	763	<b>7400</b>	977	1123	1221
<b>1550</b>	264	304	330	<b>4300</b>	622	716	778	<b>7500</b>	988	1136	1235
<b>1600</b>	272	313	340	<b>4400</b>	634	730	793	<b>7600</b>	998	1148	1248



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

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 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>7700</b>	1010	1161	1262	<b>10400</b>	1296	1490	1620	<b>13100</b>	1570	1805	1962
<b>7800</b>	1021	1174	1276	<b>10500</b>	1306	1502	1633	<b>13200</b>	1579	1816	1974
<b>7900</b>	1031	1186	1289	<b>10600</b>	1317	1514	1646	<b>13300</b>	1590	1828	1987
<b>8000</b>	1042	1199	1303	<b>10700</b>	1326	1525	1658	<b>13400</b>	1599	1839	1999
<b>8100</b>	1053	1211	1316	<b>10800</b>	1337	1537	1671	<b>13500</b>	1610	1851	2012
<b>8200</b>	1064	1224	1330	<b>10900</b>	1347	1549	1684	<b>13600</b>	1619	1862	2024
<b>8300</b>	1074	1236	1343	<b>11000</b>	1358	1561	1697	<b>13700</b>	1629	1873	2036
<b>8400</b>	1086	1248	1357	<b>11100</b>	1368	1573	1710	<b>13800</b>	1639	1885	2049
<b>8500</b>	1096	1260	1370	<b>11200</b>	1378	1585	1723	<b>13900</b>	1649	1896	2061
<b>8600</b>	1106	1272	1383	<b>11300</b>	1388	1596	1735	<b>14000</b>	1658	1907	2073
<b>8700</b>	1118	1285	1397	<b>11400</b>	1398	1608	1748	<b>14100</b>	1669	1919	2086
<b>8800</b>	1128	1297	1410	<b>11500</b>	1409	1620	1761	<b>14200</b>	1678	1930	2098
<b>8900</b>	1138	1309	1423	<b>11600</b>	1419	1632	1774	<b>14300</b>	1688	1941	2110
<b>9000</b>	1150	1322	1437	<b>11700</b>	1429	1643	1786	<b>14400</b>	1698	1952	2122
<b>9100</b>	1160	1334	1450	<b>11800</b>	1439	1655	1799	<b>14500</b>	1708	1964	2135
<b>9200</b>	1170	1346	1463	<b>11900</b>	1450	1667	1812	<b>14600</b>	1718	1975	2147
<b>9300</b>	1181	1358	1476	<b>12000</b>	1459	1678	1824	<b>14700</b>	1727	1986	2159
<b>9400</b>	1191	1370	1489	<b>12100</b>	1470	1690	1837	<b>14800</b>	1737	1997	2171
<b>9500</b>	1202	1382	1502	<b>12200</b>	1479	1701	1849	<b>14900</b>	1746	2008	2183
<b>9600</b>	1213	1395	1516	<b>12300</b>	1490	1713	1862	<b>15000</b>	1757	2020	2196
<b>9700</b>	1223	1407	1529	<b>12400</b>	1500	1725	1875	<b>15100</b>	1766	2031	2208
<b>9800</b>	1234	1419	1542	<b>12500</b>	1510	1736	1887	<b>15200</b>	1776	2042	2220
<b>9900</b>	1244	1431	1555	<b>12600</b>	1520	1748	1900	<b>15300</b>	1786	2053	2232
<b>10000</b>	1254	1443	1568	<b>12700</b>	1530	1759	1912	<b>15400</b>	1795	2064	2244
<b>10100</b>	1265	1455	1581	<b>12800</b>	1540	1771	1925	<b>15500</b>	1805	2076	2256
<b>10200</b>	1275	1466	1594	<b>12900</b>	1550	1782	1937				
<b>10300</b>	1286	1478	1607	<b>13000</b>	1560	1794	1950				

\*2014 Poverty Level is \$1,650

To determine child support at higher income levels:

Age 12-18: Raise income to the power .66690684 and multiply the result by 3.620808565

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

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

**TWO CHILD FAMILIES: CHILD SUPPORT SCHEDULE**

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
<b>50</b>	6	7	8	<b>1650</b>	213	245	266	<b>4500</b>	490	563	612
<b>100</b>	13	15	16	<b>1700</b>	219	252	274	<b>4600</b>	498	573	623
<b>150</b>	19	22	24	<b>1750</b>	226	259	282	<b>4700</b>	506	582	633
<b>200</b>	26	29	32	<b>1800</b>	232	267	290	<b>4800</b>	515	592	644
<b>250</b>	32	37	40	<b>1850</b>	238	274	298	<b>4900</b>	524	603	655
<b>300</b>	38	44	48	<b>1900</b>	245	282	306	<b>5000</b>	532	612	665
<b>350</b>	45	52	56	<b>1950</b>	251	289	314	<b>5100</b>	541	622	676
<b>400</b>	51	59	64	<b>2000</b>	258	296	322	<b>5200</b>	549	631	686
<b>450</b>	58	66	72	<b>2100</b>	268	308	335	<b>5300</b>	557	640	696
<b>500</b>	65	75	81	<b>2200</b>	278	319	347	<b>5400</b>	566	650	707
<b>550</b>	71	82	89	<b>2300</b>	288	331	360	<b>5500</b>	574	660	717
<b>600</b>	78	89	97	<b>2400</b>	298	342	372	<b>5600</b>	582	669	727
<b>650</b>	84	97	105	<b>2500</b>	307	353	384	<b>5700</b>	590	679	738
<b>700</b>	90	104	113	<b>2600</b>	317	364	396	<b>5800</b>	598	688	748
<b>750</b>	97	111	121	<b>2700</b>	326	375	408	<b>5900</b>	606	697	758
<b>800</b>	103	119	129	<b>2800</b>	336	386	420	<b>6000</b>	614	707	768
<b>850</b>	110	126	137	<b>2900</b>	346	397	432	<b>6100</b>	622	716	778
<b>900</b>	116	133	145	<b>3000</b>	355	408	444	<b>6200</b>	631	726	789
<b>950</b>	122	141	153	<b>3100</b>	365	420	456	<b>6300</b>	639	735	799
<b>1000</b>	129	148	161	<b>3200</b>	374	430	467	<b>6400</b>	647	744	809
<b>1050</b>	135	155	169	<b>3300</b>	383	441	479	<b>6500</b>	655	753	819
<b>1100</b>	142	163	177	<b>3400</b>	392	451	490	<b>6600</b>	663	763	829
<b>1150</b>	148	170	185	<b>3500</b>	402	462	502	<b>6700</b>	670	771	838
<b>1200</b>	154	178	193	<b>3600</b>	410	472	513	<b>6800</b>	678	780	848
<b>1250</b>	161	185	201	<b>3700</b>	419	482	524	<b>6900</b>	686	789	858
<b>1300</b>	167	192	209	<b>3800</b>	428	492	535	<b>7000</b>	694	799	868
<b>1350</b>	174	200	217	<b>3900</b>	437	502	546	<b>7100</b>	702	808	878
<b>1400</b>	180	207	225	<b>4000</b>	446	512	557	<b>7200</b>	710	817	888
<b>1450</b>	187	215	234	<b>4100</b>	454	523	568	<b>7300</b>	718	825	897
<b>1500</b>	194	223	242	<b>4200</b>	463	533	579	<b>7400</b>	726	834	907
<b>1550</b>	200	230	250	<b>4300</b>	472	543	590	<b>7500</b>	734	844	917
<b>1600</b>	206	237	258	<b>4400</b>	481	553	601	<b>7600</b>	741	852	926

