

ARIZONA CHILD SUPPORT GUIDELINES
ADOPTED BY
THE ARIZONA SUPREME COURT
FOR
ACTIONS FILED AFTER OCTOBER 31, 1996

BACKGROUND: The Arizona Child Support Guidelines follow the Income Shares Model. The model was developed by the Child Support Guidelines Project of the National Center for State Courts. The total child support amount approximates the amount that would have been spent on the child(ren) if the parents and child(ren) were living together. Each parent contributes his/her proportionate share of the total child support amount.

Information regarding development of the guidelines, including economic data and assumptions upon which the Schedule of Basic Child Support Obligations is based, is contained in the June 29, 1995, report of Policy Studies, Inc., titled *Economic Basis for Updated Child Support Schedule - State of Arizona*.

1. Purposes

- a. To establish a standard of support for children consistent with the reasonable needs of children and the ability of parents to pay.
- b. To make child support orders consistent for persons in similar circumstances.
- c. To give parents and courts guidance in establishing child support orders and to promote settlements.
- d. To comply with state law (Arizona Revised Statutes Section 25-320) and federal law (42 United States Code Section 651 et seq., 45 Code of Federal Regulations Section 302.56) and any amendments thereto.

2. Premises

- a. These guidelines apply to all natural children, whether born in or out of wedlock, and to all adopted children.
- b. The child support obligation has priority over all other financial obligations; the existence of non-support-related financial obligations is generally not a reason for deviating from the guidelines.
- c. The fact that a custodial parent receives child support does not mean that he or she may not also be entitled to spousal maintenance.

If the court is establishing both child support and spousal maintenance, the court shall determine the appropriate amount of spousal maintenance first.

The receipt or payment of spousal maintenance shall be treated in accordance with sections 4.a and 5.a. The addition to or adjustment from gross income under these sections shall apply for the duration of the spousal maintenance award.

- d. A parent's legal duty is to support his or her natural or adopted children. The "support" of other persons such as stepchildren or parents is deemed voluntary and is not a reason for

an adjustment in the amount of support determined under the guidelines.

- e. Duration of support is governed by Arizona Revised Statutes Sections 25-501 and 25-320, except as provided in Arizona Revised Statutes Section 25-648.
- f. Monthly figures are used to calculate the support obligation. Any adjustments to the child support amount shall be annualized so that each month's support obligation is increased or decreased in an equal amount, instead of the obligation for particular months being abated, increased or decreased.

EXAMPLE: At a child support hearing in a paternity action a custodial parent requests an adjustment for child care costs (Section 8.b.1.). The parent incurs child care costs of \$150 per month but only for nine months of the year. The adjustment for child care costs must be annualized as follows: Multiply the \$150 monthly cost times the nine months that the cost is actually paid each year, for an annual total of \$1,350. Divide this total by 12 months to arrive at an annualized monthly adjustment of \$112.50 that may be added to the Basic Child Support Obligation when determining the child support order.

- g. When determining the Basic Child Support Obligation under Section 7, the amount derived from the Schedule of Basic Child Support Obligations shall not be less than the amount indicated on the Schedule:
 - 1. For six children where there are more than six children.
 - 2. For the Combined Adjusted Gross Income of \$15,000 where the actual Combined Adjusted Gross Income of the parents is greater than \$15,000.

3. Presumption

In any action to establish or modify child custody, and in any action to establish child support or past support or to modify child support, whether temporary or permanent, local or interstate, the amount resulting from application of these guidelines shall be the amount of child support ordered. These include, without limitation, all actions or proceedings brought under title 25 of the Arizona Revised Statutes (including maternity and paternity) and juvenile court actions in which a child support order is established or modified. However, if application of the guidelines would be inappropriate or unjust in a particular case, the court shall deviate from the guidelines in accordance with Section 17.

4. Determination of the Gross Income of the Parents

NOTE: Terms such as "Gross Income" and "Adjusted Gross Income" as used in these guidelines do not have the same meaning as when they are used for tax purposes.

- a. Gross income includes income from any source, and may include, but is not limited to, income from salaries, wages, commissions, bonuses, dividends, severance pay, pensions, interest, trust income, annuities, capital gains, social security benefits (subject to Section 24), worker's compensation benefits, unemployment insurance benefits, disability insurance benefits, gifts, prizes, and spousal maintenance. Cash value shall be assigned to in-kind or other non-cash benefits. Seasonal or fluctuating income shall be annualized. Income from any source which is not continuing or recurring in nature need not necessarily be deemed gross income for child support purposes. It is generally not expected that a parent will earn income greater than what would be earned from full-time employment.

- b. Gross income does not include sums received as child support or benefits received from means-tested public assistance programs including, but not limited to, aid to families with dependent children, supplemental security income, food stamps and general assistance.
- c. For income from self-employment, rent, royalties, proprietorship of a business, or joint ownership of a partnership or closely held corporation, gross income means gross receipts minus ordinary and necessary expenses required to produce income. Ordinary and necessary expenses do not include amounts determined by the court to be inappropriate for determining gross income for purposes of child support.
- d. Expense reimbursements or benefits received by a parent in the course of employment or self-employment or operation of a business shall be counted as income if they are significant and reduce personal living expenses.
- e. If a parent is unemployed or working below full earning capacity, the court may consider the reasons. If earnings are reduced as a matter of choice and not for reasonable cause, the court may attribute income to a parent up to his or her earning capacity. In accordance with Arizona Revised Statutes Section 25-320, income of at least minimum wage shall be attributed to a parent ordered to pay child support. If income is attributed to the parent receiving child support, appropriate child care expenses may also be attributed.

