KANSAS CHILD SUPPORT GUIDELINES

Pursuant to Kansas Supreme Court Administrative Order No. 307

Effective January 1, 2020

TABLE OF CONTENTS

I.	USE C	USE OF THE GUIDELINES		
II.	DEFINITIONS AND EXPLANATION			
	II.A.	Child Support	1	
		II.A.1 Direct Expenses	1	
		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	4	
	II.F.	Ability to Earn Income	4	
	II.G.	Child Support Income	6	
	II.H.	Child Support Adjustments	6	
III.	GENERAL INSTRUCTIONS			
	III.A.	Documentation	7	
	III.B.	Applications	7	
		III.B.1. Rounding	7	
		III.B.2. Age	7	
		III.B.3. Income Beyond the Child Support Schedule	8	
		III.B.4. More than Six Children	8	
		III.B.5. Divided Residency Situations	8	
		III.B.6. Multiple-Family Application	8	
		III.B.7. Sharing Equal Time and Expenses	9	
		III.B.8. Residence with a Third Party 1	.4	
		III.B.9. Cost of Living Differential 1	.4	
		III.B.10. Birth Expenses 1	.5	
IV.	SPECIFIC INSTRUCTIONS FOR THE WORKSHEET 1			
	IV.A.	Income Computation - Wage Earner (Section A) 1	5	
	IV.B.	Income Computation - Self-Employed (Section B) 1	5	
	IV.C.	Adjustments to Domestic Gross Income (Section C) 1	5	
		IV.C.1. Domestic Gross Income (Line C.1) 1	.6	
		IV.C.2. Court-Ordered Child Support Paid (Line C.2) 1	6	
		IV.C.3. Spousal Maintenance Paid (Line C.3) 1	6	
		IV.C.4. Spousal Maintenance Received (Line C.4) 1	.6	

		IV.C.5. Child Support Income (Line C.5)	. 17		
	IV.D.	Computation of Child Support (Section D)	. 17		
		IV.D.1. Child Support Income (Line D.1)	. 17		
		IV.D.2. Proportionate Shares of Combined Income (Line D.2)	. 17		
		IV.D.3. Gross Child Support Obligation (Line D.3)	. 17		
		IV.D.4. Health, Dental, Orthodontic, and Optometric Expenses (Line D.7)	. 18		
		IV.D.5. Work-Related Child Care Costs (Line D.9)	. 19		
		IV.D.6. Proportionate Child Support Obligation for Each Parent (Line D.11)	. 20		
		IV.D.7. Adjustment for Health, Dental, Orthodontic, and Optometric Premiums and Work-Related Child Care Costs (Line D.12)			
		IV.D.8. Basic Parental Child Support Obligation (Line D.13)	. 21		
	IV.E.	Child Support Adjustments (Section E)	. 21		
		IV.E.1. Long-Distance Parenting Time Costs (Line E.1)	. 21		
		IV.E.2. Parenting Time Adjustment (Line D.5)			
		IV.E.3. Income Tax Considerations (Line E.2)	. 25		
		IV.E.4. Special Needs (Line E.3)	. 25		
		IV.E.5. Support of Children Beyond the Age of Majority (Line E.4)	. 25		
		IV.E.6. Overall Financial Conditions of the Parties (Line E.5)	. 26		
		IV.E.7. Total (Line E.6)	. 26		
	IV.F. I	Deviation(s) From Rebuttable Presumption Amount (Section F)	. 26		
		IV.F.1. Basic Parental Child Support Obligation (Line F.1)	. 26		
		IV.F.2 Ability to Pay Calculation	. 26		
		IV.F.2. Total Child Support Adjustments (Line F.2)	. 27		
		IV.F.3. Adjusted Subtotal (Line F.3)	. 27		
		IV.F.4. Equal Parenting Time Obligation	. 27		
		IV.F.5 Social Security Disability or Retirement Dependent/Auxiliary Benefits.	. 27		
		IV.F.6. Enforcement Fee Allowance (Line F.7)	. 27		
		IV.F.7. Net Parental Child Support Obligation (Line F.8)	. 28		
		IV.F.8. Required Worksheet Signatures	. 28		
	IV.G.	Payment of Child Support	. 28		
V.	CHAN	IGE OF CIRCUMSTANCES	. 29		
VI.	REVI	EW OF GUIDELINES	. 31		
APPI	ENDIX	Ι	. 35		
	Child	Support Worksheet	. 35		
APPI		П			
		Support Schedules			
	Domestic Relations Affidavit				
		Parenting Time (EPT) Worksheet			

KANSAS CHILD SUPPORT GUIDELINES

Pursuant to Kansas Supreme Court Administrative Order Effective January 1, 2020.

I. <u>USE OF THE GUIDELINES</u>

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.13 of the worksheet is a rebuttable presumption of a reasonable child support order. If a party alleges that the Line D.13 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.

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 whether the child lives with a parent or a third party. 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 a completed sample worksheet on the Kansas Judicial Branch website.). In divided residency situations or if the child lives with a third party, separate child support worksheets may have to be prepared for each parent.

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.¹ 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.² The schedules are derived from an economic model initially developed in 1987 by Dr. William Terrell.³ In the fall of 1989, Dr. Ann Coulson updated the schedules,⁴ which were then modified downward at lower income levels in 1990 at the Court's request, and adjusted for current economic data in 1993.⁵ 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 2003.⁶ Dr. Jodi 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 2005.⁷ Her analyses of economic data in spending on children served as the basis for the committee recommendations in 2007, 2011, 2015, and 2018.

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.⁸ 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 spending⁹ 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.¹⁰

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 Insurance (SSDI) payments, Social Security Retirement payments, and any employer provided or private disability insurance payments shall be considered income for child support purposes.¹¹

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 all military pay including any allowances, special pay, and other forms of compensation and benefits.

Frequently, a wage earner's income is adjusted for a salary reduction arrangement for qualified benefits offered under a cafeteria plan. 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. The qualified business income (QBI) deduction shall not be considered a reasonable business expense for child support purposes.

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. Ability to Earn Income

II.F.1. Income may be imputed to either parent in appropriate circumstances. If the Court, within its discretion, decides to impute income in a particular case, the Court must take into consideration the specific circumstances of the non-custodial parent and the custodial parent, to the extent known. Such factors include:

- the non-custodial and the custodial parent's assets,
- residence,
- employment and earnings history,
- job skills,
- educational attainment,
- literacy,
- age,
- health,

- criminal record and other employment barriers,
- and record of seeking work, as well as the local job market, the availability of employers willing to hire the parent,
- prevailing earnings level in the local community, and
- other relevant background factors in the case.

The Court must make written findings in support of imputing income.

II.F.1.a. After considering the factors listed in Section II.F.1, the Court may find that a parent is able to earn at least the federal minimum wage and to work 40 hours per week.

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, the court may evaluate the circumstances to determine whether actual or potential earnings should be used.

II.F.1.f. Incarceration by itself may not be treated as voluntary unemployment for purposes of establishing or modifying an order of support. However, circumstances surrounding the incarceration of the payor may be considered with all other factors and circumstances related to the incarcerated payor's ability to pay support and any other equitable considerations relevant to the specific circumstances of the case.

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 IV.D.1 and the Kansas Judicial Branch website for a <u>sample</u> 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.E, Specific Instructions for the Worksheet)

II.I. <u>Effect of Social Security Disability Insurance (SSDI) Benefits or Retirement</u> <u>Benefits.</u>

- a. Current Support Obligation
 - 1. Dependent/auxiliary benefits received for a child based upon the disability of the payee are not a credit toward the child support obligation of the payor. The amount of the payee's benefit is included in the income for the purpose of calculating the child support obligation.
 - 2. Dependent/auxiliary benefits received by a payee, as representative payee of the child, based upon the earnings or disability of the payor shall be considered as a credit to satisfy the payor's child support obligation as follows:

i. The payor's benefits shall be included in the payor's Gross Domestic Income and the child's dependent/auxiliary benefit shall be applied as a credit to the payor's current child support obligation. The credit shall be entered in Section F, line 6 on the child support worksheet.

ii. Any portion of the benefit that exceeds the child support obligation shall be considered a gratuity for the benefit of the child(ren).

3. In those situations in which both the payee and payor receives Social Security benefits and the child is eligible to receive dependent/auxiliary benefits, the judge will make findings as to how the dependent/auxiliary benefits will be applied to the child support obligation.

b. Arrearages

- 1. Credit for retroactive lump sum payment. If the payee, as a representative payee, received a lump sum payment of retroactive SSDI benefits, the amount shall be applied as a credit against the child support arrearage that accumulated during the months covered by the lump-sum payment. The payee must notify the court and all parties within 30 days of receipt of the lump sum payment. The court may issue sanctions if notice is not provided (See Section V.B.2).
- 2. Any portion of the lump sum payments of retroactive SSDI dependent/auxillary benefits paid to children in excess of the child support obligation should not be credited against the child support arrearage and is a gift/gratuity to the children.

III. <u>GENERAL INSTRUCTIONS</u>

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) or Short-Form Domestic Relations Affidavit (Appendix IV). 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 (Appendix II) to compute the amount that is not set forth on the schedules (see the Kansas Judicial Branch website for an example).

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 the Kansas Judicial Branch website for an example)

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 multiplefamily application will result in a gross child support obligation (Line D.3 in the Child Support Worksheet) below the poverty level as shown on the child support schedules, 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 the Kansas Judicial Branch website for an <u>example</u>)

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 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 basis, not based on a non-primary 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 Section I and II.A.1.

Parents who share the children's time 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 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 rather than equal based on a non-primary 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 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

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

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

Direct expenses may be shared by dividing each expense or by offsetting expenses using an agreed expense sharing plan. See Appendix VI for a sample plan.

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

The parties must present a child support worksheet using the shared expense or equal parenting time 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.6b) is subtracted from the higher adjusted subtotal (Line F.6b) 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. After calculating the enforcement fee, the fee is added to the child support obligation and this amount is entered on Line F.8 of the child support worksheet for the parent with the higher adjusted subtotal on Line F.6.b.

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. If the equal parenting time formula is utilized, the parent receiving the equal parenting time child support amount/credit shall be responsible for the payment of the reasonable direct expenses listed in Section II.A.1.

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, 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.

See the Kansas Judicial Branch website for an example.

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:

<u>Step 1</u>: 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 multiplied by 0.5 and shall constitute the first portion of the formula.

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.