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

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
<b>7700</b>	749	861	936	<b>10400</b>	950	1092	1187	<b>13100</b>	1140	1311	1425
<b>7800</b>	757	870	946	<b>10500</b>	957	1100	1196	<b>13200</b>	1147	1319	1434
<b>7900</b>	764	879	955	<b>10600</b>	964	1109	1205	<b>13300</b>	1154	1328	1443
<b>8000</b>	772	888	965	<b>10700</b>	971	1117	1214	<b>13400</b>	1161	1335	1451
<b>8100</b>	779	896	974	<b>10800</b>	978	1125	1223	<b>13500</b>	1168	1343	1460
<b>8200</b>	787	905	984	<b>10900</b>	986	1133	1232	<b>13600</b>	1174	1351	1468
<b>8300</b>	794	914	993	<b>11000</b>	993	1142	1241	<b>13700</b>	1182	1359	1477
<b>8400</b>	802	923	1003	<b>11100</b>	1000	1150	1250	<b>13800</b>	1188	1366	1485
<b>8500</b>	810	931	1012	<b>11200</b>	1007	1158	1259	<b>13900</b>	1195	1374	1494
<b>8600</b>	818	940	1022	<b>11300</b>	1014	1167	1268	<b>14000</b>	1202	1382	1502
<b>8700</b>	825	949	1031	<b>11400</b>	1022	1175	1277	<b>14100</b>	1209	1390	1511
<b>8800</b>	832	957	1040	<b>11500</b>	1029	1183	1286	<b>14200</b>	1215	1397	1519
<b>8900</b>	840	966	1050	<b>11600</b>	1036	1191	1295	<b>14300</b>	1222	1406	1528
<b>9000</b>	847	974	1059	<b>11700</b>	1042	1199	1303	<b>14400</b>	1229	1413	1536
<b>9100</b>	854	983	1068	<b>11800</b>	1050	1207	1312	<b>14500</b>	1236	1421	1545
<b>9200</b>	862	992	1078	<b>11900</b>	1057	1215	1321	<b>14600</b>	1242	1429	1553
<b>9300</b>	870	1000	1087	<b>12000</b>	1064	1224	1330	<b>14700</b>	1249	1436	1561
<b>9400</b>	877	1008	1096	<b>12100</b>	1071	1232	1339	<b>14800</b>	1256	1444	1570
<b>9500</b>	884	1017	1105	<b>12200</b>	1078	1239	1347	<b>14900</b>	1262	1452	1578
<b>9600</b>	891	1025	1114	<b>12300</b>	1085	1248	1356	<b>15000</b>	1270	1460	1587
<b>9700</b>	899	1034	1124	<b>12400</b>	1092	1256	1365	<b>15100</b>	1276	1467	1595
<b>9800</b>	906	1042	1133	<b>12500</b>	1098	1263	1373	<b>15200</b>	1282	1475	1603
<b>9900</b>	914	1051	1142	<b>12600</b>	1106	1271	1382	<b>15300</b>	1290	1483	1612
<b>10000</b>	921	1059	1151	<b>12700</b>	1113	1280	1391	<b>15400</b>	1296	1490	1620
<b>10100</b>	928	1067	1160	<b>12800</b>	1119	1287	1399	<b>15500</b>	1302	1498	1628
<b>10200</b>	935	1075	1169	<b>12900</b>	1126	1295	1408				
<b>10300</b>	942	1084	1178	<b>13000</b>	1134	1304	1417				

\*2014 Poverty Level is \$2,000

To determine child support at higher income levels:

Age 12-18: Raise income to the power .66690684 and multiply the result by 2.613196862

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

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

### THREE CHILD FAMILIES: CHILD SUPPORT SCHEDULE

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
<b>50</b>	6	6	7	<b>1650</b>	185	213	231	<b>4500</b>	438	503	547
<b>100</b>	11	13	14	<b>1700</b>	190	219	238	<b>4600</b>	446	512	557
<b>150</b>	17	19	21	<b>1750</b>	196	225	245	<b>4700</b>	453	521	566
<b>200</b>	22	26	28	<b>1800</b>	202	232	252	<b>4800</b>	460	529	575
<b>250</b>	28	32	35	<b>1850</b>	207	238	259	<b>4900</b>	468	538	585
<b>300</b>	34	39	42	<b>1900</b>	213	245	266	<b>5000</b>	475	546	594
<b>350</b>	39	45	49	<b>1950</b>	218	251	273	<b>5100</b>	482	555	603
<b>400</b>	45	52	56	<b>2000</b>	224	258	280	<b>5200</b>	490	563	612
<b>450</b>	50	58	63	<b>2100</b>	235	270	294	<b>5300</b>	498	572	622
<b>500</b>	56	64	70	<b>2200</b>	246	283	308	<b>5400</b>	505	581	631
<b>550</b>	62	71	77	<b>2300</b>	258	296	322	<b>5500</b>	512	589	640
<b>600</b>	67	77	84	<b>2400</b>	268	308	335	<b>5600</b>	519	597	649
<b>650</b>	73	84	91	<b>2500</b>	277	318	346	<b>5700</b>	526	605	658
<b>700</b>	78	90	98	<b>2600</b>	286	328	357	<b>5800</b>	534	614	667
<b>750</b>	84	97	105	<b>2700</b>	294	338	367	<b>5900</b>	541	622	676
<b>800</b>	90	103	112	<b>2800</b>	302	348	378	<b>6000</b>	548	630	685
<b>850</b>	95	109	119	<b>2900</b>	310	357	388	<b>6100</b>	555	638	694
<b>900</b>	101	116	126	<b>3000</b>	319	367	399	<b>6200</b>	562	647	703
<b>950</b>	106	122	133	<b>3100</b>	327	376	409	<b>6300</b>	569	654	711
<b>1000</b>	112	129	140	<b>3200</b>	335	385	419	<b>6400</b>	576	662	720
<b>1050</b>	118	135	147	<b>3300</b>	343	395	429	<b>6500</b>	583	671	729
<b>1100</b>	123	142	154	<b>3400</b>	352	405	440	<b>6600</b>	590	679	738
<b>1150</b>	129	148	161	<b>3500</b>	360	414	450	<b>6700</b>	597	686	746
<b>1200</b>	134	155	168	<b>3600</b>	368	423	460	<b>6800</b>	604	695	755
<b>1250</b>	140	161	175	<b>3700</b>	376	432	470	<b>6900</b>	611	703	764
<b>1300</b>	146	167	182	<b>3800</b>	383	441	479	<b>7000</b>	618	710	772
<b>1350</b>	151	174	189	<b>3900</b>	391	450	489	<b>7100</b>	625	719	781
<b>1400</b>	157	180	196	<b>4000</b>	399	459	499	<b>7200</b>	632	727	790
<b>1450</b>	162	187	203	<b>4100</b>	407	468	509	<b>7300</b>	638	734	798
<b>1500</b>	168	193	210	<b>4200</b>	414	477	518	<b>7400</b>	646	742	807
<b>1550</b>	174	200	217	<b>4300</b>	422	486	528	<b>7500</b>	652	750	815
<b>1600</b>	179	206	224	<b>4400</b>	430	495	538	<b>7600</b>	659	758	824

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

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
<b>7700</b>	666	765	832	<b>10400</b>	842	968	1052	<b>13100</b>	1008	1159	1260
<b>7800</b>	672	773	840	<b>10500</b>	848	975	1060	<b>13200</b>	1014	1166	1267
<b>7900</b>	679	781	849	<b>10600</b>	854	983	1068	<b>13300</b>	1020	1173	1275
<b>8000</b>	686	788	857	<b>10700</b>	861	990	1076	<b>13400</b>	1026	1179	1282
<b>8100</b>	693	797	866	<b>10800</b>	866	996	1083	<b>13500</b>	1032	1187	1290
<b>8200</b>	699	804	874	<b>10900</b>	873	1004	1091	<b>13600</b>	1038	1193	1297
<b>8300</b>	706	811	882	<b>11000</b>	879	1011	1099	<b>13700</b>	1043	1200	1304
<b>8400</b>	712	819	890	<b>11100</b>	886	1018	1107	<b>13800</b>	1050	1207	1312
<b>8500</b>	719	827	899	<b>11200</b>	892	1026	1115	<b>13900</b>	1055	1213	1319
<b>8600</b>	726	834	907	<b>11300</b>	898	1032	1122	<b>14000</b>	1062	1221	1327
<b>8700</b>	732	842	915	<b>11400</b>	904	1040	1130	<b>14100</b>	1067	1227	1334
<b>8800</b>	738	849	923	<b>11500</b>	910	1047	1138	<b>14200</b>	1073	1234	1341
<b>8900</b>	746	857	932	<b>11600</b>	917	1054	1146	<b>14300</b>	1079	1241	1349
<b>9000</b>	752	865	940	<b>11700</b>	922	1061	1153	<b>14400</b>	1085	1248	1356
<b>9100</b>	758	872	948	<b>11800</b>	929	1068	1161	<b>14500</b>	1090	1254	1363
<b>9200</b>	765	880	956	<b>11900</b>	935	1075	1169	<b>14600</b>	1097	1261	1371
<b>9300</b>	771	887	964	<b>12000</b>	941	1082	1176	<b>14700</b>	1102	1268	1378
<b>9400</b>	778	894	972	<b>12100</b>	947	1089	1184	<b>14800</b>	1108	1274	1385
<b>9500</b>	784	902	980	<b>12200</b>	954	1097	1192	<b>14900</b>	1114	1282	1393
<b>9600</b>	790	909	988	<b>12300</b>	959	1103	1199	<b>15000</b>	1120	1288	1400
<b>9700</b>	797	916	996	<b>12400</b>	966	1110	1207	<b>15100</b>	1126	1294	1407
<b>9800</b>	803	924	1004	<b>12500</b>	971	1117	1214	<b>15200</b>	1132	1302	1415
<b>9900</b>	810	931	1012	<b>12600</b>	978	1124	1222	<b>15300</b>	1138	1308	1422
<b>10000</b>	816	938	1020	<b>12700</b>	983	1131	1229	<b>15400</b>	1143	1315	1429
<b>10100</b>	822	946	1028	<b>12800</b>	990	1138	1237	<b>15500</b>	1149	1321	1436
<b>10200</b>	829	953	1036	<b>12900</b>	996	1145	1245				
<b>10300</b>	835	960	1044	<b>13000</b>	1002	1152	1252				

\*2014 Poverty Level is \$2,350

To determine child support at higher income levels:

Age 12-18: Raise income to the power .66690684 and multiply the result by 2.305147433