The court may decline to attribute income to either parent. Examples of cases in which it may be inappropriate to attribute income include, but are not limited to, the following circumstances:

- 1. A parent is physically or mentally disabled,
 - 2. A parent is engaged in reasonable career or occupational training to establish basic skills or reasonably calculated to enhance earning capacity,
 - 3. Unusual emotional or physical needs of a natural or adopted child require that parent's presence in the home, or
 - 4. The parent is a current recipient of aid to families with dependent children.
- f. Only income of persons having a legal duty of support shall be treated as income under the guidelines. For example, income of a parent's new spouse is not treated as income of that parent.
 - g. The court shall not take into account the impact of the disposition of marital property except as provided in Arizona Revised Statutes Section 25-320.A.6. ("...excessive or abnormal expenditures, destruction, concealment or fraudulent disposition of community, joint tenancy and other property held in common.") or to the extent that such property generates income to a parent.
 - h. The Schedule of Basic Child Support Obligations is based on net income and converted to gross income for ease of application. The impact of income taxes has been considered in the Schedule.

5. Adjustments to Gross Income

- a. The amount of court-ordered spousal maintenance actually paid and the amount of court-ordered child support of other children actually paid by the noncustodial parent or contributed by the custodial parent shall be deducted from the gross income of the paying or contributing parent. "Other children" means natural or adopted children who are not the subject of this particular child support determination.
- b. Support of natural or adopted children not covered by a court order may be considered as an adjustment factor. Any adjustment will be made to gross income and the amount of any adjustment will be determined by a simplified application of the guidelines to determine the basic amount of support that would be ordered for the other children in question.

EXAMPLE: A parent having gross monthly income of \$2,000 supports an adopted minor child not subject of the support case before the court and for whom no support order exists. Locate \$2,000 in the Combined Adjusted Gross Income column of the Schedule. Select the support figure in the column for one child, \$379. The parent's income may be reduced by \$379, resulting in an Adjusted Gross Income of \$1,621.

6. Determining the Adjusted Gross Income of the Parents

Adjusted Gross Income is gross income minus the adjustments provided in Section 5 of these guidelines. The Adjusted Gross Income for each parent shall be established. These amounts shall be added together. The sum is the Combined Adjusted Gross Income.

7. Determining the Basic Child Support Obligation

Locate the income closest to the parents' Combined Adjusted Income figure on the Schedule of Basic Child Support Obligations and select the column for the number of children involved. This number is the Basic Child Support Obligation.

8. Determining the Total Child Support Obligation

To determine the Total Child Support Obligation, the court:

- a. Shall add to the Basic Child Support Obligation the cost of the children's medical insurance coverage. In determining the amount to be added, only the amount of the insurance cost attributable to the children subject of the support order shall be included. If coverage is applicable to other persons, the total cost shall be prorated by the number of persons covered.

EXAMPLE: Through an employment-related insurance plan, a parent provides medical insurance that covers the parent, one child subject of the support case and two other children. Under the plan, the cost of an employee's individual insurance coverage would be \$50. This parent instead pays a total of \$170 for the "family option" that provides coverage

for the employee and any number of dependents. Calculate the adjustment for medical insurance as follows: Subtract the \$50 cost of individual coverage from the \$170 paid for the "family option" to find the cost of dependent coverage. The \$120 remainder then is divided by three--the number of covered dependents. The resulting \$40 is added to the Basic Child Support Obligation as the cost of medical insurance coverage for the one child.

If an adjustment is made for the cost of the children's medical insurance coverage and that cost is paid by the parent ordered to pay child support, the amount of the adjustment added under this Section shall be subtracted from that parent's proportionate share of the Total Child Support Obligation, as determined under Section 9, to arrive at the child support order.

An order for child support shall assign responsibility for providing medical insurance for the children who are the subject of the child support order. If medical insurance of comparable benefits and cost is available to both parents, the court should assign the responsibility to the parent having primary physical custody. The court shall also specify the percentage that each parent shall pay for any medical costs of the children which are not covered by insurance.

Both parents should use their best efforts to obtain services that are covered by the insurance. A parent who is entitled to receive reimbursement from the other parent for medical costs not covered by insurance shall, upon request of the other parent, provide receipts or other evidence of payments actually made.

b. May add to the Basic Child Support Obligation amounts for any of the following:

1. Child Care Costs:

Child care expenses that would be appropriate to the parents' financial abilities and to the lifestyle of the child(ren) if the parents and child(ren) were living together.

Expenses for child care shall be annualized in accordance with Section 2.f.

A parent paying for child care may be eligible for a credit from federal tax liability for dependent children. Before adding child care costs to the Basic Child Support Obligation, the court may adjust this cost in order to apportion the benefit that the dependent tax credit will have to the parent incurring the child care costs. An adjustment of twenty-five percent may be deducted from total annual child care costs, up to maximum annual costs of \$2,400 for one child or \$4,800 for two or more children. If the annual costs for child care exceed the maximum limits, \$50 or \$100 per month, respectively, may be subtracted from the annualized monthly child care cost. Otherwise, annual costs are multiplied by .0625 to arrive at the adjusted monthly child care costs.

