

**RULES
OF
TENNESSEE DEPARTMENT OF HUMAN SERVICES
CHILD SUPPORT SERVICES DIVISION**

**CHAPTER 1240-2-4
CHILD SUPPORT GUIDELINES**

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1240-2-4-.01 LEGAL BASIS, SCOPE, AND PURPOSE.

- (1) Federal and State Legal Requirements for the Establishment and Application of Child Support Guidelines.
 - (a) Title IV-D of the Social Security Act (42 U.S.C. §§ 651-669), specifically 42 U.S.C. § 667 and 45 C.F.R. § 302.56, requires that states establish guidelines for setting and modifying child support award amounts in each state. Tennessee Code Annotated §§ 36-5-101(e), 71-1-105(15), and 71-1-132 implement these requirements and direct the Tennessee Department of Human Services to establish those guidelines to enforce the provisions of federal law.
 - (b) The Tennessee Department of Human Services is the authorized state agency for the enforcement of the child support program in the State of Tennessee under Title IV-D of the Social Security Act. The Department of Human Services will comply with federal and state requirements to promulgate Child Support Guidelines to be used in setting awards of child support.
 - (c) Pursuant to 42 U.S.C. § 667 and 45 C.F.R. § 302.56, the Child Support Guidelines must be made available to all persons in the state whose duty it is to set or modify child support award amounts in all child support cases.
 - (d) Pursuant to federal laws and regulations, the Child Support Guidelines established by a state must, at a minimum:
 1. Be applied by all judicial or administrative tribunals and other officials of the state who have power to determine child support awards in the state as a rebuttable presumption as to the amount of child support to be awarded in child support cases and result in a presumptively correct child support award;
 2. Take into consideration all earnings and income of the alternate residential parent;
 3. Be based on specific descriptive and numeric criteria and result in the computation of the child support obligation; and
 4. Provide for the child's health care needs through health insurance coverage or other means.
 - (e) Federal law and regulations further provide that the amount of child support mandated by the Guidelines may be rebutted if the tribunal setting or modifying support includes, in writing, in the order:

1. The reasons the tribunal deviated from the presumptive amount of child support that would have been paid pursuant to the Guidelines;
 2. The amount of child support that would have been required under the Guidelines if the presumptive amount had not been rebutted; and
 3. A finding by the tribunal that states how, in its determination,
 - (i) Application of the Guidelines would be unjust or inappropriate in the particular case before the tribunal; and
 - (ii) The best interests of the child or children who are subject to the support award determination are served by deviation from the presumptive guideline amount.
- (2) Effective Date and Applicability.
- (a) The Child Support Guidelines established by this Chapter shall be applicable in every judicial or administrative action to establish, modify, or enforce child support, whether temporary or permanent, whether the action is filed before or after the effective date of these rules, where a hearing which results in an order establishing, modifying, or enforcing support is held after the effective date of these rules.
 - (b) The Child Support Guidelines shall be applied to all of the following cases involving the establishment, modification, or enforcement of child support:
 1. Divorce or separate maintenance actions of married persons who are living separately, who have children of the marriage, including those actions in which a marital dissolution agreement or parenting plan is executed.
 - (i) If the parties stipulate to the child support to be paid for the support of the parties' children, the stipulations, whether in a marital dissolution agreement, parenting plan, or in any other document establishing the amounts to be paid for the support of the parties' children, shall be reviewed by the tribunal before approval.
 - (ii) No hearing shall be required as to the amount of child support awarded in such cases. However, the tribunal shall use the Guidelines in reviewing the adequacy of child support obligations negotiated by the parties, including provisions for medical care, and, if the negotiated agreement does not comply with the Guidelines or contain the findings of fact necessary to support a deviation, the tribunal shall reject the agreement.
 - (iii) In such stipulations, the order approving the agreement or parenting plan or other document:
 - (I) Shall establish a specific numerical dollar figure for support to be paid at specified intervals (weekly, bi-weekly, semi-monthly, monthly). The final child support order shall not be expressed as a percentage of the parent's income.
 - (II) If the agreement does not state the amount of support calculated under the Guidelines, the order of the tribunal approving the agreement shall state the amount of support proposed in the agreement and the guideline amount and shall provide in writing:
 - I. The reasons the tribunal deviated from the presumptive amount of child support that would have been paid pursuant to the Guidelines;

- (f) Ensure that a minimum amount of child support is set for parents with a low income in order to maintain a bond between the parent and the child, to establish patterns of regular payment, and to enable the child support enforcement agency and party receiving support to maintain contact with the parent paying support; and
 - (g) Allocate a parent's financial child support responsibility from the parent's income among all of the parent's children for whom the parent is legally responsible in a manner that gives equitable consideration, as defined by the Department's Guidelines, to children for whom support is being set in the case before the tribunal and to other children for whom the parent is legally responsible and supporting.
- (4) These Guidelines are a minimum base for determining child support obligations. The presumptive child support order may be increased according to the best interest of the child for whom support is being considered, the circumstances of the parties, and the rules of this chapter.

Authority: T.C.A. §§ 4-5-202, 36-5-101(e), 37-1-151; 71-1-105(12) and (15), and 71-1-132; 42 U.S.C. §§ 654 and 667; and 45 C.F.R. § 302.56. **Administrative History:** New rule filed December 18, 1987; effective February 1, 1988. Amendment filed August 25, 1989; effective October 13, 1989. Amendment filed September 1994; effective December 14, 1994. Repeal and new rule filed November 4, 2004; effective January 18, 2005. Repeal and new rule filed April 6, 2006; effective June 20, 2006. Stay of effective date of rule filed April 19, 2006; new effective date of rule June 26, 2006.

1240-2-4-.02 DEFINITIONS.

- (1) "Adjusted Gross Income" — The Adjusted Gross Income (AGI) is the net determination of a parent's income, calculated by modifying the parent's gross income as follows:
 - (a) Adding to the parent's gross income any social security benefit paid to the child on the parent's account;
 - (b) Deducting from gross income any applicable self-employment taxes being paid by the parent; and
 - (c) Deducting from gross income any credits as set forth in these Rules for the individual parent's other children for whom the parent is legally responsible and is actually supporting.
- (2) "Adjusted Support Obligation" — The adjusted support obligation (ASO) is the Basic Child Support Obligation (BCSO) from the Child Support Schedule (CS Schedule), adjusted for parenting time as set forth in these Rules, health care insurance, work-related childcare expenses, and recurring uninsured medical expenses.
- (3) "Adjustments for Additional Expenses" — The additional expenses associated with the cost of health care insurance for the child, work-related childcare, and recurring uninsured medical expenses are not included in the Basic Child Support Obligation (BCSO) and must be added to the BCSO to determine the Adjusted Support Obligation (ASO).
- (4) "Alternate Residential Parent (ARP)" — The "alternate residential parent" (ARP) is the parent with whom the child resides less than fifty percent (50%) of the time.
- (5) "Basic Child Support Obligation" — The Basic Child Support Obligation (BCSO) is the amount of support displayed on the Child Support Schedule (CS Schedule) which corresponds to the combined Adjusted Gross Income (AGI) of both parents and the number of children for whom support is being determined. This amount is rebuttably presumed to be the appropriate amount of basic child support to be provided by both parents in the case immediately under consideration, prior to consideration of any adjustments for parenting time and/or additional expenses.

- (6) “Caretaker” — The person or entity providing primary care and supervision of a child. The caretaker is the child’s Primary Residential Parent. The caretaker may be a parent of the child, a non-parent person or agency who voluntarily or, pursuant to tribunal order or other legal arrangement, is providing care and supervision of the child (for example, the child’s grandparent). A caretaker may be a private or public agency or person not related to the child providing custodial care and supervision for the child through voluntary or involuntary placement by the child’s parent, non-parent relative, or other designated caretaker, or by court order or other legal arrangement (for example, a foster parent). In these rules, the designation “non-parent caretaker” refers to a private or public agency, a non-parent person who may or may not be related to the child, or another designated caretaker who provides the primary care and supervision for the child.
- (7) “Child” — “Child” includes the plural “children,” and “children” includes the singular “child,” where the context requires. For purposes of this chapter, “child” means:
 - (a) A person, not otherwise emancipated, who is less than eighteen (18) years of age or a person who reaches eighteen (18) years while in high school until the person graduates from high school or until the class of which the person is a member when the person attains eighteen (18) years of age graduates, whichever occurs last; or
 - (b) A person who is disabled pursuant to Tennessee Code Annotated § 36-5-101(k).
- (8) “Child Support Schedule” — The Child Support Schedule (CS Schedule or Schedule) is a chart which displays the dollar amount of the basic child support obligation (BCSO) corresponding to various levels of combined Adjusted Gross Income of the children’s parents and the number of children for whom a child support order is being established or modified. The Schedule shall be used to calculate the basic child support obligation (BCSO), according to the rules in this chapter. Deviations from the Schedule shall comply with the requirements of 1240-2-4-.07.
- (9) “Combined Adjusted Gross Income” — The amount of Adjusted Gross Income calculated by adding together the AGI of both parents. This amount is then used to determine the BCSO for both parents for the number of children for whom support is being calculated in the case immediately under consideration.
- (10) “Days” — For purposes of this chapter, a “day” of parenting time occurs when the child spends more than twelve (12) consecutive hours in a twenty-four (24) hour period under the care, control or direct supervision of one parent or caretaker. The twenty-four (24) hour period need not be the same as a twenty-four (24) hour calendar day. Accordingly, a “day” of parenting time may encompass either an overnight period or a daytime period, or a combination thereof.
- (11) “Department” — The Tennessee Department of Human Services.
- (12) “Fifty-fifty Parenting/Equal Parenting” — For purposes of this chapter, parenting is fifty-fifty (50-50) or equal when the parents of the child each spend fifty percent (50%) of the parenting time with that child. On the Child Support Worksheet, each parent will be designated as having one hundred eighty-two point five (182.5) days with the child. For purposes of calculating the support obligation, fifty-fifty/equal parenting is a form of standard parenting.
- (13) “Final Child Support Order” — The presumptive child support order (PCSO) adjusted by any deviations ordered by the tribunal.
- (14) “Legally Responsible for a Child” — For purposes of this chapter, a person is “legally responsible for a child” or legally obligated for a child or children when the child is or has been:
 - (a) Born of the parent’s body;

- (b) Born of the parents' marriage if the child is born during the marriage or within three hundred (300) days after termination of the marriage by death, annulment, declaration of invalidity, or divorce;
 - (c) Legally adopted by the parent;
 - (d) Voluntarily acknowledged by the parent as the parent's child pursuant to Tennessee Code Annotated § 24-7-113 or pursuant to the voluntary acknowledgement procedure of any other state or territory that comports with Title IV-D of the Social Security Act; or
 - (e) Determined to be the child of the parent by any tribunal of this State, any other state or territory, or a foreign country pursuant to a reciprocal agreement or treaty.
- (15) "Obligee" — The parent or caretaker that receives payment of the child support obligation from the Obligor. The Obligee can be either the PRP, the ARP, or the non-parent caretaker of the child(ren).
- (16) "Obligor" — The parent that is responsible for payment of the child support obligation to the Obligee. The Obligor can be either the PRP or ARP of the child(ren), but in no case shall the Obligor be a child's non-parent caretaker.
- (17) "Parent" — For purposes of this chapter, "parent" means a person who:
- (a) Gave birth to the child;
 - (b) Was married to the mother of the child at the time of the birth of the child or within three hundred (300) days after termination of the marriage by death, annulment, declaration of invalidity, or divorce;
 - (c) Legally adopted the child;
 - (d) Voluntarily acknowledged the child pursuant to Tennessee Code Annotated § 24-7-113 or pursuant to the voluntary acknowledgement procedure of any other state or territory of the United States that comports with Title IV-D of the Social Security Act; or
 - (e) Has been determined to be a parent of the child by any tribunal of this State, any other state or territory, or a foreign country pursuant to a reciprocal agreement or treaty.
- (18) "Parenting Time Adjustment" — Adjustment to the BCSO based upon parenting time.
- (19) "Percentage of Income" — The Percentage of Income (PI) for each parent is obtained by dividing each parent's Adjusted Gross Income [see paragraph (1) above] by the combined total of both parents' AGI. The PI is used to determine each parent's pro rata share of the Basic Child Support Obligation (BCSO), as well as each parent's share of the amount of additional expense for health insurance, work-related childcare, and recurring uninsured medical expenses. [Also see paragraph 22 below – "pro rata"]
- (20) "Presumptive Child Support Order."
- (a) The "Presumptive Child Support Order" (PCSO) is the amount of support to be paid for the child derived from the parent's proportional share of the basic child support obligation, adjusted for parenting time, plus the parent's proportional share of any additional expenses.
 - (b) This amount is rebuttably presumed to be the appropriate child support order.
- (21) "Primary Residential Parent (PRP)."

- (a) The “primary residential parent” (PRP) is the parent with whom the child resides more than fifty percent (50%) of the time. The PRP also refers to the parent designated as such by Tennessee Code Annotated § 36-6-402 and, if not determined by these rules, the parent designated as such by the tribunal.
 - (b) A non-parent caretaker that has physical custody of the child is the child’s PRP for the purposes of these rules. See: Tennessee Code Annotated §§ 36-5-101(b); 71-3-124(a)(6)
 - (c) If a primary residential parent has not been otherwise designated, the primary residential parent will be determined consistent with the criteria of subparagraphs (a) and (b) above.
- (22) “Pro rata.”
- (a) For the purposes of this chapter, “pro rata” refers to the proportion of one parent’s Adjusted Gross Income to both parents’ combined Adjusted Gross Income, or to the proportion of one parent’s support obligation to the whole support obligation. [Also see paragraph 19 above – “percentage of income”]
 - (b) A parent’s pro rata share of income is calculated by combining both parents’ Adjusted Gross Income and dividing each parent’s separate Adjusted Gross Income by the combined Adjusted Gross Income.
 - (c) A parent’s pro rata share of the basic support obligation is calculated by multiplying the basic child support obligation obtained from the Child Support Schedule by each parent’s pro rata percentage of the combined Adjusted Gross Income.
- (23) “Split Parenting”— For purposes of this chapter, “split parenting” can only occur in a child support case if there are two (2) or more children of the same parents, where one (1) parent is PRP for at least one (1) child of the parents, and the other parent is PRP for at least one (1) other child of the parents. In a split parenting case, each parent is the PRP of any child spending more than fifty percent (50%) of the time with that parent and is the ARP of any child spending more than fifty percent (50%) of the time with the other parent. A split parenting situation will have two (2) PRPs and two (2) ARPs, but no child will have more than one (1) PRP or ARP.
- (24) “Standard Parenting” — For purposes of this chapter, “standard parenting” refers to a child support case in which all of the children supported under the order spend more than fifty percent (50%) of the time with the same PRP. There is only one (1) PRP and one (1) ARP in a standard parenting case.
- (25) “Theoretical Support Order” or “Theoretical Order” — A theoretical support order is a hypothetical order which allows the finder of fact to determine the amount of a child support obligation if an order existed. In these rules, a theoretical order is used to determine the amount of credit allowed as a deduction from a parent’s gross income for a parent’s qualified other children who are receiving support from that parent, whether or not the support is provided pursuant to a child support order.
- (26) “Tribunal” — A judicial or administrative body or agency granted legal authority to determine disputed issues within its jurisdiction including, but not limited to, the establishment, modification, or enforcement of child support and paternity issues.
- (27) “Uninsured Medical Expenses” — For the purposes of this chapter, the child’s uninsured medical expenses include, but are not limited to, health insurance co-payments, deductibles, and such other costs as are reasonably necessary for orthodontia, dental treatment, asthma treatments, physical therapy, vision care, and any acute or chronic medical/health problem, or mental health illness, including counseling and other medical or mental health expenses, that are not covered by insurance.
- (28) “Variable Multiplier.”

A mathematical formula based upon the number of days the ARP spends with the child and the amount of the BCSO which is used in the calculation of a parenting time adjustment in parenting situations where the ARP spends ninety-two (92) or more days per calendar year with a child, or an average of ninety-two (92) days with all applicable children.

- (29) “Work-Related Childcare Costs.”
- (a) For the purposes of this chapter, work-related childcare costs mean expenses for the care of the child for whom support is being determined which are due to employment of either parent or non-parent caretaker.
 - (b) In an appropriate case, the tribunal may consider the childcare costs associated with a parent’s job search or the training or education of either parent necessary to obtain a job or enhance earning potential, not to exceed a reasonable time as determined by the tribunal, if the parent proves by a preponderance of the evidence that the job search, job training, or education will benefit the children being supported.
 - (c) Childcare costs shall be projected for the next consecutive twelve (12) months and averaged to obtain a monthly amount.

Authority: T.C.A. §§4-5-202, 36-5-101(e), 71-1-105(12) and (15), and 71-1-132; 42 U.S.C. § 667; and 45 C.F.R. § 302.56. **Administrative History:** New rule filed December 18, 1987; effective February 1, 1988. Amendment filed August 25, 1989; effective October 13, 1989. Amendment filed September 29, 1994; effective December 14, 1994. Repeal and new rule filed November 4, 2004; effective January 18, 2005. Repeal and new rule filed April 6, 2006; effective June 20, 2006. Stay of effective date of rule filed April 19, 2006; new effective date of rule June 26, 2006.

1240-2-4-.03 THE INCOME SHARES MODEL.