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

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

**FOUR CHILD FAMILIES: CHILD SUPPORT SCHEDULE**

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 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	6	<b>1650</b>	154	177	192	<b>4500</b>	375	431	469
<b>100</b>	10	11	12	<b>1700</b>	158	182	198	<b>4600</b>	382	439	477
<b>150</b>	14	16	17	<b>1750</b>	163	188	204	<b>4700</b>	388	446	485
<b>200</b>	18	21	23	<b>1800</b>	168	193	210	<b>4800</b>	394	454	493
<b>250</b>	23	27	29	<b>1850</b>	173	199	216	<b>4900</b>	401	461	501
<b>300</b>	28	32	35	<b>1900</b>	177	203	221	<b>5000</b>	407	468	509
<b>350</b>	33	38	41	<b>1950</b>	182	209	227	<b>5100</b>	414	476	517
<b>400</b>	38	43	47	<b>2000</b>	186	214	233	<b>5200</b>	420	483	525
<b>450</b>	42	48	52	<b>2100</b>	196	225	245	<b>5300</b>	426	490	533
<b>500</b>	46	53	58	<b>2200</b>	205	236	256	<b>5400</b>	432	497	540
<b>550</b>	51	59	64	<b>2300</b>	214	247	268	<b>5500</b>	438	504	548
<b>600</b>	56	64	70	<b>2400</b>	224	258	280	<b>5600</b>	445	512	556
<b>650</b>	61	70	76	<b>2500</b>	233	268	291	<b>5700</b>	451	519	564
<b>700</b>	66	75	82	<b>2600</b>	242	279	303	<b>5800</b>	457	525	571
<b>750</b>	70	80	87	<b>2700</b>	252	290	315	<b>5900</b>	463	533	579
<b>800</b>	74	86	93	<b>2800</b>	259	298	324	<b>6000</b>	470	540	587
<b>850</b>	79	91	99	<b>2900</b>	266	306	333	<b>6100</b>	475	546	594
<b>900</b>	84	97	105	<b>3000</b>	274	315	342	<b>6200</b>	482	554	602
<b>950</b>	89	102	111	<b>3100</b>	280	322	350	<b>6300</b>	488	561	610
<b>1000</b>	94	108	117	<b>3200</b>	287	330	359	<b>6400</b>	494	568	617
<b>1050</b>	98	112	122	<b>3300</b>	294	339	368	<b>6500</b>	500	575	625
<b>1100</b>	102	118	128	<b>3400</b>	302	347	377	<b>6600</b>	506	581	632
<b>1150</b>	107	123	134	<b>3500</b>	308	354	385	<b>6700</b>	512	589	640
<b>1200</b>	112	129	140	<b>3600</b>	315	362	394	<b>6800</b>	518	595	647
<b>1250</b>	117	134	146	<b>3700</b>	322	370	402	<b>6900</b>	523	602	654
<b>1300</b>	122	140	152	<b>3800</b>	329	378	411	<b>7000</b>	530	609	662
<b>1350</b>	126	144	157	<b>3900</b>	335	385	419	<b>7100</b>	535	615	669
<b>1400</b>	130	150	163	<b>4000</b>	342	394	428	<b>7200</b>	542	623	677
<b>1450</b>	135	155	169	<b>4100</b>	349	401	436	<b>7300</b>	547	629	684
<b>1500</b>	140	161	175	<b>4200</b>	355	408	444	<b>7400</b>	553	636	691
<b>1550</b>	145	167	181	<b>4300</b>	362	416	452	<b>7500</b>	558	642	698
<b>1600</b>	149	171	186	<b>4400</b>	369	424	461	<b>7600</b>	565	650	706

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

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
<b>7700</b>	570	656	713	<b>10400</b>	721	829	901	<b>13100</b>	863	993	1079
<b>7800</b>	576	662	720	<b>10500</b>	726	835	908	<b>13200</b>	869	999	1086
<b>7900</b>	582	669	727	<b>10600</b>	732	842	915	<b>13300</b>	874	1005	1092
<b>8000</b>	588	676	735	<b>10700</b>	738	848	922	<b>13400</b>	879	1011	1099
<b>8100</b>	594	683	742	<b>10800</b>	742	854	928	<b>13500</b>	884	1017	1105
<b>8200</b>	599	689	749	<b>10900</b>	748	860	935	<b>13600</b>	889	1022	1111
<b>8300</b>	605	696	756	<b>11000</b>	754	867	942	<b>13700</b>	894	1029	1118
<b>8400</b>	610	702	763	<b>11100</b>	758	872	948	<b>13800</b>	899	1034	1124
<b>8500</b>	616	708	770	<b>11200</b>	764	879	955	<b>13900</b>	904	1040	1130
<b>8600</b>	622	715	777	<b>11300</b>	770	885	962	<b>14000</b>	910	1046	1137
<b>8700</b>	627	721	784	<b>11400</b>	774	891	968	<b>14100</b>	914	1052	1143
<b>8800</b>	633	728	791	<b>11500</b>	780	897	975	<b>14200</b>	919	1057	1149
<b>8900</b>	638	734	798	<b>11600</b>	786	903	982	<b>14300</b>	925	1064	1156
<b>9000</b>	644	741	805	<b>11700</b>	790	909	988	<b>14400</b>	930	1069	1162
<b>9100</b>	650	747	812	<b>11800</b>	796	915	995	<b>14500</b>	934	1075	1168
<b>9200</b>	655	753	819	<b>11900</b>	801	921	1001	<b>14600</b>	940	1081	1175
<b>9300</b>	661	760	826	<b>12000</b>	806	927	1008	<b>14700</b>	945	1087	1181
<b>9400</b>	666	766	833	<b>12100</b>	812	934	1015	<b>14800</b>	950	1092	1187
<b>9500</b>	672	773	840	<b>12200</b>	817	939	1021	<b>14900</b>	954	1098	1193
<b>9600</b>	678	779	847	<b>12300</b>	822	946	1028	<b>15000</b>	960	1104	1200
<b>9700</b>	683	786	854	<b>12400</b>	827	951	1034	<b>15100</b>	965	1110	1206
<b>9800</b>	689	792	861	<b>12500</b>	833	958	1041	<b>15200</b>	970	1115	1212
<b>9900</b>	694	798	867	<b>12600</b>	838	963	1047	<b>15300</b>	974	1121	1218
<b>10000</b>	699	804	874	<b>12700</b>	843	970	1054	<b>15400</b>	980	1127	1225
<b>10100</b>	705	811	881	<b>12800</b>	848	975	1060	<b>15500</b>	985	1133	1231
<b>10200</b>	710	817	888	<b>12900</b>	853	981	1066				
<b>10300</b>	716	823	895	<b>13000</b>	858	987	1073				

\*2014 Poverty Level is \$2,700

To determine child support at higher income levels:

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

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

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

**FIVE CHILD FAMILIES: CHILD SUPPORT SCHEDULE**

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
<b>50</b>	4	5	5	<b>1650</b>	134	154	167	<b>4500</b>	334	385	418
<b>100</b>	8	9	10	<b>1700</b>	138	158	172	<b>4600</b>	340	391	425
<b>150</b>	12	14	15	<b>1750</b>	142	163	177	<b>4700</b>	346	397	432
<b>200</b>	16	18	20	<b>1800</b>	146	167	182	<b>4800</b>	351	404	439
<b>250</b>	20	23	25	<b>1850</b>	150	172	187	<b>4900</b>	357	410	446
<b>300</b>	24	28	30	<b>1900</b>	154	177	192	<b>5000</b>	362	417	453
<b>350</b>	28	32	35	<b>1950</b>	158	181	197	<b>5100</b>	368	423	460
<b>400</b>	32	37	40	<b>2000</b>	162	186	202	<b>5200</b>	374	431	468
<b>450</b>	36	41	45	<b>2100</b>	170	195	212	<b>5300</b>	380	437	475
<b>500</b>	41	47	51	<b>2200</b>	178	204	222	<b>5400</b>	385	443	481
<b>550</b>	45	52	56	<b>2300</b>	186	213	232	<b>5500</b>	390	449	488
<b>600</b>	49	56	61	<b>2400</b>	194	224	243	<b>5600</b>	396	455	495
<b>650</b>	53	61	66	<b>2500</b>	202	233	253	<b>5700</b>	402	462	502
<b>700</b>	57	65	71	<b>2600</b>	210	242	263	<b>5800</b>	407	468	509
<b>750</b>	61	70	76	<b>2700</b>	218	251	273	<b>5900</b>	413	475	516
<b>800</b>	65	75	81	<b>2800</b>	226	260	283	<b>6000</b>	418	481	523
<b>850</b>	69	79	86	<b>2900</b>	234	270	293	<b>6100</b>	424	488	530
<b>900</b>	73	84	91	<b>3000</b>	242	279	303	<b>6200</b>	429	493	536
<b>950</b>	77	88	96	<b>3100</b>	250	287	312	<b>6300</b>	434	500	543
<b>1000</b>	81	93	101	<b>3200</b>	256	294	320	<b>6400</b>	440	506	550
<b>1050</b>	85	98	106	<b>3300</b>	262	302	328	<b>6500</b>	445	512	556
<b>1100</b>	89	102	111	<b>3400</b>	269	309	336	<b>6600</b>	450	518	563
<b>1150</b>	93	107	116	<b>3500</b>	274	316	343	<b>6700</b>	456	524	570
<b>1200</b>	97	111	121	<b>3600</b>	281	323	351	<b>6800</b>	461	530	576
<b>1250</b>	101	116	126	<b>3700</b>	286	329	358	<b>6900</b>	466	536	583
<b>1300</b>	105	121	131	<b>3800</b>	293	337	366	<b>7000</b>	472	543	590
<b>1350</b>	109	125	136	<b>3900</b>	298	343	373	<b>7100</b>	477	548	596
<b>1400</b>	114	131	142	<b>4000</b>	305	351	381	<b>7200</b>	482	555	603
<b>1450</b>	118	135	147	<b>4100</b>	310	357	388	<b>7300</b>	487	560	609
<b>1500</b>	122	140	152	<b>4200</b>	317	364	396	<b>7400</b>	493	567	616
<b>1550</b>	126	144	157	<b>4300</b>	322	371	403	<b>7500</b>	498	572	622
<b>1600</b>	130	149	162	<b>4400</b>	328	377	410	<b>7600</b>	503	579	629