EXAMPLE ONE: For two children a parent pays monthly child care costs of \$550 for nine months of the year. To adjust for the expected tax credit benefit first determine whether the annual costs of child care exceed the maximum allowed annual costs. In this example, because the annual cost of \$4,950 (\$550 multiplied by 9 months) exceeds the \$4,800 maximum for two or more children, \$100 per month may be subtracted from the annualized monthly cost. To calculate the annualized cost divide the annual cost by 12 months (\$412.50) and subtract \$100. \$312.50 may be added to the Basic Child Support Obligation for adjusted child care

costs.

EXAMPLE TWO: A parent pays monthly child care costs of \$175 for one child. Multiply by 12 months to obtain the annual costs (\$2,100). Because this amount is less than the \$2,400 maximum for one child, multiply \$2,100 by .0625 to obtain the amount (\$131.25) that may be added to the Basic Child Support Obligation.

Any adjustment for the payment of child care costs with pre-tax dollars shall be calculated in a similar manner. A percentage adjustment other than twenty-five percent may be utilized if proven by the parent paying the child care costs.

At lower income levels the head of household does not incur sufficient tax liability to benefit from the federal tax credit. No adjustment should be made where the income of the custodial parent is less than indicated on the following chart:

MONTHLY GROSS INCOME OF THE CUSTODIAL PARENT					
ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
\$1,100	\$1,500	\$1,700	\$1,900	\$2,100	\$2,300

2. Education Expenses:

Any reasonable and necessary expenses for attending private or special schools or necessary expenses to meet particular educational needs of a child, when such expenses are incurred by agreement of both parents or ordered by the court.

3. Older Child Adjustment:

The average expenditures for children age twelve or older exceed the average expenditures for all children by approximately ten percent. Therefore, the court may increase child support for a child who has reached the age of twelve years by an amount up to ten percent of the support shown on the Schedule. If the court chooses to make an adjustment, the following method of calculation shall be used.

EXAMPLE: The Basic Child Support Obligation for one child, age 12, is \$300. As much as \$30 may be added by the court, for a total of \$330. If not all children subject to the order are age 12 or over, the increase will be prorated as follows: Assume the Basic Child Support Obligation for three children is \$300. If one of the three children is age 12 or over, assign 1/3 of the Basic Child Support Obligation to the older child (\$100). Up to 10% (\$10) of that portion of the Basic Child Support Obligation may be added as an older child adjustment, increasing the obligation to \$310. NOTE: This proration method is limited to this section and should not be followed in Section 22.

4. Extraordinary Child Adjustment:

These guidelines are designed to fit the needs of most children. The court may increase the Basic Child Support Obligation to provide for the special needs of gifted or handicapped children.

9. Determining Each Parent's Proportionate Share of the Total Child Support Obligation

The Total Child Support Obligation shall be divided between the parents in proportion to their Adjusted Gross Incomes. The obligation of each parent is computed by multiplying each parent's share of the Combined Adjusted Gross Income by the Total Child Support Obligation.

EXAMPLE: Combined Adjusted Gross Income is \$1,000. The father's Adjusted Gross Income is \$600. Divide the father's Adjusted Gross Income by the Combined Adjusted Income. The result is the father's share of the Combined Adjusted Gross Income. (\$600 divided by \$1,000 = 60%) So, the father's share is 60%; the mother's share is 40%.

10. Adjustment for Costs Associated with Visitation

Because the Schedule of Basic Child Support Obligations is based on expenditures for children in intact households, there is no consideration for costs associated with visitation. Accordingly, when proof establishes that visitation is or is expected to be exercised by the parent paying child support, an adjustment shall be made to that parent's proportionate share of the Total Child Support Obligation.

To adjust for the costs of visitation, first determine the total amount of visitation indicated in a court order or parenting plan or by the expectation or historical practice of the parents. Using the following definitions, add together each period of visitation within twenty-four hours to arrive at the total number of visitation days per year.

- a. "One day" means more than 12 continuous and consecutive hours or an overnight.
- b. "One-half day" means greater than 4 and up to and including 12 continuous and consecutive hours.
- c. "One-quarter day" means up to and including 4 continuous and consecutive hours.

For purposes of calculating visitation days, only the time spent by a child with the noncustodial parent is considered. Time that the child is in school or child care is not considered.

After determining the total number of visitation days, refer to the following Visitation Table. The left two columns of the Visitation Table set forth numbers of visitation days in increasingly higher ranges. "Reasonable" visitation or visitation consistent with available county visitation/access guidelines will likely fall within the range of days between 72 and 129. Adjacent to each range is an adjustment percentage. The visitation adjustment is calculated as follows: Locate the total number of visitation days per year in the left columns of the Visitation Table and select the adjustment percentage from the adjacent column. Multiply the Basic Child Support Obligation determined under Section 7 by the appropriate adjustment percentage. The number resulting from this multiplication then is subtracted from the proportionate share of the Total Child Support Obligation of the parent who exercises visitation.

VISITATION TABLE	
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Number of Visitation Days		Adjustment Percentage
0	3	0
4	20	.012
21	38	.031
39	57	.050
58	72	.068
73	129	.187
130	148	.255
149	166	.289
167	180	.323

EXAMPLE: The Basic Child Support Obligation from the Schedule is \$430 for two children. After making all applicable adjustments under Section 8, the Total Child Support Obligation is \$500 and the noncustodial parent's proportionate share is 60%, or \$300. The noncustodial parent has visitation with the children a total of 100 days. On the Visitation Table, the range of days for this amount of visitation is from 73 to 129 days. The corresponding adjustment percentage is .187. Multiply the \$430 Basic Child Support Obligation by .187. The resulting \$80.41 is subtracted from \$300 (the noncustodial parent's proportionate share of the Total Child Support Obligation), adjusting the support obligation to \$219.59.