- (1) General Basis.
 - (a) The Tennessee Child Support Guidelines are based on an Income Shares Model. This model presumes that both parents contribute to the financial support of the child in pro rata proportion to the actual income available to each parent.
 - (b) The Income Shares model differs from the Department’s prior Flat Percentage model, established in 1989, which calculated the amount of the child support award based upon the net income of the non-custodial or alternate residential parent and which assumed an equivalent amount of financial or in-kind support was being supplied to the child by the custodial or primary residential parent. Although federal law requires consideration of only the income of the alternate residential parent, under the Income Shares model, both parents’ actual income and actual additional expenses of rearing the child are considered and made part of the support order.
- (2) The Income Shares model for determining the amount of child support is predicated on the concept that the child should receive support at the same level that the child would receive if the parents were living together. While expenditures of two-household divorced, separated, or single parent families are different from intact family households, it is very important that the children of this State, to the extent possible, not be forced to live in poverty because of family disruption, and that they be afforded the same opportunities available to children in intact families consisting of parents with similar financial means to those of their own parents.
- (3) A number of authoritative economic studies measuring average child-rearing expenditures among families indicate that, although the average dollar amount devoted to child-rearing expenditures increases as the parents’ incomes increase, the average percentage of parents’ income devoted to child-rearing expenditures decreases as the parents’ incomes increase. These studies also indicate that child-rearing expenditures in families are generally greater than what is minimally necessary to provide for

the child's basic survival needs but, instead, are made in proportion to household income. These studies measure total, average child-rearing expenditures while also recognizing that household spending on behalf of children is intertwined with spending on adults for most large expenditure categories (e.g., housing, transportation) and that these expenditures cannot be disentangled, even with exhaustive financial affidavits from the parties.

- (4) The Income Shares model, which is used by over thirty (30) other states, is generally based on economic studies of child-rearing costs, including those of David Betson, Erwin Rothbarth, and Ernst Engel, and studies conducted by the United States Department of Agriculture and the United States Department of Labor's Bureau of Labor Statistics involving expenditures for the care of children.
- (5) The Child Support Guidelines established by this chapter were developed based upon:
 - (a) Studies of child-rearing costs conducted by David Betson, Erwin Rothbarth, and Ernst Engel which utilized information on child-rearing costs conducted by the United States Department of Agriculture and the United States Department of Labor's Bureau of Labor Statistics;
 - (b) Comments on these Guidelines by advocacy groups, judges, child support referees, attorneys, legislators, Title IV-D child support contractors and staff of the Tennessee Department of Human Services, and oral and written comments resulting from public hearings;
 - (c) The work and input of the Tennessee Department of Human Services' Child Support Guidelines Task Force established in 2002. The Task Force was established to assist the Department in reviewing and considering changes to the existing Child Support Guidelines that were originally adopted in 1989 and based upon the Flat Percentage Model;
 - (d) Review of the child support guidelines of other states;
 - (e) Recommendations made to states generally by the United States Office of Child Support Enforcement regarding measurements of child-rearing costs and their use in establishing child support guidelines; and
 - (f) The Income Shares Advisory Committee established in 2005 pursuant to 2005 Tenn. Pub. Acts 403.
- (6) Assumptions and Methodology Used in the Income Shares Model.
 - (a) Determination of the Basic Child Support Obligation.
 1. The Income Shares Model incorporates a numerical schedule, designated in these Guidelines as the Child Support Schedule (CS Schedule or Schedule), found in Rule 1240-2-4-.09, that establishes the dollar amount of child support obligations corresponding to various levels of parents' combined Adjusted Gross Income and the number of children for whom the child support order is being established or modified.
 2. The Schedule is used to determine the basic child support obligation (BCSO), according to the rules in this chapter.
 3. Each parent's share of the BCSO is determined by prorating the child support obligation between the parents in the same ratios as each parent's individual Adjusted Gross Income is to the combined Adjusted Gross Income.
 4. The minimum BCSO upon which a child support obligation may be established is one hundred dollars (\$100) per month. The tribunal may deviate below this minimum BCSO in appropriate situations. See Rule 1240-2-4-.07(2)(f)6.

5. If custody or guardianship of a child is awarded to a person or entity other than a parent of the child as defined in 1240-2-4-.02(15), the child support obligation shall be calculated on the Worksheet according to the rules for standard parenting, and each parent will be responsible for paying his/her share of the final obligation to the non-parent caretaker of the child. If only one parent is available, then that parent's income alone is considered in establishing the child support award. The income of a non-parent caretaker is not considered. If the tribunal is able to order both parents to pay support for the children, the tribunal shall assign each parent a pro rata share of the additional expenses.
- (b) Child Support Schedule Assumptions.
1. The Child Support Schedule is based on the combined Adjusted Gross Income of both parties.
 2. Taxation Assumptions.
 - (i) All income is earned income subject to federal withholding and the Federal Insurance Contributions Act (FICA/Social Security).
 - (ii) The alternate residential parent will file as a single wage earner claiming one withholding allowance, and the primary residential parent claims the tax exemptions for the child.
 - (iii) The Schedule's combined obligation includes the tax adjustments for federal withholding and the Federal Insurance Contributions Act (FICA/Social Security).
 3. The Schedule is based upon the 1996-1999 Consumer Expenditures Survey, conducted by the U.S. Bureau of Labor Statistics, and updated to 2003 levels by adjusting for the rise in the Consumer Price Index since 1996.
 4. Basic Expenses.
 - (i) The Schedule assumes that all families incur certain child-rearing expenses and includes in the basic child support obligation (BCSO) an average amount to cover these expenses for various levels of the parents' combined income and number of children. The bulk of these child-rearing expenses is comprised of housing, food, and transportation. The share of total expenditures devoted to clothing and entertainment is also included in the BCSO, but is relatively small compared to the other three items.
 - (ii) Basic educational expenses associated with the academic curriculum for a public school education, such as fees, books, and local field trips, are also included in the BCSO as determined by the CS Schedule.
 - (iii) The BCSO does not include the child's health insurance premium, work-related childcare costs, the child's uninsured medical expenses, special expenses, or extraordinary educational expenses because of the highly variable nature of these expenses among different families.
 5. Extraordinary Education Expenses.
 - (i) Extraordinary education expenses including, but not limited to, tuition, room and board, fees, books, and other reasonable and necessary expenses associated with special needs education or private elementary and secondary schooling are not included in the basic child support schedule.

- (ii) Extraordinary educational expenses may be added to the presumptive child support order as a deviation.
6. Special Expenses.
- (i) Special expenses include, but are not limited to, summer camp, music or art lessons, travel, school-sponsored extra-curricular activities, such as band, clubs, and athletics, and other activities intended to enhance the athletic, social or cultural development of a child that do not otherwise qualify as mandated expenses like health insurance premiums and work-related childcare costs.
 - (ii) Special expenses incurred for child rearing which are quantified shall be considered and may be added by the tribunal to the PCSO as a deviation when this category of expenses exceeds seven percent (7%) of the monthly Basic Child Support Obligation (BCSO).
- (c) In the Income Shares model, it is presumed that the primary residential parent (PRP) spends his or her share of the child support obligation directly on the child and that the alternate residential parent's (ARP) share is only one component of the total child support obligation.
- (d) Adjustments to the BCSO.
1. In addition to basic support set forth in the Schedule, the child support award shall include adjustments that account for each parent's pro rata share of the child's health insurance premium costs, uninsured medical expenses, and work-related childcare costs, as provided in 1240-2-4-.04(8). These costs are not included in the Child Support Schedule because they are highly variable among cases.
 2. The BCSO shall also be adjusted based upon the parenting time of the ARP.
- (7) Revisions to the Child Support Schedule.
- (a) The CS Schedule will be reviewed every four (4) years by the Department, as required by Federal law, and revised, if necessary, to account for changes in the Basic Support Obligation due to tax changes and/or to account for changes in child rearing costs as reported by the Consumer Expenditures Survey conducted by the U.S. Bureau of Labor Statistics and to reflect authoritative economic studies of child rearing costs. If significant changes in tax laws and child rearing costs warrant, the Department may review and revise the CS Schedule prior to the regular four (4) year review.
 - (b) Any revised CS Schedule published subsequent to the first Schedule appearing in Rule 1240-2-4-.09 will be incorporated by rule amendment, provided to the Administrative Office of the Courts for distribution to all Tennessee judicial tribunals, distributed by the Department to its Title IV-D Offices, and posted for use by the public on the Department's website at <http://www.state.tn.us/humanserv/> in the Department's Child Support Division link.

Authority: T.C.A. §§ 4-5-202, 36-5-101(e), 71-1-105(12) and (15), and 71-1-132; 42 U.S.C. § 667; and 45 C.F.R. § 302.56. **Administrative History:** New rule filed December 18, 1987; effective February 1, 1988. Amendment filed August 25, 1989; effective October 13, 1989. Amendment filed September 29, 1994; effective December 14, 1994. Amendment filed September 29, 2003; effective December 13, 2003. Repeal and new rule filed November 4, 2004; effective January 18, 2005. Emergency rule filed March 3, 2005; effective through August 15, 2005. Amendment filed June 1, 2005; effective August 15, 2005. Repeal and new rule filed April 6, 2006; effective June 20, 2006. Stay of effective date of rule filed April 19, 2006; new effective date of rule June 26, 2006.

1240-2-4-.04 DETERMINATION OF CHILD SUPPORT.

- (1) Required Forms.
 - (a) These rules contain a Child Support Worksheet, a Credit Worksheet, Instructions for both Worksheets, and the Child Support Schedule which shall be required to implement the child support order determination.
 - (b) The use of the Worksheets promulgated by the Department is mandatory in order to ensure uniformity in the calculation of child support awards pursuant to the rules.
 - (c) In the event that the language contained in the Worksheets, Instructions, or Schedule conflicts in any way with the language of subchapters 1240-2-4-.01 – .07, the language of those subchapters is controlling.
 - (d) The Credit Worksheet shall be used for listing information regarding a parent’s qualified other children and/or for calculating the appropriate credit for support provided to a parent’s other qualified children.
 - (e) The completed Worksheets must be maintained as part of the official record either by filing them as exhibits in the tribunal’s file or as attachments to the order.
 - (f) Any child support obligation determined by calculations made using the Department Worksheets shall also be reflected in the tribunal’s order, together with a description of any additional expenses the parent is to pay as part of the child’s support as well as any deviations from the presumptive child support order.
 - (g) Worksheets, Instructions, and the Child Support Schedule, as promulgated by the Department, may be produced by the Department with different formatting and additional highlights for use by the courts, the bar, the public, Department personnel, and the Department’s contractors.
- (2) In all cases, the top of the Child Support Worksheet shall be completed with the applicable case identifying information, including the names and dates of birth of the child for whom support is being determined in the case.
- (3) Gross income.
 - (a) Determination of Gross Income.
 1. Gross income of each parent shall be determined in the process of setting the presumptive child support order and shall include all income from any source (before deductions for taxes and other deductions such as credits for other qualified children), whether earned or unearned, and includes, but is not limited to, the following:
 - (i) Wages;
 - (ii) Salaries;
 - (iii) Commissions, fees, and tips;
 - (iv) Income from self-employment;
 - (v) Bonuses;
 - (vi) Overtime payments;
 - (vii) Severance pay;

- (viii) Pensions or retirement plans including, but not limited to, Social Security, Veteran's Administration, Railroad Retirement Board, Keoughs, and Individual Retirement Accounts (IRAs);
- (ix) Interest income;
- (x) Dividend income;
- (xi) Trust income;
- (xii) Annuities;
- (xiii) Net capital gains;
- (xiv) Disability or retirement benefits that are received from the Social Security Administration pursuant to Title II of the Social Security Act, whether paid to the parent or to the child based upon the parent's account;
- (xv) Workers compensation benefits, whether temporary or permanent;
- (xvi) Unemployment insurance benefits;
- (xvii) Judgments recovered for personal injuries and awards from other civil actions;
- (xviii) Gifts that consist of cash or other liquid instruments, or which can be converted to cash;
- (xix) Prizes;
- (xx) Lottery winnings; and
- (xxi) Alimony or maintenance received from persons other than parties to the proceeding before the tribunal.

2. Imputed Income.

- (i) Imputing additional gross income to a parent is appropriate in the following situations:
 - (I) If a parent has been determined by a tribunal to be willfully and/or voluntarily underemployed or unemployed; or
 - (II) When there is no reliable evidence of income; or
 - (III) When the parent owns substantial non-income producing assets, the court may impute income based upon a reasonable rate of return upon the assets.
- (ii) Determination of Willful and/or Voluntary Underemployment or Unemployment.

The Guidelines do not presume that any parent is willfully and/or voluntarily under or unemployed. The purpose of the determination is to ascertain the reasons for the parent's occupational choices, and to assess the reasonableness of these choices in light of the parent's obligation to support his or her child(ren) and to determine whether such choices benefit the children.

- (I) A determination of willful and/or voluntary underemployment or unemployment is not limited to choices motivated by an intent to avoid or reduce the payment of child support. The determination may be based on any intentional choice or act that adversely affects a parent's income. Criminal activity and/or incarceration shall not provide grounds for reduction of any child support obligation. Therefore, criminal activity and/or incarceration shall result in a finding of voluntary underemployment or unemployment under this section, and child support shall be awarded based upon this finding of voluntary underemployment or unemployment.
 - (II) Once a parent that has been found to be willfully and/or voluntarily under or unemployed, additional income can be allocated to that parent to increase the parent's gross income to an amount which reflects the parent's income potential or earning capacity, and the increased amount shall be used for child support calculation purposes. The additional income allocated to the parent shall be determined using the following criteria:
 - I. The parent's past and present employment; and
 - II. The parent's education and training.
 - (III) A determination of willful and voluntary unemployment or underemployment shall not be made when an individual enlists, is drafted, or is activated from a Reserve or National Guard unit, for full-time service in the Armed Forces of the United States.
- (iii) Factors to be Considered When Determining Willful and Voluntary Unemployment or Underemployment.

The following factors may be considered by a tribunal when making a determination of willful and voluntary underemployment or unemployment:

- (I) The parent's past and present employment;
- (II) The parent's education, training, and ability to work;
- (III) The State of Tennessee recognizes the role of a stay-at-home parent as an important and valuable factor in a child's life. In considering whether there should be any imputation of income to a stay-at-home parent, the tribunal shall consider:
 - I. Whether the parent acted in the role of full-time caretaker while the parents were living in the same household;
 - II. The length of time the parent staying at home has remained out of the workforce for this purpose; and
 - III. The age of the minor children.
- (IV) A parent's extravagant lifestyle, including ownership of valuable assets and resources (such as an expensive home or automobile), that appears inappropriate or unreasonable for the income claimed by the parent;
- (V) The parent's role as caretaker of a handicapped or seriously ill child of that parent, or any other handicapped or seriously ill relative for whom that parent has assumed the role of caretaker which eliminates or substantially

reduces the parent's ability to work outside the home, and the need of that parent to continue in that role in the future;

- (VI) Whether unemployment or underemployment for the purpose of pursuing additional training or education is reasonable in light of the parent's obligation to support his/her children and, to this end, whether the training or education will ultimately benefit the child in the case immediately under consideration by increasing the parent's level of support for that child in the future;
 - (VII) Any additional factors deemed relevant to the particular circumstances of the case.
- (iv) Imputing Income When There is No Reliable Evidence of Income.
- (I) When Establishing an Initial Order.
 - I. If a parent fails to produce reliable evidence of income (such as tax returns for prior years, check stubs, or other information for determining current ability to support or ability to support in prior years for calculating retroactive support); and
 - II. The tribunal has no reliable evidence of the parent's income or income potential;
 - III. Then, in such cases, gross income for the current and prior years shall be determined by imputing annual gross income of thirty-seven thousand five hundred eight-nine dollars (\$37,589) for male parents and twenty-nine thousand three hundred dollars (\$29,300) for female parents. These figures represent the full time, year round workers' median gross income, for the Tennessee population only, from the American Community Survey of 2006 from the U.S. Census Bureau.
 - (II) When Modifying an Existing Order
 - I. If a parent fails to produce reliable evidence of income (such as tax returns for prior years, check stubs, or other information for determining current ability to support); and
 - II. The tribunal has no reliable evidence of that parent's income or income potential;
 - III. After increasing the gross income of the parent failing or refusing to produce evidence of income by an increment not to exceed ten percent (10%) per year for each year since the support order was entered or last modified, the tribunal shall calculate the basic child support obligation using the increased income amount as that parent's gross income.
 - IV. If the order to be modified is not an income shares order, and the parent who fails or refuses to provide reliable evidence of income was not required to produce evidence of income under the prior order, the tribunal shall determine that parent's income under the directions of subpart (iv)(I) above.

- (III) In either circumstance in subpart (iv)(I) or (II) above, upon motion to the tribunal served upon all interested parties pursuant to the Tennessee Rules of Civil Procedure, the parent may provide the reliable evidence necessary to determine the appropriate amount of support based upon this reliable evidence. Under this circumstance, the parent is not required to demonstrate the existence of a significant variance otherwise required for modification of an order under 1240-2-4-.05. In ruling on a proper motion, the tribunal may modify the amount of current support prospectively.
- (IV) Arrearages accrued or retroactive amounts due under an order based upon imputed income shall not be forgiven or modified under this section.

3. Self-Employment Income.

- (i) Income from self-employment includes income from, but not limited to, business operations, work as an independent contractor or consultant, sales of goods or services, and rental properties, etc., less ordinary and reasonable expenses necessary to produce such income.
- (ii) Ordinary and Reasonable Expenses of Self-Employment Necessary to Produce Income.
 - (I) Excessive promotional, excessive travel, excessive car expenses or excessive personal expenses, or depreciation on equipment, the cost of operation of home offices, etc., shall not be considered reasonable expenses.
 - (II) Amounts allowed by the Internal Revenue Service for accelerated depreciation or investment tax credits shall not be considered reasonable expenses.