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

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
<b>7700</b>	508	584	635	<b>10400</b>	642	739	803	<b>13100</b>	770	885	962
<b>7800</b>	514	591	642	<b>10500</b>	647	744	809	<b>13200</b>	774	890	967
<b>7900</b>	518	596	648	<b>10600</b>	652	750	815	<b>13300</b>	778	895	973
<b>8000</b>	523	602	654	<b>10700</b>	657	755	821	<b>13400</b>	783	901	979
<b>8100</b>	529	608	661	<b>10800</b>	662	761	827	<b>13500</b>	787	905	984
<b>8200</b>	534	614	667	<b>10900</b>	666	766	833	<b>13600</b>	792	911	990
<b>8300</b>	538	619	673	<b>11000</b>	671	772	839	<b>13700</b>	797	916	996
<b>8400</b>	544	626	680	<b>11100</b>	676	777	845	<b>13800</b>	801	921	1001
<b>8500</b>	549	631	686	<b>11200</b>	681	783	851	<b>13900</b>	806	926	1007
<b>8600</b>	554	637	692	<b>11300</b>	686	788	857	<b>14000</b>	810	932	1013
<b>8700</b>	559	643	699	<b>11400</b>	690	794	863	<b>14100</b>	814	937	1018
<b>8800</b>	564	649	705	<b>11500</b>	695	799	869	<b>14200</b>	819	942	1024
<b>8900</b>	569	654	711	<b>11600</b>	699	804	874	<b>14300</b>	824	948	1030
<b>9000</b>	574	660	717	<b>11700</b>	704	810	880	<b>14400</b>	828	952	1035
<b>9100</b>	579	666	724	<b>11800</b>	709	815	886	<b>14500</b>	833	958	1041
<b>9200</b>	584	672	730	<b>11900</b>	714	821	892	<b>14600</b>	837	962	1046
<b>9300</b>	589	677	736	<b>12000</b>	718	826	898	<b>14700</b>	842	968	1052
<b>9400</b>	594	683	742	<b>12100</b>	723	832	904	<b>14800</b>	846	973	1058
<b>9500</b>	598	688	748	<b>12200</b>	728	837	910	<b>14900</b>	850	978	1063
<b>9600</b>	603	694	754	<b>12300</b>	732	842	915	<b>15000</b>	855	983	1069
<b>9700</b>	609	700	761	<b>12400</b>	737	847	921	<b>15100</b>	859	988	1074
<b>9800</b>	614	706	767	<b>12500</b>	742	853	927	<b>15200</b>	864	994	1080
<b>9900</b>	618	711	773	<b>12600</b>	746	858	933	<b>15300</b>	868	998	1085
<b>10000</b>	623	717	779	<b>12700</b>	751	864	939	<b>15400</b>	873	1004	1091
<b>10100</b>	628	722	785	<b>12800</b>	755	868	944	<b>15500</b>	877	1008	1096
<b>10200</b>	633	728	791	<b>12900</b>	760	874	950				
<b>10300</b>	638	733	797	<b>13000</b>	765	880	956				

\*2014 Poverty Level is \$3,050

To determine child support at higher income levels:

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

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

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

**SIX CHILD FAMILIES: CHILD SUPPORT SCHEDULE**

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
<b>50</b>	4	5	5	<b>1650</b>	119	137	149	<b>4500</b>	304	350	380
<b>100</b>	7	8	9	<b>1700</b>	122	141	153	<b>4600</b>	309	355	386
<b>150</b>	11	13	14	<b>1750</b>	126	145	158	<b>4700</b>	314	362	393
<b>200</b>	14	17	18	<b>1800</b>	130	149	162	<b>4800</b>	320	368	400
<b>250</b>	18	21	23	<b>1850</b>	134	154	167	<b>4900</b>	325	374	406
<b>300</b>	22	25	27	<b>1900</b>	137	157	171	<b>5000</b>	330	379	412
<b>350</b>	26	29	32	<b>1950</b>	141	162	176	<b>5100</b>	335	385	419
<b>400</b>	29	33	36	<b>2000</b>	144	166	180	<b>5200</b>	340	391	425
<b>450</b>	33	38	41	<b>2100</b>	151	174	189	<b>5300</b>	346	397	432
<b>500</b>	36	41	45	<b>2200</b>	158	182	198	<b>5400</b>	350	403	438
<b>550</b>	40	46	50	<b>2300</b>	166	190	207	<b>5500</b>	355	408	444
<b>600</b>	43	50	54	<b>2400</b>	173	199	216	<b>5600</b>	361	415	451
<b>650</b>	47	54	59	<b>2500</b>	180	207	225	<b>5700</b>	366	420	457
<b>700</b>	50	58	63	<b>2600</b>	187	215	234	<b>5800</b>	370	426	463
<b>750</b>	54	63	68	<b>2700</b>	194	224	243	<b>5900</b>	375	431	469
<b>800</b>	58	66	72	<b>2800</b>	202	232	252	<b>6000</b>	381	438	476
<b>850</b>	62	71	77	<b>2900</b>	209	240	261	<b>6100</b>	386	443	482
<b>900</b>	65	75	81	<b>3000</b>	216	248	270	<b>6200</b>	390	449	488
<b>950</b>	69	79	86	<b>3100</b>	223	257	279	<b>6300</b>	395	454	494
<b>1000</b>	72	83	90	<b>3200</b>	230	265	288	<b>6400</b>	400	460	500
<b>1050</b>	76	87	95	<b>3300</b>	238	273	297	<b>6500</b>	405	466	506
<b>1100</b>	79	91	99	<b>3400</b>	244	281	305	<b>6600</b>	410	471	512
<b>1150</b>	83	96	104	<b>3500</b>	250	287	312	<b>6700</b>	414	477	518
<b>1200</b>	86	99	108	<b>3600</b>	255	293	319	<b>6800</b>	419	482	524
<b>1250</b>	90	104	113	<b>3700</b>	261	300	326	<b>6900</b>	424	488	530
<b>1300</b>	94	108	117	<b>3800</b>	266	306	333	<b>7000</b>	429	493	536
<b>1350</b>	98	112	122	<b>3900</b>	272	313	340	<b>7100</b>	434	499	542
<b>1400</b>	101	116	126	<b>4000</b>	278	319	347	<b>7200</b>	438	504	548
<b>1450</b>	105	121	131	<b>4100</b>	282	325	353	<b>7300</b>	443	510	554
<b>1500</b>	108	124	135	<b>4200</b>	288	331	360	<b>7400</b>	448	515	560
<b>1550</b>	112	129	140	<b>4300</b>	294	338	367	<b>7500</b>	453	521	566
<b>1600</b>	115	132	144	<b>4400</b>	298	343	373	<b>7600</b>	458	526	572

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

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
<b>7700</b>	462	532	578	<b>10400</b>	585	673	731	<b>13100</b>	700	805	875
<b>7800</b>	467	537	584	<b>10500</b>	589	677	736	<b>13200</b>	704	810	880
<b>7900</b>	471	542	589	<b>10600</b>	593	682	741	<b>13300</b>	708	814	885
<b>8000</b>	476	547	595	<b>10700</b>	598	687	747	<b>13400</b>	712	819	890
<b>8100</b>	481	553	601	<b>10800</b>	602	692	752	<b>13500</b>	717	824	896
<b>8200</b>	486	558	607	<b>10900</b>	606	697	758	<b>13600</b>	721	829	901
<b>8300</b>	490	564	613	<b>11000</b>	610	702	763	<b>13700</b>	725	834	906
<b>8400</b>	494	569	618	<b>11100</b>	615	707	769	<b>13800</b>	729	838	911
<b>8500</b>	499	574	624	<b>11200</b>	619	712	774	<b>13900</b>	733	843	916
<b>8600</b>	504	580	630	<b>11300</b>	623	717	779	<b>14000</b>	737	847	921
<b>8700</b>	509	585	636	<b>11400</b>	628	722	785	<b>14100</b>	741	852	926
<b>8800</b>	513	590	641	<b>11500</b>	632	727	790	<b>14200</b>	746	857	932
<b>8900</b>	518	595	647	<b>11600</b>	637	732	796	<b>14300</b>	750	862	937
<b>9000</b>	522	601	653	<b>11700</b>	641	737	801	<b>14400</b>	754	867	942
<b>9100</b>	526	605	658	<b>11800</b>	645	742	806	<b>14500</b>	758	871	947
<b>9200</b>	531	611	664	<b>11900</b>	650	747	812	<b>14600</b>	762	876	952
<b>9300</b>	536	616	670	<b>12000</b>	654	752	817	<b>14700</b>	766	880	957
<b>9400</b>	540	621	675	<b>12100</b>	658	756	822	<b>14800</b>	770	885	962
<b>9500</b>	545	627	681	<b>12200</b>	662	761	827	<b>14900</b>	774	890	967
<b>9600</b>	549	631	686	<b>12300</b>	666	766	833	<b>15000</b>	778	894	972
<b>9700</b>	554	637	692	<b>12400</b>	670	771	838	<b>15100</b>	782	899	977
<b>9800</b>	558	641	697	<b>12500</b>	674	776	843	<b>15200</b>	786	903	982
<b>9900</b>	562	647	703	<b>12600</b>	679	781	849	<b>15300</b>	790	908	987
<b>10000</b>	567	652	709	<b>12700</b>	683	786	854	<b>15400</b>	794	913	992
<b>10100</b>	571	657	714	<b>12800</b>	687	790	859	<b>15500</b>	798	917	997
<b>10200</b>	576	662	720	<b>12900</b>	691	795	864				
<b>10300</b>	580	667	725	<b>13000</b>	696	800	870				