<u>Step 2.a</u>: 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:

- 7% if total combined monthly child support income on Line D.1. is equal to or less than \$4,690;
- 10.5% 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;

<u>Step 2.b</u>: 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:

- 11% if total combined monthly child support income on Line D.1. is equal to or less than \$4,690;
- 14% 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.

<u>Step 3.a.</u> 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.

<u>Step 3.b.</u> If the parent with the higher adjusted subtotal from Line F.3 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 is credited 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 of the Equal Parenting Time Worksheet (Appendix 5) 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. (Sample worksheets may be found on the Kansas Judicial Branch website).

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. Cost of Living Differential

The cost of living varies among states. The "Regional Price Parities by State" as reported by the United States Department of Commerce, Bureau of Economic Analysis can be used to compute a value for the cost of living differential. (See the Kansas Judicial Branch website for tables, instructions, and examples.) The adjusted monthly income figure is entered on Line A.1, Line B.1, or Line C.5 of the child support worksheet, as appropriate. There is a rebuttable presumption that the adjusted pay amount reflects the variance in cost of living. The application of the cost of living differential is discretionary. The cost of living differential is not applicable in cases where a cost of living adjustment has already

been applied to a person's wages. The child support worksheet should be marked to indicate whether the cost of living differential is used.

The income of the parties will not be subject to a cost of living 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

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 (<u>sample worksheets</u> may be found on the Kansas Judicial Branch website).

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 qualified business income (QBI) deduction shall not be considered a reasonable business expense for child support purposes. The resulting amount on Line B.3 is also entered on Line C.1 (see the Kansas Judicial Branch website for a <u>completed</u> worksheet and examples).

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

Section C of the child support worksheet 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. Spousal Maintenance Paid (Line C.3)

- (a) For orders entered on or before December 31, 2018, the amount of spousal maintenance **paid** pursuant to a court-approved separation agreement or a court order shall be deducted to the extent that the spousal maintenance is actually paid. This amount is entered on Line C.3. The payments of court-approved separation agreement or a court order spousal maintenance arrearages shall not be deducted.
- (b) For orders entered after December 31, 2018, as a result of the 2017 Tax Cuts and Jobs Act Tax Reform, the amount of spousal maintenance paid pursuant to a court-approved separation agreement or a court order, income for child support purposes may be calculated by taking the total maintenance awarded, increasing it by the federal and state marginal tax rate of the payor, and subtracting the total from payor's income while also taking the total maintenance awarded, increasing it by the marginal tax rate of the payee, and adding this amount to the payee's income.
- (c) Rather than using the calculation stated in the paragraph (b), if the parties agree, the amount of spousal maintenance paid may be increased by an average tax rate of 25%. This amount is entered on Line C.3. The payments of court-ordered spousal maintenance arrearages shall not be deducted.

IV.C.4. Spousal Maintenance Received (Line C.4)

(a) For orders entered on or before December 31, 2018, the amount of spousal maintenance **received** pursuant to a court-approved separation agreement or a court order shall be added on Line C.4 to the extent that the spousal maintenance is actually received and is not for arrearages.

- (b) For orders entered after December 31, 2018, as a result of the 2017 Tax Cuts and Jobs Act Tax Reform, the amount of any spousal maintenance received by a party pursuant to a court-approved separation agreement or court order, income for child support purposes shall be calculated by taking the total maintenance awarded, increasing it by the federal and state marginal tax rate of the payor, and subtracting the total from payor's income while also taking the total maintenance awarded, increasing it by the marginal tax rate of the payee, and adding this amount to the payee's income.
- (c) Rather than using the calculation stated in the paragraph (b), if the parties agree, the amount of spousal maintenance shall be increased by an average tax rate 25%, added as income to the extent that the spousal 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 the Kansas Judicial Branch website for a completed worksheet and examples).

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

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

The Child Support Income amounts are transferred from Line C.5. The amounts for the parties are added together for the Combined Child Support Income amount and entered on Line D.1.

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 the Kansas Judicial Branch website for a <u>completed worksheet and examples</u>).

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 second page of 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. B.5, two child support schedules must be prepared (see Child Support Schedules in Appendix II and the Kansas Judicial Branch website for sample worksheets and examples)

IV.D.4. Health, Dental, Orthodontic, and Optometric Expenses (Line D.7)

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 $\underline{D.7}$ 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.7 (see the Kansas Judicial Branch website for examples).

IV.D.4.b. Unreimbursed Medical Expenses

(1) In all residential arrangements, including shared residency, the court shall provide that all necessary medical expenses (including, but not limited to, health, dental, orthodontic, therapeutic or optometric and/or any other necessary medical expenses incurred for the benefit of the minor children) not covered by insurance (including deductibles and co-pays) shall be assessed to the parties in accordance with the parties' proportional share shown on Line D.2 of the worksheet.

- (2) If either party owes reimbursement to the other party for any noncovered or uninsured medical expense as described in the preceding paragraph, the owing party shall indemnify and hold the other party harmless from the owing party's respective share of the noncovered/uninsured expense.
- (3) Any party seeking reimbursement from the other party shall, within thirty (30) days of receipt of said billing statement from provider, submit to the other a copy of the billing statement along with (a) proof of the expenditure and (b) proof of payment of the uninsured portion of the expenditure; and, if applicable, (c) proof of having submitted the claim to the insurance provider for reimbursement and (d) proof of insurance considerations, payment or exclusion. The Court may deny any request for reimbursement that is not submitted in compliance with the provisions of this section.
- (4) The party receiving the demand for reimbursement shall have thirty (30) days after receipt of the demand to pay the party's respective Line D.2 percentage of the amount not covered by insurance to the requesting party or directly to the provider if payment in full has not already been made to the provider by the requesting party.
- (5) In the event the receiving party fails to pay the amount due to the other party or fails to make satisfactory payment arrangements with the other party within the thirty (30) day period, the court may impose appropriate sanctions against the non-complying party for their failure to pay which may include assessing 100% of the uninsured balance, and/or attorney's fees incurred by the paying party.
- (6) In the event one party receives a payment for reimbursement of medical expenses from the insurer, they shall notify the other party of such payment. If one party has advanced the expense which has been submitted to the insurer, that party shall be entitled to the insurance/reimbursement check to the extent of the advanced payment made by them. If the obligation has not been paid in full to the healthcare provider at the time that the insurance reimbursement check is received, said check shall be endorsed directly to the healthcare provider to the extent of the outstanding obligation.

IV.D.5. Work-Related Child Care Costs (Line D.9)

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 average annual amount, including variations for school breaks. This amount is entered on Line D.9.

Projected child care expenses should be reduced by the anticipated/available tax credit for child care before an amount is entered on the worksheet (See the Kansas Judicial Branch website for examples):

- 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. See the Kansas Judicial Branch website for more information on 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.9 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.5.e The proportionate share of the work-related child care costs should be entered on Line D.10.

IV.D.6. Proportionate Child Support Obligation for Each Parent (Line D.11)

The proportionate child support obligation of each parent is the sum of the gross child support obligation (Line D.6), the health, dental, orthodontic, and optometric premiums (Line D.8), and the work-related child care costs (Line D.10). This amount is entered on Line D.11 (see the Kansas Judicial Branch website for examples.

IV.D.7. Adjustment for Health, Dental, Orthodontic, and Optometric Premiums and Work-Related Child Care Costs (Line D.12)

If costs of health, dental, orthodontic, and optometric premiums and/or workrelated 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.12 (see the Kansas Judicial Branch website for examples).

IV.D.8. Basic Parental Child Support Obligation (Line D.13)

The basic parental child support obligation is the parental child support obligation (Line D.11) minus the adjustment for health, dental, orthodontic, and optometric premiums and work-related child care costs paid by each party (Line D.12) and is entered on Line D.13. 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 the Kansas Judicial Branch website for examples).

IV.E. Child Support Adjustments (Section E)

Child support adjustments apply only when requested by a party. The request for the adjustment must be made in writing by the requesting party prior to the hearing. 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 allowed adjustment should be annualized to a monthly amount. 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.6.

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

(a) Any substantial and reasonable long-distance transportation or communication costs directly associated with parenting time shall be considered by the court. If the parties are equally sharing the transportation of the child for long-distance parenting time, this adjustment should not be used.

(b) In making the calculation, the court should divide the total amount by 2 so that the noncustodial parent is only given a credit for the other parent's portion of the costs. The court is not required to use federal mileage cost in the calculation. The court may consider the circumstances that created the long-distance situation. The amount allowed should be prorated to an annualized monthly amount. The amount allowed, if any, should be entered on Line D.5.

IV.E.2. Parenting Time Adjustment (Line D.5)

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 or the equal parenting time formula (Section III.B.7) applies in shared residency situations, 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 D.5 of the child support worksheet.
- IV.E.2.b. Parenting 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 amount of the parenting time adjustment allowed should be entered on the child support worksheet.

Nonresidential Parent's	Parenting Time
% of Child's Time	Adjustment
35%-39%	10%
40%-44%	20%
45%-49%	30%

IV.E.2.c Steps to complete the child support calculation for the parenting time formula, health insurance, and work-related child care adjustments.

Step 1: To make the parenting time calculation, the appropriate parenting time adjustment percentage should be determined and entered at the bottom of page one of the child support worksheet.

Step 2: The Line D.3 Combined Child Support amount is multiplied by Line D.2 Proportionate Share of the parent entitled to the Parenting Time Adjustment and the respective amounts should be entered on Line D.4.

Step 3: The parenting time adjustment amount from Step 1 should be entered at Line D.5 of the child support worksheet as a credit against the parent's Line D.4 Proportionate Parental Child Support Obligation

Step 4: The respective Proportionate Parent Child Support Obligation amounts after credit for the Parenting Time adjustment should be entered on Line D.6.

Step 5: The amount of the health insurance premium paid for the child and the parent paying the premium designated should be entered on Line D.7.

Step 6: The amount from Line D.7 should be multiplied by the respective income share percentages and resulting amounts should be entered on Line D.8.

Step 7: The amount of the work related child care paid for the child and the parent paying the premiums should be entered on Line D.9

Step 8: The combined amount of the work related child should be multiplied by the respective income share percentages and the resulting amounts entered on Line D.10

Step 9: The amounts from Lines D.6, D.8 and D.10 should be added and the respective amounts should be entered on Line D.11

Step 10: The amounts paid by each parent for Insurance from Line D.7 and Day Care from Line D.9 should be entered on Line D.12 as a respective credits for the parent who made the payment

Step 11: The resulting amount after credit for payment ofInsurance and Day Care should be entered at the BasicProportionate Child Support Obligation of each parent on LineD.13.

