

# **Tennessee Department of Human Services**

## **Child Support Division**



**DHS Rule Chapter 1240-02-04**

**A Guide to Tennessee's Child Support  
Worksheet for Guidelines Effective as  
of October 1, 2021 Edition**

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## I. Background

The Child Support Amendments of 1984 (PL 98-378), 42 U.S.C. §§ 653-669, in particular §667 and 45 C.F.R. § 302.56, are part of the federal law implementing Title IV-D of the Social Security Act which establishes the processes and procedures for the operation of a child support enforcement program in every state. These provisions require that states establish guidelines for setting child support award amounts. The Guidelines, which are rebuttable presumptions, must be applied by all persons in the state whose duty it is to set child support award amounts in all child support cases. In Tennessee, these requirements are implemented pursuant to T.C.A. §§36-5-101(e); 71-1-105(12), (16), and 71-1-132. Current Guidelines appear in Chapter 1240-02-04 of the Rules of the Tennessee Department of Human Services, and may be found on the Department's website.

The Department of Human Services replaced the Flat Percentage of income version of guidelines for child support with an Income Shares version, effective January 18, 2005. The Income Shares Guidelines were amended effective June 20, 2006 and again on July 22, 2008. The federally required amendments were effective May 10, 2020 and they further advanced the process of determining support by adding a self support reserve to the Child Support Schedule, making updates to imputed income criteria and incarceration. After implementation of the 2020 guidelines, concerns were expressed regarding the amount of the Self Support Reserve (SSR). Therefore, additional changes to the SSR amount and the Child Support Schedule were made and implemented on October 1, 2021.

## II. Calculation Tools

### A. Worksheets: Reference: 1240-02-04-.08

The Income Shares rules use two (2) Worksheets to calculate the parent's financial obligation for child support. Both parents and a non-parent caretaker in a case use the same Child Support Worksheet and Credit Worksheet. 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. A completed Worksheet must be maintained as part of the official record of the tribunal either by filing them as exhibits to be kept in the tribunal's record or as attachments to the child support order.

#### 1. Child Support Worksheet: Reference: 1240-02-04-.08(2)

The Child Support Worksheet is used for calculating the child support obligation of both parents. The Child Support Worksheet requires information about the children for whom support is being set or modified, both parents' income, and support being paid by either parent for other children not subject to the current order. The Worksheet is used to establish the percentage of income (PI) of each parent that determines the allocation of basic support and mandatory expenses and certain other expenses. The Worksheet also shows the possible self support reserve amount (if applicable) and whether either parent is a recipient of Means Tested Income only (Y/N flag). The Worksheet also requires information about the amount of parenting time each parent has with the child in order to determine whether adjustments to support amounts should be made for greater or lesser amounts of

time spent with the children, and information about deviations to be added to the presumptive child support order.

## 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 or Parent 1:			
Name of Father or Parent 2:			
Name of non-parent Caretaker:			
TCSES case #:			
Docket #:			
Court name:			

Name(s) of Child(ren)	Date of Birth	Days with Mother or Parent 1	Days with Father or Parent 2	Days with Caretaker

### Part II. Adjusted Gross Income

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

	Mother or Parent 1 / Column A	Father or Parent 2 / Column B	Non-parent Caretaker / Column C
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)	%	%	
3a Means-tested Income only (Y/N)			

### Part III. Parents' Share of BCSO

4 BCSO allotted to primary parent's household	\$	\$	\$
4a Share of BCSO owed to primary parent	\$	\$	
4b BCSO if Self Support Reserve (SSR) is applied	\$	\$	
5 ARP parent's average parenting time			
5a Parenting time adjustment (68 or less days)	\$	\$	
5b Adjusted BCSO (68 or less days)	\$	\$	
6a Parenting time adjustment (92 or more days)	\$	\$	
6b Adjusted BCSO (92 or more days)	\$	\$	
7 Calculated BCSO	\$	\$	

## State of Tennessee – Child Support Worksheet

### Part IV. Additional Expenses

	Mother or Parent 1 / Column A	Father or Parent 2 / 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) <small>* Enter the difference between the greater and smaller numbers from Line 11, except in non-parent caretaker situations.</small>	\$	\$	
	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 / BCSO	\$	\$	