NOTE: The visitation adjustment in this section does not consider certain costs usually incurred only by the parent having primary physical custody, such as a child's clothing and personal-care items. Upon proof that in the best interests of the child such costs are in fact duplicated or equally shared by the parents or incurred primarily by the noncustodial parent, the court may make a further adjustment if visitation exceeds 129 days per year. The amount of this adjustment is limited to 16 percent of the Basic Child Support Obligation.

If the time spent with each parent is essentially equal, the expenses for the children are equally shared and gross adjusted incomes of the parents also are essentially equal, no support shall be paid. If the parents' incomes are not equal, the total child support amount shall be divided equally between the two households and the parent owing the greater amount shall be ordered to pay what is necessary to achieve that equal share in the other parent's household.

11. Determining the Child Support Order

The court shall order the noncustodial parent to pay child support in an amount equal to his or her proportionate share of the Total Child Support Obligation. The custodial parent shall be presumed to spend his or her share on the children.

EXAMPLE: On the Schedule, the Basic Child Support Obligation for a Combined Adjusted Gross Income of \$1,500 for one child is \$290. To this the court adds \$20 because the child is over 12 years of age (approximately 7% in this example). The Total Child Support Obligation is \$310.

The father's share is 60% of \$310, or \$186. The mother's share is 40% of \$310, or \$124. Custody is

granted to the mother and under the court-approved parenting plan visitation will be exercised by the father a total of 100 days per year. After adjusting for visitation, the father's share is \$131.77. The father shall pay the child support amount of \$131.77 per month. The value of the mother's contribution is \$124, and she spends it directly on the child.

12. **Self Support Reserve Test**

In each case, after determining the child support order, the court shall perform a self support reserve test to verify that the obligor is financially able both to pay the child support order and to maintain at least a minimum standard of living, as follows:

Deduct \$645 (the self support reserve) from the obligors' Adjusted Gross Income. If the resulting amount is less than the child support order, the court shall reduce the child support order to the resulting amount.

EXAMPLE: The Adjusted Gross Income of the parent paying support is \$800. In determining the child support order, that parent's proportionate share was calculated to be \$175. Subtracting \$645 (the self support reserve) from the \$800 gross income leaves a remainder of \$155. Because this difference is less than \$175, the child support order must be reduced to \$155.

13. **Multiple Children, Divided Custody**

When each parent is granted physical custody of at least one of the parties' children, each parent is obligated to contribute to the support of all the children. However, the amount of current support to be paid by the parent having the greater support obligation shall be reduced by the amount of support owed to that parent by the other parent.

EXAMPLE: (For simplicity, this example does not consider visitation.) Combined Adjusted Gross Income is \$3,000 per month. Father's gross income is \$1,000 per month (33.3%) and he has custody of one child. Mother's gross income is \$2,000 per month (66.6%) and she has custody of two children.

Prepare a Parent's Worksheet to determine support for children in the mother's household. Locate the Combined Adjusted Gross Income figure of \$3,000 on the Schedule. Select the support figure in the column for the two children in this household, \$766. The father's share is 33.3% of \$766 or \$255.08.

Prepare a Parent's Worksheet to determine support for the child in the father's household. Locate the Combined Adjusted Gross Income figure of \$3,000. Select the support figure in the column for the one child in this household, \$530. The mother's share is 66.6% of \$530, or \$352.98.

The mother is obligated to pay the father \$352.98 for child support. This amount is reduced by the \$255.08 obligation owed by the father to the mother. Thus, the mother shall pay \$97.90 per month.

14. **Support Assigned to the State**

If support has been assigned to the state under Arizona Revised Statutes Section 46-407, the obligation of a parent to pay support shall not be offset by child support arrearages that may be owed to that parent.

15. **Travel Expenses Associated with Visitation**

The court may allocate travel expenses of the child associated with visitation. In doing so, the court shall consider the means of the parents and may consider how their conduct (such as a change of residence) has affected the costs of visitation. To the extent possible, any allocation shall ensure that the child has continued contact with each parent. A parent who is entitled to receive reimbursement from the other parent for allocated visitation expenses shall, upon request of the other parent, provide receipts or other evidence of payments actually made. The allocation of expenses does not change the amount of the support ordered.

16. Gifts in Lieu of Money

Once child support has been ordered by the court, the child support is to be paid in money. Gifts of clothing, etc. in lieu of money are not to be offset against the support order except by court order.

17. Deviations

a. The court shall deviate from the guidelines, i.e., order support in an amount different from that which is provided pursuant to these guidelines, after considering all relevant factors, including those set forth in Arizona Revised Statutes Section 25-320, and applicable case law, only if all of the following criteria are met:

1. Application of the guidelines is inappropriate or unjust in the particular case,
2. The court has considered the best interests of the child in determining the amount of a deviation. A deviation that reduces the amount of support paid is not, by itself, contrary to the best interests of the child,
3. The court makes written findings regarding 1 and 2 above,
4. The court shows what the order would have been without the deviation, and
5. The court shows what the order is after deviating.

b. The court may deviate from the guidelines based upon an agreement of the parties only if all of the following criteria are met:

1. The agreement is in writing,
2. All parties have signed the agreement with knowledge of the amount of support that would have been ordered by the guidelines but for the agreement,
3. All parties have signed the agreement free of duress and coercion, and
4. The court complies with the requirements of Section 17.a.