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

IV.E.3. Income Tax Considerations (Line E.2)

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

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 and tax credit issues.

See the Kansas Judicial Branch website for additional discussion and examples.

IV.E.4. Special Needs (Line E.3)

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.3 (Special Needs).

IV.E.5. Support of Children Beyond the Age of Majority (Line E.4)

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.4.

IV.E.6. Overall Financial Conditions of the Parties (Line E.5)

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.5.

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.6)

The total of all child support adjustments allowed should be entered on Line E.6. The total(s) specified on this line should be transferred to Line F.2 (see the Kansas Judicial Branch website for examples Appendix VIII, Example 1, Subsection E).

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

The court must make written findings regarding deviations to the child support guideline amount and include a justification of why the deviation is in the best interest of the child. 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.13 above is transferred to Line F.1.

IV.F.2 Ability to Pay Calculation

The court must take into consideration the basic subsistence needs of the noncustodial parent, and at the court's discretion, the custodial parent and children. In calculating child support, the court must take into consideration the

current federal poverty guidelines for a household of one. The current poverty guidelines can be found at *https://aspe.hhs.gov*.

To calculate this adjustment, the court must subtract the federal poverty guidelines for a household of one from the child support income (Line D.1). This amount is the income available for support.

If the greater than the child support owed by the noncustodial parent, the lesser of the two amounts shown in F.5.a should be entered in Line F.5.b. as the amount of child support owed by the noncustodial parent.

If the income available for support is less than the child support owed by the noncustodial parent, the court shall set a child support obligation based on the best interest of the child and enter it on Line F.5.b. as the amount of child support owed by the noncustodial parent.

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

The amount from Line E.6 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 Social Security Disability or Retirement Dependent/Auxiliary Benefits

If the child receives Social Security dependent/auxiliary benefits through the payor, the actual amount of such benefits received must be entered on Line F.6. If the amount received is equal to or exceeds the Line F.5.b subtotal, the payor's obligation is \$0, which amount must be entered on Line F.6.b. If the amount received is less than the Line F.5.b subtotal, the payor's support obligation is the difference between Line F.5.b subtotal and the benefit received, which amount must be entered on Line F.6.b.

IV.F.6. Enforcement Fee Allowance (Line F.7)

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.7 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 and should be entered on Line.F.7 (see the Kansas Judicial Branch website for examples and a fee chart).

IV.F.7. Net Parental Child Support Obligation (Line F.8)

The net parental child support obligation is determined by adding the enforcement fee allowance (Line F.7), if any, to the adjusted subtotal on Line F.6.b. The resulting amount is entered on Line F.8 and becomes the amount of the child support order.

IV.F.8. 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 Kansas Payment Center.
 - IV.G.2. A written agreement between the parties to make direct child support payments to the payee 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 payor 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 payee or receipts signed by the payee or evidence of direct electronic deposit in

an account designated by the payee . The payor 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 payee.

- IV.G.4. Each court order authorizing direct payment to the payee shall include language requiring the payor to comply with the above requirements for maintaining written evidence and providing it to the court and the payee.
- IV.G.5. Failure of the payor 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. <u>CHANGE OF CIRCUMSTANCES</u>

- 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 <u>F.13</u> 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.

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.

In a case in which the court has approved either a shared residency or divided residency plan, any change in income by either parent may be used as a material

change in circumstance if the change would increase or decrease by 10% the amount shown in Line F.13 of the worksheet.

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.13 child support amount or an amount in addition to Line F.13 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 noncomplying 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 6th or 12th 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. Termination of Child Support Obligation

Support orders for One Child. In child support orders for one child, child support stops pursuant to court order or pursuant to K.S.A. 23-3001, et seq. and amendments thereto.

Support Orders for Two or More Children. In child support orders, support amounts for two or more children, are stated as a total amount rather than on a per child basis. Absent judicial modification of the order, as each child emancipates as defined in K.S.A. 23-3001, et seq. and amendments thereto, or by court order, the total obligation will decrease proportionately based on the number of minor children at the time of the termination or emancipation. Parents may seek to modify child support orders and income withholding orders when the legal obligation to pay child support terminates for any child or any child is emancipated.

V.B.5. Termination from Employment

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.

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

The court may consider the circumstances surrounding termination from employment.

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. <u>REVIEW OF GUIDELINES</u>

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

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.

¹ 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 committee has been convened periodically to conduct a comprehensive review of the guidelines and to update the economic data. The current Advisory Committee's members are:

Date First Appointed

	Date First Appointed
Hon. Thomas E. Foster, Olathe, District Court Judge, 10 th Judicial District	05/24/01 Appointed Chair, 7/1/09
Charles F. Harris, Wichita Attorney	04/07/89
Sherri Loveland, Lawrence Attorney	04/07/89
Hon. Constance Alvey District Court Judge, 29 th Judicial District	07/01/09
Hon. Amy Harth Chief Judge, 6 th Judicial District	07/01/09
Amy Fletcher, Wichita Parent Representative	04/03/2014
Doni Mooberry, Lawrence Attorney	06/02/2014
Michelle Slinkard, Topeka Attorney	07/01/2016
Marc White, Topeka District Court Trustee, 3 rd Judicial District	09/01/2017
Richard Samaniego, Wichita Attorney	07/01/18
Sara Beezley, Girard Attorney	07/01/18
Ryan Brady, Hutchinson Parent Representative	08/06/2018
Elizabeth Cohn, Topeka Interim IV-D Director, Kansas Department for Children and Families	08/29/2018

- ² 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.
- ³ 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.

⁴ 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, <u>Household After-Tax Income:</u> <u>1986</u>, ser. P-23, No. 157 (1989); U.S. Department of Agriculture, Agricultural Research Service, *Updated Estimates of the Cost of Raising a Child*, <u>Family Economics Review</u>, 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.

- ⁵ 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.
- ⁶ 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).
- ⁷ Jodi Messer Pelkowski, Ph.D, is an Associate Professor of Economics at the Barton School of Business, Wichita State University, Wichita, Kansas.
- ⁸ *See* Terrell, *supra* note 3, at 7; Letter from Dr. Ann Coulson to Hon. Herbert Walton, February 21, 1990, *supra* note 4, at 2.
- ⁹ Consumption spending means household outlays for consumer goods and services as opposed to the purchase of assets or savings accounts.
- ¹⁰ 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.
- ¹¹ 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 Andler v Andler, 217 Kan. 538 (1975). In that case the Supreme Court held that Social Security 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 Andler, 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 Andler 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.

APPENDIX I

Child Support	Worksheet
---------------	-----------

		IN THE		JUDICIA COUNT			
IN THE	E MATTE	R OF:		COUNI	1, KANSAS		
		and	-		CASE NO		
CHILD	SUPPOR	T WORKSHEET OF (nam	ne)				
					PARTY NAME	PARTY NAME	
A.	<u>INCOM</u> 1.	<u>E COMPUTATION – WA</u> Domestic Gross Income (Insert on Line C.1. below			\$	\$	
B.	<u>INCOM</u>	E COMPUTATION – SEL	F-EMPLOYED				
	1. 2. 3.	Self-Employment Gross In Reasonable Business Expe Domestic Gross Income (Insert on Line C.1. below	enses	(-)			
C.	ADJUS	IMENTS TO DOMESTIC	GROSS INCOM	<u>E</u>			
	1. 2. 3. 4. 5.	Domestic Gross Income Court-Ordered Child Supp Court-Ordered Maintenand Court-Ordered Maintenand Child Support Income (Insert on Line D.1. below	ce Paid ce Received	(-) % (-) % (+)			
D.	<u>COMPL</u>	JTATION OF CHILD SUP	PORT				
	1.	Child Support Income				_ +	_
	2. 3.	Proportionate Shares of Co (Each parent's income div Gross Child Support Oblig (Using the combined income find the amount for each co all children)	ided by combined gation** me from Line D.1	••		%	_%
	Age of C Number Total Ai	Per Age Category	0-5 +	6-11 +	12-18	Total	_
**Multi Paren	iple Famil nting Time	Differential Adjustment? ly Application? e Adjustment l the Child Support Schedu	- le calculation used	1	_Yes _Yes _Yes _Yes	_No _No _No _No	%

PARTY NAME PARTY NAME

4.	Proportionate Share (Line D.3 x Line D.2)	
5.	Parenting Time Adjustment% x Line D.4 (-)	
6.	Proportionate Shares after Parenting Time Adjustment	
7.	Health and Dental Insurance Premium	\$ + \$
8.	Proportionate Shares Health Insurance Premium	
9.	Work-Related Child Care Costs Formula: Amt. – (Amt. x %) for each child care credit Example: 200 – (200 x 30%)	
10.	Proportionate Shares Work-Related Child Care Costs	
11.	Proportionate Child Support Obligation for Each Parent (Line $D.6 + D.8 + D.10$)	
12.	Credit for Insurance or Work-Related Child Care Paid (-)	
13.	Basic Parental Child Support Obligation ((Line 11-Line D.12); Insert on Line F.1. below)	

E. <u>CHILD SUPPORT ADJUSTMENTS</u>

Case No.