\*2014 Poverty Level is \$3,350

To determine child support at higher income levels:

Age 12-18: Raise income to the power .66690684 and multiply the result by 1.600796829

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

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

Domestic Relations Affidavit

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

IN THE MATTER OF )

\_\_\_\_\_  
Party Name )

and )

\_\_\_\_\_  
Party Name )

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

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

(name)

1. Party Name Residence \_\_\_\_\_

Party Name \_\_\_\_\_ XXX-XX-\_\_\_\_\_  
Birth Month/Year Social Security Number Telephone

2. Party Name Residence \_\_\_\_\_

Party Name \_\_\_\_\_ XXX-XX-\_\_\_\_\_  
Birth Month/Year Social Security Number Telephone

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

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

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

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

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

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

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

8. Party Name is employed by \_\_\_\_\_  
 \_\_\_\_\_

Party Name is employed by \_\_\_\_\_  
 \_\_\_\_\_

(Name and address of employer)

with monthly income as follows:

A. Wage Earner	Party Name	Party Name
1. Gross Income	\$ _____	\$ _____
2. Other Income	\$ _____	\$ _____
3. Subtotal Gross Income	\$ _____	\$ _____
4. Federal Withholding (Claiming _____ exemptions)	\$ _____	\$ _____
5. Federal Income Tax	\$ _____	\$ _____
6. OASDHI	\$ _____	\$ _____
7. Kansas Withholding	\$ _____	\$ _____
癢皆蟠益盟眠毗脊駿睹喉晶瞰曠 _____	\$ _____	\$ _____
9. Net Income	\$ _____	\$ _____

B. Self-Employed	Party Name	Party Name
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: \_\_\_\_\_ Party Name \_\_\_\_\_ Party Name \_\_\_\_\_

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		
	Party Name	\$ _____	_____
	Party Name	\$ _____	_____
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	Party Name (Actual or Estimated)	Party Name (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	Party Name (Actual or Estimated)	Party Name (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	
					Party Name	Party Name
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
			Subtotal of Payments	\$ _____	\$ _____	\$ _____
			Total	\$ _____	\$ _____	\$ _____

C. Total Living Expenses

	Party Name (Actual or Estimated)	Party Name (Actual or Estimated)
1. Total funds available to Both Parties (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	Party Name	Party Name
_____ (+/-)	\$ _____	\$ _____
_____ (+/-)	\$ _____	\$ _____
_____ (+/-)	\$ _____	\$ _____
_____ (+/-)	\$ _____	\$ _____

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.

	Party Name	Party Name
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
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

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

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

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

Signature \_\_\_\_\_

IN THE DISTRICT COURT OF \_\_\_\_\_ COUNTY, KANSAS  
DIVISION \_\_\_\_\_

Party Name	)	Case No. _____
	)	
vs.	)	
	)	Document No. _____
Party Name	)	
	)	

SHORT FORM DOMESTIC RELATIONS AFFIDAVIT  
OF \_\_\_\_\_ (name)

To be used ONLY with post-judgment Motions to Establish or Modify Child Support.

1. Your Name: \_\_\_\_\_  
First
Middle
Last

Residence: \_\_\_\_\_  
Address
City
ST
Zip

Year of Birth: \_\_\_\_\_ Last Four Digits of SSN: XXX-XX-\_\_\_\_\_ Phone \_\_\_\_\_

2. Name(s), last four digits of SSN(s), year of birth, and age(s) of minor children of the marriage/relationship:

Name	SSN	Year of Birth	Age
_____	XXX-XX-_____	XX-XX-_____	_____
_____	XXX-XX-_____	XX-XX-_____	_____
_____	XXX-XX-_____	XX-XX-_____	_____
_____	XXX-XX-_____	XX-XX-_____	_____

3. Name(s), last four digits of SSN(s), and year of birth of minor children of previous marriage/relationship(s) and facts as to custody and support payments paid or received, if any.

Name	Name of Custodian	SSN	YOB	Support Pd/Rec
_____	_____	XXX-XX-_____	XX-XX-_____	\$ _____
_____	_____	XXX-XX-_____	XX-XX-_____	\$ _____
_____	_____	XXX-XX-_____	XX-XX-_____	\$ _____
_____	_____	XXX-XX-_____	XX-XX-_____	\$ _____
_____	_____	XXX-XX-_____	XX-XX-_____	\$ _____

4. You are employed by: Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
City, ST, Zip: \_\_\_\_\_

5. Monthly income:

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

6. Work Related Child Care Expenses:

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

7.  Party Name  Party Name provides Health Insurance for child(ren).

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

8.  Party Name  Party Name claims child(ren) for income tax purposes.

You file taxes:  Single  Head of Household  Joint  Other

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

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

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

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

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

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

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

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 fourth quarter of 2014, average weekly wages by state. In calculating the Interstate Pay Differential, use the most recent schedule from the web page. **Updates for this information are distributed quarterly and can be obtained by going to the Internet address for the United States Bureau of Labor Statistics:**

<http://www.bls.gov/bls/newsrels.htm>

In the search bar in the upper right corner of the website, search for “covered establishments employment and wages by states.” Currently, the table is labeled “Table 3. Covered establishments, employment, and wages by state.” The latest table (at the time of publication of this document) is found at the following link: <http://www.bls.gov/news.release/cewqtr.t03.htm>. The average weekly wage is currently provided in the fourth column of the table.

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, 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 \$2,413.

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 \$855.00 ÷ Alaska weekly average \$1,063.00 = .8043.

$$\begin{array}{r} \$3,000.00 \\ \times .8043 \\ \hline \end{array}$$

\$2,412.90  
 Kansas value as adjusted by Interstate Pay Differential.  
 (Round value up to nearest dollar.)

The Alaska parent's income of \$3,000 is multiplied by the value 0.8043 for an adjusted income of \$2,413.

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 \$3,280.

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

$$\text{Kansas weekly wage } \$855 \div \$782 \text{ for Idaho weekly wage} = 1.0933$$

$$\begin{array}{r} \$3,000.00 \\ \times 1.0933 \\ \hline \end{array}$$

\$3,279.90  
 Kansas value as adjusted by the Interstate Pay Differential.  
 (Round value up to nearest dollar.)

The Idaho parent's income of \$3,000 is multiplied by the factor of 1.0933 for an adjusted income of \$3,280.

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

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.htm>

State	Average Weekly Pay (4th Quarter) 2014
United States	\$1,035
Alabama	881
Alaska	1,063
Arizona	926
Arkansas	807
California	1,209
Colorado	1,066
Connecticut	1,278
Delaware	1,049
District of Columbia	1,696
Florida	911
Georgia	958
Hawaii	908
Idaho	782
Illinois	1,089
Indiana	846
Iowa	870
Kansas	855
Kentucky	836
Louisiana	923
Maine	826
Maryland	1,113
Massachusetts	1,315
Michigan	984
Minnesota	1,024
Mississippi	747
Missouri	891
Montana	794
Nebraska	837
Nevada	899
New Hampshire	1,081
New Jersey	1,211

State	Average Weekly Pay (4th Quarter)
New Mexico	850
New York	1,321
North Carolina	890
North Dakota	1,050
Ohio	922
Oklahoma	876
Oregon	928
Pennsylvania	1,013
Rhode Island	1,003
South Carolina	817
South Dakota	791
Tennessee	927
Texas	1,070
Utah	872
Vermont	882
Virginia	1,057
Washington	1,082
West Virginia	818
Wisconsin	894
Wyoming	952
Puerto Rico	556
Virgin Islands	746



Income Tax Considerations

Section A - Dependent's Exemption And Child Tax Credit

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

Section A.I – Dependent's Exemption

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

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

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

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

The party requesting the income tax consideration adjustment shall have the burden of proof. The amount should be entered on Line E.3.