18. Third-Party Care Givers

When a child lives with a third-party care giver by virtue of a court order, administrative placement by a state agency or under color of authority, the third-party care giver is entitled to receive support payments from each parent on behalf of the child.

19. Court's Findings

The court shall make findings in the record as to: gross income, Adjusted Gross Income, Basic Child Support Obligation, Total Child Support Obligation, each parent's proportionate share of the child support obligation, and the child support order.

The findings may be made by incorporating a worksheet containing this information into the file.

The child support order shall be set forth in a sum certain and start on a date certain. A new child support order shall be filed upon any change in the amount or due date of the child support obligation.

20. Exchange of Information

The court shall order that every twenty-four months financial information such as tax returns, financial affidavits, and earning statements be exchanged between the parties.

Unless the court has ordered otherwise, at the time the parties exchange financial information, they shall also exchange residential addresses and the names and addresses of their employers.

21. Modification

a. Standard Procedure

Pursuant to Arizona Revised Statutes Sections 25-503 and 25-327, either parent or the state title IV-D agency may ask the court to modify a child support order upon a showing of a substantial and continuing change of circumstances.

b. Simplified Procedure

Either parent or the state title IV-D agency may request the court to modify a child support order if application of the guidelines results in an order that varies fifteen percent or more from the existing amount. A fifteen percent variation in the amount of the order will be considered prima facie evidence of substantial and continuing change of circumstances. A request for modification of the child support amount must be accompanied by a completed and sworn "Parent's Worksheet for Child Support Amount," and documentation supporting the incomes if different from the court's most recent findings regarding income of the parents. If the party requesting the modification is unable to provide documentation supporting the other party's income, the requesting party shall indicate that the income

amount is attributed/estimated and state the basis for the amount listed. The state title IV-D agency may submit a parent's worksheet.

The simplified procedure also may be used by either parent or the state title IV-D agency to modify a child support order to assign or alter the responsibility to provide medical insurance for a child who is subject of a support order.

A copy of the request for modification of child support and the "Parent's Worksheet for Child Support Amount," including supporting documentation, showing that the proposed child support amount would vary fifteen percent or more from the existing child support order shall be served on the other parent, or on both parents if filed by the state title IV-D agency, pursuant to Rules 4.1 and 4.2, Rules of Civil Procedure.

If the requested modification is disputed, the parent receiving service must request a hearing within 20 days of service. If service is made outside the state, as provided in Rule 4.2, Rules of Civil Procedure, the parent receiving service must request a hearing within 30 days of service.

A party requesting a hearing shall file a written request for hearing accompanied by a completed and sworn "Parent's Worksheet for Child Support Amount." Copies of the documents filed, together with the notice of hearing, shall be served on the other party and, if appropriate, the state title IV-D agency by first class mail not less than ten judicial days prior to the hearing.

Upon proof of service and if no hearing is requested within the time allowed, the court will review the request and enter an appropriate order or set the matter for hearing.

If any party requests a hearing within the time allowed, the court shall conduct such hearing. No order shall be modified without a hearing if one is requested.

The notice provision of Rule 55, Rules of Civil Procedure, does not apply to this simplified modification procedure.

A request to modify child support, request for a hearing and notice of hearing, "Parent's Worksheet for Child Support Amount" and child support order filed or served pursuant to this subsection must be made using forms approved by the Arizona Supreme Court or substantially similar forms.

Approved forms are available from the Clerk of the Superior Court.

22. Effect of Cessation of Support for One Child

If support for more than one child was ordered under these guidelines and thereafter the duty to support one of the children stops, the order is not automatically reduced by that child's share. To obtain a modification to the support order, a request must be made in writing to the court to recalculate the support obligation pursuant to these guidelines. The procedure specified in Section 21 may be used for this purpose.

EXAMPLE: The child support order for an income of \$1,500, with four children is \$562. One child graduates from high school and turns 18. In determining the new child support amount, do not deduct one-fourth of the order for a new order of \$421.50. Instead, determine a new child support order by applying the guidelines. (NOTE: This method varies from the one used in section 8.b.3.)

23. Income of a Child

Income earned or money received by a child from sources other than child support shall not relieve a parent of the support obligation established by these guidelines.

24. Credit for Benefits

Benefits, such as social security disability or insurance, received by a child as a result of contributions made by the parent paying support shall be credited as follows:

- a. Only the benefits received by the parent are included as part of that parent's gross income.
- b. If the amount of the child's benefit for a given month is equal to or greater than the parent's child support obligation, then the parent's obligation is satisfied. Any benefit received by the child for a given month in excess of the child support obligation is not treated as an arrearage payment nor as a future payment.
- c. If the amount of the child's benefit for a given month is less than the parent's child support obligation, the parent must pay the difference.