APPLICABLE	N/A	CATEGORY	PARTY NAME	PARTY NAME
1. 2. 3. 4. 5. 6 TOTAL (Inser	t on Lir	Long Distance Parenting Time Costs Income Tax Considerations Special Needs Agreement Past Majority Overall Financial Condition ne F.2. below)	(+/-) (+/-) (+/-) (+/-)	(+/-) (+/-) (+/-) (+/-) (+/-)

F. DEVIATION(S) FROM REBUTTABLE PRESUMPTION AMOUNT

		AMOUN	T ALLOWED
		PARTY NAME	PARTY NAME
1.	Basic Parental Child Support Obligation (Line D.13. from above)		
2.	Total Child Support Adjustments (Line E.6. from above)	(+/-)	
3.	Adjusted Subtotal (Line F.1. +/- Line F.2.)		
4.	Equal Parenting Time Obligation (EPT Worksheet or Shared Expense Formula))	
5. a	Ability to Pay Calculation Child Support Income (D.1) Poverty Gu	uidelines for Household of C	One =
5. b.	Subtotal (lesser amount of F.3 and F.5.a)		
6.	Social Security Dependent Benefits	(-)	. (-)
6. b.	Final Subtotal		
7.	Enforcement Fee Allowance**Percenta(Applied only to Nonresidential Parent)Flat Fee((Line F.3. x Collection Fee %) x .5)or (Monthly Flat Fee x .5)		(+)
8.	Net Parental Child Support Obligation (Line 5.b. + Line F.4.)		
**Parent paying	g support.		
Prepared By (Si	gnature)	Judge/Hearing Officer Sign	nature

Prepared By (Print Name)

Date Submitted

Date Approved

APPENDIX II

Child Support Schedules

ONE CHILD FAMILIES: CHILD SUPPORT SCHEDULE
Dollars Per Month Per Child

		pport Amo		Dun	ount		S	Support Amount			
Combined	`	\$ Per Child	/	Combined (\$ Per Child)			Combined		d)		
Gross		Age Group)	Gross	Age Group Gross				Age Grou	р	
Monthly	Age	Age	Age	Monthly	Age	Age	Age	Monthly	Age	Age	Age
Income	0-5	6-11	12-18	Income	0-5	6-11	12-18	Income	0-5	6-11	12-18
50	9	10	11	1650	305	342	363	4500	676	757	805
100	19	21	22	1700	315	352	375	4600	688	770	819
150	28	31	33	1750	324	362	386	4700	699	783	833
200	37	41	44	1800	331	370	394	4800	711	796	846
250	46	52	55	1850	338	378	403	4900	723	809	860
300	56	62	66	1900	345	386	411	5000	734	821	874
350	65	72	77	1950	352	394	419	5100	745	834	887
400	74	83	88	2000	359	402	428	5200	757	847	901
450	83	93	99	2100	373	418	444	5300	768	860	914
500	93	104	110	2200	387	433	461	5400	779	872	928
550	102	114	121	2300	401	448	477	5500	791	885	941
600	111	124	132	2400	414	464	493	5600	802	897	955
650	120	135	143	2500	428	479	509	5700	813	910	968
700	130	145	154	2600	441	493	525	5800	824	922	981
750	139	155	165	2700	454	508	541	5900	835	935	994
800	148	166	176	2800	467	523	556	6000	846	947	1007
850	157	176	187	2900	480	537	572	6100	857	959	1020
900	167	186	198	3000	493	552	587	6200	868	971	1033
950	176	197	209	3100	506	566	602	6300	879	984	1046
1000	185	207	220	3200	518	580	617	6400	890	996	1059
1050	194	217	231	3300	531	594	632	6500	901	1008	1072
1100	204	228	242	3400	543	608	647	6600	911	1020	1085
1150	213	238	253	3500	556	622	662	6700	922	1032	1098
1200	222	248	264	3600	568	636	676	6800	933	1044	1111
1250	231	259	275	3700	580	650	691	6900	944	1056	1123
1300	241	269	286	3800	593	663	706	7000	954	1068	1136
1350	250	280	297	3900	605	677	720	7100	965	1080	1149
1400	259	290	308	4000	617	690	734	7200	975	1091	1161
1450	268	300	319	4100	629	704	749	7300	986	1103	1174
1500	278	311	330	4200	641	717	763	7400	996	1115	1186
1550	287	321	341	4300	653	730	777	7500	1007	1127	1199
1600	296	331	352	4400	664	744	791	7600	1017	1138	1211

ONE CHILD FAMILIES: CHILD SUPPORT SCHEDULE (Continued) Dollars Per Month Per Child												
Combined		upport Amo (\$ Per Chilo		Support AmountCombined(\$ Per Child)				Combined	Support Amount (\$ Per Child)			
Gross		Age Group	p	Gross	Age Group			Gross		2		
Monthly	Age	Age	Age	Monthly	Age	Age	Age	Monthly	Age	Age	Age	
Income	0-5	6-11	12-18	Income	0-5	6-11	12-18	Income	0-5	6-11	12-18	
7700	1028	1150	1224	10400	1299	1454	1547	13100	1555	1740	1852	
7800	1038	1162	1236	10500	1309	1465	1558	13200	1565	1751	1863	
7900	1049	1173	1248	10600	1319	1476	1570	13300	1574	1761	1874	
8000	1059	1185	1261	10700	1328	1486	1581	13400	1583	1771	1884	
8100	1069	1196	1273	10800	1338	1497	1593	13500	1592	1782	1895	
8200	1079	1208	1285	10900	1348	1508	1604	13600	1601	1792	1906	
8300	1090	1219	1297	11000	1357	1519	1616	13700	1611	1802	1917	
8400	1100	1231	1309	11100	1367	1530	1627	13800	1620	1813	1928	
8500	1110	1242	1322	11200	1376	1540	1639	13900	1629	1823	1939	
8600	1120	1254	1334	11300	1386	1551	1650	14000	1638	1833	1950	
8700	1130	1265	1346	11400	1396	1562	1661	14100	1647	1843	1961	
8800	1141	1276	1358	11500	1405	1572	1673	14200	1656	1853	1972	
8900	1151	1288	1370	11600	1415	1583	1684	14300	1665	1863	1982	
9000	1161	1299	1382	11700	1424	1594	1695	14400	1674	1874	1993	
9100	1171	1310	1394	11800	1434	1604	1707	14500	1683	1884	2004	
9200	1181	1321	1406	11900	1443	1615	1718	14600	1692	1894	2015	
9300	1191	1333	1418	12000	1452	1625	1729	14700	1701	1904	2026	
9400	1201	1344	1429	12100	1462	1636	1740	14800	1710	1914	2036	
9500	1211	1355	1441	12200	1471	1646	1752	14900	1719	1924	2047	
9600	1221	1366	1453	12300	1481	1657	1763	15000	1728	1934	2058	
9700	1230	1377	1465	12400	1490	1667	1774	15100	1737	1944	2068	
9800	1240	1388	1477	12500	1499	1678	1785	15200	1746	1954	2079	
9900	1250	1399	1488	12600	1509	1688	1796	15300	1755	1964	2090	
10000	1260	1410	1500	12700	1518	1699	1807	15400	1764	1974	2100	
10100	1270	1421	1512	12800	1527	1709	1818	15500	1773	1984	2111	
10200	1280	1432	1523	12900	1537	1720	1829					
10300	1289	1443	1535	13000	1546	1730	1840					

*2018 Federal Poverty Guideline values converted to monthly values and rounded up to nearest \$50 increment are \$1050 for a one-person household and \$1750 for a three-person household.

**The schedules show the nearest dollar value based on support functions. The numerical values for the 0-5 and 6-11 age ranges are calculated by multiplying 0.84 and 0.94, respectively, by the 12-18 year old non-rounded calculated value. To determine child support at higher income levels:

Age 12-18: Raise income to the power .61209 and multiply the result by 5.749332.

Age 6-11: Determine child support for Age 12-18 and then multiply by 0.94.

Age 0-5: Determine child suport for Age 12-18 and then multiply by 0.84.

Dollars Per Month Per Child												
Combined		oport Am Per Chil		Combined		port Amo Per Chil		Combined	Support Amount (\$ Per Child)			
Gross	Age Group Gross			Gross	I	Age Group Gi			Age Group		р	
Monthly	Age	Age	Age	Monthly	Age	Age	Age	Monthly	Age	Age	Age	
Income	0-5	6-11	12-18	Income	0-5	6-11	12-18	Income	0-5	6-11	12-18	
50	7	8	9	1650	236	264	281	4500	526	589	627	
100	14	16	17	1700	243	272	289	4600	535	599	637	
150	21	24	26	1750	250	280	298	4700	543	608	647	
200	29	32	34	1800	257	288	306	4800	552	618	657	
250	36	40	43	1850	264	296	315	4900	560	627	667	
300	43	48	51	1900	271	304	323	5000	569	637	677	
350	50	56	60	1950	278	312	332	5100	577	646	687	
400	57	64	68	2000	286	320	340	5200	586	655	697	
450	64	72	77	2100	300	336	357	5300	594	665	707	
500	71	80	85	2200	310	347	370	5400	602	674	717	
550	79	88	94	2300	321	359	382	5500	610	683	727	
600	86	96	102	2400	331	370	394	5600	618	692	736	
650	93	104	111	2500	341	382	406	5700	627	701	746	
700	100	112	119	2600	351	393	418	5800	635	710	756	
750	107	120	128	2700	361	404	430	5900	643	719	765	
800	114	128	136	2800	371	415	441	6000	651	728	775	
850	121	136	145	2900	381	426	453	6100	659	737	784	
900	129	144	153	3000	390	437	465	6200	667	746	794	
950	136	152	162	3100	400	447	476	6300	675	755	803	
1000	143	160	170	3200	409	458	487	6400	682	764	812	
1050	150	168	179	3300	419	468	498	6500	690	772	822	
1100	157	176	187	3400	428	479	509	6600	698	781	831	
1150	164	184	196	3500	437	489	520	6700	706	790	840	
1200	171	192	204	3600	446	500	531	6800	714	799	850	
1250	179	200	213	3700	456	510	542	6900	721	807	859	
1300	186	208	221	3800	465	520	553	7000	729	816	868	
1350	193	216	230	3900	474	530	564	7100	737	824	877	
1400	200	224	238	4000	482	540	574	7200	744	833	886	
1450	207	232	247	4100	491	550	585	7300	752	842	895	
1500	214	240	255	4200	500	560	595	7400	760	850	904	
1550	221	248	264	4300	509	570	606	7500	767	859	913	
1600	228	256	272	4400	518	579	616	7600	775	867	922	