### Part VI. Deviations and Final Child Support Order

Deviations must be substantiated by written findings in the Child Support Order	14	Deviations (Specify):	\$	\$	
	<hr/> <hr/> <hr/>				
	15	Adjusted for minimum order (Y/N)			
	16	Final Child Support Order (FCSO)	\$	\$	
	17	FCSO adjusted for federal benefit, Line 1a, Obligor's column	\$	\$	

### Comments, Calculations, or Rebuttals to Schedule

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### Preparer's Use Only

Name: \_\_\_\_\_ Date: \_\_\_\_\_  
 Title: \_\_\_\_\_

2. Credit Worksheet: Reference: 1240-02-04-.08(3)

The Credit Worksheet is used for determining the amount of credit a tribunal shall consider to reduce either parent's gross income to allow for the support provided to a parent's qualified other children.

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 or Parent 1:	_____	PRP	ARP	SPLIT
Name of Father or Parent 2:	_____			
Name of non-parent Caretaker:	_____			
TCSSES case #:	_____			
Docket #:	_____			
Court name:	_____			

**Part II. Other Children**

		Column A	Column B																
Parent Income Information	1	Applicable gross income from CS worksheet	<table border="1"> <tr> <td>\$ _____</td> <td>\$ _____</td> </tr> </table>	\$ _____	\$ _____														
\$ _____	\$ _____																		
In-Home Children	2	Below, list qualified children living in the parent's home (if none, skip to line 6):																	
		<table border="1"> <thead> <tr> <th>Name(s) of Child(ren) for PRP</th> <th>Date of Birth</th> <th>Name(s) of Child(ren) for ARP</th> <th>Date of Birth</th> </tr> </thead> <tbody> <tr> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> </tbody> </table>	Name(s) of Child(ren) for PRP	Date of Birth	Name(s) of Child(ren) for ARP	Date of Birth	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	
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	<table border="1"> <tr> <td># _____</td> <td># _____</td> </tr> </table>	# _____	# _____														
# _____	# _____																		
	4	Theoretical child support order (this parent's income on CS Schedule for number of children from line 3)	<table border="1"> <tr> <td>\$ _____</td> <td>\$ _____</td> </tr> </table>	\$ _____	\$ _____														
\$ _____	\$ _____																		
	5	75% of theoretical child support order from line 4	<table border="1"> <tr> <td>\$ _____</td> <td>\$ _____</td> </tr> </table>	\$ _____	\$ _____														
\$ _____	\$ _____																		
Not-In-Home Children	6	Below, list qualified children not living in the parent's home:																	
		<table border="1"> <thead> <tr> <th>Name(s) of Child(ren) for PRP</th> <th>Date of Birth</th> <th>Name(s) of Child(ren) for ARP</th> <th>Date of Birth</th> </tr> </thead> <tbody> <tr> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> </tbody> </table>	Name(s) of Child(ren) for PRP	Date of Birth	Name(s) of Child(ren) for ARP	Date of Birth	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	
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	<table border="1"> <tr> <td># _____</td> <td># _____</td> </tr> </table>	# _____	# _____														
# _____	# _____																		
	8	Average monthly amount of documented monetary support	<table border="1"> <tr> <td>\$ _____</td> <td>\$ _____</td> </tr> </table>	\$ _____	\$ _____														
\$ _____	\$ _____																		
	9	Theoretical child support order (this parent's income on CS Schedule for number of children from line 7)	<table border="1"> <tr> <td>\$ _____</td> <td>\$ _____</td> </tr> </table>	\$ _____	\$ _____														
\$ _____	\$ _____																		
	10a	75% of theoretical child support order from line 9	<table border="1"> <tr> <td>\$ _____</td> <td>\$ _____</td> </tr> </table>	\$ _____	\$ _____														
\$ _____	\$ _____																		
	10b	Allowable credit for not-in-home children	<table border="1"> <tr> <td>\$ _____</td> <td>\$ _____</td> </tr> </table>	\$ _____	\$ _____														
\$ _____	\$ _____																		

B. Child Support Schedule: Reference: 1240-02-04-.09

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 (AGI) 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 BCSO, according to the rules in this chapter. [The shaded area on the schedule represents the self support reserve amount.] Deviations from the Schedule shall comply with the requirements of 1240-02-04-.07.