25. Federal Tax Exemption for Dependent Children

In any case in which the current child support obligation is at least \$1,200 per year, there should be an allocation of the federal tax exemptions applicable to the minor children which as closely as possible approximates the percentages of support being provided by each of the parents. The allocation of the exemptions shall be conditioned upon payment by December 31 of the total court-ordered child support obligation for the current calendar year and any court-ordered arrearage payments due during that calendar year for which the exemption is to be claimed. If these conditions have been met, the obligee shall execute the necessary Internal Revenue Service forms to transfer the exemptions. If the obligor has paid the current support, but has not paid the court-ordered arrearage payments, the obligor shall not be entitled to claim the exemption.

EXAMPLE: Noncustodial parent's percentage of gross income is approximately 67% and custodial parent's percentage is approximately 33%. All payments are current.

- # If there are three children, the noncustodial parent would be entitled to claim two and the custodial parent would claim one.
- # If there is only one child, the noncustodial parent would be entitled to claim the child two out of every three years, and the custodial parent would claim the child one out of every three years.

For purposes of this section only, an obligor shall be credited as having paid child support that has been deducted on or before December 31 pursuant to an order of assignment if the amount has been received by the court or clearinghouse by January 15 of the following year.

26. Effective Date

All child support orders in actions filed after October 31, 1996, shall be made pursuant to these guidelines, whether they be original orders or modifications of pre-existing orders.

SCHEDULE OF BASIC CHILD SUPPORT OBLIGATION

This Schedule is only part of the overall guidelines and must be used together with the accompanying information

COMBINED ADJ. GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
650	145	227	270	298	323	346
700	152	238	283	313	339	362
750	160	249	296	327	354	379
800	168	261	310	343	371	397
850	177	273	324	358	388	416
900	185	285	339	374	406	434
950	194	297	353	390	423	452
1000	202	310	367	406	440	471
1050	211	322	381	422	457	489
1100	219	334	396	437	474	507
1150	228	346	410	453	491	526
1200	236	358	424	469	508	544
1250	245	370	439	485	526	562
1300	254	383	453	501	543	581
1350	262	394	466	515	558	597
1400	271	406	480	531	575	616
1450	281	418	495	547	592	634
1500	290	430	509	562	609	652
1550	299	442	523	578	626	670
1600	308	454	537	594	643	688
1650	317	467	551	609	660	707
1700	327	479	566	625	678	725
1750	336	491	580	641	695	743
1800	345	503	594	656	712	761
1850	354	515	608	672	728	780
1900	363	527	622	688	745	798
1950	371	539	637	703	762	816
2000	379	551	651	719	779	834
2050	388	563	665	735	796	852
2100	396	575	679	750	813	870
2150	405	588	693	766	830	888
2200	413	600	707	782	847	907
2250	421	612	721	797	864	925
2300	430	624	736	813	881	943
2350	438	636	750	829	898	961
2400	447	648	764	844	915	979

SCHEDULE OF BASIC CHILD SUPPORT OBLIGATION

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COMBINED ADJ. GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
2450	455	660	778	859	932	997
2500	463	671	790	873	947	1013
2550	469	680	802	886	960	1028
2600	476	690	813	898	973	1042
2650	483	699	824	910	987	1056
2700	489	709	835	922	1000	1070
2750	496	719	846	935	1013	1084
2800	503	728	857	947	1026	1098
2850	510	738	868	959	1040	1113
2900	516	747	879	971	1053	1127
2950	523	757	890	984	1066	1141
3000	530	766	901	996	1080	1155
3050	536	776	912	1008	1093	1169
3100	543	785	923	1020	1106	1184
3150	548	793	932	1030	1117	1195
3200	553	800	941	1039	1127	1206
3250	558	807	949	1049	1137	1217
3300	562	814	958	1058	1147	1228
3350	567	821	966	1068	1157	1239
3400	572	828	975	1077	1168	1249
3450	577	835	983	1087	1178	1260
3500	581	842	992	1096	1188	1271
3550	586	849	1000	1105	1198	1282
3600	591	856	1009	1115	1209	1293
3650	596	863	1017	1124	1219	1304
3700	601	871	1026	1134	1229	1315
3750	605	878	1034	1143	1239	1326
3800	610	885	1043	1152	1249	1337
3850	614	890	1049	1160	1257	1345
3900	618	896	1056	1167	1265	1353
3950	623	902	1062	1174	1272	1361
4000	627	907	1068	1181	1280	1369
4050	631	913	1075	1188	1287	1377
4100	635	919	1081	1194	1295	1385
4150	639	924	1087	1201	1302	1393

SCHEDULE OF BASIC CHILD SUPPORT OBLIGATION

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COMBINED ADJ. GROSS	ONE	TWO	THREE	FOUR	FIVE	SIX
INCOME	CHILD	CHILDREN	CHILDREN	CHILDREN	CHILDREN	CHILDREN
4200	644	930	1093	1208	1310	1401
4250	648	936	1100	1215	1317	1410
4300	652	942	1106	1222	1325	1418
4350	656	947	1112	1229	1332	1426
4400	660	953	1119	1236	1340	1434
4450	664	959	1125	1243	1347	1442
4500	669	964	1131	1250	1355	1450
4550	671	969	1136	1255	1361	1456
4600	674	973	1141	1261	1366	1462
4650	677	976	1146	1266	1372	1468
4700	679	980	1150	1271	1377	1474
4750	682	984	1155	1276	1383	1480
4800	685	988	1159	1281	1388	1485
4850	687	992	1163	1285	1393	1491
4900	690	995	1168	1290	1399	1496
4950	692	999	1172	1295	1404	1502
5000	695	1003	1176	1300	1409	1508
5050	697	1006	1181	1305	1414	1513
5100	700	1010	1185	1309	1419	1519
5150	703	1014	1190	1315	1425	1525
5200	706	1018	1195	1320	1431	1531
5250	710	1024	1201	1327	1439	1539
5300	715	1031	1209	1337	1449	1550
5350	720	1039	1218	1346	1459	1561
5400	726	1046	1226	1355	1469	1572
5450	731	1054	1235	1365	1479	1583
5500	736	1061	1243	1374	1490	1594
5550	742	1068	1252	1383	1500	1605
5600	747	1076	1260	1393	1510	1616
5650	752	1083	1269	1402	1520	1626
5700	757	1091	1277	1412	1530	1637
5750	763	1098	1286	1421	1540	1648
5800	768	1106	1294	1430	1550	1659
5850	773	1113	1303	1440	1561	1670
5900	779	1120	1311	1449	1571	1681

