

Judge Cohen,

In the AZ guidelines, it groups all income together for each party, whether it is taxable income, FICA subject income, self-employment income, etc. However, these items of income can generate different tax obligations – some are taxable and some are not, some are subject to FICA, some are not.

Has any thought been given to delineating the income into various components, and having the computer make the appropriate tax adjustments, then calculating support? I know this makes it much more complex, but it also makes it much more accurate. For instance, right now the self-employed are paying a higher amount, as they are subject to paying both ½'s of the taxes, unlike employed people. Also, certain types of income are non-taxable, yet that income gets included in the calculations, so the program assumes taxes being paid. So those people likely pay less support than they could otherwise.

(Or maybe I am missing something on these calculations.)

California has a very good program that has been around for a long time, called the Dissomaster program. This is the child of a private company, which has since been taken over by Thompson West. Several other private groups now have their own programs, using the statewide calcs. I don't know if it would be possible to have one of the companies assist in preparing the program, but they might be interested.

Thank you for your consideration.