TWO CHILD FAMILIES: CHILD SUPPORT SCHEDULE Dollars Per Month Per Child

Combined	(pport Am \$ Per Chi	ld)	Combined	(Ŝ	port Amo Per Chil	d)	Combined	(5	oport Amo Per Chil Age Grou	d)
Gross		Age Grou	•	Gross	Age Group Gross					•	
Monthly	Age	Age	Age	Monthly	Age	Age	Age	Monthly	Age	Age	Age
Income	0-5	6-11	12-18	Income	0-5	6-11	12-18	Income	0-5	6-11	12-18
7700	782	875	931	10400	976	1093	1162	13100	1158	1296	1378
7800	790	884	940	10500	983	1100	1171	13200	1164	1303	1386
7900	797	892	949	10600	990	1108	1179	13300	1171	1310	1394
8000	805	900	958	10700	997	1116	1187	13400	1177	1317	1401
8100	812	909	967	10800	1004	1124	1195	13500	1184	1325	1409
8200	819	917	975	10900	1011	1131	1203	13600	1190	1332	1417
8300	827	925	984	11000	1018	1139	1212	13700	1197	1339	1425
8400	834	933	993	11100	1025	1147	1220	13800	1203	1346	1432
8500	841	942	1002	11200	1031	1154	1228	13900	1210	1353	1440
8600	849	950	1010	11300	1038	1162	1236	14000	1216	1361	1448
8700	856	958	1019	11400	1045	1169	1244	14100	1222	1368	1455
8800	863	966	1028	11500	1052	1177	1252	14200	1229	1375	1463
8900	870	974	1036	11600	1058	1184	1260	14300	1235	1382	1470
9000	878	982	1045	11700	1065	1192	1268	14400	1241	1389	1478
9100	885	990	1053	11800	1072	1199	1276	14500	1248	1396	1485
9200	892	998	1062	11900	1079	1207	1284	14600	1254	1403	1493
9300	899	1006	1070	12000	1085	1214	1292	14700	1260	1411	1501
9400	906	1014	1079	12100	1092	1222	1300	14800	1267	1418	1508
9500	913	1022	1087	12200	1099	1229	1308	14900	1273	1425	1516
9600	920	1030	1096	12300	1105	1237	1316	15000	1279	1432	1523
9700	928	1038	1104	12400	1112	1244	1324	15100	1286	1439	1531
9800	935	1046	1113	12500	1118	1252	1331	15200	1292	1446	1538
9900	942	1054	1121	12600	1125	1259	1339	15300	1298	1453	1546
10000	949	1062	1129	12700	1132	1266	1347	15400	1305	1460	1553
10100	956	1069	1138	12800	1138	1274	1355	15500	1311	1467	1560
10200	963	1077	1146	12900	1145	1281	1363				
10300	970	1085	1154	13000	1151	1288	1371				

TWO CHILD FAMILIES: CHILD SUPPORT SCHEDULE Dollars Per Month Per Child

*2018 Federal Poverty Guideline values converted to monthly values and rounded up to nearest \$50 increment are \$1050 for a one-person household and \$2100 for a four-person household.

**The schedules show the nearest dollar value based on support functions. The numerical values for the 0-5 and 6-11

age ranges are calculated by multiplying 0.84 and 0.94, respectively, by the 12-18 year old non-rounded calculated value. To determine child support at higher income levels:

Age 12-18: Raise income to the power .61209 and multiply the result by 4.24994.

Age 6-11: Determine child support for Age 12-18 and then multiply by 0.94.

Age 0-5: Determine child suport for Age 12-18 and then multiply by 0.84.

Combined		oport Ame S Per Chil		Combined		oport Am 5 Per Chil		Combined	Support Amount d (\$ Per Child)			
Gross	I	Age Grou	р	Gross	1	Age Grou	ıp	Gross	1	р		
Monthly	Age	Age	Age	Monthly	Age	Age	Age	Monthly	Age	Age	Age	
Income	0-5	6-11	12-18	Income	0-5	6-11	12-18	Income	0-5	6-11	12-18	
50	6	7	7	1650	198	221	236	4500	456	510	543	
100	12	13	14	1700	204	228	243	4600	463	518	551	
150	18	20	21	1750	210	235	250	4700	470	526	560	
200	24	27	29	1800	216	242	257	4800	477	534	568	
250	30	34	36	1850	222	248	264	4900	484	542	576	
300	36	40	43	1900	228	255	271	5000	491	550	585	
350	42	47	50	1950	234	262	278	5100	498	558	593	
400	48	54	57	2000	240	268	286	5200	505	565	601	
450	54	60	64	2100	252	282	300	5300	512	573	610	
500	60	67	71	2200	264	295	314	5400	519	581	618	
550	66	74	79	2300	276	309	328	5500	526	588	626	
600	72	81	86	2400	288	322	343	5600	533	596	634	
650	78	87	93	2500	300	336	357	5700	539	604	642	
700	84	94	100	2600	308	345	367	5800	546	611	650	
750	90	101	107	2700	317	354	377	5900	553	619	658	
800	96	107	114	2800	325	364	387	6000	559	626	666	
850	102	114	121	2900	333	373	397	6100	566	633	674	
900	108	121	129	3000	341	382	406	6200	573	641	682	
950	114	128	136	3100	349	391	416	6300	579	648	689	
1000	120	134	143	3200	357	400	426	6400	586	655	697	
1050	126	141	150	3300	365	409	435	6500	592	663	705	
1100	132	148	157	3400	373	418	444	6600	599	670	713	
1150	138	154	164	3500	381	426	454	6700	605	677	720	
1200	144	161	171	3600	389	435	463	6800	612	684	728	
1250	150	168	179	3700	396	444	472	6900	618	692	736	
1300	156	175	186	3800	404	452	481	7000	624	699	743	
1350	162	181	193	3900	412	461	490	7100	631	706	751	
1400	168	188	200	4000	419	469	499	7200	637	713	758	
1450	174	195	207	4100	426	477	508	7300	643	720	766	
1500	180	201	214	4200	434	486	517	7400	650	727	773	
1550	186	208	221	4300	441	494	525	7500	656	734	781	
1600	192	215	228	4400	448	502	534	7600	662	741	788	

THREE CHILD FAMILIES: CHILD SUPPORT SCHEDULE Dollars Per Month Per Child

Donars Fer Month Fer Clind												
Combined		oport Am § Per Chi		Combined		oport Amo Per Chil		Combined		port Am Per Chil		
Gross		Age Grou	ıp	Gross	L	Age Grou	р	Gross		р		
Monthly	Age	Age	Age	Monthly	Age	Age	Age	Monthly	Age	Age	Age	
Income	0-5	6-11	12-18	Income	0-5	6-11	12-18	Income	0-5	6-11	12-18	
7700	668	748	795	10400	828	926	985	13100	976	1092	1161	
7800	674	755	803	10500	833	933	992	13200	981	1098	1168	
7900	680	761	810	10600	839	939	999	13300	986	1104	1174	
8000	687	768	817	10700	845	945	1006	13400	991	1110	1180	
8100	693	775	825	10800	850	951	1012	13500	997	1115	1187	
8200	699	782	832	10900	856	958	1019	13600	1002	1121	1193	
8300	705	789	839	11000	861	964	1026	13700	1007	1127	1199	
8400	711	796	846	11100	867	970	1032	13800	1012	1133	1205	
8500	717	802	853	11200	873	976	1039	13900	1018	1139	1212	
8600	723	809	861	11300	878	983	1045	14000	1023	1145	1218	
8700	729	816	868	11400	884	989	1052	14100	1028	1151	1224	
8800	735	822	875	11500	889	995	1059	14200	1033	1156	1230	
8900	741	829	882	11600	895	1001	1065	14300	1038	1162	1236	
9000	747	836	889	11700	900	1007	1072	14400	1044	1168	1242	
9100	753	842	896	11800	906	1013	1078	14500	1049	1174	1249	
9200	758	849	903	11900	911	1020	1085	14600	1054	1179	1255	
9300	764	855	910	12000	917	1026	1091	14700	1059	1185	1261	
9400	770	862	917	12100	922	1032	1098	14800	1064	1191	1267	
9500	776	868	924	12200	927	1038	1104	14900	1069	1197	1273	
9600	782	875	931	12300	933	1044	1110	15000	1074	1202	1279	
9700	788	881	938	12400	938	1050	1117	15100	1080	1208	1285	
9800	793	888	945	12500	944	1056	1123	15200	1085	1214	1291	
9900	799	894	951	12600	949	1062	1130	15300	1090	1219	1297	
10000	805	901	958	12700	954	1068	1136	15400	1095	1225	1303	
10100	811	907	965	12800	960	1074	1142	15500	1100	1231	1309	
10200	816	914	972	12900	965	1080	1149					
10300	822	920	979	13000	970	1086	1155					

THREE CHILD FAMILIES: CHILD SUPPORT SCHEDULE (Continued) Dollars Per Month Per Child

*2018 Federal Poverty Guideline values converted to monthly values and rounded up to nearest \$50 increment are \$1050 for a one-person household and \$2500 for a five-person household.

**The schedules show the nearest dollar value based on support functions. The numerical values for the 0-5 and 6-11 age ranges are calculated by multiplying 0.84 and 0.94, respectively, by the 12-18 year old non-rounded calculated To determine child support at higher income levels:

Age 12-18: Raise income to the power .61209 and multiply the result by 3.566057.

Age 6-11: Determine child support for Age 12-18 and then multiply by 0.94.

Age 0-5: Determine child suport for Age 12-18 and then multiply by 0.84.

Combined Gross	(\$	oport Am S Per Chil Age Grou	ld)	Combined Gross	(\$	oport Ame S Per Chil Age Grou	d)	Combined Gross	(\$	oport Am § Per Chi Age Grou	ld)
Monthly	Age	Age	Age	Monthly	Age	Age	Age	Monthly	Age	Age	Age
Income	0-5	6-11	12-18	Income	0-5	6-11	12-18	Income	0-5	6-11	12-18
50	5	6	6	1650	163	183	194	4500	391	437	465
100	10	11	12	1700	168	188	200	4600	397	444	472
150	15	17	18	1750	173	194	206	4700	403	451	480
200	20	22	24	1800	178	199	212	4800	409	458	487
250	25	28	29	1850	183	205	218	4900	415	464	494
300	30	33	35	1900	188	210	224	5000	421	471	501
350	35	39	41	1950	193	216	230	5100	427	478	508
400	40	44	47	2000	198	221	236	5200	433	484	515
450	45	50	53	2100	208	233	247	5300	439	491	522
500	49	55	59	2200	218	244	259	5400	445	498	529
550	54	61	65	2300	228	255	271	5500	451	504	536
600	59	66	71	2400	237	266	283	5600	456	511	543
650	64	72	77	2500	247	277	295	5700	462	517	550
700	69	78	82	2600	257	288	306	5800	468	524	557
750	74	83	88	2700	267	299	318	5900	474	530	564
800	79	89	94	2800	277	310	330	6000	479	536	571
850	84	94	100	2900	286	320	340	6100	485	543	577
900	89	100	106	3000	293	327	348	6200	491	549	584
950	94	105	112	3100	299	335	357	6300	496	555	591
1000	99	111	118	3200	306	343	365	6400	502	562	597
1050	104	116	124	3300	313	350	373	6500	507	568	604
1100	109	122	130	3400	320	358	381	6600	513	574	611
1150	114	127	135	3500	327	365	389	6700	519	580	617
1200	119	133	141	3600	333	373	397	6800	524	586	624
1250	124	138	147	3700	340	380	404	6900	530	593	630
1300	129	144	153	3800	346	387	412	7000	535	599	637
1350	134	149	159	3900	353	395	420	7100	540	605	643
1400	139	155	165	4000	359	402	427	7200	546	611	650
1450	143	161	171	4100	365	409	435	7300	551	617	656
1500	148	166	177	4200	372	416	443	7400	557	623	663
1550	153	172	183	4300	378	423	450	7500	562	629	669
1600	158	177	188	4400	384	430	458	7600	567	635	675