4. Fringe Benefits.

- (i) Fringe benefits for inclusion as income or “in-kind” remuneration received by a parent in the course of employment, or operation of a trade or business, shall be counted as income if they reduce personal living expenses.
- (ii) Such fringe benefits might include, but are not limited to, company car, housing, or room and board.
- (iii) Basic Allowance for Housing (BAH), Basic Allowance for Subsistence (BAS), and Variable Housing Allowances (VHA) for service members are considered income for the purposes of determining child support.
- (iv) Fringe benefits do not include employee benefits that are typically added to the salary, wage, or other compensation that a parent may receive as a standard added benefit (e.g., employer-paid portions of health insurance premiums or employer contributions to a retirement or pension plan).

5. Federal Benefits.

- (i) Federal benefits, including veteran’s benefits and Social Security Title II benefits, received by a child shall be included as income to the parent on whose account the child’s benefit is drawn and applied against the support obligation ordered to be paid by that parent. The child’s benefit is only considered when it springs from the parent’s account. For example, if a child is drawing benefits from the

Mother's Social Security account, the amount of the child's benefit is added to the Mother's income, and the amount of the child's benefit is subtracted from the Mother's child support obligation. If the child's benefit is drawn from the child's own disability, the child's benefit is not added to either parent's income and not deducted from either parent's obligation.

(ii) Child Support Greater Than the Benefit.

If after calculating the parent's gross income as defined in 1240-2-4-.04(3), including the countable federal benefits in subpart 5(i) above, and after calculating the amount of the child support obligation using the Child Support Worksheet, the amount of the child support award due from the parent on whose account the child is receiving benefits is greater than the benefit paid on behalf of the child on that parent's account, then that parent shall be required to pay the amount exceeding the benefit as part of the child support award in the case.

(iii) Child Support Equal to or Less Than the Benefit.

(I) If after calculating the parent's gross income as defined in 1240-2-4-.04(3), including the countable benefit paid for the child, referred to in part 5(i) above, and after calculating the amount of the child support obligation using the Child Support Worksheet, the amount of the child support award due from the parent on whose account the child is receiving benefits is less than or equal to the benefit paid to the caretaker on behalf of the child on that parent's account, the child support obligation of that parent is met and no additional child support amount must be paid by that parent.

(II) Any benefit amounts as determined by the Veteran's Administration or the Social Security Administration and sent to the caretaker by either agency for the child's benefit which are greater than the support ordered by the tribunal shall be retained by the caretaker for the child's benefit and shall not be used as a reason for decreasing the child support order or reducing arrearages.

(iv) The tribunal shall make a written finding in the support order regarding the use of the federal benefit in the calculation of the child support obligation.

(b) Variable income such as commissions, bonuses, overtime pay, dividends, etc. shall be averaged over a reasonable period of time consistent with the circumstances of the case and added to a parent's fixed salary or wages to determine gross income.

(c) Excluded from gross income are the following:

1. Child support payments received by either parent for the benefit of children of another relationship; or
2. Benefits received from means-tested public assistance programs such as, but not limited to:
 - (i) Families First, Temporary Assistance for Needy Families (TANF), or similar programs in other states or territories under Title IV-A of the Social Security Act;
 - (ii) Food Stamps or the value of food assistance provided by way of electronic benefits transfer procedures by the Food Stamp agency;

- (iii) Supplemental Security Income (SSI) received under Title XVI of the Social Security Act;
 - (iv) Benefits received under Section 402(d) of the Social Security Act for disabled adult children of deceased disabled workers; and
 - (v) Low Income Heating and Energy Assistance Program (LIHEAP) payments.
3. The child's income from any source, including, but not limited to, trust income and Social Security benefits drawn on the child's disability.
 4. Adoption Assistance subsidy under Tennessee's Interstate Compact on Adoption Assistance, found at Tennessee Code Annotated § 36-1-201 *et seq.* or another state's adoption assistance subsidy which is based on the Adoption Assistance and Child Welfare Act (42 USC 670 *et seq.*).
- (4) Adjustments to Gross Income for Self-Employed Parents.
- (a) The Child Support Schedule includes deductions from a parent's gross income for the employee's share of the contributions for the first six and two-tenths percent (6.2%) in Federal Insurance Contributions Act (FICA) and one and forty-five hundredths (1.45%) in Medicare taxes. The full tax rate, fifteen and three-tenths percent (15.3%), is a total of twelve and four-tenths percent (12.4%) for social security (old-age, survivors, and disability insurance) and two and nine-tenths percent (2.9%) for Medicare (hospital insurance). All net earnings of at least four hundred dollars (\$400) are subject to the Medicare part. Employers pay one-half of an employee's FICA and Medicare taxes.
 - (b) For a self-employed parent who is paying self-employment tax, an amount for FICA — six and two-tenths percent (6.2%) Social Security plus one and forty-five hundredths percent (1.45%) Medicare as of 1991, or any amount subsequently set by federal law as FICA tax — shall be deducted from that parent's gross income earned from self-employment, up to the amounts allowed under federal law, and actually paid by the parent.
 - (c) Social Security tax withholding (FICA) for high-income persons may vary during the year. Six and two-tenths percent (6.2%) is withheld on the first one hundred two thousand dollars (\$102,000) of gross earnings (for wage earners in 2008). A maximum of six thousand three hundred twenty-four dollars (\$6324) of FICA tax will be withheld in a year.
 - (d) Self-employed persons are required by law to pay the full FICA tax of twelve and four tenths percent (12.4%) up to the gross earnings limit of one hundred two thousand dollars (\$102,000) and the full Medicare tax rate of two and nine tenths percent (2.9%) on all earned income. One half of each amount is already accounted for in the BCSO amounts on the Schedule.
 - (e) Any self-employment tax paid up to one-half of the maximum amounts due in a year shall be deducted from gross income as part of the calculation of a parent's Adjusted Gross Income, as indicated in Part II of the CS Worksheet.
 - (f) When calculating credits for other qualified children under paragraph (5) below, any self-employment tax paid shall also be deducted on the Credit Worksheet from a parent's gross income for the purposes of calculating a theoretical child support order.
 - (g) The percentages and dollar amounts established or referenced in this paragraph (4) with respect to the payment of self-employment taxes shall be adjusted by the Department or by the tribunal, as necessary, as relevant changes occur in the federal tax laws.
- (5) Adjustments to Gross Income for Qualified Other Children.

- (a) In addition to the adjustments to gross income for self-employment tax provided in 1240-2-4-.04(4) above, credits for either parent's other children, who are qualified under this subparagraph, shall be considered by the tribunal for the purpose of reducing the parent's gross income. Adjustments are available for a child:
 - 1. For whom the parent is legally responsible; and
 - 2. The parent is actually supporting; and
 - 3. Who is not before the tribunal to set, modify, or enforce support in the case immediately under consideration.
- (b) Children for whom support is being determined in the case under consideration, step-children, and other minors in the home that the parent has no legal obligation to support shall not be considered in the calculation of this credit.
- (c) To consider a parent's qualified other children for credit, a parent must present documentary evidence of the parent-child relationship to the tribunal. By way of example, and not by limitation, documentary evidence could include a birth certificate showing the child's name and the parent's name, or a court order establishing the parent-child relationship.
- (d) Use of Credits.
 - 1. Credits against income are available for all of the parent's other children who meet the qualifications in subparagraph (a) above including, but not limited to: a child being supported in the parent's home; a child being supported by the parent under a child support order in another case; and/or a child who does not live in the parent's home and is receiving support from the parent, but not pursuant to a court order.
 - 2. Credits against income for other qualified children are calculated and recorded on the Credit Worksheet and then entered on the Child Support Worksheet for the purpose of reducing the parent's gross income on the Child Support Worksheet. However, the credit amounts are not subtracted from the parent's gross income on the Credit Worksheet when calculating a theoretical child support under this paragraph (5).
- (e) Calculation of Credit for Qualified Other Children.
 - 1. "In-Home" Children.
 - (i) To receive a credit against gross income for qualified other children whose primary residence is with the parent seeking credit, but who are not part of the child support order being determined, the parent must establish a legal duty of support and that the child resides with the parent fifty percent (50%) or more of the time.
 - (I) By way of example, and not by limitation, documents that may be used to establish that the parent and child share the same residence include the child's school or medical records showing the child's address and the parent's utility bills mailed to the same address, court orders reflecting the parent is the primary residential parent or that the parent shares the parenting time of the child 50% of the time.
 - (II) Children may be deemed to be living in the parent's household though living away from the parent to attend private school [Kindergarten through grade 12].

- (ii) The available credit against gross income for either parent’s qualified “in-home” children is seventy-five percent (75%) of a theoretical support order calculated according to these Guidelines, using the Credit Worksheet, the parent’s gross income less any self-employment taxes paid, the total number of qualified other children living in the parent’s home, and the Schedule.
2. “Not-In-Home” Children.
- (i) To receive a credit against gross income for child support provided for qualified other children whose primary residence is not in the home of the parent seeking credit, that is, the child resides with this parent less than fifty percent (50%) of the time, the parent must establish the legal duty of support and provide documented proof of support paid for the other child consistently over a reasonable and extended period of time prior to the initiation of the proceeding that is immediately under consideration by the tribunal, but in any event, such time period shall not be less than twelve (12) months.
 - (ii) “Documented Proof of Support” includes:
 - (I) Physical evidence of monetary payments to the child’s caretaker, such as canceled checks or money orders.
 - (II) Evidence of payment of child support under another child support order, such as a payment history from a tribunal clerk or child support office or from the Department’s internet child support payment history.
 - (III) Evidence of “in kind” remuneration such as food, clothing, diapers or formula which has been reduced to a monetary amount approved by the court in the qualified other child’s case or affirmed by the receiving parent in the other case.
 - (iii) The available credit against gross income for either parent’s qualified “not-in-home” children is the actual documented monetary support of the qualified other children, averaged to a monthly amount of support paid over the most recent twelve (12) month period up to a maximum of seventy-five percent (75%) of a theoretical support order calculated according to these Guidelines, using the Credit Worksheet, the parent’s gross income less any self-employment taxes paid, the total number of qualified other children living less than fifty percent (50%) of the time in the parent’s home, and the Schedule.
3. The credits allowed pursuant to this subparagraph shall be calculated according to the instructions in this chapter alone, using the Credit Worksheet.
4. The amount of a theoretical order allowed as a credit against gross income under part 1 or 2 above is subject to the limitation of 1240-2-4-.07(2)(g).
5. An order may be modified to reflect a change in the number of children for whom a parent is legally responsible only upon compliance with the significant variance requirement of 1240-2-4-.05.
- (6) The Schedule of Basic Child Support Obligations.
- (a) Rule 1240-2-4-.09 contains the Schedule of Basic Child Support Obligations (BCSO). The Schedule of Basic Child Support Obligations (the “Child Support Schedule” or “CS Schedule”) shall be used to determine the combined obligation of both parents for the support of their children based upon their monthly combined Adjusted Gross Income and the number of

children who are the subject of the child support determination. The CS Schedule, in chart form, displays the amount of the BCSO prior to adjustments for parenting time and additional expenses and is presumed correct for the combined income of the parents and the number of children for whom support is being determined.

(b) Rounding Rule for Determination of BCSO.

When the combined Adjusted Gross Income falls between amounts shown in the Schedule, round up to the next amount of combined Adjusted Gross Income. The rounded-up number shall be used to determine the BCSO from the CS Schedule for the number of children for whom support is being determined.

(7) Adjustment for Parenting Time.

(a) These Guidelines presume that, in Tennessee, when parents live separately, the children will typically reside primarily with one parent, the PRP, and stay with the other parent, the ARP, a minimum of every other weekend from Friday to Sunday, two (2) weeks in the summer, and two (2) weeks during holidays throughout the year, for a total of eighty (80) days per year. The Guidelines also recognize that some families may have different parenting situations and, thus, allow for an adjustment in the child support obligation, as appropriate, in compliance with the criteria specified below.

(b) Parenting Time.

1. The adjustment is based upon the ARP's number of days of parenting time with the children in the case under consideration.

2. Fifty-Fifty / Equal-Parenting Situations.

In this situation, there is no PRP and/or ARP designation based upon parenting time. Accordingly, the PRP / ARP designation will be made as follows, solely for the purpose of calculating the parenting time adjustment:

(i) Fifty-Fifty / Equal-Parenting.

The Father is deemed the ARP when calculating the parenting time adjustment solely for an equal parenting situation.

(ii) Fifty-Fifty / Equal-Parenting Combined with Split Parenting.

The Father is deemed the ARP when calculating the parenting time adjustment for an equal parenting situation in conjunction with a split parenting situation.

(iii) Fifty-Fifty / Equal-Parenting Combined with Standard Parenting.

The ARP in the standard parenting situation will also be the ARP in the equal parenting situation when calculating the parenting time adjustment for an equal parenting situation in conjunction with a standard parenting situation.

3. No more than one (1) day of credit for parenting time can be taken in any twenty-four (24) hour period, i.e., only one parent can take credit for parenting time in one twenty-four (24) hour period. Except in extraordinary circumstances, as determined by the tribunal, partial days of parenting time that are not consistent with this definition shall not be considered a "day" under these Guidelines. An example of extraordinary circumstances would include a parenting situation where the ARP is scheduled to pick up the child after school three (3) or more days a week and keep the child until eight (8)

o'clock p.m. This three (3) day period of routinely incurred parenting time of shorter duration may be cumulated as a single day for parenting time purposes.

4. Average Parenting Time.

If there are multiple children for whom support is being calculated, and the ARP is spending a different amount of time with each child, then an annual average of parenting time with all of the children shall be calculated. For example, if the ARP has sixty-seven (67) days of parenting time per year with Child A, eighty-four (84) days of parenting time per year with Child B, and one hundred thirty-two (132) days of parenting time per year with Child C, then the parenting time adjustment would be calculated based upon ninety-four (94) days of parenting time $[67 + 84 + 132 = 283 / 3 = 94]$. For this purpose, standard rounding rules apply.

- (c) In cases of split parenting, both parents are eligible for a parenting time adjustment for the child(ren) for whom the parent is the ARP.
- (d) In a non-parent caretaker situation, neither parent is eligible for a parenting time adjustment.
- (e) Parenting Time Adjustments are not mandatory, but presumptive. The presumption may be rebutted in a case where the circumstances indicate the adjustment is not in the best interest of the child.
- (f) Due to the method for calculation of the adjustment, it is anticipated, in a case where the PRP has greater income than the ARP and the ARP has a high level of parenting time with the child, that support may be due from the PRP to the ARP to assist with the expenses of the children during the times spent with the ARP. In this circumstance, a support payment from the PRP to the ARP is allowed
- (g) The automated child support worksheet provided by the Department will automatically calculate all parenting time adjustments when the user enters the requested information. No manual calculation is required, however, instructions for manual calculation are provided in these rules. See: Rule 1240-2-4-.08(2)(c)5.
- (h) Reduction in Child Support Obligation for Additional Parenting Time.
 - 1. If the ARP spends ninety-two (92) or more days per calendar year with a child, or an average of ninety-two (92) days with all applicable children, an assumption is made that the ARP is making greater expenditures on the child during his/her parenting time for transferred costs such as food and/or is making greater expenditures for child-rearing expenses for items that are duplicated between the two (2) households (e.g., housing or clothing). A reduction to the ARP's child support obligation may be made to account for these transferred and duplicated expenses, as set forth in this chapter. The amount of the additional expenses is determined by using a mathematical formula that changes according to the number of days the ARP spends with the child and the amount of the BCSO. The mathematical formula is called a "variable multiplier."
 - 2. Upon reaching the threshold of ninety-two (92) days, the variable multiplier shall be applied to the BCSO, which will increase the amount of the BCSO in relation to the ARP's parenting time, in order to account for the child-rearing expenses incurred by the ARP during parenting time. These additional expenses are divided between the parents according to each parent's PI. The PRP's share of these additional expenses represents an amount owed by the PRP to the ARP and is applied as a credit against the ARP's obligation to the PRP.

3. The presumption that more parenting time by the ARP results in greater expenditures which should result in a reduction to the ARP's support obligation may be rebutted by evidence.
4. Calculation of the Parenting Time Credit.
 - (i) First, the variable multiplier is determined by multiplying a standard per diem of .0109589 [2 / 182.5] by the ARP's parenting time determined pursuant to paragraph (7)(b) above. For example, the 94 days of parenting time calculated in the example from paragraph (7)(b)4(i) is multiplied by .0109589, resulting in a variable multiplier of 1.0301366 [94 x .0109589].
 - (ii) Second, the variable multiplier calculated in subpart (i) above is applied to the amount of the parties' total BCSO, which results in an adjusted BCSO. For example, application of the variable multiplier determined above for ninety-four (94) days of parenting time to a BCSO of one thousand dollars (\$1000) would result in an adjusted BCSO of one thousand thirty dollars and fourteen cents (\$1030.14) [$\1000×1.0301366].
 - (iii) Third, the amount of the BCSO is subtracted from the adjusted BCSO. The difference is the child-rearing expenses associated with the ARP's additional parenting time. In the example above, the additional child-rearing expenses associated with the ninety-four (94) days of parenting time would be thirty dollars and fourteen cents (\$30.14) [$\$1030.14 - \1000].
 - (iv) The additional child-rearing expenses determined in subpart (iii) above are prorated between the parents according to each parent's percentage of income (PI). The PRP's share of these additional expenses is applied as an adjustment against the ARP's pro-rata share of the original BCSO. For instance, if the PRP's PI is forty percent (40%), the PRP's share of the additional expenses in the example above would be twelve dollars and six cents (\$12.06) [$\$30.14 \times 40\%$]. The twelve dollars and six cents (\$12.06) is applied as a credit against the ARP's share of the BCSO, resulting in a child support obligation for the ARP of five hundred eighty-seven dollars and ninety-four cents (\$587.94) [$\$1000 \times 60\% = \$600 - \12.06].
- (i) Increase in Child Support Obligation for Less Parenting Time.
 1. If the ARP spends sixty-eight (68) or fewer days per calendar year with the child(ren) in the case, or an average of sixty-eight (68) days with all applicable children, the ARP's child support obligation may be increased for the lack of parenting time. The first step in calculating the increase is to determine the number of days fewer than sixty-nine (69) the ARP spends with the child and then divide this number of days by three hundred sixty-five (365). For example, if the ARP has sixty-eight (68) days of parenting time, the percentage of days is 0.002739726 [$69 - 68 = 1; 1/365$].
 2. The second step is to multiply the percentage of days by the ARP's share of the BCSO. For example, if the ARP's share of the BCSO is one thousand two hundred dollars (\$1,200), and the parenting time is sixty-eight (68) days, the increased share of support is three dollars and twenty-nine cents (\$3.29) [$0.002739726 \times \$1,200 = \3.29].
 3. The increased share of support is added to the ARP's share of the BCSO resulting in the adjusted BCSO. Continuing the example from above, the ARP's increased BCSO is one thousand two hundred three dollars and twenty-nine cents (\$1,203.29). [$\$1,200 + \3.29]
 4. The presumption that less parenting time by the ARP should result in an increase to the ARP's support obligation may be rebutted by evidence.