A column on the left margin of the page contains various levels of the parents' monthly combined AGI in fifty-dollar (\$50) increments from \$150 to \$28,250 per month. At the top of the page moving left to right are columns headed by numbers of children to be supported in the case being determined. The cell at the intersection of the parents' income with the number of children to be supported contains the BCSO that is entered on the Child Support Worksheet. The BCSO is the amount of support allocated for the care of the child **based upon the combined adjusted gross income of both parents, not just the income of the alternate residential parent (ARP) or obligor parent. The shaded area on the schedule represents the self support reserve amount which is based on the ARP's gross income only.** Each parent's share of that obligation will, in the majority of cases, be a percentage of the full BCSO amount, although it could be the whole amount if the other parent is determined to have no countable income.

The obligation amounts from the CS Schedule make certain basic assumptions about the family income. Rule 1240-02-04-.03(4)(b). Each BCSO amount takes into consideration federal withholding and FICA contributions of both parents. There may be a deduction from gross income for self-employment taxes in applicable cases.

The Schedule assumes that all families with children incur certain basic child-rearing expenses and includes an average amount to cover these basic expenses for various levels of the parents' combined income and number of children. Housing, food, and transportation comprise the bulk of these basic child-rearing expenses. Clothing, entertainment, and costs associated with a public school education are also included in the BCSO, but comprise a relatively small share of total expenditures. The amount spent on certain other expenses such as, the cost of the child's health care varies among households and, in some households are not incurred at all (such as childcare), therefore, these expenses are not included in the BCSO. The Schedule and the BCSO does not include amounts for extraordinary educational expenses for private or special schooling or for other significant special expenses associated with the social, athletic or cultural development of the child. These may be included in the obligation by deviation.

### III. Child Support Worksheet – Part I – Identification

A. General Information

1. Use only one (1) Worksheet for all child support calculations – including non-parent caretaker situations with both parents available.
2. When both parents are available in non-parent caretaker situations, all caretakers will be identified on the same Worksheet – the non-parent caretaker will be the



primary residential parent and both parents will be an alternate residential parent.

3. When both parents are available in non-parent caretaker situations, put both TCSES numbers and / or docket numbers on the same line, entering the Mother's or Parent 1's information first, then the Father's or Parent 2's information.

**B. Caretaker Designations**

1. **Primary Residential Parent (PRP) –**  
This is the Guidelines designation for the parent with whom the child resides fifty percent (50%) or more of the time. Whenever present in a particular case, a non-parent caretaker will always be a child's PRP.
2. **Alternate Residential Parent (ARP) –**  
This is the Guidelines designation for the parent with whom the child resides less than fifty percent (50%) of the time.
3. These terms are consistent with those used in T.C.A. § 36-6-402 relative to Parenting Plans.

**C. Definition of "Days" – 1240-02-04.04(7)3.**

1. For the purpose of determining Parenting Time Adjustments (PTA), a "Day" is defined as more than twelve (12) hours within a twenty-four (24) hour period, rather than a calendar day, and will presume the necessary expenditure of resources. No more than one (1) day of credit for parenting time can be taken in any twenty four (24) hour period. Only one (1) parent can take credit for parenting time in on twenty four (24) hour period. Begin counting the "Day" at the time the ARP begins spending time with the child. Judicial discretion will be permitted in appropriate situations. Rules will continue to allow either parent to argue that the PTA is not appropriate in their particular situation. In extraordinary circumstances, routinely incurred parenting time of shorter duration may be cumulated as a single day for parenting time purposes.
2. 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 an extraordinary circumstance is a situation in which the ARP picks up the child after school three (3) or more days a week and keeps 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.

**D. Parenting Type Situations.**

1. **Standard Parenting – 1240-02-04-.02(27)**

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.

**Standard Parenting Example:** there are three minor children in the case being determined. Child 1 spends 350 days a year with the PRP, Child 2 spends 250 days a year with the PRP, and Child 3 spends 200 days a year with the PRP. All 3 children spend more than 50% of the time with the same parent.

standard parenting.