FOUR CHILD FAMILIES: CHILD SUPPORT SCHEDULE Dollars Per Month Per Child

Combined		port Amou Per Child		Combined		port Amo Per Child		Combined	.	oport Amo S Per Child	
Gross	А	ge Group)	Gross	А	Age Group	Ş	Gross	A	Age Group)
Monthly	Age	Age	U	Monthly	Age	Age	•	Monthly	Age	Age	Age
Income	0-5	6-11	12-18	Income	0-5	6-11	12-18	Income	0-5	6-11	12-18
7700	573	641	682	2 10400	709	794	844	4 13100	836	936	995
7800	578	647	688	3 10500	714	799	850	13200	841	941	1001
7900	583	653	694	4 10600	719	805	856	5 13300	845	946	1006
8000	588	658	700	10700	724	810	862	2 13400	850	951	1011
8100	594	664	707	7 10800	729	815	867	7 13500	854	956	1017
8200	599	670	713	3 10900	733	821	873	3 13600	859	961	1022
8300	604	676	719	9 11000	738	826	879	9 13700	863	966	1028
8400	609	682	725	5 11100	743	831	884	4 13800	868	971	1033
8500	614	687	731	1 11200	748	837	890	13900	872	976	1038
8600	619	693	737	7 11300	752	842	896	5 14000	877	981	1043
8700	625	699	744	4 11400	757	847	901	1 4100	881	986	1049
8800	630	705	750	11500	762	853	907	7 14200	885	991	1054
8900	635	710	756	5 11600	767	858	913	3 14300	890	996	1059
9000	640	716	762	2 11700	771	863	918	3 14400	894	1001	1065
9100	645	722	768	3 11800	776	868	924	4 14500	899	1006	1070
9200	650	727	774	4 11900	781	874	929	9 14600	903	1011	1075
9300	655	733	780	12000	785	879	935	5 14700	908	1016	1080
9400	660	739	786	5 12100	790	884	941	1 4800	912	1020	1086
9500	665	744	792	2 12200	795	889	946	5 14900	916	1025	1092
9600	670	750	798	B 12300	799	894	952	2 15000	921	1030	1096
9700	675	755	803	3 12400	804	900	957	7 15100	925	1035	110
9800	680	761	809	9 12500	809	905	963	3 15200	929	1040	110
9900	685	766	815	5 12600	813	910	968	3 15300	934	1045	111
10000	690	772	821	1 12700	818	915	974	4 15400	938	1050	111
10100	695	777	827	7 12800	822	920	979	9 15500	942	1055	112
10200	700	783	833	3 12900	827	925	984	ŀ			
10300	704	788	839	9 13000	831	930	990)			

FOUR CHILD FAMILIES: CHILD SUPPORT SCHEDULE (Continued) Dollars Per Month Per Child

*2018 Federal Poverty Guideline values converted to monthly values and rounded up to nearest \$50 increment are \$1050 for a one-person household and \$2850 for a six-person household.

**The schedules show the nearest dollar value based on support functions. The numerical values for the 0-5 and 6-11

age ranges are calculated by multiplying 0.84 and 0.94, respectively, by the 12-18 year old non-rounded calculated value.

To determine child support at higher income levels:

Age 12-18: Raise income to the power .61209 and multiply the result by 3.055748.

Age 6-11: Determine child support for Age 12-18 and then multiply by 0.94.

Age 0-5: Determine child suport for Age 12-18 and then multiply by 0.84.

Combined Gross	(5	oport Amo § Per Chil Age Grou	d)	Combined Gross	(5	pport Amo § Per Chil Age Grou	d)	Combined Gross	(pport Amo \$ Per Chil Age Grou	d)
Monthly	Age	Age	Age	Monthly	Age	Age	Age	Monthly	Age	Age	Age
Income	0-5	6-11	12-18	Income	0-5	6-11	12-18	Income	0-5	6-11	12-18
50	4	5	5	1650	141	157	167	4500	348	389	414
100	9	10	10	1700	145	162	173	4600	353	395	421
150	13	14	15	1750	149	167	178	4700	359	402	427
200	17	19	20	1800	153	172	183	4800	364	408	434
250	21	24	25	1850	158	177	188	4900	370	414	440
300	26	29	30	1900	162	181	193	5000	375	420	446
350	30	33	36	1950	166	186	198	5100	380	426	453
400	34	38	41	2000	171	191	203	5200	386	432	459
450	38	43	46	2100	179	200	213	5300	391	437	465
500	43	48	51	2200	188	210	223	5400	396	443	472
550	47	52	56	2300	196	219	233	5500	401	449	478
600	51	57	61	2400	205	229	244	5600	407	455	484
650	55	62	66	2500	213	239	254	5700	412	461	490
700	60	67	71	2600	222	248	264	5800	417	466	496
750	64	72	76	2700	230	258	274	5900	422	472	502
800	68	76	81	2800	239	267	284	6000	427	478	508
850	72	81	86	2900	247	277	294	6100	432	484	514
900	77	86	91	3000	256	286	305	6200	437	489	520
950	81	91	96	3100	264	296	315	6300	442	495	526
1000	85	95	102	3200	273	305	325	6400	447	500	532
1050	90	100	107	3300	279	312	332	6500	452	506	538
1100	94	105	112	3400	285	319	339	6600	457	511	544
1150	98	110	117	3500	291	325	346	6700	462	517	550
1200	102	114	122	3600	297	332	353	6800	467	522	556
1250	107	119	127	3700	303	339	360	6900	472	528	562
1300	111	124	132	3800	308	345	367	7000	477	533	567
1350	115	129	137	3900	314	352	374	7100	481	539	573
1400	119	134	142	4000	320	358	381	7200	486	544	579
1450	124	138	147	4100	326	364	388	7300	491	549	585
1500	128	143	152	4200	331	371	394	7400	496	555	590
1550	132	148	157	4300	337	377	401	7500	501	560	596
1600	136	153	162	4400	342	383	408	7600	505	565	602

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

FIVE CHILD FAMILIES: CHILD SUPPORT SCHEDULE (Continued) Dollars Per Month Per Child

Combined		pport Amo \$ Per Chilo		Combined		pport Amo \$ Per Chilo		Combined		pport Amo \$ Per Chil	
Gross		Age Group	р	Gross		Age Group	р	Gross		Age Group	þ
Monthly	Age	Age	Age	Monthly	Age	Age	Age	Monthly	Age	Age	Age
Income	0-5	6-11	12-18	Income	0-5	6-11	12-18	Income	0-5	6-11	12-18
7700	510	571	607	10400	632	707	752	13100	745	833	887
7800	515	576	613	10500	636	712	757	13200	749	838	891
7900	519	581	618	10600	640	717	762	13300	753	842	896
8000	524	587	624	10700	645	722	768	13400	757	847	901
8100	529	592	630	10800	649	726	773	13500	761	851	906
8200	533	597	635	10900	653	731	778	13600	765	856	911
8300	538	602	641	11000	658	736	783	13700	769	860	915
8400	543	607	646	11100	662	741	788	13800	773	865	920
8500	547	612	652	11200	666	745	793	13900	777	869	925
8600	552	618	657	11300	670	750	798	14000	781	874	930
8700	556	623	662	11400	675	755	803	14100	785	878	934
8800	561	628	668	11500	679	760	808	14200	789	883	939
8900	565	633	673	11600	683	764	813	14300	793	887	944
9000	570	638	679	11700	687	769	818	14400	797	892	948
9100	575	643	684	11800	691	774	823	14500	801	896	953
9200	579	648	689	11900	695	778	828	14600	805	900	958
9300	583	653	695	12000	700	783	833	14700	808	905	962
9400	588	658	700	12100	704	788	838	14800	812	909	967
9500	592	663	705	12200	708	792	843	14900	816	913	972
9600	597	668	711	12300	712	797	848	15000	820	918	976
9700	601	673	716	12400	716	801	853	15100	824	922	981
9800	606	678	721	12500	720	806	857	15200	828	927	986
9900	610	683	726	12600	724	811	862	15300	832	931	990
10000	614	688	731	12700	728	815	867	15400	836	935	995
10100	619	692	737	12800	733	820	872	15500	840	940	999
10200	623	697	742	12900	737	824	877				
10300	628	702	747	13000	741	829	882				

*2018 Federal Poverty Guideline values converted to monthly values and rounded up to nearest \$50 increment are \$1050 for a one-person household and \$3200 for a seven-person household.

**The schedules show the nearest dollar value based on support functions. The numerical values for the 0-5 and 6-11 age ranges are calculated by multiplying 0.84 and 0.94, respectively, by the 12-18 year old non-rounded calculated value.

To determine child support at higher income levels:

Age 12-18: Raise income to the power .61209 and multiply the result by 2.722181.

Age 6-11: Determine child support for Age 12-18 and then multiply by 0.94.

Age 0-5: Determine child suport for Age 12-18 and then multiply by 0.84.