- (i) In an action to modify an existing child support order to reflect a change in parenting time, the parent seeking the credit must prove a significant variance pursuant to 1240-2-4-.05 when comparing the current order to the proposed order with application of the parenting time adjustment.

(8) Adjustments for Additional Expenses.

- (a) The CS Schedule does not include the cost of the child's health insurance premium, uninsured medical expenses, or work-related childcare costs.

1. The additional expenses for the child's health/dental insurance premium, recurring uninsured medical expenses, and work-related childcare shall be included in the calculations to determine child support.
2. The amount of the cost for the child's health insurance premium, recurring uninsured medical expenses, and work-related childcare shall be determined as indicated below in subparagraphs (b), (c), and (d) and added to the BCSO as "Additional Expenses" or "add-ons."
3. The total amount of the cost for the child's health insurance premium, recurring uninsured medical expenses, and work-related childcare shall be divided between the parents pro rata based upon the PI of each parent to determine the total Presumptive Child Support Order and shall be included in the written order of the tribunal together with the amount of the BCSO.
4. If the health insurance premium and/or the work-related child care is/are being paid by the ARP, the payment shall be reflected in the child support order to identify the amount and nature of the obligation, but shall not be included in the ARP's income assignment. The order shall require that these expenses continue to be paid by the ARP in the same manner as they were being paid prior to the instant action.
5. Amounts paid by a non-parent caretaker for either child care or health care expenses shall be included in the calculation for payment by the parents.
6. Amounts paid by a step-parent shall not be considered in the calculation.

- (b) Health Insurance Premiums.

1. If health and/or dental insurance that provides for the health care needs of the child can be obtained by a parent at reasonable cost, then an amount to cover the cost of the premium shall be added to the BCSO as indicated above in subparagraph (a).
2. In determining the amount to be added to the order for this cost, only the amount of the insurance cost attributable to the children who are the subject of the support order shall be included.
3. If coverage is applicable to other persons and the amount of the health insurance premium attributable to the child who is the subject of the current action for support is not available to be verified, the total cost to the parent paying the premium shall be pro rated by the number of persons covered so that only the cost attributable to the children who are the subject of the order under consideration is included. Enter the monthly cost on the Child Support Worksheet in the column of the parent paying the premium. If health insurance coverage is provided for the children at issue at no additional cost to the parent, no amount for this expense should be included on the Worksheet.

4. Eligibility for or enrollment of the child in TennCare or Medicaid shall not satisfy the requirement that the child support order provide for the child's health care needs.

(c) Work-Related Childcare Expenses.

1. Childcare expenses necessary for either parent's employment, education, or vocational training that are determined by the tribunal to be appropriate, and that are appropriate to the parents' financial abilities and to the lifestyle of the child if the parents and child were living together, shall be averaged for a monthly amount and entered on the Worksheet in the column of the parent initially paying the expense.
2. If a childcare subsidy is being provided pursuant to a means-tested public assistance program, only the amount of the childcare expense actually paid by either parent or the non-parent caretaker shall be included in the calculation.
3. If either parent or the non-parent caretaker is the provider of childcare services to the child for whom support is being determined, the value of those services shall not be added to the basic child support obligation when calculating the support award.
4. The childcare expense shall be paid to the childcare provider by the parent incurring the expense. The other parent's pro rata share of the expense shall be included in the calculation that results in the child support order.

(d) Uninsured Medical Expenses.

1. The child's uninsured medical expenses including, but not limited to, deductibles, co-pays, dental, orthodontic, counseling, psychiatric, vision, hearing and other medical needs not covered by insurance are not included in the basic child support schedule and shall be the financial responsibility of both parents.
2. If uninsured medical expenses are routinely incurred so that a specific monthly amount can be reasonably established, a specific dollar amount shall be added to the basic child support obligation to cover those established expenses. These expenses shall be prorated between the parents according to each parent's percentage of income.
3. If uninsured medical expenses are not routinely incurred so that a specific monthly amount cannot be reasonably established, a specific dollar amount shall not be added to the basic child support obligation but the court order shall specify that these expenses shall be paid by the parents as incurred according to each parent's percentage of income unless some other division is specifically ordered by the tribunal.
4. If a parent fails to pay his/her pro rata share of the child's uninsured medical expenses, as specified in the child support order, within a reasonable time after receipt of evidence documenting the uninsured portion of the expense, the other parent, the non-parent caretaker, the State, or its IV-D contractors may enforce payment of the expense by any legal action permitted by law.
5. Every child support order shall specify how the parents are to pay both known and unknown medical expenses as they are incurred.

(e) Calculations for Additional Expenses.

1. The amounts paid by each parent and by a non-parent caretaker, where applicable, for the child's health insurance premium, recurring uninsured medical expenses, and/or work-related childcare costs shall be entered on the Child Support Worksheet to be used in calculating the total additional expenses.

2. Each parent's pro-rata share of all additional expenses paid by the other parent and/or non-parent caretaker shall be calculated using each parent's PI.
- (9) Adjusted Support Obligation (ASO).
 - (a) In standard parenting situations, the ASO is the parent's share of the BCSO owed to the other parent or non-parent caretaker plus the parent's share of any additional expense paid by the other parent and/or non-parent caretaker for the child's health insurance premium, recurring uninsured medical expenses, and work-related childcare; or
 - (b) In split parenting situations, the ASO is each parent's BCSO for the children in the other parent's primary care plus each parent's share of any additional expense paid by the other parent for the children's health insurance premium, recurring uninsured medical expenses, and work-related childcare.
 - (c) If a parenting time adjustment has been calculated in any case, that parent's share of the BCSO is adjusted as specified in 1240-2-4-.04(7), then each parent's ASO is calculated as indicated above in either subparagraph (a) or (b).
 - (d) In standard parenting situations, after consideration of additional expenses, the PRP's ASO may exceed the ARP's ASO. In such circumstances, it is permissible for a child support obligation to be paid by the PRP to the ARP. [See also 1240-2-4-.04(7)(h)]
 - (10) No adjustment to gross income shall be made in the calculation of a child support obligation which seriously impairs the ability of the PRP in the case under consideration to maintain minimally adequate housing, food, and clothing for the children being supported by the order and/or to provide other basic necessities, as determined by the court.
 - (11) Presumptive Child Support Order.
 - (a) The Presumptive Child Support Order (PCSO) is the result of the calculations under these Guidelines, rounded to the nearest whole dollar, and is the amount of support for which the obligor is responsible prior to consideration of any deviations.
 - (b) Deviations from this amount must be supported by written findings in the support order, as required by 1240-2-4-.07(1).
 - (c) The completed Worksheet(s) must be maintained as part of the official record either by filing them as exhibits in the tribunal's file or as attachments to the order.
 - (d) Payments of child support shall be ordered to be paid in a specific dollar amount on a weekly, biweekly (every two weeks), semi-monthly, or monthly basis.

Authority: Administrative History: Original rule filed-----; effective -----

1240-2-4-.05 MODIFICATION OF CHILD SUPPORT ORDERS.

- (1) Beginning on the effective date of these rules, all modifications shall be calculated under the Income Shares Guidelines, whether the action was pending before the effective date or filed after the effective date, where a hearing which results in an order modifying support is held after the effective date of these rules.
- (2) Significant Variance Required for Modification of Order.

- (a) Unless a significant variance exists, as defined in this section, a child support order is not eligible for modification; provided, however, the necessity of providing for the child's health care needs shall be a basis for modification regardless of whether a modification in the amount of child support is warranted by other criteria.
- (b) For all orders that were established or modified before January 18, 2005, under the flat percentage guidelines, and are being modified under the income shares provisions for the first time, a significant variance is defined as:
 - 1. At least a fifteen percent (15%) change in the gross income of the ARP; and/or
 - 2. A change in the number of children for whom the ARP is legally responsible and actually supporting; and/or
 - 3. A child supported by this order becoming disabled; and/or
 - 4. The parties voluntarily entering into an agreed order to modify support in compliance with these Rules, and submitting completed worksheets with the agreed order; and
 - 5. At least a fifteen percent (15%) change between the amount of the current support order and the proposed amount of the obligor parent's pro rata share of the BCSO if the current support is one hundred dollars (\$100) or greater per month and at least fifteen dollars (\$15) if the current support is less than one hundred dollars (\$100) per month; or
 - 6. At least a seven and one-half percent (7.5% or 0.075) change between the amount of the current support order and the amount of the obligor parent's pro rata share of the BCSO if the tribunal determines that the Adjusted Gross Income of the parent seeking modification qualifies that parent as a low-income provider.
- (c) For all orders that were established or modified January 18, 2005 or after, under the income shares guidelines, a significant variance is defined as at least a fifteen percent (15%) change between the amount of the current support order (not including any deviation amount) and the amount of the proposed presumptive support order or, if the tribunal determines that the Adjusted Gross Income of the parent seeking modification qualifies that parent as a low-income provider, at least a seven and one-half percent (7.5% or 0.075) change between the amount of the current support order (not including any deviation amount) and the amount of the proposed presumptive support order.
- (d) Low Income Provider.

For purposes of modification of orders, a low income provider is a person who:

- 1. Is not willfully and voluntarily unemployed or underemployed when working at his/her full capacity according to his/her education and experience; and
 - 2. Has an Adjusted Gross Income at or below the federal poverty level for a single adult.
 - (i) As of the effective date of the rules, the federal poverty level for a single adult is ten thousand four hundred dollars (\$10,400) annual gross income, which shall remain in effect until updated by the Department.
 - (ii) Updated information regarding the federal poverty standards will be available on the Department's website at www.state.tn.us/humanserv.
- (3) To determine if a modification is possible, a child support order shall first be calculated on the Child Support Worksheet using current evidence of the parties' circumstances. If the current child support

order was calculated using the flat percentage guidelines, compare the existing ordered amount of current child support to the proposed amount of the ARP's pro-rata share of the basic child support obligation. If the current child support order was calculated using the income shares guidelines, compare the presumptive child support order amounts in the current and proposed orders. Do not include the amount of any previously ordered deviations or proposed deviations in the comparison. If a significant variance exists between the two amounts, such a variance would justify the modification of a child support order unless, in situations where a downward modification is sought, the obligor is willfully and voluntarily unemployed or underemployed, or except as otherwise restricted by paragraph (5) below or 1240-2-4-.04(10) above.

- (4) The tribunal shall not refuse to consider modification of a current support order relating to the payment of prospective support on the basis that the party requesting modification has accumulated an arrears balance, unless the arrearage is the result of the intentional actions by the party.
- (5) Upon a demonstration of a significant variance, the tribunal shall increase or decrease the support order as appropriate in accordance with these Guidelines unless the significant variance only exists due to a previous decision of the tribunal to deviate from the Guidelines and the circumstances that caused the deviation have not changed. If the circumstances that resulted in the deviation have not changed, but there exist other circumstances, such as an increase or decrease in income, that would lead to a significant variance between the amount of the current order, excluding the deviation, and the amount of the proposed order, then the order may be modified.
- (6) An order may be modified to reflect a change in the number of children for whom a parent is legally responsible, a parenting time adjustment, and work-related childcare only upon compliance with the significant variance requirement specified in 1240-2-4-.05.
- (7) Modification of Orders in Split Parenting Cases and Cases Where Parenting Time is Divided on a 50/50/Equal Basis.
 - (a) If an order was established or modified under the Income Shares guidelines between January 18, 2005 and April 1, 2005, in a case with split parenting or a case in which parenting time is divided on a 50/50/equal basis, the order may be modified without compliance with the significant variance requirement only for the purpose of correcting a calculation error resulting from application of the rules implemented on January 18, 2005.
 - (b) Any arrears which may have accumulated under any such order as originally established or modified under the Income Shares guidelines may be recalculated consistent with the amount of the child support obligation as modified pursuant to this part.
- (8) No ordered child support is subject to modification as to any time period or any amounts due prior to the date that an action for modification is filed and notice of the action has been mailed to the last known address of the opposing parties. Any payment or installment of support under any child support order on or after the date it is due is a judgment by operation of law with the full force, effect, and attributes of a judgment, including the ability to be enforced, and is entitled as a judgment to full faith and credit. This provision applies to all child support orders issued in all Tennessee courts, including but not limited to circuit, chancery, and juvenile courts and all other tribunals with jurisdiction to modify child support, whether the order originated under an action taken by the authority of Tennessee Code Annotated Titles 36 or 37, or the equivalent law in any other state.

Authority: *Administrative History: Original rule filed-----; effective -----*

1240-2-4-.06 RETROACTIVE SUPPORT.

- (1) Unless the rebuttal provisions of Tennessee Code Annotated §§ 36-2-311(a)(11) or 36-5-101(e) have been established by clear and convincing evidence provided to the tribunal, then, in cases in which initial support is being set, a judgment must be entered to include an amount of monthly support due up to the date that an order for current support is entered:
 - (a) From the date of the child's birth:
 1. In paternity cases; or,
 2. Where the child has been voluntarily acknowledged by the child's putative father as provided in Tennessee Code Annotated § 24-7-113, or pursuant to the voluntary acknowledgement procedure of any other state or territory of the United States that comports with Title IV-D of the Social Security Act, or, as applicable;
 - (b) From the date:
 1. Of separation of the parties in a divorce or in an annulment; or
 2. Of abandonment of the child and the remaining spouse by the other parent in such cases; or
 3. Of physical custody of the child by a parent or non-parent caretaker.
- (2) Deviations from the presumption that a judgment for retroactive support shall be awarded back to the date of birth of the child, the date of the separation of the parties, or the date of abandonment of the child shall be supported by written findings in the tribunal's order that include:
 - (a) The reasons the tribunal, pursuant to Tennessee Code Annotated §§ 36-2-311(a)(11)(A) or 36-5-101(e)(1)(C), deviated from the presumptive amount of child support that would have been paid pursuant to the Guidelines; and
 - (b) The amount of child support that would have been required under the Guidelines if the presumptive amount had not been rebutted; and
 - (c) A written finding by the tribunal that states how, in its determination,
 1. Application of the Guidelines would be unjust or inappropriate in the particular case before the tribunal; and
 2. The best interests of the child or children who are subject to the support award determination are served by deviation from the presumptive guideline amount.
- (3) The retroactive support amount shall be calculated as follows, using the Guidelines in effect at the time of the hearing on retroactive support:
 - (a) For the monthly BCSO, apply the Guidelines in effect at the time of the order, using the Child Support Worksheet. Use the average monthly income of both parents over the past two (2) years as the amount to be entered for "monthly gross income," unless the tribunal finds that there is adequate evidence to support a different period of time for use in the calculation and makes such a finding in its order. Do not include any current additional expenses on the retroactive worksheet. Complete the worksheet for the retroactive monthly amount, and multiply the amount shown on the worksheet as the "Final Child Support Order" times the

number of months the tribunal has determined to be the appropriate period for retroactive support.

- (b) An additional amount may be added onto the judgment for retroactive support calculated above in subparagraph (a) to account for the ARP's share of amounts paid by the primary residential parent for childcare, the child's health insurance premium, and uninsured medical expenses over the retroactive period under consideration, and other expenses allowed under Tennessee Code Annotated § 36-2-311.
- (c) Add the total amount from subparagraph (a) above to the amount from subparagraph (b) for the total retroactive support due. The retroactive support amount as calculated in subparagraphs (a) and (b) above is presumed to be correct unless rebutted by either party.
- (4) A periodic payment amount shall be included in the support order, in addition to any prospective amount of current support, to eliminate the retroactive judgment for support within a reasonable time. Payment of the monthly amount as ordered shall be considered compliance with the retroactive order, however, the department may use additional means of collection to reduce this judgment without regard to the timeliness of the periodic payment.

Authority: *Administrative History: Original rule filed-----; effective -----*

1240-2-4-.07 DEVIATIONS FROM THE CHILD SUPPORT GUIDELINES.

- (1) Consideration of the Child's Best Interests; Written Findings to Support the Deviation.
 - (a) The amounts of support established by these Guidelines are rebuttable.
 - (b) The tribunal may order as a deviation an amount of support different from the amount of the presumptive child support order if the deviation complies with the requirements of this paragraph (1) and with this chapter. The amount or method of such deviation is within the discretion of the tribunal provided, however, the tribunal must state in its order the basis for the deviation and the amount the child support order would have been without the deviation. In deviating from the Guidelines, primary consideration must be given to the best interest of the child for whom support under these Guidelines is being determined.
 - (c) When ordering a deviation from the presumptive amount of child support established by the Guidelines, the tribunal's order shall contain written findings of fact stating:
 - 1. The reasons for the change or deviation from the presumptive amount of child support that would have been paid pursuant to the Guidelines; and
 - 2. The amount of child support that would have been required under the Guidelines if the presumptive amount had not been rebutted; and
 - 3. How, in its determination,
 - (i) Application of the Guidelines would be unjust or inappropriate in the particular case before the tribunal; and
 - (ii) The best interests of the child for whom support is being determined will be served by deviation from the presumptive guideline amount.
 - (d) No deviation in the amount of the child support obligation shall be made which seriously impairs the ability of the PRP in the case under consideration to maintain minimally adequate housing, food, and clothing for the children being supported by the order and/or to provide other basic necessities, as determined by the court.