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

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

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

## Section A.II – Federal Child Tax Credit

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

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

For 2015, the monthly value of the tax credit is  $\$1,000 \div 12$  for each qualifying child, or \$83. If the right to claim the child as a dependent (and the credit) is not shared between the parents, then the noncustodial parent's monthly child support should be decreased by the proportionate share of the combined income on Line D.2 of the child support worksheet (increased if the noncustodian claims the child as a dependent) in addition to any other income tax 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. Please note that the tax brackets for taxpayers filing as head of household differ than those for taxpayers filing as single or married filing jointly. In addition, the custodial parent is given an additional exemption at the Kansas level due to filing as a head of household. The benefit of the additional exemption is calculated by multiplying the custodial parent's marginal Kansas income tax rate by the Kansas exemption amount. If the custodial parent's income is from self-employment, the Kansas tax rate on this income is zero. The total of the standard deduction and additional exemption benefits should be divided by 12 to arrive at the monthly amount. If the court decides it is appropriate to share the tax benefits of this deduction, the noncustodial parent's credit should not exceed his/her proportionate share of the combined income on Line D.2 of the child support worksheet.

*Example: A custodial parent has one minor child and has an adjusted gross income in 2015 of \$22,750 and assumes the custodial parent is in a 15% marginal federal income tax rate and a 4.6% marginal Kansas income tax rate. The difference in the Federal standard deduction for head of household over that for a single taxpayer is \$2,950 ( $9,250 - \$6,300 = \$2,950$ ). This difference multiplied by the custodial parent's federal marginal income tax rate of 15% results in an income tax benefit of \$443. The difference in the Kansas standard deduction for head of household over that for a single taxpayer is \$2,500 ( $\$5,500 - \$3,000 = \$2,250$ ). This difference multiplied by the custodial parent's marginal Kansas income tax rate of 4.6% results in a benefit of \$115, for a combined federal and Kansas standard deduction benefit of \$558. 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 \$104 ( $\$2,250 \times .046 = \$104$ ). The total income tax benefit for filing as head of household is thus \$662. 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 ( $\$662 \times .68 = \$450$ ). This amount is divided by 12 to arrive at a monthly credit of \$38.*

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

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

#### Federal Standard Deduction Chart:

Single	\$ 6,300
Married Filing Jointly	\$12,600
Married Filing Separately	\$ 6,300
Head of Household	\$ 9,250
Surviving Spouse	\$12,600

**2015  
TAX CONSIDERATIONS**

**Tax Exemptions**

(Federal) 4,000 x \_\_\_\_\_<sup>(1)</sup> = 0.00  
 (State) 2,250 x \_\_\_\_\_<sup>(1)</sup> = 0.00  
 0.00 x \_\_\_\_\_%<sup>(3)</sup> = 0 ÷ 12 = \$ \_\_\_\_\_ per month x # of children = \$ \_\_\_\_\_

**Head of Household**

(Federal) 2,950 x \_\_\_\_\_<sup>(2)</sup> = 0.00  
 (State) 2,500 x \_\_\_\_\_<sup>(2)</sup> = 0.00  
 (Add.) 2,250 x \_\_\_\_\_<sup>(2)</sup> = 0.00  
 0.00 x \_\_\_\_\_%<sup>(3)</sup> = 0 ÷ 12 = \$ \_\_\_\_\_ per month x # of children = \$ \_\_\_\_\_

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

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

Tax Exemptions	+	0.00
Head of Household	+	0.00
Additional Tax Credit	+	<u>0.00</u>
<b>Total Tax Consideration</b>	<b>+</b>	<b>0.00</b>

\*\*\*\*\*

**(A) 2015 Federal Marginal Tax Rates (Single)**

- 10% marginal tax rate of incomes from 0.00 – 9,225
- 15% marginal tax rate of incomes from 9,226 – 37,450
- 25% marginal tax rate of incomes from 37,451 – 90,750
- 28% marginal tax rate of incomes from 90,751 – 189,300

**(B) 2015 Head of Household Marginal Tax Rates**

- 10% marginal tax rate of incomes from 0.00 – 13,150
- 15% marginal tax rate of incomes from 13,151 – 50,200
- 25% marginal tax rate of incomes from 50,201 – 129,600
- 28% marginal tax rate of incomes from 129,601 – 209,850

**(B) 2015 State Marginal Tax Rates (Single)**

- 2.7% marginal tax rate of incomes from 0.00 – 15,000
- 4.6% marginal tax rate of incomes from 15,001 – above

- (1) Use noncustodial parent's marginal tax rate
- (2) Use custodial parent's marginal tax rate
- (3) Noncustodial parent's percentage from Line D.2. of Child Support Worksheet
- (4) Additional tax credit is not available for children 17 and over

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

Federal Tax Rates:

Individual Taxpayers:

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

Married Individuals Filing Joint Returns and Surviving Spouses

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

Married Individuals Filing Separate Returns

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

Heads of Household

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

Kansas Standard Deduction Chart:

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

Kansas – Married filing jointly

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

Kansas – Married Filing Separate, Single, Head of Household

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

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 or Health Savings Account (HSA) to the extent that the coverage is excludable from income under Code Section 106 or 223.
2. Group term life insurance coverage that is excludable from gross income under Code Section 79.
3. Dependent care assistance programs under Code Section 129.
4. Qualified cash or deferred arrangements.
5. Adoption assistance programs that meet the requirements of Code Section 137.
6. Qualified group legal services plans.

## B. Application to the Guidelines

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



Completed Sample Child Support Worksheet

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

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

IN THE MATTER OF:

\_\_\_\_\_

and

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

\_\_\_\_\_

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

A. INCOME COMPUTATION – WAGE EARNER PARTY NAME PARTY NAME

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

B. INCOME COMPUTATION – SELF-EMPLOYED

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

C. ADJUSTMENTS TO DOMESTIC GROSS INCOME

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

D. COMPUTATION OF CHILD SUPPORT

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

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

† Examples provided in Appendix VIII

\* Interstate Pay Differential Adjustment?

\_\_\_\_\_ Yes      \_\_\_\_\_ X No

\*\*Multiple Family Application?

\_\_\_\_\_ Yes      \_\_\_\_\_ X No

PARTY NAME PARTY NAME

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 %) for each child care credit Example: 200 – (200 x 35%)	<u>130</u>	<u>130</u>
†6.	Parents' Total Child Support Obligation (Line D.3. plus Lines D.4. & D.5.)		<u>896</u>
†7.	Parental Child Support Obligation (Line D.2. times Line D.6. for each parent)	<u>301</u>	<u>595</u>
†8.	Adjustment for Insurance and Child Care (Subtract for actual payment made for items D.4. and D.5.)	(-) <u>(130)</u>	<u>(125)</u>
†9.	Basic Parental Child Support Obligation (Line D.7. minus Line D.8.; Insert on Line F.1. below)	<u>171</u>	<u>470</u>

E. CHILD SUPPORT ADJUSTMENTS

APPLICABLE	N/A	CATEGORY	AMOUNT ALLOWED	
			PARTY NAME	PARTY NAME
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

		AMOUNT ALLOWED	
		PARTY NAME	PARTY NAME
1.	Basic Parental Child Support Obligation (Line D.9. from above)	<u>171</u>	<u>470</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>171</u>	<u>470</u>
4.	Equal Parenting Time Obligation (EPT worksheet Line 12 or 14)	_____	_____
†5.	Enforcement Fee Allowance** Percentage <u>4%</u> **(Applied only to Nonresidential Parent) Flat Fee \$ <u>0</u> (Line F.3. or F.4 x Collection Fee %) x .5) or (Monthly Flat Fee x .5)	(+) <u>0</u>	(+) <u>9</u>
6.	Net Parental Child Support Obligation (Line F.3. + Line F.4. or F.5)	<u>171</u>	<u>479</u>

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

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

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

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

\_\_\_\_\_  
Date Submitted

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

Completed Sample Child Support Worksheet

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

IN THE MATTER OF:

\_\_\_\_\_

and

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

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

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

**A. INCOME COMPUTATION – WAGE EARNER**

PARTY NAME PARTY NAME

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

**B. INCOME COMPUTATION – SELF-EMPLOYED**

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

**C. ADJUSTMENTS TO DOMESTIC GROSS INCOME**

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

**D. COMPUTATION OF CHILD SUPPORT**

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

Age of Children	0-5	6-11	12-18	Total
Number Per-Age Category	<u>1</u>	<u>1</u>	<u>0</u>	
Total Amount	<u>326</u> +	<u>375</u> +	<u>0</u>	= <u>701</u>

† Examples provided in Appendix VIII

\* Interstate Pay Differential Adjustment?

\_\_\_\_\_ Yes      \_\_\_\_\_ X No

\*\*Multiple Family Application?