Surgert Amount Connect Amount Connect Amount											
Combined		pport Amo \$ Per Child		Combined		pport Amo \$ Per Child		Combined		pport Amo \$ Per Chilo	
Gross		Age Group	, ,	Gross	`	Age Group	·	Gross		Age Group	,
Monthly	Age	Age	Age	Monthly	Age	Age	Age	Monthly	Age	Age	Age
Income	0-5	6-11	12-18	Income	0-5	6-11	12-18	Income	0-5	6-11	12-18
50	4	4	4	1650	124	139	148	4500	316	354	377
100	8	8	9	1700	128	143	152	4600	321	360	383
150	11	13	13	1750	132	147	157	4700	326	365	389
200	15	17	18	1800	135	152	161	4800	331	371	394
250	19	21	22	1850	139	156	166	4900	336	376	400
300	23	25	27	1900	143	160	170	5000	341	382	406
350	26	29	31	1950	147	164	175	5100	346	387	412
400	30	34	36	2000	151	168	179	5200	351	393	418
450	34	38	40	2100	158	177	188	5300	356	398	423
500	38	42	45	2200	166	185	197	5400	360	403	429
550	41	46	49	2300	173	194	206	5500	365	409	435
600	45	51	54	2400	181	202	215	5600	370	414	440
650	49	55	58	2500	188	211	224	5700	375	419	446
700	53	59	63	2600	196	219	233	5800	379	424	451
750	56	63	67	2700	203	227	242	5900	384	430	457
800	60	67	72	2800	211	236	251	6000	388	435	462
850	64	72	76	2900	218	244	260	6100	393	440	468
900	68	76	81	3000	226	253	269	6200	398	445	473
950	72	80	85	3100	233	261	278	6300	402	450	479
1000	75	84	90	3200	241	270	287	6400	407	455	484
1050	79	88	94	3300	248	278	296	6500	411	460	490
1100	83	93	99	3400	256	286	305	6600	416	465	495
1150	87	97	103	3500	263	295	314	6700	420	470	500
1200	90	101	108	3600	270	302	321	6800	425	475	506
1250	94	105	112	3700	275	308	328	6900	429	480	511
1300	98	109	116	3800	281	314	334	7000	434	485	516
1350	102	114	121	3900	286	320	340	7100	438	490	521
1400	105	118	125	4000	291	326	346	7200	442	495	527
1450	109	122	130	4100	296	331	353	7300	447	500	532
1500	113	126	134	4200	301	337	359	7400	451	505	537
1550	117	131	139	4300	306	343	365	7500	455	510	542
1600	120	135	143	4400	311	349	371	7600	460	514	547

SIX CHILD FAMILIES: CHILD SUPPORT SCHEDULE Dollars Per Month Per Child

SIX CHILD FAMILIES: CHILD SUPPORT SCHEDULE (Continued) Dollars Per Month Per Child

Combined Gross	(\$	port Amo Per Chil Age Grou	d)	Combined Gross	Support Amount (\$ Per Child)CombinedAge GroupGross			(pport Am \$ Per Chil Age Grou	d)	
Monthly	Age	Age	P Age	Monthly	Age	Age	P Age	Monthly	Age	Age	Age
Income	0-5	6-11	12-18	Income	0-5	6-11	12-18	Income	0-5	6-11	12-18
7700	464	519	552	10400	575	643	684	13100	678	758	807
7800	468	524	557	10500	579	648	689	13200	681	762	811
7900	473	529	563	10600	583	652	694	13300	685	766	815
8000	477	534	568	10700	587	656	698	13400	689	771	820
8100	481	538	573	10800	590	661	703	13500	692	775	824
8200	485	543	578	10900	594	665	708	13600	696	779	828
8300	489	548	583	11000	598	669	712	13700	699	783	833
8400	494	552	588	11100	602	674	717	13800	703	787	837
8500	498	557	593	11200	606	678	721	13900	707	791	841
8600	502	562	598	11300	610	682	726	14000	710	795	846
8700	506	566	603	11400	614	687	731	14100	714	799	850
8800	510	571	608	11500	617	691	735	14200	718	803	854
8900	514	576	612	11600	621	695	740	14300	721	807	859
9000	519	580	617	11700	625	700	744	14400	725	811	863
9100	523	585	622	11800	629	704	749	14500	728	815	867
9200	527	589	627	11900	633	708	753	14600	732	819	871
9300	531	594	632	12000	636	712	758	14700	735	823	876
9400	535	599	637	12100	640	716	762	14800	739	827	880
9500	539	603	642	12200	644	721	767	14900	743	831	884
9600	543	608	646	12300	648	725	771	15000	746	835	888
9700	547	612	651	12400	652	729	776	15100	750	839	892
9800	551	617	656	12500	655	733	780	15200	753	843	897
9900	555	621	661	12600	659	737	785	15300	757	847	901
10000	559	626	665	12700	663	742	789	15400	760	851	905
10100	563	630	670	12800	666	746	793	15500	764	855	909
10200	567	634	675	12900	670	750	798				
10300	571	639	680	13000	674	754	802				

*2018 Federal Poverty Guideline values converted to monthly values and rounded up to nearest \$50 increment are \$1050 for a one-person household and \$3550 for an eight-person household.

**The schedules show the nearest dollar value based on support functions. The numerical values for the 0-5 and 6-11 age ranges are calculated by multiplying 0.84 and 0.94, respectively, by the 12-18 year old non-rounded calculated value.

To determine child support at higher income levels:

Age 12-18: Raise income to the power .61209 and multiply the result by 2.476429.

Age 6-11: Determine child support for Age 12-18 and then multiply by 0.94.

Age 0-5: Determine child support for Age 12-18 and then multiply by 0.84.

Domestic Relations Affidavit

		IN THE		JUDICIAL D			
IN THI	E MATTER OF)				
Party N	Jame)				
	and))))		Case No.		-
Party N	Jame)				
DOME	ESTIC RELATIONS A	AFFIDAVIT OF	(name)				
1.	Party Name R	esidence					-
	Party Name	Birth Month/Yea	XXX-2 rSocial Security	XX Number	Telephon	ne	-
2.	Party Name R	esidence					-
	Party Name	Birth Month/Yea	XXX-2 rSocial Security	XX Number	Telephon	ne	-
3.	Date of Marriage:		_				
4.	Number of Marriag	es: Party Name		Party Name			
5.	Number of children	of the relationship:					
6.	Names, Social Secu	rity Numbers, the month	n and year of eacl	h child's birth and	ages of min	nor children of the	e relationship:
	Name	Social Security N XXX-X	Number X	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.

N 	Jame	XXX-XX ⁻		Custodian	Support Payment \$ \$ \$ \$	
8.	Party	Name is employed by (name)				·
		(address)				
	Party	Name is employed by (name)				
		(address)				
with 1	monthly i	ncome as follows:				
A.	Wage	Earner		Party	Name Part	y Name
	1. 2. 3. 4. 5. 6. 7. 8. 9.	Gross Income Other Income Subtotal Gross Income Federal Withholding (Claiming exemptions) Federal Income Tax OASDHI Kansas Withholding Subtotal Deductions Net Income		\$ \$ \$ \$	\$\$	
B.	Self-H	Employed		Party	Name Party N	lame
	1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11.	Gross Income from self-employment Other Income Subtotal Gross Income Reasonable Business Expenses (Itemize on attached exhibit) Self-Employment Tax (-) Business Net Income Estimated Tax Payments (Claim exemptions) Federal Income Tax Kansas Withholding Subtotal Deductions Net Income (Line B.3. minus Line B.9.)	(-)	\$ \$ \$ \$ \$ \$ \$ \$	\$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$	

Pay period:

Party Name

Party Name

A.

	Item	Amount	Joint or Individual (Specify)
A.	Checking Accounts (D	o not list account numbers):	
		\$	
		\$	
B.	Savings Accounts (Do	not list account numbers):	
		<u>\$</u>	
		\$	
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.)

		Party Name	Party Name
	Item	(Actual or Estimated)	(Actual or Estimated)
1.	Rent	\$	\$
2.	Food	\$	\$
3.	Utilities/services:		
	Trash Service	\$	\$
	Newspaper	\$	\$
	Telephone	\$	\$
	Cell 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	\$	\$
		Party Name	Party Name
	Item	(Actual or Estimated)	(Actual or Estimated)
15.	Miscellaneous (Specify)	¢	¢
		\$	\$
		\$	\$

52

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.

	When Amour	nt of Date of	of Responsibility		
Creditor	Incurred Payment	Last Payment	Balance		
				Party Name	Party Name
			<u> </u>	<u>\$</u>	\$
			<u>\$</u>	<u> </u>	\$
			<u>\$</u>	<u>\$</u>	\$
			<u>\$</u>	<u> </u>	\$
			<u>\$</u>	<u> </u>	\$
			<u>\$</u>	<u>\$</u>	\$
		Subt	total of Payments	\$ <u></u>	\$
		Tota	ıl	\$	\$

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?

\$______.
How much does it cost the provider to furnish health insurance only on the provider?
\$______.

FURNISH THE FOLLOWING INFORMATION IF APPLICABLE.

12. Income and financial resources of children.

Income/Resources

Amount	
\$	
\$	

13. Child support adjustments requested.

parenting time adjustment	agreement past majority
□ income tax consideration	long distance parenting time
□ special needs	overall financial conditions
other:	

All other personal property including retirement benefits (including but not limited to qualified plans such as profit-sharing, 14. 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.

Joint or Individual

Amount	(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	Owners	ship	Actual/Estimated Value
Identify the property, if inheritance.	any, acquired by each of the	parties prior to marriage o	r acquired during marriage by a will
Property Description	Ownership	Source of Ownership	Actual/ Estimated Value
6	6		
t	Payee	Balance Payment Due Rate	Encumbered Property
	Identify the property, if inheritance. Property Description List debt obligations, in payor or payors and pay	Identify the property, if any, acquired by each of the inheritance. Property Description Ownership List debt obligations, including maintenance, not list payor or payors and payees, balance due and rate at t	Identify the property, if any, acquired by each of the parties prior to marriage o inheritance. Property Description Source of Ownership List debt obligations, including maintenance, not listed in Section 10.A or 10.B payor or payors and payees, balance due and rate at which payable; and, if secut t Balance Payment

 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.

Health Insurance	COBRA Continuation		
	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
<u>VS.</u>			
			Case No.
	SHORT-FORM DOM (To be used for Paternity Post-Judgment Motions	y Actions, Chi	**
Name:	_		
I am the: \Box Parent	□ IV-D Agency	\Box Other:	
This case involves these	dependents:		
			f Birth:
			f Birth:
			f Birth:
			f Birth: f Birth:
			f Birth:
1	CONTA wing information about ye Cell #:		
Current Mailing address	:		
		CHILD(REN)	2
A. How many child	ren live in your househol	d currently? _	
B. How many child	ren do you have that are i	not part of this	s court order?
C. What children re	side with you in your hor	ne? □ none	
Child 1:	Year of E	irth:	Relationship:
Child 2:	Year of E	sirth:	Relationship:
Child 3:	Year of E	irth:	Relationship:
Child 4:	Year of E	irth:	Relationship:
Child 5:	Year of E	irth:	Relationship:
Child 6:	Year of E	sirth:	Relationship:

D. For which children do you pay child support?

 \Box None \Box Court Order \Box Verbal Agreement

Child 1: _____ Year of Birth: _____ State of order: _____

Child 2: _____ Year of Birth: _____ State of order: _____

Child 3:_____ Year of Birth: _____ State of order: _____

E. Do you have any parenting agreements for these children?

 \Box None \Box Court Order \Box Verbal Agreement:

F.	Who claims the child(ren) for tax purposes?			
	□	_ claims every year	□ Alternate	\Box other arrangement \Box Unknown \Box No one

EDUCATION & TRAINING

Check all levels of education you have completed:

□ G.E.D. □ High School Diploma □ Associate's Degree □ Bachelor's Degree □ Graduate Degree/Professional License/Trade/Certification: _____

YOUR CURRENT WORK & OTHER INCOME

	\Box Not working \Box Employed through an employer \Box have more than one job
	f-Employed \Box A stay-at-home parent \Box Other:
	Employer Address:
	Employer Fax:
Type of Work:	Position or Title:
□ I am paid h	ourly; the amount is $$ per hour. I usually work hours each week. the amount is $$ every \Box week \Box two weeks \Box month \Box year
	on about any other jobs you currently have and/or information about previous jobs: Wage/Salary: \$
	Wage/Salary: \$
	for work-related expenses such as union dues or uniform.
	income from other sources (side business, odd jobs, investments, etc.).
I receive \$	\square Unemployment Compensation \square Worker's Compensation \square
-	Dility Insurance (SSDI) □ Supplemental Security Income (SSI)Lity□ Other Disability□ Other:
□ I receive \$	each month Social Security benefits for a child on this case.