- (2) Deviation from the Guidelines may be appropriate for reasons in addition to those previously established in 1240-2-4-.01 – .06 when the tribunal finds it is in the best interest of the child, in accordance with the requirements of paragraph (1) above and the following procedures:
- (a) Consideration of Needs of the Children and Income and Expenses of the Parents for Purposes of Deviation.
 - 1. In making its determination regarding a request for deviation pursuant to this chapter, the tribunal shall consider all available income of the parents as defined by this chapter and shall make a written finding that an amount of child support other than the amount calculated under the Guidelines is reasonably necessary to provide for the needs of the minor child or children for whom support is being determined in the case immediately under consideration.
 - 2. If the circumstances that supported the deviation cease to exist, the child support order may be modified to eliminate the deviation irrespective of compliance with the significant variance requirement of 1240-2-4-.05.
 - (b) In cases where the child is in the legal custody of the Department of Children’s Services, the child protection or foster care agency of another state or territory, or any other child-caring entity, public or private, the tribunal may consider a deviation from the presumptive child support order if the deviation will assist in accomplishing a permanency plan or foster care plan for the child that has a goal of returning the child to the parent(s), and the parent’s need to establish an adequate household or to otherwise adequately prepare herself or himself for the return of the child clearly justifies a deviation for this purpose.
 - (c) If parenting time-related travel expenses are substantial due to the distance between the parents, the tribunal may order the allocation of such costs by deviation from the PCSO, taking into consideration the circumstances of the respective parties as well as which parent moved and the reason that the move was made.
 - (d) Extraordinary Expenses.

The Schedule includes average child rearing expenditures for families based upon the parents’ monthly combined income and number of children. Extraordinary expenses are in excess of these average amounts and are highly variable among families. For these reasons, extraordinary expenses are considered on a case-by-case basis in the calculation of support and are added to the basic support award as a deviation so that the actual amount of the expense is considered in the calculation of the final child support order for only those families actually incurring the expense. These expenses may be, but are not required to be, divided between the parents according to each parent’s PI.

- 1. Extraordinary Educational Expenses.
 - (i) Extraordinary educational expenses may be added to the presumptive child support as a deviation. Extraordinary educational expenses include, but are not limited to, tuition, room and board, lab fees, books, fees, and other reasonable and necessary expenses associated with special needs education or private elementary and/or secondary schooling that are appropriate to the parents’ financial abilities and to the lifestyle of the child if the parents and child were living together.
 - (ii) In determining the amount of deviation for extraordinary educational expenses, scholarships, grants, stipends, and other cost-reducing programs received by or on behalf of the child shall be considered.

- (iii) If a deviation is allowed for extraordinary educational expenses, a monthly average of these expenses shall be based on evidence of prior or anticipated expenses and entered on the Worksheet in the deviation section.
2. Special Expenses.
- (i) Special expenses incurred for child rearing which can be quantified may be added to the child support obligation as a deviation from the PCSO. Such expenses include, but are not limited to, summer camp, music or art lessons, travel, school-sponsored extra-curricular activities, such as band, clubs, and athletics, and other activities intended to enhance the athletic, social or cultural development of a child, but that are not otherwise required to be used in calculating the child support order as are health insurance premiums and work-related childcare costs.
 - (ii) A portion of the basic child support obligation is intended to cover average amounts of these special expenses incurred in the rearing of a child. When this category of expenses exceeds seven percent (7%) of the monthly BCSO, then the tribunal shall consider additional amounts of support as a deviation to cover the full amount of these special expenses.
- (e) In instances of extreme economic hardship, such as in cases involving extraordinary medical needs not covered by insurance or other extraordinary special needs for the child of a parent's current family [child living in the home with the parent for whom the parent is legally responsible], deviation from the Guidelines may be considered when the tribunal finds the deviation supported by the criteria of 1240-2-4-.07(1). In such cases, the tribunal must consider all resources available for meeting such needs, including those available from agencies and other adults.
- (f) Deviation from Guidelines Amount for Low-Income Persons.
- 1. The tribunal may consider the low income of the primary residential parent or the alternate residential parent as a basis for deviation from the guideline amounts.
 - 2. The tribunal shall consider all non-exempt sources of income available to each party and all expenses actually paid by each party.
 - 3. The party seeking a low-income deviation must present to the tribunal documentation of all his/her income and expenses or provide sworn statements of all his/her income and expenses in support of the requested deviation.
 - 4. The tribunal shall make a written finding in its order that the deviation from the Guidelines based upon the low income and reasonable expenses of a party is clearly justified and shall make the necessary written findings pursuant to paragraph (1) above.
 - 5. For purposes of this subparagraph, a parent is considered to be a low-income person if his/her annual gross income is at or below the federal poverty level for a single person as established in 1240-2-4-.05(2)(d).
 - 6. Under no circumstance shall the tribunal fail to order a basic support obligation if the parent has non-exempt gross income. See Rule 1240-2-4-.03(6)(a)4.
- (g) Statutory Limitation on the Child Support Obligation – Rebuttal and Deviation.
- 1. When the presumptive child support order exceeds the amount found by multiplying a net income of ten thousand dollars (\$10,000) by the percentages set out below, pursuant to Tennessee Code Annotated § 36-5-101(e)(1)(B), a PRP seeking support in excess of the

amount provided by the applicable percentage must prove by a preponderance of the evidence that more than this amount is reasonably necessary to provide for the needs of the child.

The percentages are:

- (i) One child = Twenty-one percent (21%), [or two thousand one hundred dollars (\$2100)];
- (ii) Two children = Thirty-two percent (32%), [or three thousand two hundred dollars (\$3200)];
- (iii) Three children = Forty-one percent (41%), [or four thousand one hundred dollars (\$4100)];
- (iv) Four children = Forty-six percent (46%), [or four thousand six hundred dollars (\$4600)]; and
- (v) Five or more children = Fifty percent (50%), [or five thousand dollars (\$5000)]

2. Application of Statutory Threshold to Child Support Determination.

- (i) If the PCSO calculated under these rules exceeds the amount specified above for the number of children for whom support is being calculated, then the amount of the PCSO shall be limited to the amount specified above for the number of children for whom support is being calculated, absent the rebuttal provided for in part 1.
- (ii) If the PRP proves the need for support in excess of the amount provided for in part 1, the tribunal shall add an appropriate amount to the PCSO of the ARP as a deviation.
- (iii) The court may require that sums paid pursuant to this subparagraph be placed in an educational or other trust fund for the benefit of the child.

(h) Hardship Provisions Due to Modification of Order.

- 1. Any time following the effective date of these Rules when a tribunal is considering modification of an order initially established under Tennessee's Flat Percentage Guidelines, and the tribunal finds a significant variance between the amount of the existing child support order and the amount of the proposed child support order calculated under this chapter, which change results from the application of the guidelines rather than from the change in the income and/or circumstances of the parties, then the tribunal may modify the current child support order up to the full amount of the variance or may apply a hardship deviation as described below in parts 2-4.
- 2. For orders being modified as described in part 1 immediately above, the tribunal may deviate from the amount of child support required by the Income Shares Model and limit the amount of the upward or downward modification if:
 - (i) A deviation is supported in writing in the order by the criteria in 1240-2-4-.07(1); and
 - (ii) The tribunal finds that the change in the amount of child support caused by the transition to Income Shares will create a hardship either to:

- (I) The recipient of the support who will have a substantial decrease of previously ordered support; or
 - (II) The payor who will have a substantial increase of previously ordered support.
3. It is not the intent or purpose of these guidelines to reduce the lifestyle the child(ren) enjoyed under the previous guidelines merely by the application of the income shares guidelines. Rather, the intent is to appropriately allocate the financial responsibilities of the parties with regard to the child(ren) while considering the status quo of the parties. Accordingly, the tribunal shall consider the following factors in determining whether a hardship will be created by the application of the income shares guidelines:
- (i) Whether the significant variance is created solely by the application of the income shares guidelines or whether it also includes a significant change in the income of either or both of the parents
 - (ii) Whether the parent has incurred fixed expenses based on the amount of support previously ordered, including but not limited to mortgage payments, automobile payments, and other long-term financial obligations;
 - (iii) The standard of living the child(ren) enjoyed as a result of receiving the current level of support. In making this determination the tribunal shall consider the amount actually incurred by the PRP for basic expenses comparing the actual basic expenses incurred with the BCSO set forth by the guidelines. If the tribunal finds that the actual amount incurred for basic expenses exceeds the presumed BCSO and that the actual amount incurred is reasonable considering the relative incomes of the parents the tribunal may use the actual expenses as the BCSO.
 - (iv) If the child(ren) incurred Extraordinary Educational Expenses or Special Expenses that were previously included in the support amount determined under the prior guidelines, the tribunal may consider those expenses if the application of the guidelines does not adequately take said expenses into account. The tribunal may also make an equitable division of these expenses so as to maintain the status quo with regard to the financial obligations of each party.
 - (v) If the current order for support includes provisions for allocating the cost of medical and / or dental insurance and uninsured medical expenses, the tribunal may compare the allocation of said expenses under the application of the guidelines with the allocation under the order.
4. The hardship deviation, if allowed, cannot be utilized in a later action to create a significant variance.
5. No modification under this hardship provision shall be made to the extent that it would seriously impair the ability of the PRP in the case under consideration to maintain minimally adequate housing, food, and clothing for the children being supported by the order and/or to provide other basic necessities, as determined by the court.

Authority: T.C.A. §§ 4-5-202, 36-5-101(e), 71-1-105(12) and (15), 71-1-132, 42 U.S.C. § 667; and 45 C.F.R. § 302.56. **Administrative History:** Original rule filed November 4, 2004; effective January 18, 2005. Repeal and new rule filed April 6, 2006; effective June 20, 2006. Stay of effective date of rule filed April 19, 2006; new effective date of rule June 26, 2006.

1240-2-4-.08 WORKSHEETS AND INSTRUCTIONS.

- (1) General Instructions.
 - (a) The Child Support Worksheet and Credit Worksheet provided by the Department are mandatory for use in calculating the appropriate child support obligation under these Guidelines. The completed Worksheet(s) must be maintained as part of the official record either by filing them as exhibits in the tribunal's file or as attachments to the order.
 - (b) The Child Support Worksheet, Credit Worksheet, Instructions for Worksheets, and Child Support Schedule are part of the Tennessee Child Support Guidelines. In the event that the language contained in the Worksheets, Instructions or CS Schedule conflicts in any way with the language of subchapters 1240-2-4-.01 – .07, the language of those subchapters is controlling.
 - (c) The designations in the Instructions correspond to the designations on the Worksheet, including parts and line numbers, to allow simple correlation of the Instructions to the Worksheets. The headings for each part are only for ease of identification of the various parts on the Worksheet.
 - (d) Use of Columns on the Worksheets.
 1. Column A shall be used for the Mother's information.
 2. Column B shall be used for the Father's information.
 3. Column C shall be used for the non-parent Caretaker's information.
- (2) Instructions for Child Support Worksheet.
 - (a) Part I – Identification.
 1. In Part I of the Child Support Worksheet, enter the case specific information on the top section of the form: name of mother and father (and/or non-parent caretaker where applicable), each parent designated as either PRP, ARP, or split (if split, both parents shall be designated as such), the docket number, court name, and TCSES case number (if applicable), name and date of birth of each child for whom support is being determined, and the number of days each child spends with each parent and/or non-parent caretaker.
 2. If the parents spend an equal amount of time with any child, enter one hundred eighty-two point five (182.5) days for each parent with that child.
 3. If calculating support owed by both parents to a non-parent caretaker, enter both TCSES numbers and both docket numbers on the same line, separated by a forward slash (/).
 - (b) Part II – Adjusted Gross Income.
 1. Monthly Gross Income. [Rule 1240-2-4-.04]
 - (i) Line 1 – Enter each parent's monthly gross income in the appropriate column. Do not include child support payments received on behalf of other children or benefits received from means-tested public assistance programs.
 - (ii) Line 1a – Social Security Benefit for Child – Enter in the parent's column the amount of any social security benefit paid to a child on the account of that parent.
 - (iii) Line 1b – Self-Employment Tax. [Rule 1240-2-4-.04(4)]

Enter on Line 1b of this Worksheet the average monthly amount of any self-employment tax paid by the parent.

- (iv) Line 1c – To the amount on Line 1, add the amount on Line 1a and subtract the amount on Line 1b. Enter the result on Line 1c.

2. Line 1d / 1e – Adjustments Against Gross Income for Qualified Other Children. [Rule 1240-2-4-.04(5)]

Adjustments shall be considered for either parent for qualified other children who are receiving support from the parent. A parent seeking credit for qualified other children must enter all pertinent information on the Credit Worksheet in order to calculate the correct amount of the credit. Instructions for the Credit Worksheet are below in Rule 1240-2-4-.08(3).

- (i) Line 1d - For qualified other children living in the home of the parent fifty percent (50%) or more of the time, enter in the appropriate column on Line 1d the amount of the credit from Line 5 of the Credit Worksheet.
- (ii) Line 1e - For qualified other children living in the home of the parent less than fifty percent (50%) of the time, enter in the appropriate column on Line 1e the amount of the credit from Line 10b of the Credit Worksheet.

3. Line 2 – Adjusted Gross Income (AGI). [Rule 1240-2-4-.02(1)].

Subtract any amounts on Lines 1d and 1e from Line 1c. Enter the remainder as each individual parent’s AGI in the appropriate column of Line 2.

4. Line 2a – Combined Adjusted Gross Income (AGI). [Rule 1240-2-4-.02(1)].

Add together the amounts on Line 2, Columns A and B, to arrive at the combined AGI and enter this amount in the space provided on Line 2a.

5. Line 3 – Percentage Share of Income (PI). [Rule 1240-2-4-.02(19) and .04]

Calculate the individual parent’s percentage share (PI) of the combined Adjusted Gross Income by dividing each parent’s Line 2 by the combined figure on Line 2a. Enter the resulting percentages on Line 3 in Column A and B as appropriate. The sum of Line 3, Column A and Column B, must equal one hundred percent (100%).

- (i) For this purpose, standard rounding rules apply.
- (ii) If application of standard rounding rules should cause the total of both parent’s PI to exceed 100%, the lower PI should be rounded down and the higher PI should be rounded up.

(c) Part III – Each Parent’s Share of the BCSO.

1. Line 4 – Basic Child Support Obligation (BCSO). [Rule 1240-2-4-.02(5), .04(6) and .09]

- (i) Standard Parenting.
 - (I) Determine the “Basic Child Support Obligation” from the CS Schedule based upon the combined Adjusted Gross Income of the parents from Line 2a and the number of children for whom support is being determined. Enter the amount on Line 4 in the column of the PRP.

- (II) An amount will be entered in only one column on Line 4.
 - (ii) Split Parenting.
 - (I) A BCSO shall be calculated for each parent based upon the combined Adjusted Gross Income of the parents from Line 2a and the number of children living more than 50% of the time in the household of that parent.
 - (II) An amount shall appear in each parent's column on Line 4.
 - (iii) Fifty-fifty/Equal Parenting.
 - (I) Except as provided below in item (iii)(II) and subpart (iv), the Mother assumes the role of PRP for all children in fifty-fifty/equal parenting situations for purposes of calculating the BCSO, therefore, the BCSO for these children shall be entered in the Mother's column.
 - (II) When calculating support in a fifty-fifty/equal parenting situation in conjunction with a standard parenting situation, the BCSO for the child(ren) in the fifty-fifty/equal parenting situation will be assigned to the Father in situations where he is the PRP for all other children in the case under consideration.
 - (iv) Non-parent Caretaker Situations.
 - (I) If only one parent is available, a BCSO shall be calculated based upon the Adjusted Gross Income of that parent.
 - (II) If both parents are available, a BCSO shall be calculated based upon the combined Adjusted Gross Income of both parents.
 - (III) The amount calculated pursuant to item (I) or (II) above shall be entered in the column of the non-parent caretaker on Line 4.
 - (v) When the combined Adjusted Gross Income falls between two amounts on the Schedule, round up to the next higher amount. Use the rounded-up number to determine the BCSO on the CS Schedule for the number of children for whom support is being determined. [Rule 1240-2-4-.04(6)(b)]
2. Line 4a – Share of BCSO Owed. [Rule 1240-2-4-.02(19), (22) and .04]
- (i) Standard Parenting.
 - (I) The ARP's share of the BCSO owed to the PRP shall be calculated by multiplying the BCSO in the column of the PRP on Line 4 by the ARP's PI from Line 3. The result shall be placed in the ARP's column on Line 4a.
 - (II) No amount shall be calculated for the PRP. A zero (\$0.00) amount shall be entered in the PRP's column.
 - (ii) Split Parenting.
 - (I) Each parent's share of the BCSO entered on Line 4 in the column of the other parent shall be calculated by multiplying the BCSO by the parent's PI from Line 3.