\_\_\_\_\_ Yes      \_\_\_\_\_ X No

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

	PARTY NAME	PARTY NAME
4. Health and Dental Insurance Premium	\$ 0	\$ 125
		= 125
5. Work-Related Child Care Costs	130	
Formula: Amt. – (Amt. x %)		
for each child care credit		= 130
Example: 200 – ((200 x 35%) + (.25 x (200 x 35%)))		
†6. Parents' Total Child Support Obligation (Line D.3. plus Lines D.4. & D.5.)		896
†7. Parental Child Support Obligation (Line D.2. times Line D.6. for each parent)	301	595
†8. Adjustment for Insurance and Child Care (Subtract for actual payment made for items D.4. and D.5.)	(-) 130	(125)
†9. Basic Parental Child Support Obligation (Line D.7. minus Line D.8.; Insert on Line F.1. below)	171	470

**E. CHILD SUPPORT ADJUSTMENTS**

APPLICABLE	N/A	CATEGORY	AMOUNT ALLOWED	
			PARTY NAME	PARTY NAME
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)			0	0

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

	AMOUNT ALLOWED	AMOUNT ALLOWED
	PARTY NAME	PARTY NAME
1. Basic Parental Child Support Obligation (Line D.9. from above)	171	470
†2. Total Child Support Adjustments (Line E.7. from above)	(+/-) 0	0
3. Adjusted Subtotal (Line F.1. +/- Line F.2.)	171	470
4. Equal Parenting Time Obligation (EPT worksheet Line 12 or 14)		220
†5. Enforcement Fee Allowance** Percentage	4%	
** (Applied only to Nonresidential Parent) Flat Fee \$	0	
((Line F.3. or F.4 x Collection Fee %) x .5) or (Monthly Flat Fee x .5)	(+) 0	(+) 6
6. Net Parental Child Support Obligation (Line F.3. + Line F.4. or F.5)	171	256

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

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

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

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

Date Submitted \_\_\_\_\_

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

## Equal Parenting Time (EPT) Worksheet

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

Step #	Line #	Instruction	Amount
Step 1	1	Enter the higher amount of the adjusted subtotal from Line F.3	470
	2	Enter the lower amount of the adjusted subtotal from Line F.3	171
	3	Subtract line 2 from line 1 and enter the result here	299
	4	Multiply line 3 by 50% (.5) and enter the result here	150
Step 2	5	Enter the total from Line D.1 (Child Support Income)	2,661
	6	Enter the total from Line D.3 (Gross Child Support Obligation)	701
	7	If the parents each provide clothing for the children in their own home, go to line 8. If not, go to line 9.	
Step 2.a	8	If the amount on line 5 is: A. equal to or less than \$4,690, enter 10% (.10). B. greater than \$4,690 but less than \$8,125, enter 12% (.12). C. equal to or greater than \$8,125 enter 15% (.15). and go to line 10.	<u>  10  </u> %
Step 2.b	9	If the amount on line 5 is: A. equal to or less than \$4,690, enter 13% (.13). B. greater than \$4,690 but less than \$8,125, enter 15% (.15). C. equal to or greater than \$8,125 enter 18% (.18). and go to line 10.	_____ %
	10	Multiply line 6 by the percentage on line 8 or line 9 and enter the result here.	70
Step 3	11	If the parent designated by the court to pay all of the child(ren)'s direct expenses is: A. the parent with the lower adjusted subtotal from Line F.3 of the child support worksheet, go to line 12. B. the parent with the higher adjusted subtotal on Line F.3 of the child support worksheet, go to line 14.	
Step 3.a	12	Add line 4 and line 10.	220
	13	Enter the amount on Line 12 onto Line F.4 of the child support worksheet for the parent with the higher adjusted subtotal on line F.3. Calculate the enforcement fee (if any) on Line F.5. The result on Line F.6 is the amount the parent with the higher adjusted subtotal on Line F.3 will pay to the parent with the lower adjusted subtotal on Line F.3.	
Step 3.b	14	Subtract line 10 from line 4.	80
	15	Enter the amount on line 14 onto Line F.4 of the child support worksheet for the parent with the higher adjusted subtotal on Line F.3. Calculate the enforcement fee (if any) on Line F.5. The result on Line F.6 is the amount the parent with the higher adjusted subtotal on Line F.3 will pay to the parent with the lower adjusted subtotal on Line F.3. If the amount is less than zero, the court shall consider the overall financial circumstances of the parties to determine whether an adjustment should be made.	

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. Chris and Casey are the names used for the parents throughout the examples. The examples are fictional. Any relationship to real individuals is coincidental.

EXAMPLE 1. Section IV. Specific Instructions for the Worksheet

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

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

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

Casey is self-employed and has a Self-Employment Gross Income of \$3,000 per month. Reasonable business expenses for Casey are documented at \$1,232. Casey's domestic gross income is \$1,768 ( $\$3,000 - \$1,232 = \$1,768$ ).

C. Adjustments to Domestic Gross Income (Section C)

Child Support Income (Line C.5)

1. Child Support Income (Line D.1)

Child support income from Line C.5 should be transferred to Line D.1

Neither Casey nor Chris has any adjustments to the domestic gross income. Therefore, the child support income for Casey is \$1,768 and is \$893 for Chris.

D. Computation of Child Support (Section D)

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

Casey earns \$1,768 child support income per month. Chris earns \$893 child support Income per month. Their combined child

support income is \$2,661. Casey's proportionate share of the combined child support income is \$1,768 divided by \$2,661 or 66.4%. Chris' proportionate share of the combined child support income is \$893 divided by \$2,661 or 33.6%.

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

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

**Scenario 1:** The parents above have two children, ages 6 years, 7 months and 3 years, 10 months. In using the "Two-Child Families" schedule, \$2,661 is found in the left-hand column. Under the first column for the four-year-old, \$326 is identified, and in the next column for the seven-year-old, \$375 is identified. These two amounts are added together to find the total gross child support obligation of \$701 per month.

The following are two multiple-family adjustment scenarios for determining the gross support obligation on Line D.3 of the worksheet.

**Scenario 2:** Casey, 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 \$294 and \$338 are found and the sum of \$632 is entered on Line D.3.

**Scenario 3:** Casey, 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 \$252 and \$290 are found and the sum of \$542 is entered on Line D.3.

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

**Scenario 4:** Casey in the above scenario has primary residency of the older child, six years and seven months. Chris 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 Casey to pay support to Chris would show \$423 at Line D.3. The worksheet for the Chris’ obligation for the older child would show \$487 at Line D.3. Without considering any other factors besides income in this scenario and after the remaining calculations are carried through, Casey would pay Chris \$423 for the younger child. Chris would pay Casey \$487 for the older child. The net result is that the Chris would pay Casey \$64 per month.

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

Casey has a single-coverage policy. To add the children would cost an additional \$125 a month. Therefore, \$125 would be entered in Casey’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>BUT NOT OVER</b>	<b>BUT NOT OVER</b>		
\$ 0	\$15,000	35%	\$87.50
15,000	17,000	34%	85.00
17,000	19,000	33%	82.50
19,000	21,000	32%	80.00
21,000	23,000	31%	77.50
23,000	25,000	30%	75.00
25,000	27,000	29%	72.50
27,000	29,000	28%	70.00
29,000	31,000	27%	67.50
31,000	33,000	26%	65.00
33,000	35,000	25%	62.50
35,000	37,000	24%	60.00
37,000	39,000	23%	57.50
39,000	41,000	22%	55.00
41,000	43,000	21%	52.50
43,000	No Limit	20%	50.00



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

Child care is needed for the preschool child. The cost of the child care is \$200 per month. Chris 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 1 above. The percentage is applied to the monthly child care costs ( $\$200 \times .35 = \$70$ ). The resulting amount (\$70) is then subtracted from the monthly child care costs ( $\$200 - \$70 = \$130$ ). The result of \$130 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:

Amt. - (Amt. x %)

As used in this formula

Amt. = Monthly child care costs

% = Applicable percentage of federal child care credit

Amt. - (Amt. x %)

$200 - (200 \times .35)$

$200 - 70$

$200 - 70 = 130$

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

The parents' total child support obligation is obtained by adding the \$701 basic child support obligation (Line D.3) from Scenario 5 plus \$125 in health and dental insurance premium (Line D.4) and \$130 in work-related child care costs (Line D.5). The parents' total child support obligation is \$896 per month.

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

On Line D.2 Casey had 66.4% of the combined child support income and Chris had 33.6%. Therefore, Casey's obligation is \$595 ( $.664 \times 896$ ). Chris' obligation is \$301 ( $.336 \times 896$ ).

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

Casey pays \$125 per month for health insurance. Chris pays \$130 per month child care costs.

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

Subtract \$125 from Casey's child support obligation of \$595 to make a net obligation of \$470. Subtract \$130 from Chris' child support obligation of \$301 to make a net obligation of \$171. Chris has primary residency. Therefore, Casey's basic child support obligation is \$470 and Chris' basic child support obligation is \$171 before adjustments or enforcement fees are considered.

E. Child Support Adjustments (Section E)

1. Total (Line E.7)

Neither Casey nor Chris is claiming any child support adjustments. Therefore, the total for each parent is zero.

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

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

2. Total Child Support Adjustments (Line F.2)  
Enter the total adjustments from the amounts from Line E.7 for each parent.

3. Adjusted Subtotal (Line F.1 +/- Line F.2)  
Using the total adjustments on Line F.2, add to or subtract from the total on Line F.1 for each parent, based on the result from Line E.7.

4. Equal Parenting Time Obligation (Line F.4)  
Enter the amount from the shared expense formula or the result from the equal parenting time worksheet (Appendix XI) on the line for the parent with the higher income from Line F.3.

5. Enforcement Fee Allowance (Line F.5)

The child support enforcement fee varies across the state. In this example, the court trustee deducts 4% per month from the amount paid by the parent having nonprimary residency before distributing the payment to the parent having primary residency. Multiply the amount on Line F.3 by the applicable percentage (4%). Multiply the result by .5 to divide the fee into two equal parts and enter this amount on line F.4 for each parent.

The court trustee fee may be a flat fee. To calculate the distribution of a flat fee (i.e. \$4), multiply the fee 50% ( $\$4.00 \times .5 = \$2.00$ ). Round the figure to the nearest whole dollar and add the amount, \$2.00 to the column for the parent having nonprimary residency on Line F.5).