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COMBINED ADJ. GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
5950	783	1126	1318	1457	1579	1690
6000	787	1132	1325	1465	1588	1699
6050	791	1138	1332	1472	1596	1708
6100	795	1144	1339	1480	1604	1717
6150	799	1150	1346	1488	1613	1726
6200	803	1156	1353	1496	1621	1734
6250	807	1162	1360	1503	1630	1743
6300	811	1168	1367	1511	1638	1752
6350	815	1174	1374	1519	1646	1761
6400	820	1180	1381	1526	1655	1770
6450	824	1185	1388	1534	1663	1779
6500	828	1191	1395	1542	1671	1788
6550	832	1197	1402	1550	1680	1797
6600	836	1203	1409	1557	1688	1806
6650	840	1209	1416	1565	1697	1815
6700	844	1215	1423	1573	1705	1824
6750	848	1221	1430	1580	1713	1833
6800	852	1227	1437	1588	1722	1842
6850	856	1233	1444	1596	1730	1851
6900	860	1239	1451	1604	1738	1860
6950	865	1245	1459	1612	1747	1870
7000	869	1252	1466	1620	1756	1880
7050	874	1259	1474	1629	1766	1889
7100	879	1265	1482	1637	1775	1899
7150	883	1272	1489	1646	1784	1909
7200	888	1279	1497	1654	1793	1919
7250	893	1285	1505	1663	1803	1929
7300	897	1292	1513	1672	1812	1939
7350	902	1298	1520	1680	1821	1949
7400	907	1305	1528	1689	1831	1959
7450	911	1312	1536	1697	1840	1969
7500	916	1318	1544	1706	1849	1979
7550	921	1325	1551	1714	1858	1989
7600	925	1332	1559	1723	1868	1999
7650	930	1338	1567	1731	1877	2008

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COMBINED ADJ. GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
7700	934	1345	1575	1740	1886	2018
7750	939	1352	1582	1749	1895	2028
7800	944	1358	1590	1757	1905	2038
7850	948	1365	1598	1766	1914	2048
7900	953	1371	1606	1774	1923	2058
7950	958	1378	1613	1783	1933	2068
8000	962	1385	1621	1791	1942	2078
8050	967	1391	1629	1800	1951	2088
8100	972	1398	1636	1808	1960	2098
8150	976	1405	1644	1817	1970	2108
8200	981	1411	1652	1825	1979	2118
8250	986	1418	1660	1834	1988	2127
8300	990	1424	1667	1842	1997	2137
8350	994	1430	1674	1850	2006	2146
8400	998	1436	1682	1858	2014	2155
8450	1002	1442	1689	1866	2023	2164
8500	1006	1448	1696	1874	2031	2173
8550	1010	1454	1703	1881	2040	2182
8600	1015	1460	1710	1889	2048	2191
8650	1019	1466	1717	1897	2057	2201
8700	1023	1472	1724	1905	2065	2210
8750	1027	1478	1731	1913	2074	2219
8800	1031	1484	1738	1921	2082	2228
8850	1035	1490	1746	1929	2091	2237
8900	1039	1496	1753	1936	2099	2246
8950	1043	1502	1760	1944	2108	2255
9000	1047	1508	1767	1952	2116	2264
9050	1052	1514	1774	1960	2125	2274
9100	1056	1520	1781	1968	2134	2283
9150	1060	1526	1788	1976	2142	2292
9200	1064	1532	1795	1984	2151	2301
9250	1068	1538	1802	1992	2159	2310
9300	1072	1544	1810	1999	2168	2319
9350	1076	1550	1817	2007	2176	2328
9400	1080	1556	1824	2015	2185	2337