- I. Mother's child support obligation for the children for whom the Father is the PRP is calculated by multiplying the BCSO entered in Father's column on Line 4 by the Mother's PI from Line 3.
 - II. Father's child support obligation for the children for whom the Mother is the PRP is calculated by multiplying the BCSO entered in Mother's column on Line 4 by the Father's PI from Line 3.
- (II) An amount shall be calculated for each parent and entered in the appropriate column on Line 4a.
- (iii) Fifty-fifty/Equal Parenting.
 - (I) When calculating support in fifty-fifty/equal parenting situations, whether alone or in conjunction with a split parenting situation, the Father will owe his pro-rata share of the BCSO entered for the Mother on Line 4. The amount shall be entered in the Father's column on Line 4a. See Rule 1240-2-4-.08(2)(c) 1(iii) and (c) 5(iv) for exception.
 - (II) When calculating support in a fifty-fifty/equal parenting situation in conjunction with a standard parenting situation, the ARP will owe his/her share of the BCSO entered for the PRP on Line 4. The amount shall be entered in the ARP's column on Line 4a.
 - (iv) Non-parent Caretaker Situations.
 - (I) If only one parent is available, one hundred percent (100%) of the BCSO entered on Line 4 shall be transferred to the parent's column on Line 4a.
 - (II) If both parents are available, each parent's pro-rata share of the BCSO from Line 4 shall be calculated and entered in the appropriate column on Line 4a.
3. Line 5 – Each Parent's Average Parenting Time. [Rule 1240-2-4-.04(7)(b)]
- (i) If there are multiple children in the case under consideration and each child has the same amount of parenting time, then this amount shall be used for purposes of calculating the parenting time adjustment.
 - (ii) If there are multiple children in the case under consideration and each child has a different amount of parenting time, then an average amount of parenting time is used for calculating the parenting time adjustment.
 - (I) Calculate the average number of days of parenting time for the ARP by adding together the number of days for the children with whom the ARP spends one hundred eighty-two and one-half (182.5) days or less and dividing the total by the number of such children. For instance, if the ARP spends one hundred forty (140) days with Child A, one hundred fifty (150) days with Child B, and one hundred eighty-two and one-half (182.5) days with Child C, the ARP's average parenting time to be entered on Line 5 is one hundred fifty-eight (158) days $[140 + 150 + 182.5 = 472.5 / 3 = 158]$.
 - (II) For split parenting, a separate average will be calculated for each parent as an ARP, including for the Mother only the days for the children with whom the Mother spends less than one hundred eighty-two and one-half (182.5) days. For the Father, all children with whom the Father spends one hundred eighty-two and one-half (182.5) days or less shall be included. For instance, if the Mother spends two hundred (200) days with Child A,

one hundred eighty-two and one-half (182.5) days with Child B, one hundred forty (140) days with Child C, and eighty-six (86) days with Child D, Mother's average parenting time is one hundred thirteen (113) days [$140 + 86 = 226 / 2 = 113$]. [See Rule 1240-2-4-.04(7)(b)]

- (iii) Enter the amount of each parent's parenting time, or average parenting time, in the appropriate column on Line 5.
4. Line 6 – Parenting Time Adjustment. [Rule 1240-2-4-.02(18) and .04(7)]
- (i) Parenting time adjustments may be used to reduce or to increase the BCSO of the ARP.
 - (ii) In split parenting situations, the adjustment may be applicable to the BCSO of either or both parents in the role as ARP.
 - (iii) Except as otherwise provided in subpart (iv) below, when calculating a parenting time adjustment for a fifty-fifty/equal parenting situation, the Father assumes the role of the ARP for the child in the fifty-fifty/equal parenting situation and, as such, the adjustment for the child in the fifty-fifty/equal parenting situation shall be assigned to the Father. If calculating a parenting time adjustment for a fifty-fifty/equal parenting situation in conjunction with either a standard or split parenting situation, the BCSO allocated to the Mother's household shall be prorated between the child in the fifty-fifty/equal situation and the child living primarily with the Mother, and two separate parenting time adjustments shall be calculated for the Father. For instance, if a \$1200 BCSO has been allocated to Mother's household for 3 children, one of whom spends 182.5 days with each parent, \$400 would be allocated to the child in the fifty-fifty/equal parenting situation, and \$800 would be allocated to the other two children living primarily with the Mother. A parenting time adjustment for 182.5 days would be calculated for a BCSO of \$400. A separate parenting time adjustment would be calculated for the remaining \$800 based upon the Father's average parenting time with the other two children.
 - (iv) When calculating a parenting time adjustment in a fifty-fifty/equal parenting situation in conjunction with a standard parenting situation in which the Father has primary custody of all children who are not in the fifty-fifty/equal parenting situation, the adjustment for the children in the fifty-fifty/equal parenting situation will, instead, be assigned to the Mother.
 - (v) Calculation of the Parenting Time Credit.
 - (I) First, the variable multiplier is determined by multiplying .0109589 [$2 / 182.5$] by the ARP's parenting time entered on Line 5. For example, the 145 days of parenting time calculated in the example from item 3(ii)(I) above is multiplied by .0109589, resulting in a variable multiplier of 1.5890405 [$145 \times .0109589$].
 - (II) Second, the variable multiplier calculated in subpart (v)(I) above is applied to the amount of the parties' combined BCSO, which results in an adjusted BCSO. For example, application of the variable multiplier determined above for 145 days of parenting time to a BCSO of one thousand dollars (\$1000) would result in an adjusted BCSO of one thousand five hundred eighty-nine dollars and four cents (\$1589.04).

- (III) Third, the amount of the BCSO is subtracted from the adjusted BCSO. The difference is the child-rearing expenses associated with the ARP's additional parenting time. In the example above, the additional child-rearing expenses associated with the 145 days of parenting time would be five hundred eighty-nine dollars and four cents (\$589.04). [$\$1589.04 - \1000].
 - (IV) The additional child-rearing expenses determined in subpart (v)(III) above are pro-rated between the parents according to each parent's percentage of income (PI). The PRP's share of these additional expenses is applied as an adjustment against the ARP's share of the BCSO. For instance, if the PRP's PI is forty percent (40%), the PRP's share of the additional expenses in the example above would be two hundred thirty-five dollars and sixty-two cents (\$235.62) [$\$589.04 \times 40\%$]. The two hundred thirty-five dollars and sixty-two cents (\$235.62) is applied as a credit against the ARP's share of the BCSO, resulting in a child support obligation for the ARP of three hundred sixty-four dollars and thirty-eight cents (\$364.38) [$\$1000 \times 60\% = \$600 - \235.62].
 - (V) The amount calculated in subpart (v)(IV) above shall be entered on Line 6, and will be used to decrease the BCSO.
- (vi) Calculating Increase for Lack of Parenting Time.
- (I) The ARP's child support obligation may be increased for the lack of the ARP's parenting time. The first step in calculating the increase is to determine the number of days fewer than sixty-nine the ARP spends with the child, then divide this number by three hundred sixty-five. For example, if the ARP has (68) days of parenting time, the multiplier is 0.002739726. [$69 - 68 = 1; 1/365$]
 - (II) The second step is to multiply the percentage of days calculated in subpart (vi)(I) above by the ARP's share of the BCSO. For example, if the ARP's share of the BCSO is one thousand two hundred dollars (\$1,200), and the parenting time is sixty-eight (68) days, the increased share of support is three dollars and twenty-nine cents (\$3.29). [$0.002739726 \times \$1,200 = 3.29$]
 - (III) The increased share of support is added to the ARP's share of the BCSO to find the adjusted BCSO. Continuing the example, the ARP's increased BCSO is one thousand two hundred three dollars and twenty-nine cents (\$1,203.29). [$\$1,200 + \3.29]
 - (IV) The amount calculated in subpart (vi)(III) above shall be entered on Line 6 and will be used to increase the BCSO.
- (vii) From Line 4a, add or subtract, as appropriate, the amount from Line 6 and enter the result on Line 7 as each parent's adjusted BCSO.
- (viii) Any negative amount in a parent's column resulting from the calculation required by subpart 5(v) shall be entered on Line 7 as a positive amount in the column of the other parent.
- (d) Part IV – Adjustments for Additional Expenses. [Rule 1240-2-4-.04(8)]
1. General Instructions.

- (i) This Part includes only health insurance premiums, recurring uninsured medical expenses, and work-related childcare expenses.
- (ii) If expenses are not incurred regularly, a monthly amount shall be calculated by averaging the expense over a twelve (12) month period.
- (iii) Only amounts actually paid are included in the calculation. Payments that are made by a parent's employer, but not deducted from the parent's wages, shall not be included.
- (iv) Only the portion of the health insurance premium actually attributable to the children for whom support is being determined and actually paid by the parent is included. If the actual amount of the health insurance premium that is attributable to the child who is the subject of the current action for support is not available or cannot be verified, the total cost of the premium shall be divided by the number of persons covered by the policy to determine a per person cost. This amount is then multiplied by the number of children who are the subject of this action and are covered by the policy.

$$\begin{array}{cccccc}
 \$ \underline{\hspace{2cm}} & \div & \underline{\hspace{2cm}} & = & \$ \underline{\hspace{2cm}} & \times & \underline{\hspace{2cm}} & = & \underline{\hspace{2cm}} \\
 \text{Total} & & \text{No. of Persons} & & \text{Per Person} & & \text{No. of Children} & & \text{Child's Portion} \\
 \text{Premium} & & \text{Covered by Policy} & & \text{Cost} & & \text{Subject to Order} & & \text{of Premium}
 \end{array}$$

- (v) Additional expenses of a non-parent caretaker shall be included in calculating the amount of these expenses.

2. Line 8a – Children’s Portion of Health Insurance Premium. [Rule 1240-2-4-.04(8)(b)]

Enter on Line 8a in the column of the parent, or non-parent caretaker, responsible for payment the amount that is, or will be, paid by a parent for health insurance for the children for whom support is being determined.

3. Line 8b – Recurring Uninsured Medical Expenses. [Rule 1240-2-4-.04(8)(d)]

- (i) If uninsured medical expenses are routinely incurred so that a specific monthly amount can be reasonably established, enter that amount on Line 8b in the column of the parent, or non-parent caretaker, responsible for payment. These known expenses shall be divided between the parents pro rata.
- (ii) If uninsured medical expenses are not routinely incurred so that a specific monthly amount cannot be reasonably established, no amount should be entered on Line 8b. Every child support order shall specify that these unknown expenses shall be paid by the parents as they are incurred, to be divided pro-rata unless otherwise ordered by the tribunal.

4. Line 8c – Work-related Childcare Expenses. [Rule 1240-2-4-.04(8)(c)]

On Line 8c, enter in the column of the parent, or non-parent caretaker, responsible for paying the amount of any work-related childcare expense for the child for whom support is being determined.

5. Line 9 – Total Additional Expenses. [Rule 1240-2-4-.04(8)]

Total the amounts on Lines 8a, 8b, and 8c, Columns A, B, and C and enter the results for each column on Line 9, representing the total amount of additional expenses paid by each parent and/or non-parent caretaker.

6. Line 10 – Each Parent’s Share of Additional Expenses. [Rule 1240-2-4-.04(8)]

(i) Two Parents.

Calculate each parent’s share of the total additional expenses paid by the other parent by multiplying each parent’s percentage of income (PI) from Line 3 times the other parent’s total additional expenses from Line 9. Enter the results on Line 10. [Line 3, Column A, times Line 9, Column B for the Mother’s share of additional expense paid by Father; Line 3, Column B times Line 9, Column A for the Father’s share of additional expenses paid by Mother.]

(ii) Two Parents With a Non-Parent Caretaker on Same Docket.

(I) Expenses Paid by Non-parent Caretaker.

Calculate each parent’s share of the total additional expenses paid by the non-parent caretaker by multiplying each parent’s percentage of income (PI) from Line 3 times the total additional expenses of the non-parent caretaker from Line 9. [Line 3, Column A, times Line 9, Column C for the Mother’s share of additional expenses paid by the non-parent caretaker; Line 3, Column B times Line 9, Column C for the Father’s share of additional expenses paid by the non-parent caretaker.]

(II) Expenses Paid by a Parent.

Calculate each parent’s share of the total additional expenses paid by the other parent as indicated above in subpart (i).

(III) Subtract the larger obligation calculated in subpart (ii)(II) above from the smaller. In the column with the larger amount, add the difference to any amount calculated in subpart (ii)(I) above. In the column with the smaller amount, subtract the difference to any amount calculated in subpart (ii)(I) above. Enter results on Line 10 in Columns A and B.

(iii) One Parent With a Non-parent Caretaker.

The full amount of any additional expenses paid by a non-parent caretaker is owed by the parent and shall be placed in the parent’s column on Line 10.

7. Line 11 – Adjusted Support Obligation – BCSO Plus Parent’s Share of Additional Expenses. [Rule 1240-2-4-.02(2) & .04(9)]

To calculate each parent’s total obligation to the other parent for the parent’s pro-rata share of the BCSO and the parent’s pro-rata share of additional expenses paid by the other parent, add the amount on Line 7 in each column to the amount on Line 10 in each column. The result is each parent’s adjusted support obligation and shall be entered on Line 11.

(e) Part V – Presumptive Child Support Order / Modification of Current Support.

1. Line 12 – Presumptive Child Support Order. [Rule 1240-2-4-.02(20) & .04(11)]

(i) Except as indicated below in subpart (ii), the PCSO to be entered on Line 12 is the difference between the larger ASO on Line 11 and the smaller ASO on Line 11. The parent with the larger ASO on Line 11 is the obligor, and the PCSO shall be entered in that parent’s column on Line 12.

(ii) In non-parent caretaker situations, the amount on Line 11, in either or both columns, represents an amount of support owed by that parent to the non-parent caretaker. The amount from either or both columns shall be entered in total on Line 12 as the PCSO for that parent.

(iii) Statutory Threshold.

(I) Standard Parenting Situations.

If the amount of the PCSO exceeds the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated, then the amount of the PCSO entered on Line 12 shall be limited to the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated. An opportunity to rebut this limitation is provided in 1240-2-4-.07(2)(g)2.

(II) Split Parenting Situations.

If the ASO on Line 11 for either parent exceeds the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated, then that amount shall be limited to the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated prior to making the calculation required in subpart (i) above. An opportunity to rebut this limitation is provided in 1240-2-4-.07(2)(g).

2. Line 13a – For Modification of Current Child Support Order. [Rule 1240-2-4-.05]

(i) To determine if a modification is possible, first calculate an order on Lines 1-12 of the Child Support Worksheet using current evidence of the parties' circumstances.

(ii) Indicate whether the significant variance percentage is fifteen percent (15% or .15) (for most cases) or seven and one-half percent (7.5% or .075) (for low income cases).

(iii) Indicate whether the order to be modified is an order most recently established or modified under the flat percentage guidelines or under the income shares guidelines.

(iv) On Line 13a, enter the amount of the current child support order in the case under consideration. If the order is calculated under the flat percentage guidelines, use the current support amount. If the order is calculated under income shares, use the presumptive child support order (PCSO).

3. Line 13b – Amount Required for Variance to Exist.

To determine the amount needed to comply with the significant variance requirement, multiply the amount from Line 13a by the percentage required in part 2(ii) above. Enter the result on Line 13b.

4. Line 13c – Significant Variance Amount. [Rule 1240-2-4-.05]

(i) For flat percentage orders, from the column of the obligor parent, subtract the lesser of Lines 4a and 13a from the greater and enter the result on Line 13c. If Line 13c is equal to or greater than Line 13b, the significant variance requirement has been met and the child support obligation may be modified to the presumptive amount entered on Line 12.

- (ii) For income shares orders, subtract the lesser of Lines 12 and 13a from the greater and enter result on Line 13c. If Line 13c is equal to or greater than Line 13b, the significant variance requirement has been met and the child support obligation may be modified to the presumptive amount entered on Line 12.

(f) Part VI – Deviations and Final Child Support Obligation.

1. Line 14 – Deviations. [Rule 1240-2-4-.07]

- (i) Specify the reason for the deviation and enter on Line 14 the amount that will be added to or subtracted from the Presumptive Support Order.
- (ii) The order must include written findings supporting the deviation as outlined in 1240-2-4-.07(1).

2. Line 15 – Final Child Support Order. [Rule 1240-2-4-.02(13)]

To the Presumptive Support Order amount on Line 12, add/subtract as appropriate any amount on Line 14 and enter the result on Line 15 as the Final Child Support Order.

3. Line 16 – Social Security Benefits.

If a child to be supported under the order receives social security benefits on the account of the parent who will pay support under this order, and such benefit was added to that parent's gross income on Line 1a according to rule 1240-2-4-.04(3)(a)5, then enter the amount of that child's benefit entered on Line 1a and subtract that amount from that parent's obligation. The parent is relieved from directly making that portion of the obligation so long as the benefit is being paid by social security.

4. The completed Worksheet must be maintained as part of the official record either by filing it as an exhibit in the tribunal's file or as an attachment to the order. Payments of child support shall be ordered to be paid in a specific dollar amount on a weekly, biweekly (every two weeks), semi-monthly (twice a month), or monthly basis.

(3) Instructions for Credit Worksheet.

- (a) The Credit Worksheet is to be utilized to calculate the available credit against the parent's gross income for qualified other children. The amount of any credit calculated on the Credit Worksheet shall be transferred to the appropriate line on the Child Support Worksheet.

(b) Part I – Identification.

In Part I of the Credit Worksheet, enter the case specific information: name of mother and father (and/or non-parent caretaker where applicable), each parent designated as either PRP, ARP, or split (if split, both parents shall be designated as such), the docket number, court name, and TCSES case number (if applicable).

(c) Part II – Calculation of Credit for Qualified Other Children.

- 1. A child is qualified for the credit available in this Part II if the parent is legally responsible for the child's support, the parent is actually supporting the child, and the child is not before the tribunal to set, modify, or enforce support in the case immediately under consideration.

2. Line 1 – Applicable Gross Income from Child Support Worksheet. [Rule 1240-2-4-.04(3)]

From the Child Support Worksheet, subtract the amount on Line 1b from the amount on Line 1 and enter the result on Line 1 of the Credit Worksheet.