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

Add lines F.3 or F.4 and F.5 to arrive at the net child support obligation which is entered on line F.6.

EXAMPLE 2. Section III. General Instructions

A. Income Beyond The Child Support Schedule

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

In order to calculate the formula, a calculator with an exponential function is needed. The exponential function will be marked  $y^x$ . The exponential key raises  $y$  to the power of  $x$ . The "Power" function on Microsoft Excel spreadsheets can also be used. Using the Insert, Function option on the main toolbar, choose the category Math & Trig; then select Power on the function list. Enter the appropriate monthly income and power (.66690684) 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:

Combined monthly income<sup>0.66690684</sup> X 3.620808565

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

- Step 1 - Enter "16000"
- Step 2 - Hit the " $y^x$ " key
- Step 3 - Enter ".66690684"

- Step 4 - Hit the multiplication key "x"
- Step 5 - Enter "3.620808565"
- Step 6 - Hit the equal key "="
- Step 7 - The calculated amount is \$2,353  
If the child is between 16 and 18:
- Step 8 - If the child is 6-11, multiply \$2,221 by .92, or  
If the child is 0-5, multiply \$2,221 by .80

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

- Step 1 - =POWER(16000,0.689838232) = \$650
- Step 2 - =(650\*3.62080565) = 2,353
- Step 3 - If child is 6-11 = (\$2,353\*.92)  
If child is 0-5 = (\$2,353\*.80)

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

Military Pay and Allowances

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

**Basic Pay**

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

**Basic Allowance for Subsistence (BAS)**

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

**Basic Allowance for Housing (BAH)**

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

**BAH-II**

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

**Inactive Duty Training (IDT) Pay**

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

## **Incentive or Special Pays**

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

## **Family Separation Allowance**

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

## **Other Allowances**

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

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

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

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

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

## **Taxes**

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

## **Travel**

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

## **Special Tax Treatment**

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

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

## Sample 1

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



additional direct expenses of the child, they should follow the procedure for splitting the reasonable cost thereof with the other party by the method specified in paragraph D below.

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

#### Sample 2

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

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

- 2) The parties shall each pay one-half of any direct expenses of the child unrelated to school but relating to the education, health or fitness, so long as such expenses are reasonable and discussed with the other party prior to the expenditure thereof, i.e. band instruments, portable calculator, etc.
- d. This expense sharing plan is in the best interests of the minor children.
- e. Failure to share expenses pursuant to the foregoing formula may result in a reversion to a conventional child support formula with parenting time credit.

### Sample 3

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

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

- c. Insurance for child's car
- 5. Personal Grooming
  - a. Haircuts/Styling
  - b. Manicures
  - c. Makeup
- 6. Miscellaneous
  - a. Cell phone
  - b. High speed internet access

## Shared Expense Formula Example

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

## Calculating Shared Expense Formula

$$\begin{array}{r} \$470 \text{ (Higher amount from Line F.3)} \\ - 171 \text{ (Lower amount from Line F.3)} \\ \hline = 299 \\ \times .5 \\ \hline = \$150 \end{array}$$

(This amount is entered on Line F.4 of the child support worksheet for the parent with the higher adjusted subtotal on Line F.3.)

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

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

Step #	Line #	Instruction	Amount
Step 1	1	Enter the higher amount of the adjusted subtotal from Line F.3	470
	2	Enter the lower amount of the adjusted subtotal from Line F.3	171
	3	Subtract line 2 from line 1 and enter the result here	299
	4	Multiply line 3 by 50% (.5) and enter the result here	150
Step 2	5	Enter the total from Line D.1 (Child Support Income)	2661
	6	Enter the total from Line D.3 (Gross Child Support Obligation)	701
	7	If the parents each provide clothing for the children in their own home, go to line 8. If not, go to line 9.	
Step 2.a	8	If the amount on line 5 is: A. equal to or less than \$4,690, enter 10% (.10). B. greater than \$4,690 but less than \$8,125, enter 12% (.12). C. equal to or greater than \$8,125 enter 15% (.15). and go to line 10.	10 %
Step 2.b	9	If the amount on line 5 is: A. equal to or less than \$4,690, enter 13% (.13). B. greater than \$4,690 but less than \$8,125, enter 15% (.15). C. equal to or greater than \$8,125 enter 18% (.18). and go to line 10.	_____ %
	10	Multiply line 6 by the percentage on line 8 or line 9 and enter the result here.	70
Step 3	11	If the parent designated by the court to pay all of the child(ren)'s direct expenses is: A. the parent with the lower adjusted subtotal from Line F.3 of the child support worksheet, go to line 12. B. the parent with the higher adjusted subtotal on Line F.3 of the child support worksheet, go to line 14.	
Step 3.a	12	Add line 4 and line 10.	220
	13	Enter the amount on line 12 onto Line F.4 of the child support worksheet for the parent with the higher adjusted subtotal on Line F.3. Calculate the enforcement fee (if any) on Line F.5. The result on Line F.6 is the amount the parent with the higher adjusted subtotal on Line F.3 will pay to the parent with the lower adjusted subtotal on Line F.3.	
Step 3.b	14	Subtract line 10 from line 4.	80
	15	Enter this amount on line 14 onto Line F.4 of the child support worksheet for the parent with the higher adjusted subtotal on Line F.3. Calculate the enforcement fee (if any) on Line F.5. The result on Line F.6 is the amount the parent with the higher adjusted subtotal on Line F.3 will pay to the parent with the lower adjusted subtotal on Line F.3. If the amount is less than zero, the court shall consider the overall financial circumstances of the parties to determine whether an adjustment should be made.	

## Equal Parenting Time (EPT) Worksheet

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

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

## TOPIC INDEX

Age.....	7, 17, 24, 28, 35, 65
Birth Expenses .....	15
Cafeteria Plans.....	74
Changes of circumstance.....	27
Child Support Adjustments.....	6, 20, 25, 36, 53, 57, 76,78,84
Child Support Guidelines Advisory Committee .....	29, 34
Child Support Income.....	6, 12, 13, 16, 35, 75, 77, 79, 80, 95
Child Support Schedules.....	3, 17, 37
Child Support Worksheet ...	1, 2, 8, 10, 11, 12, 13, 14, 21, 26, 35, 59, 70, 75, 77, 79, 80, 94, 95, 96
Court Trustee .....	25, 85
Court-Ordered Child Support Paid .....	16, 35, 75, 77
Court-Ordered Maintenance Paid .....	16, 35, 75, 77
Court-Ordered Maintenance Received.....	16, 35, 75, 77
DCF.....	25
Depreciation .....	5
Direct Expenses .....	2, 9, 10, 11, 12, 13, 14, 79, 90, 91, 92, 95, 96
Disbursement of Support Payments.....	26, 27
Dissolution Burden .....	3
Divided Residency .....	7, 8, 17
Domestic Gross Income.....	3, 5, 15, 35, 75, 77
Domestic Gross Income - Self-Employed .....	5
Domestic Gross Income--Wage Earner .....	3
Domestic Relations Affidavit .....	6, 49, 56
Endnotes.....	29
Enforcement Fee Allowance .....	25, 36, 76, 78, 85
Equal Parenting Time formula.....	9, 11, 14
Federal Child Tax Credit .....	65
Federal Retirement .....	3
Head of Household Adjustment .....	66
Health and Dental Insurance Premium .....	36, 76, 78, 82, 84

Imputed Income .....	5
Income Beyond the Child Support Schedule.....	7, 85
Income Tax .....	22, 23, 36, 50, 53, 57, 64, 65, 66, 67, 78, 88, 89
Interstate Pay Differential.....	14, 15, 35, 58, 59, 75, 77
Kansas Child Care Credit.....	19, 83
Kansas Income Tax Factors .....	67
Long-Distance Parenting Time.....	20
Military Pay .....	87
Minimum Wage .....	5, 80
More than Six Children.....	7
Multiple-Family Application .....	8
Net Parental Child Support Obligation .....	1, 25, 36, 76, 78, 85
Overall Financial Conditions of the Parties .....	24
Overtime .....	4, 24
Parents' Total Child Support Obligation .....	19, 36, 76, 78, 83
Parental Child Support Obligation.....	1, 19, 20, 25, 36, 76, 78, 84, 85
Parenting Time Adjustment.....	20, 21, 22, 36, 53, 57, 76, 78
Payment of Child Support .....	16, 26
Proportionate Shares .....	17, 35, 75, 77, 80
Reasonable Business Expenses.....	5, 35, 50, 75, 77
Rebuttable Presumption.....	1, 14, 20, 24, 36, 76, 78, 84
Residence with a Third Party .....	14
Review of Guidelines .....	28
Rounding.....	6
Salary Reduction Agreements .....	74
Self-Employment Gross Income.....	4, 5, 35, 75, 77
Shared Expense.....	9, 10, 11, 12, 36, 94
Social Security .....	3, 4, 15, 49, 50, 57, 89
Special Needs.....	23, 28, 36, 53, 57, 76, 78
Support of Children Beyond the Age of Majority .....	24
Unreimbursed Health Costs .....	18
Work-Related Child Care Costs .....	18, 19, 27, 36, 76, 78, 82, 84