OTHER PARENT'S CURRENT WORK & OTHER INCOME

The other parent currently: □ Is not working □ Is employed through an employer □ Has more than one job □ Self-Employed □ A stay-at-home parent □ Other:
Employer Name: Employer Address:
Employer Phone: Employer Fax:
Fype of Work: Position or Title:
\Box The other parent is paid hourly; the amount is $per hour.$ The other parent usually works hours eaveek.
\Box The other parent is paid a salary; the amount is $_$ every \Box week \Box two weeks \Box month \Box year
Please list information about any other jobs the other parent currently has and/or information about previous jobs: Type of job/position: Wage/Salary: \$
Гуре of job/position: Wage/Salary: \$
The other parent pays \$ for work-related expenses such as union dues or uniform. Explain:
The other parent has \$ income from other sources (side business, odd jobs, investments, etc.).
The other parent receives \$ □ Unemployment Compensation □ Worker's Compensation □ Social Security Disability Insurance (SSDI) □ Supplemental Security Income (SSI) □ VA Disability □ Other Disability □ Other: □ The other parent receives \$ each month Social Security benefits for a child on this case.
Remember: Provide documentation for each type of employment and income.
IF YOU ARE NOT CURRENTLY WORKING
Have you had a job in the past? \Box Yes \Box No
f yes, when did you become unemployed? Month: Year:
f yes, why did you become unemployed? □ I was laid off. □ I was terminated. □ I quit.
Are you looking for work? \Box Yes \Box No and I do not plan to \Box Not currently, but I plan to in the future
Please list information about your last 2 jobs (if applicable): Type of job/position: Wage/Salary: \$
Гуре of job/position: Wage/Salary: \$

If it applies, attach any proof of lay off or medical records affecting your ability to work.

CHILDCARE AND HEALTH INSURANCE

Do you pay for child care for the child(ren) on this case? \Box Yes \Box No				
For which child(ren)?				
Does DCF pay any portion of the child care? □ Yes □ No If yes, how much? \$				
Do you pay child care \Box every month \Box summer only \Box after school only \Box other:				
How much do you pay for child care? $\ \ \Box$ each week \Box every two weeks \Box monthly				
Remember: Attach receipts, a bill, a letter from a provider on business letterhead, or a notarized letter from a provider. Who pays for the child(ren)'s health insurance?				
□ I carry the children's health insurance. □ My current spouse carries the children's health insurance.				
□ The other party on this case carries the children's insurance. □ Medicaid				
\Box Someone else carries the children's health insurance. \Box The children have no insurance.				
If you -or- your current spouse carry private health insurance for the children, we need your current plan info:				
Insurance company name:				
Insurance company Address:				
What type of plan is it? Employee only (Single)				
Employee + children \$				
Plan effective date: Policy #: Group #:				
List all dependents covered on the plan: 1) 2)				
3) 5)				

ADJUSTMENTS

I am requesting that my child support worksheet include the following adjustments:

- □ parenting time adjustment \Box income tax consideration
- □ agreement past majority \Box long distance parenting time
- \Box special needs

□ other: _____

□ overall financial conditions

SIGNATURE

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

Signature: _____

Date: _____

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	8	If the amount on line 5 is:	
2.a		A. equal to or less than $4,690$, enter 107% (.07).	
		B. greater than \$4,690 but less than $8,125$, enter $\frac{12}{10.5}$ % (.105).	%
		C. equal to or greater than \$8,125 enter 15% (.15) and go to line 10.	
Step	9	If the amount on line 5 is:	
2.b		A. equal to or less than $4,690$, enter $\frac{1311}{10}$ (.11).	
		B. greater than \$4,690 but less than $8,125$, enter $\frac{15}{14}$ % (. $\frac{14}{14}$).	%
		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.	
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. I the parent with the higher adjusted subtotal on Line F.3 of the	
		child support worksheet, go to line 14.	
Step	12	Add line 4 and line 10.	
3.a			
	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	14	Subtract line 10 from line 4.	
3.b			
	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.	

IN THEJUDICIAL DISTRICTDISTRICT COURT,COUNTY, KANSAS

IN THE MATTER OF THE MARRIAGE OF

IN THE MATTER OF THE PARENTAGE OF

Petitioner,

and

Case No.

Respondent.

AGREED SHARED EXPENSE PLAN

Petitioner and Respondent, having entered into a shared residential custody arrangement, make the following agreed plan for sharing of the reasonable direct expenses of the minor child(ren) pursuant to Section III.B.7.a.(1)(b) of the Kansas Child Support Guidelines. This plan must be filed with a child support worksheet and an order approving the child support worksheet and shared expense plan.

1. The parties understand that costs for work related child care and health insurance are already included in the child support worksheet. The parties also agree they shall share the following direct expenses of the minor child(ren) equally as set forth in this plan, which shall be in addition to the monetary child support as required by the shared residency arrangement (check all that apply):

All items listed below
- OR -
Regular clothing (if parties are not maintaining clothing in each home)
Special event clothing (including but not limited to formal dances, prom, graduation)
School uniforms
School supplies
School fees (including but not limited to enrollment, book/activity fees tuition)
Miscellaneous school related expenses (including but not limited to school pictures,
yearbook, field trips)
Extracurricular activity fees, equipment, apparel, and uniform costs
Sports activity fees, equipment, apparel, and uniform costs
Extracurricular activity travel costs of the child
Haircuts
Cell phones
Summer related activities such as summer camps or summer school not included in the
child support worksheet
Other (specify)

- 2. In the event of school lunches, the parties shall share the cost by:

or

 \square

The parties shall each prepay one half of cost of school lunches on a _____weekly _____ monthly basis.

- 3. The parties agree that it is in the best interest of the child(ren) to be involved in reasonable extracurricular activities with the consent of both parties, which consent shall not be unreasonably withheld.
- 4. The parties agree that they must consult with each other about the reasonable direct expenses of the minor child(ren) for which they seek reimbursement **before** the expense is incurred.
- 5. The parties agree that in sharing the direct expenses of the minor child(ren) they may do so by having one parent advance the entire cost and being reimbursed for one half by the other or by splitting the cost equally at the time it is incurred.
- 6. In the event that one of the parties seeks reimbursement of the direct expense they have advanced, the paying party shall provide the reimbursing party with a copy of the receipt for the expense within thirty (30) days of incurring the expense and the reimbursing party shall have thirty days after the receipt is sent in which to reimburse the paying party for their respective one half of the cost.
- 7. The parties agree that failure to pay the party's 50% share of the direct expenses may result in modification of child support or other sanctions.
- 8. The parties agree to use an alternative dispute resolution process for any disagreements the parents may have concerning the children's expenses.

Petitioner

Date

Respondent

Date

TOPIC INDEX

Age	
Birth Expenses	
Changes of circumstance	
Child Support Adjustments	6, 21, 26, 36, 54
Child Support Income	
Child Support Schedules	
Child Support Worksheet 1, 2, 6, 9, 11, 12, 13, 14	, 15, 22, 23, 24, 28, 33, 35
Court Trustee	
Court-Ordered Child Support Paid	
Court-Ordered Maintenance Paid	
Court-Ordered Maintenance Received	
DCF	
Depreciation	
Direct Expenses	. 1, 2, 9, 10, 11, 12, 13, 14
Disbursement of Support Payments	
Dissolution Burden	
Divided Residency	
Divided Residency	
Domestic Gross Income	
Domestic Gross Income	
Domestic Gross Income - Self-Employed	
Domestic Gross Income - Self-Employed Domestic Gross IncomeWage Earner	
Domestic Gross Income Domestic Gross Income - Self-Employed Domestic Gross IncomeWage Earner Domestic Relations Affidavit	
Domestic Gross Income	
Domestic Gross Income Domestic Gross Income - Self-Employed Domestic Gross IncomeWage Earner Domestic Relations Affidavit Enforcement Fee Allowance Equal Parenting Time formula	
Domestic Gross Income	
Domestic Gross Income	
Domestic Gross Income - Self-Employed Domestic Gross Income - Self-Employed Domestic Gross IncomeWage Earner Domestic Relations Affidavit Enforcement Fee Allowance Equal Parenting Time formula Federal Retirement Imputed Income Income Beyond the Child Support Schedule	
Domestic Gross Income - Self-Employed Domestic Gross Income - Self-Employed Domestic Gross IncomeWage Earner Domestic Relations Affidavit Enforcement Fee Allowance Equal Parenting Time formula Federal Retirement Imputed Income Income Beyond the Child Support Schedule Income Tax	

Minimum Wage	5
More than Six Children	
Multiple-Family Application	
Net Parental Child Support Obligation	
Overall Financial Conditions of the Parties	
Overtime	
Parental Child Support Obligation 1, 6, 8, 21,	23, 26, 27, 28, 31
Parenting Time Adjustment	
Payment of Child Support	
Proportionate Shares	
Reasonable Business Expenses	
Rebuttable Presumption	1, 14, 21, 26
Residence with a Third Party	
Review of Guidelines	
Rounding	5, 7, 31
Self-Employment Gross Income	
Shared Expense	10, 11, 12, 22, 27
Social Security	2, 3, 6, 15, 27
Special Needs	
Support of Children Beyond the Age of Majority	
Work-Related Child Care Costs	2, 19, 20, 21, 30