3. Line 2 – Identify Qualified Other Children Living 50% or More of the Time in the Home of the Parent Seeking the Credit. [Rule 1240-2-4-.04(5)]

In the spaces provided, enter the names and dates of birth of the qualified other children living fifty percent (50%) or more of the time in the home of the parent seeking the credit. Do not consider children for whom support is being calculated in the case for which credit is being considered, step-children, or other minors in the home that the parent has no legal obligation to support. If more space is needed, use the Additional Credit Worksheet promulgated by the Department.

4. Line 3 – Number of Qualified Other Children in the Parent’s Home.

Enter on Line 3 of the Credit Worksheet the number of qualified other children from Line 2 living fifty percent (50%) or more of the time in the parent’s home. If there are no qualified other children, skip to Line 6.

5. Line 4 – Calculate Theoretical Order.

(i) Using the gross income of the parent from Line 1 and the number of qualified other children from Line 3, find the amount of child support on the CS Schedule that the parent would pay for the qualified other children living fifty percent (50%) or more of the time in the parent’s home if a theoretical order were issued for those children. Enter this amount on Line 4 of the Credit Worksheet.

(ii) If the amount of the theoretical order exceeds the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated, then the amount of the theoretical order entered on Line 4 shall be limited to the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated.

6. Line 5 – Calculate Credit Amount.

Multiply the theoretical order amount from Line 4 by seventy-five percent (75% or 0.75). Enter the result on Line 5 of the Credit Worksheet and on Line 1d of the Child Support Worksheet.

7. Line 6 – Identify Qualified Other Children Living Less Than 50% of the Time in the Home of the Parent Seeking the Adjustment. [Rule 1240-2-4-.04(5)]

In the spaces provided, enter the names and dates of birth of the qualified other children living in the parent’s home less than fifty percent (50%) of the time. Do not consider children for whom support is being calculated in the case for which credit is being considered, step-children or other minors for whom the parent has no legal obligation. If more space is needed, attach an additional sheet to this Worksheet.

8. Line 7 – Number of Qualified Other Children Living in the Parent’s Home Less Than 50% of the Time.

Enter on Line 7 the number of qualified other children from Line 6 who reside less than fifty percent (50%) of the time in the home of the parent claiming the credit.

9. Line 8 – Determine Actual Support. [Rule 1240-2-4-.04(5)(e)2(ii)]

Determine the dollar amount of documented monetary support actually provided by the parent to the caretaker, such as canceled checks or money orders, over the most recent twelve (12) month period, expressed as a monthly average. Documented monetary support can include evidence of payment of child support under another child support order. Determine the monthly average by dividing the annual amount of support provided by twelve (12). Enter the result on Line 8 of the Credit Worksheet.

10. Line 9 – Calculate Theoretical Order.

- (i) Using the income for this parent from Line 1 and the number of qualified other children from Line 7, use the CS Schedule to find the amount of child support the parent would pay for the qualified other children living in the parent's home less than fifty percent (50%) of the time if a theoretical order were issued for those children. Enter the amount on Line 9.
- (ii) If the amount of the theoretical order exceeds the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated, then the amount of the theoretical order entered on Line 9 shall be limited to the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated.

11. Lines 10a and 10b – Calculate Maximum Amount.

- (i) Line 10a – Multiply the theoretical order amount from Line 9 by seventy-five percent (75% or 0.75) and enter the result on Line 10a.
- (ii) Line 10b – Compare the results from Line 8 and Line 10a and enter the lesser amount for the credit on Line 10b of the Credit Worksheet and on Line 1e of the Child Support Worksheet. Do not exceed the lesser of the actual support or seventy-five percent (75%) of the theoretical order.

(4) Child Support Worksheet.

State of Tennessee – Child Support Worksheet

Part I. Identification

Indicate the status of each parent or caretaker by placing an "X" in the appropriate column

	PRP	ARP	SPLIT
Name of Mother:			
Name of Father:			
Name of non-parent Caretaker:			
TCSES case #:			
Docket #:			
Court name:			

Name(s) of Child(ren)	Date of Birth	Days with Mother	Days with Father	Days with Caretaker

Part II. Adjusted Gross Income

Use Credit Worksheet to calculate line items 1d and 1e.

- 1 Monthly Gross Income
- 1a Federal benefit for child
- 1b Self-employment tax paid
- 1c Subtotal
- 1d Credit for In-Home Children
- 1e Credit for Not In Home Children
- 2 Adjusted Gross Income (AGI)
- 2a Combined Adjusted Gross Income
- 3 Percentage Share of Income (PI)

\$

Mother / Column A	Father / Column B	Non-parent Caretaker / Column C
\$	\$	
+	+	
-	-	
\$	\$	
-	-	
-	-	
\$	\$	
%	%	

Part III. Parents' Share of BCSO

- 4 BCSO allotted to primary parent's household
- 4a Share of BCSO owed to primary parent
- 5 ARP parent's average parenting time
- 6 Parenting time adjustment
- 7 Adjusted BCSO

\$	\$	\$
\$	\$	
\$	\$	
\$	\$	

State of Tennessee – Child Support Worksheet

Part IV. Additional Expenses

	Mother / Column A	Father / Column B	Non-parent Caretaker / Column C
8a Children's portion of health insurance premium	\$	\$	\$
8b Recurring Uninsured Medical Expenses	\$	\$	\$
8c Work-related childcare	\$	\$	\$
9 Total expenses	\$	\$	\$
10 Share of additional expenses owed	\$	\$	
11 Adjusted Support Obligation (ASO)	\$	\$	

Part V. Presumptive Child Support / Modification of Current Support

		Obligation Column		
12	Presumptive Child Support Order (PCSO)	\$	\$	
* Enter the difference between the greater and smaller numbers from Line 11, except in non-parent caretaker situations.				
Low Income? _____ (N = 15% Y = 7.5%)				
Current Order Flat % _____ (N / Y)				
Modification of Current Child Support Order	13a Current child support order amount for the obligor parent	\$	\$	
	13b Amount required for significant variance to exist	\$	\$	
	13c Actual variance between current order and PCSO / BC SO	\$	\$	

Part VI. Deviations and Final Child Support Order

Deviations must be substantiated by written findings in the Child Support Order	14 Deviations (Specify):	\$	\$	

15	Final Child Support Order (FC SO)	\$	\$	
16	FC SO adjusted for federal benefit, Line 1a, Obligor's column	\$	\$	

Comments, Calculations, or Rebuttals to Schedule

Preparer's Use Only

Name: _____ Date: _____

Title: _____

(5) Credit Worksheet.

State of Tennessee – Credit Worksheet

Part I. Identification

Indicate the status of each parent or caretaker by placing an "X" in the appropriate column

Name of Mother:	_____	PRP	ARP	SPLIT
Name of Father:	_____			
Name of non-parent Caretaker:	_____			
TCSES case #:	_____			
Docket #:	_____			
Court name:	_____			

Part II. Other Children

Parent Income Information

1 Applicable gross income from CS worksheet

Column A	Column B
\$ _____	\$ _____

In-Home Children

2 Below, list qualified children living in the parent's home (if none, skip to line 6):

Name(s) of Child(ren) for PRP	Date of Birth	Name(s) of Child(ren) for ARP	Date of Birth
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

3 Number of qualified children living in the parent's home

4 Theoretical child support order (this parent's income on CS Schedule for number of children from line 3)

5 75% of theoretical child support order from line 4

#	#
\$ _____	\$ _____
\$ _____	\$ _____

Not-In-Home Children

6 Below, list qualified children not living in the parent's home:

Name(s) of Child(ren) for PRP	Date of Birth	Name(s) of Child(ren) for ARP	Date of Birth
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

7 Number of qualified children not living in the parent's home

8 Average monthly amount of documented monetary support

9 Theoretical child support order (this parent's income on CS Schedule for number of children from line 7)

10a 75% of theoretical child support order from line 9

10b Allowable credit for not-in-home children

#	#
\$ _____	\$ _____
\$ _____	\$ _____
\$ _____	\$ _____
\$ _____	\$ _____

Authority: Administrative History: Original rule filed-----; effective -----

1240-2-4-.09 CHILD SUPPORT SCHEDULE.

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child		Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
150.00	100	100	100	100	100
200.00	100	100	100	100	100
250.00	100	100	100	110	121
300.00	100	102	119	132	146
350.00	100	119	139	154	170
400.00	100	136	158	176	194
450.00	108	153	178	199	218
500.00	119	169	197	220	242
550.00	130	184	215	239	263
600.00	140	199	232	259	285
650.00	151	214	250	279	307
700.00	162	230	268	298	328
750.00	172	245	285	318	350
800.00	183	259	302	337	371
850.00	193	274	319	356	392
900.00	204	289	336	375	413
950.00	215	304	353	394	434
1000.00	225	319	371	413	454
1050.00	236	333	388	432	475
1100.00	246	348	404	450	495
1150.00	256	362	420	468	515
1200.00	266	375	436	486	535
1250.00	275	389	452	504	554
1300.00	285	403	468	522	574
1350.00	295	417	484	540	594
1400.00	305	431	500	558	613
1450.00	315	445	516	576	633
1500.00	325	459	532	593	653
1550.00	335	473	548	611	672
1600.00	345	487	564	629	692
1650.00	355	500	580	647	712
1700.00	365	514	596	665	731
1750.00	375	528	612	683	751
1800.00	384	542	628	701	771
1850.00	394	555	644	718	789

Tennessee
Schedule Of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
1900.00	403	568	657	733	806
1950.00	412	580	671	748	823
2000.00	421	592	685	764	840
2050.00	430	604	699	779	857
2100.00	439	616	713	795	874
2150.00	448	628	727	810	891
2200.00	457	641	741	826	908
2250.00	466	653	754	841	925
2300.00	475	665	768	857	942
2350.00	484	677	782	872	959
2400.00	493	689	796	887	976
2450.00	501	701	809	902	992
2500.00	510	712	821	916	1007
2550.00	518	724	834	930	1023
2600.00	527	735	847	945	1039
2650.00	536	747	860	959	1055
2700.00	544	758	873	973	1070
2750.00	553	770	886	987	1086
2800.00	561	781	898	1002	1102
2850.00	569	792	911	1015	1117
2900.00	577	802	922	1028	1130
2950.00	584	812	933	1040	1144
3000.00	592	822	945	1053	1159
3050.00	600	833	957	1067	1174
3100.00	608	844	970	1081	1190
3150.00	616	855	982	1095	1205
3200.00	624	866	995	1109	1220
3250.00	632	877	1007	1123	1236
3300.00	640	888	1020	1137	1251
3350.00	648	899	1032	1151	1266
3400.00	656	910	1045	1165	1282
3450.00	664	921	1058	1179	1297
3500.00	672	932	1070	1193	1312
3550.00	680	943	1083	1207	1328
3600.00	688	954	1095	1221	1343

Tennessee
Schedule Of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
3650.00	695	964	1106	1233	1356
3700.00	702	973	1116	1244	1368
3750.00	709	982	1126	1255	1381
3800.00	715	991	1136	1266	1393
3850.00	722	1000	1145	1277	1405
3900.00	729	1009	1155	1288	1417
3950.00	735	1018	1165	1299	1429
4000.00	742	1027	1175	1310	1441
4050.00	749	1036	1185	1322	1454
4100.00	756	1045	1195	1333	1466
4150.00	762	1054	1205	1344	1478
4200.00	769	1063	1215	1355	1490
4250.00	776	1072	1225	1366	1502
4300.00	779	1076	1228	1370	1507
4350.00	782	1079	1231	1372	1510
4400.00	785	1082	1233	1375	1512
4450.00	788	1085	1235	1377	1515
4500.00	791	1088	1238	1380	1518
4550.00	794	1091	1240	1383	1521
4600.00	797	1094	1242	1385	1524
4650.00	800	1097	1245	1388	1527
4700.00	803	1100	1247	1390	1529
4750.00	806	1104	1249	1393	1532
4800.00	809	1107	1252	1395	1535
4850.00	812	1110	1254	1398	1538
4900.00	815	1113	1256	1401	1541
4950.00	819	1117	1261	1406	1546
5000.00	823	1122	1266	1411	1552
5050.00	826	1126	1270	1417	1558
5100.00	830	1131	1275	1422	1564
5150.00	834	1135	1280	1427	1570
5200.00	838	1140	1285	1432	1576
5250.00	841	1145	1290	1438	1582
5300.00	845	1149	1294	1443	1587
5350.00	849	1154	1299	1448	1593
5400.00	853	1158	1304	1454	1599
5450.00	856	1163	1309	1459	1605

Tennessee
Schedule Of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
5500.00	860	1167	1313	1464	1611
5550.00	864	1172	1318	1470	1617
5600.00	868	1177	1324	1476	1623
5650.00	872	1182	1329	1482	1630
5700.00	876	1187	1334	1488	1636
5750.00	880	1192	1339	1493	1643
5800.00	884	1197	1345	1499	1649
5850.00	888	1201	1350	1505	1656
5900.00	892	1206	1355	1511	1662
5950.00	896	1211	1361	1517	1669
6000.00	900	1216	1366	1523	1675
6050.00	904	1221	1371	1528	1681
6100.00	907	1225	1376	1534	1687
6150.00	911	1230	1381	1540	1694
6200.00	915	1235	1386	1545	1700
6250.00	919	1239	1391	1551	1706
6300.00	923	1244	1396	1557	1712
6350.00	926	1249	1401	1562	1718
6400.00	930	1254	1406	1568	1725
6450.00	934	1258	1411	1573	1731
6500.00	938	1263	1416	1579	1737
6550.00	941	1267	1420	1583	1742
6600.00	942	1268	1421	1584	1743
6650.00	943	1269	1422	1585	1744
6700.00	944	1270	1423	1586	1745
6750.00	945	1271	1424	1587	1746
6800.00	946	1272	1424	1588	1747
6850.00	947	1273	1425	1589	1748
6900.00	948	1274	1426	1590	1749
6950.00	949	1275	1427	1591	1750
7000.00	950	1276	1428	1592	1751
7050.00	951	1277	1429	1593	1752
7100.00	952	1278	1430	1594	1753
7150.00	953	1279	1430	1595	1754
7200.00	954	1280	1431	1596	1755
7250.00	955	1281	1432	1597	1757
7300.00	956	1282	1433	1598	1758

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
7350.00	957	1283	1434	1599	1759
7400.00	958	1284	1435	1600	1760
7450.00	959	1285	1436	1601	1761
7500.00	960	1286	1437	1602	1762
7550.00	961	1288	1438	1603	1763
7600.00	962	1289	1439	1604	1765
7650.00	963	1290	1440	1605	1766
7700.00	964	1291	1441	1606	1767
7750.00	965	1292	1442	1607	1768
7800.00	967	1293	1442	1608	1769
7850.00	969	1297	1446	1613	1774
7900.00	974	1304	1454	1621	1783
7950.00	979	1310	1461	1629	1792
8000.00	984	1317	1469	1637	1801
8050.00	990	1324	1476	1646	1810
8100.00	995	1331	1483	1654	1819
8150.00	1000	1337	1491	1662	1829
8200.00	1005	1344	1498	1671	1838
8250.00	1010	1351	1506	1679	1847
8300.00	1015	1358	1513	1687	1856
8350.00	1020	1364	1521	1695	1865
8400.00	1025	1371	1528	1704	1874
8450.00	1030	1378	1535	1712	1883
8500.00	1035	1385	1543	1720	1892
8550.00	1040	1391	1550	1728	1901
8600.00	1045	1398	1558	1737	1910
8650.00	1050	1405	1565	1745	1920
8700.00	1055	1412	1572	1753	1929
8750.00	1060	1418	1580	1762	1938
8800.00	1065	1425	1587	1770	1947
8850.00	1070	1432	1595	1778	1956
8900.00	1075	1439	1602	1786	1965
8950.00	1080	1445	1610	1795	1974
9000.00	1085	1452	1617	1803	1983
9050.00	1090	1459	1624	1811	1992
9100.00	1094	1464	1629	1817	1998
9150.00	1098	1468	1634	1822	2004

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
9200.00	1101	1472	1639	1827	2010
9250.00	1105	1477	1643	1832	2016
9300.00	1108	1481	1648	1838	2021
9350.00	1112	1486	1653	1843	2027
9400.00	1115	1490	1657	1848	2033
9450.00	1119	1495	1662	1853	2038
9500.00	1122	1499	1667	1858	2044
9550.00	1126	1504	1671	1863	2050
9600.00	1129	1508	1676	1869	2055
9650.00	1133	1513	1681	1874	2061
9700.00	1136	1517	1685	1879	2067
9750.00	1140	1521	1690	1884	2073
9800.00	1143	1526	1694	1889	2078
9850.00	1147	1530	1699	1894	2084
9900.00	1150	1535	1704	1900	2090
9950.00	1154	1539	1708	1905	2095
10000.00	1158	1544	1713	1910	2101
10050.00	1161	1548	1718	1915	2107
10100.00	1165	1553	1722	1920	2112
10150.00	1168	1557	1727	1926	2118
10200.00	1172	1562	1732	1931	2124
10250.00	1175	1566	1736	1936	2130
10300.00	1179	1570	1741	1941	2135
10350.00	1182	1575	1746	1946	2141
10400.00	1186	1579	1750	1951	2147
10450.00	1189	1584	1755	1957	2152
10500.00	1193	1588	1759	1962	2158
10550.00	1196	1593	1764	1967	2164
10600.00	1200	1597	1769	1972	2169
10650.00	1203	1602	1773	1977	2175
10700.00	1207	1606	1778	1983	2181
10750.00	1210	1610	1783	1988	2187
10800.00	1214	1615	1787	1993	2192
10850.00	1217	1619	1792	1998	2198
10900.00	1221	1624	1797	2003	2204
10950.00	1224	1628	1801	2008	2209
11000.00	1227	1632	1805	2013	2214