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COMBINED ADJ. GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
9450	1084	1562	1831	2023	2193	2347
9500	1089	1568	1838	2031	2202	2356
9550	1093	1574	1845	2039	2210	2365
9600	1097	1580	1852	2047	2219	2374
9650	1101	1586	1859	2054	2227	2383
9700	1105	1591	1866	2061	2234	2391
9750	1108	1596	1872	2068	2242	2399
9800	1112	1602	1878	2076	2250	2407
9850	1115	1607	1885	2083	2257	2415
9900	1119	1612	1891	2090	2265	2424
9950	1123	1618	1897	2097	2273	2432
10000	1126	1623	1904	2104	2280	2440
10050	1130	1628	1910	2111	2288	2448
10100	1133	1634	1917	2118	2296	2456
10150	1137	1639	1923	2125	2303	2465
10200	1140	1644	1929	2132	2311	2473
10250	1144	1649	1936	2139	2319	2481
10300	1148	1655	1942	2146	2326	2489
10350	1151	1660	1949	2153	2334	2497
10400	1155	1665	1955	2160	2341	2505
10450	1158	1670	1960	2166	2348	2513
10500	1161	1675	1966	2173	2355	2520
10550	1165	1680	1972	2179	2362	2528
10600	1168	1685	1978	2186	2369	2535
10650	1171	1689	1984	2192	2376	2543
10700	1174	1694	1990	2199	2383	2550
10750	1178	1699	1996	2205	2390	2558
10800	1181	1704	2002	2212	2397	2565
10850	1184	1709	2007	2218	2405	2573
10900	1188	1714	2013	2225	2412	2580
10950	1191	1719	2019	2231	2419	2588
11000	1194	1724	2025	2238	2426	2596
11050	1198	1729	2031	2245	2434	2604
11100	1202	1735	2039	2253	2443	2614
11150	1206	1742	2047	2262	2452	2624

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COMBINED ADJ. GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
11200	1210	1748	2055	2270	2461	2633
11250	1215	1754	2062	2279	2471	2643
11300	1219	1761	2070	2287	2480	2653
11350	1223	1767	2078	2296	2489	2663
11400	1227	1773	2086	2304	2498	2673
11450	1232	1780	2093	2313	2508	2683
11500	1236	1786	2101	2322	2517	2693
11550	1240	1792	2109	2330	2526	2703
11600	1244	1799	2116	2339	2535	2713
11650	1248	1805	2124	2347	2545	2723
11700	1253	1812	2132	2356	2554	2732
11750	1257	1818	2140	2364	2563	2742
11800	1261	1824	2147	2373	2572	2752
11850	1265	1831	2155	2381	2582	2762
11900	1270	1837	2163	2390	2591	2772
11950	1274	1843	2171	2398	2600	2782
12000	1278	1850	2178	2407	2609	2792
12050	1282	1856	2186	2416	2619	2802
12100	1287	1862	2194	2424	2628	2812
12150	1291	1869	2201	2433	2637	2822
12200	1295	1875	2209	2441	2646	2832
12250	1299	1881	2217	2450	2656	2841
12300	1304	1888	2225	2458	2665	2851
12350	1308	1894	2232	2467	2674	2861
12400	1312	1900	2240	2475	2684	2871
12450	1316	1907	2248	2484	2693	2881
12500	1321	1913	2256	2493	2703	2892
12550	1324	1918	2261	2499	2709	2898
12600	1327	1923	2266	2505	2715	2905
12650	1330	1927	2271	2510	2721	2911
12700	1333	1931	2277	2516	2727	2918
12750	1336	1936	2282	2522	2733	2924
12800	1339	1940	2287	2527	2739	2931
12850	1342	1945	2292	2533	2745	2937
12900	1345	1949	2297	2538	2751	2944

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COMBINED ADJ. GROSS	ONE	TWO	THREE	FOUR	FIVE	SIX
INCOME	CHILD	CHILDREN	CHILDREN	CHILDREN	CHILDREN	CHILDREN
12950	1348	1953	2302	2544	2758	2951
13000	1360	1970	2322	2566	2782	2976
13050	1364	1975	2327	2572	2788	2983
13100	1367	1979	2333	2578	2794	2990
13150	1370	1984	2338	2584	2800	2996
13200	1373	1988	2343	2589	2807	3003
13250	1376	1993	2348	2595	2813	3010
13300	1379	1997	2353	2601	2819	3016
13350	1382	2002	2359	2607	2825	3023
13400	1385	2006	2364	2612	2831	3030
13450	1388	2011	2369	2618	2838	3036
13500	1392	2015	2374	2624	2844	3043
13550	1395	2020	2379	2629	2850	3050
13600	1398	2024	2384	2635	2856	3056
13650	1401	2028	2390	2641	2863	3063
13700	1404	2033	2395	2647	2869	3069
13750	1407	2037	2400	2652	2875	3076
13800	1410	2042	2405	2658	2881	3083
13850	1413	2046	2410	2664	2887	3089
13900	1416	2051	2416	2670	2894	3096
13950	1420	2055	2421	2675	2900	3103
14000	1423	2060	2426	2681	2906	3109
14050	1426	2064	2431	2687	2912	3116
14100	1429	2069	2436	2693	2919	3123
14150	1432	2073	2442	2698	2925	3129
14200	1435	2077	2447	2704	2931	3136
14250	1438	2082	2452	2710	2937	3143
14300	1441	2086	2457	2716	2943	3149
14350	1445	2091	2462	2721	2950	3156
14400	1448	2095	2468	2727	2956	3163
14450	1451	2100	2473	2733	2962	3169
14500	1454	2104	2478	2739	2968	3176
14550	1457	2109	2483	2744	2975	3183
14600	1460	2113	2488	2750	2981	3189
14650	1463	2118	2494	2756	2987	3196

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COMBINED ADJ. GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
14700	1466	2122	2499	2762	2993	3203
14750	1469	2126	2504	2767	2999	3209
14800	1473	2131	2509	2773	3006	3216
14850	1476	2135	2514	2779	3012	3223
14900	1479	2140	2520	2784	3018	3229
14950	1482	2144	2525	2790	3024	3236
15000	1485	2149	2530	2796	3031	3243