Tennessee
Schedule Of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
11050.00	1230	1636	1809	2018	2219
11100.00	1233	1639	1814	2022	2225
11150.00	1236	1643	1818	2027	2230
11200.00	1239	1647	1822	2032	2235
11250.00	1242	1651	1826	2037	2240
11300.00	1245	1655	1831	2041	2245
11350.00	1248	1659	1835	2046	2251
11400.00	1251	1663	1839	2051	2256
11450.00	1254	1667	1844	2056	2261
11500.00	1257	1671	1848	2060	2266
11550.00	1260	1674	1852	2065	2272
11600.00	1263	1678	1856	2070	2277
11650.00	1266	1682	1861	2075	2282
11700.00	1269	1686	1865	2079	2287
11750.00	1272	1690	1869	2084	2292
11800.00	1275	1694	1873	2089	2298
11850.00	1278	1698	1878	2094	2303
11900.00	1281	1702	1882	2098	2308
11950.00	1284	1706	1886	2103	2313
12000.00	1287	1709	1890	2108	2319
12050.00	1289	1713	1895	2113	2324
12100.00	1292	1717	1899	2117	2329
12150.00	1295	1721	1903	2122	2334
12200.00	1298	1725	1907	2127	2340
12250.00	1301	1729	1912	2132	2345
12300.00	1304	1733	1916	2136	2350
12350.00	1307	1737	1920	2141	2355
12400.00	1310	1741	1925	2146	2360
12450.00	1313	1744	1929	2151	2366
12500.00	1316	1748	1933	2155	2371
12550.00	1319	1752	1937	2160	2376
12600.00	1322	1756	1942	2165	2381
12650.00	1325	1760	1946	2170	2387
12700.00	1328	1764	1950	2174	2391
12750.00	1331	1767	1954	2178	2396
12800.00	1334	1771	1958	2183	2401
12850.00	1336	1774	1962	2187	2406

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
12900.00	1339	1778	1966	2192	2411
12950.00	1342	1782	1970	2196	2416
13000.00	1345	1785	1974	2201	2421
13050.00	1347	1789	1978	2205	2425
13100.00	1350	1793	1982	2209	2430
13150.00	1353	1796	1985	2214	2435
13200.00	1356	1800	1989	2218	2440
13250.00	1358	1803	1993	2223	2445
13300.00	1361	1807	1997	2227	2450
13350.00	1364	1811	2001	2231	2455
13400.00	1367	1814	2005	2236	2459
13450.00	1370	1818	2009	2240	2464
13500.00	1372	1821	2013	2245	2469
13550.00	1375	1825	2017	2249	2474
13600.00	1378	1829	2021	2254	2479
13650.00	1381	1832	2025	2258	2484
13700.00	1383	1836	2029	2262	2489
13750.00	1386	1839	2033	2267	2493
13800.00	1388	1842	2036	2270	2497
13850.00	1391	1845	2038	2273	2500
13900.00	1393	1848	2041	2276	2503
13950.00	1395	1850	2044	2279	2506
14000.00	1398	1853	2046	2282	2510
14050.00	1400	1856	2049	2285	2513
14100.00	1402	1858	2052	2288	2516
14150.00	1405	1861	2054	2291	2520
14200.00	1407	1864	2057	2294	2523
14250.00	1409	1867	2060	2297	2526
14300.00	1411	1869	2062	2300	2529
14350.00	1414	1872	2065	2303	2533
14400.00	1416	1875	2068	2306	2536
14450.00	1418	1877	2070	2309	2539
14500.00	1421	1880	2073	2312	2543
14550.00	1423	1883	2076	2315	2546
14600.00	1425	1885	2078	2317	2549
14650.00	1428	1888	2081	2320	2553
14700.00	1430	1891	2084	2323	2556

Tennessee
Schedule Of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
14750.00	1432	1894	2087	2326	2559
14800.00	1434	1896	2089	2329	2562
14850.00	1437	1899	2092	2332	2566
14900.00	1439	1902	2095	2335	2569
14950.00	1441	1904	2097	2338	2572
15000.00	1444	1907	2100	2341	2576
15050.00	1446	1910	2103	2344	2579
15100.00	1448	1913	2105	2347	2582
15150.00	1451	1915	2108	2350	2585
15200.00	1453	1918	2111	2353	2589
15250.00	1455	1921	2113	2356	2592
15300.00	1457	1923	2116	2359	2595
15350.00	1460	1926	2119	2362	2599
15400.00	1462	1929	2121	2365	2602
15450.00	1464	1932	2124	2368	2605
15500.00	1467	1934	2127	2371	2609
15550.00	1469	1937	2130	2374	2612
15600.00	1471	1940	2132	2377	2615
15650.00	1474	1942	2135	2380	2618
15700.00	1476	1945	2138	2383	2622
15750.00	1478	1948	2140	2386	2625
15800.00	1480	1950	2143	2389	2628
15850.00	1483	1953	2146	2392	2632
15900.00	1485	1956	2148	2395	2635
15950.00	1487	1959	2151	2398	2638
16000.00	1490	1961	2154	2401	2641
16050.00	1492	1964	2156	2404	2645
16100.00	1494	1967	2159	2407	2648
16150.00	1497	1969	2162	2410	2651
16200.00	1499	1972	2164	2413	2655
16250.00	1501	1975	2167	2416	2658
16300.00	1503	1978	2170	2419	2661
16350.00	1506	1980	2172	2422	2665
16400.00	1508	1983	2175	2425	2668
16450.00	1510	1986	2178	2428	2671
16500.00	1513	1988	2181	2431	2674

Tennessee
Schedule Of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
16550.00	1515	1991	2183	2434	2678
16600.00	1517	1994	2186	2437	2681
16650.00	1520	1997	2189	2440	2684
16700.00	1522	1999	2191	2443	2688
16750.00	1524	2002	2194	2446	2691
16800.00	1526	2005	2197	2449	2694
16850.00	1529	2007	2199	2452	2697
16900.00	1531	2010	2202	2455	2701
16950.00	1533	2013	2205	2458	2704
17000.00	1536	2015	2207	2461	2707
17050.00	1538	2018	2210	2464	2711
17100.00	1540	2021	2213	2467	2714
17150.00	1543	2024	2215	2470	2717
17200.00	1545	2026	2218	2473	2721
17250.00	1547	2029	2221	2476	2724
17300.00	1550	2032	2223	2479	2727
17350.00	1552	2034	2226	2482	2730
17400.00	1554	2037	2229	2485	2734
17450.00	1556	2040	2232	2488	2737
17500.00	1559	2043	2234	2491	2740
17550.00	1561	2045	2237	2494	2744
17600.00	1563	2048	2240	2497	2747
17650.00	1566	2051	2242	2500	2750
17700.00	1568	2053	2245	2503	2753
17750.00	1570	2056	2248	2506	2757
17800.00	1573	2059	2250	2509	2760
17850.00	1575	2062	2253	2512	2763
17900.00	1577	2064	2256	2515	2767
17950.00	1579	2067	2258	2518	2770
18000.00	1582	2070	2261	2521	2773
18050.00	1584	2072	2264	2524	2777
18100.00	1586	2075	2266	2527	2780
18150.00	1589	2078	2269	2530	2783
18200.00	1591	2081	2272	2533	2786
18250.00	1593	2083	2275	2536	2790
18300.00	1596	2086	2277	2539	2793

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
18350.00	1598	2089	2280	2542	2796
18400.00	1600	2091	2283	2545	2800
18450.00	1602	2094	2285	2548	2803
18500.00	1605	2097	2288	2551	2806
18550.00	1607	2099	2291	2554	2809
18600.00	1609	2102	2293	2557	2813
18650.00	1612	2105	2296	2560	2816
18700.00	1614	2108	2299	2563	2819
18750.00	1616	2110	2301	2566	2823
18800.00	1619	2113	2304	2569	2826
18850.00	1621	2116	2307	2572	2829
18900.00	1623	2118	2309	2575	2833
18950.00	1625	2121	2312	2578	2836
19000.00	1628	2124	2315	2581	2839
19050.00	1630	2127	2318	2584	2842
19100.00	1633	2130	2321	2588	2847
19150.00	1637	2134	2324	2592	2851
19200.00	1640	2138	2328	2596	2855
19250.00	1643	2141	2331	2600	2859
19300.00	1646	2145	2335	2603	2864
19350.00	1650	2149	2338	2607	2868
19400.00	1653	2152	2342	2611	2872
19450.00	1656	2156	2345	2615	2877
19500.00	1660	2160	2349	2619	2881
19550.00	1663	2163	2352	2623	2885
19600.00	1666	2167	2356	2627	2889
19650.00	1669	2171	2359	2631	2894
19700.00	1673	2175	2363	2634	2898
19750.00	1676	2178	2366	2638	2902
19800.00	1679	2182	2370	2642	2906
19850.00	1683	2186	2373	2646	2911
19900.00	1686	2189	2377	2650	2915
19950.00	1689	2193	2380	2654	2919
20000.00	1692	2197	2384	2658	2923
20050.00	1696	2200	2387	2662	2928
20100.00	1699	2204	2390	2665	2932

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
20150.00	1702	2208	2394	2669	2936
20200.00	1705	2211	2397	2673	2940
20250.00	1709	2215	2401	2677	2945
20300.00	1712	2219	2404	2681	2949
20350.00	1715	2223	2408	2685	2953
20400.00	1719	2226	2411	2689	2958
20450.00	1722	2230	2415	2693	2962
20500.00	1725	2234	2418	2696	2966
20550.00	1728	2237	2422	2700	2970
20600.00	1732	2241	2425	2704	2975
20650.00	1735	2245	2429	2708	2979
20700.00	1738	2248	2432	2712	2983
20750.00	1741	2252	2436	2716	2987
20800.00	1745	2256	2439	2720	2992
20850.00	1748	2259	2443	2724	2996
20900.00	1751	2263	2446	2727	3000
20950.00	1755	2267	2450	2731	3004
21000.00	1758	2271	2453	2735	3009
21050.00	1761	2274	2457	2739	3013
21100.00	1764	2278	2460	2743	3017
21150.00	1768	2282	2463	2747	3021
21200.00	1771	2285	2467	2751	3026
21250.00	1774	2289	2470	2755	3030
21300.00	1778	2293	2474	2758	3034
21350.00	1781	2296	2477	2762	3038
21400.00	1784	2300	2481	2766	3043
21450.00	1787	2304	2484	2770	3047
21500.00	1791	2307	2488	2774	3051
21550.00	1794	2311	2491	2778	3056
21600.00	1797	2315	2495	2782	3060
21650.00	1800	2318	2498	2786	3064
21700.00	1804	2322	2502	2789	3068
21750.00	1807	2326	2505	2793	3073
21800.00	1810	2330	2509	2797	3077
21850.00	1814	2333	2512	2801	3081
21900.00	1817	2337	2516	2805	3085

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
21950.00	1820	2341	2519	2809	3090
22000.00	1823	2344	2523	2813	3094
22050.00	1827	2348	2526	2817	3098
22100.00	1830	2352	2530	2820	3102
22150.00	1833	2355	2533	2824	3107
22200.00	1837	2359	2536	2828	3111
22250.00	1840	2363	2540	2832	3115
22300.00	1843	2366	2543	2836	3119
22350.00	1846	2370	2547	2840	3124
22400.00	1850	2374	2550	2844	3128
22450.00	1853	2378	2554	2848	3132
22500.00	1856	2381	2557	2851	3137
22550.00	1859	2385	2561	2855	3141
22600.00	1863	2389	2564	2859	3145
22650.00	1866	2392	2568	2863	3149
22700.00	1869	2396	2571	2867	3154
22750.00	1873	2400	2575	2871	3158
22800.00	1876	2403	2578	2875	3162
22850.00	1879	2407	2582	2879	3166
22900.00	1882	2411	2585	2882	3171
22950.00	1886	2414	2589	2886	3175
23000.00	1889	2418	2592	2890	3179
23050.00	1892	2422	2596	2894	3183
23100.00	1896	2426	2599	2898	3188
23150.00	1899	2429	2602	2902	3192
23200.00	1902	2433	2606	2906	3196
23250.00	1905	2437	2609	2910	3200
23300.00	1909	2440	2613	2913	3205
23350.00	1912	2444	2616	2917	3209
23400.00	1915	2448	2620	2921	3213
23450.00	1918	2451	2623	2925	3218
23500.00	1922	2455	2627	2929	3222
23550.00	1925	2459	2630	2933	3226
23600.00	1928	2462	2634	2937	3230
23650.00	1932	2466	2637	2941	3235
23700.00	1935	2470	2641	2944	3239

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
23750.00	1938	2473	2644	2948	3243
23800.00	1941	2477	2648	2952	3247
23850.00	1945	2481	2651	2956	3252
23900.00	1948	2485	2655	2960	3256
23950.00	1951	2488	2658	2964	3260
24000.00	1955	2492	2662	2968	3264
24050.00	1958	2496	2665	2972	3269
24100.00	1961	2499	2669	2975	3273
24150.00	1964	2503	2672	2979	3277
24200.00	1968	2507	2675	2983	3281
24250.00	1971	2510	2679	2987	3286
24300.00	1974	2514	2682	2991	3290
24350.00	1977	2518	2686	2995	3294
24400.00	1981	2521	2689	2999	3299
24450.00	1984	2525	2693	3003	3303
24500.00	1987	2529	2696	3006	3307
24550.00	1991	2533	2700	3010	3311
24600.00	1994	2536	2703	3014	3316
24650.00	1997	2540	2707	3018	3320
24700.00	2000	2544	2710	3022	3324
24750.00	2004	2547	2714	3026	3328
24800.00	2007	2551	2717	3030	3333
24850.00	2010	2555	2721	3034	3337
24900.00	2014	2558	2724	3037	3341
24950.00	2017	2562	2728	3041	3345
25000.00	2020	2566	2731	3045	3350
25050.00	2023	2569	2735	3049	3354
25100.00	2027	2573	2738	3053	3358
25150.00	2030	2577	2742	3057	3362
25200.00	2033	2581	2745	3061	3367
25250.00	2036	2584	2748	3065	3371
25300.00	2040	2588	2752	3068	3375
25350.00	2043	2592	2755	3072	3380
25400.00	2046	2595	2759	3076	3384
25450.00	2050	2599	2762	3080	3388
25500.00	2053	2603	2766	3084	3392

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
25550.00	2056	2606	2769	3088	3397
25600.00	2059	2610	2773	3092	3401
25650.00	2063	2614	2776	3096	3405
25700.00	2066	2617	2780	3099	3409
25750.00	2069	2621	2783	3103	3414
25800.00	2073	2625	2787	3107	3418
25850.00	2076	2628	2790	3111	3422
25900.00	2079	2632	2794	3115	3426
25950.00	2082	2636	2797	3119	3431
26000.00	2086	2640	2801	3123	3435
26050.00	2089	2643	2804	3127	3439
26100.00	2092	2647	2808	3130	3443
26150.00	2095	2651	2811	3134	3448
26200.00	2099	2654	2814	3138	3452
26250.00	2102	2658	2818	3142	3456
26300.00	2105	2662	2821	3146	3460
26350.00	2109	2665	2825	3150	3465
26400.00	2112	2669	2828	3154	3469
26450.00	2115	2673	2832	3158	3473
26500.00	2118	2676	2835	3161	3478
26550.00	2122	2680	2839	3165	3482
26600.00	2125	2684	2842	3169	3486
26650.00	2128	2688	2846	3173	3490
26700.00	2132	2691	2849	3177	3495
26750.00	2135	2695	2853	3181	3499
26800.00	2138	2699	2856	3185	3503
26850.00	2141	2702	2860	3189	3507
26900.00	2145	2706	2863	3192	3512
26950.00	2148	2710	2867	3196	3516
27000.00	2151	2713	2870	3200	3520
27050.00	2154	2717	2874	3204	3524
27100.00	2158	2721	2877	3208	3529
27150.00	2161	2724	2880	3211	3533
27200.00	2164	2728	2884	3215	3537
27250.00	2167	2731	2887	3219	3541
27300.00	2170	2735	2890	3223	3545

Tennessee
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
27350.00	2173	2738	2894	3227	3549
27400.00	2177	2742	2897	3230	3553
27450.00	2180	2746	2900	3234	3557
27500.00	2183	2749	2904	3238	3562
27550.00	2186	2753	2907	3242	3566
27600.00	2189	2756	2911	3245	3570
27650.00	2193	2760	2914	3249	3574
27700.00	2196	2764	2917	3253	3578
27750.00	2199	2767	2921	3257	3582
27800.00	2202	2771	2924	3260	3586
27850.00	2205	2774	2927	3264	3590
27900.00	2208	2778	2931	3268	3595
27950.00	2212	2781	2934	3272	3599
28000.00	2215	2785	2938	3275	3603
28050.00	2218	2789	2941	3279	3607
28100.00	2221	2792	2944	3283	3611
28150.00	2224	2796	2948	3287	3615
28200.00	2227	2799	2951	3290	3619
28250.00	2231	2803	2954	3294	3624
For combined adjusted gross income in excess of \$28,250.00:					
	One child:	2231 plus 6.81% of all income in excess of 28250			
	Two children	2803 plus 7.22% of all income in excess of 28250			
	Three children	2954 plus 7.77% of all income in excess of 28250			
	Four children	3294 plus 8.05% of all income in excess of 28250			
	Five + children	3624 plus 8.66% of all income in excess of 28250			

Authority: T.C.A. §§ 4-5-202; 36-5-101(e); 71-1-105(12),(16); 71-1-132; 42 U.S.C. § 667; and 45 C.F.R. § 302.56.
Administrative History: Original rule filed November 4, 2004; effective January 18, 2005.