**2. Split Parenting – 1240-02-04-.02(26) & .08(2)(c)4.(ii)(II)**

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. 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.

**Split Parenting Example:**

Mother or Parent 1 and Father or Parent 2 have three minor children in the case being determined. Child 1 spends 350 days a year with the Mother or Parent 1, Child 2 spends 150 days a year with the Mother or Parent 1, and Child 3 spends 200 days a year with the Mother or Parent 1. In this example, Mother or Parent 1 is the PRP for Child 1 and Child 3. Father or Parent 2 is the PRP for Child 2.

**3. Equal or 50 / 50 Parenting**

- a. The child spends exactly fifty percent (50%) of the time or 182.5 days with each parent.
- b. When combined with a standard parenting situation, the PRP for all other children will be deemed the PRP for the 50 / 50 child.
- c. When combined with a split parenting situation, the Mother or Parent 1 will be deemed the PRP for the 50 / 50 child.

**IV. Child Support Worksheet – Part II – Adjusted Gross Income (AGI)**

**A. Columns**

1. Column A is always used for Mother's or Parent 1's information.
2. Column B is always used for Father's or Parent 2's information.
3. Column C is always used for non-parent caretaker's information. This Column will be utilized only in Parts III and IV of the Worksheet.

**B. Line 1 – Gross Income: Reference: 1240-02-04-.02(9) and 1240-02-04-.04(3)**

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. The gross income of non-parent caretakers and step-parents is not considered.
2. Excluded from gross income are: (1) child support payments received by either parent for the benefit of a child of another relationship; (2) benefits received from means-tested public assistance programs set out in the Rules 1240-02-04-.04(3)(c)(2); (3) the child's income from any source, and (4) adoption assistance payments.

**Example of calculating gross income:**

PRP works making \$15 per hour and works 30 hr/wk

$$\text{\$ } 15 \times 30 = \text{\$ } 450/\text{wk}$$

$$\text{\$ } 450 / \text{wk} \times 52 \text{ wk} / \text{yr} = \text{\$ } 23,400 / \text{yr}$$

$$\text{\$ } 23,400 \div 12 \text{ months} = \text{\$ } 1950 \text{ monthly gross income}$$

ARP works making \$ 23.00 per hour and works 40 hr/wk

$$\text{\$ } 23 \times 40 = \text{\$ } 920 / \text{wk}$$

$$\text{\$ } 920 / \text{wk} \times 52 \text{ wk} / \text{yr} = \text{\$ } 47,840 / \text{yr}$$

$$\text{\$ } 47,840 \div 12 \text{ months} = \text{\$ } 3986.67 \text{ monthly gross income}$$

3. Imputed Income – Reference: 1240-02-04-.04(3)(a)2.(i) & (iv)
  - a. Reasons to Impute Income –
    - (1) If a parent has been determined by a tribunal to be willfully underemployed or unemployed; or
    - (2) When there is no reliable evidence of income due to a parent failing to participate in a child support proceeding or a parent failing to supply adequate and reliable financial information in a child support proceeding; or
    - (3) When the parent owns substantial non-income producing assets, the court may impute income based upon a reasonable rate of return upon the assets.
  - b. Willful and Voluntary Unemployment or Underemployment – **1240-02-04-.04(3)(a)2.(ii)(iii)**  
 When parents are living together, their choices are made jointly. Together they may decide one parent will take a lower paying job to take occupational training, or spend more time at home, or fulfill some other need, and the family reduces expenses, or the other parent increases income to meet the needs of the family. When parents are living separately, those choices are seldom made jointly. One parent's choice can have a devastating impact on the financial support available for the children. Many times the state will have to support the children through Supplemental Nutritional Assistance Program (SNAP formerly Food Stamps), Families First (TANF) benefits, or TennCare when one parent voluntarily reduces income.

Every parent is responsible for his/her deliberate choices, for example, to leave employment for a lower paying job or a part-time job, or to attend

classes, or to engage in behavior that will cause the parent to lose employment. If the deliberate choice is not reasonable in light of the parent's obligation to support his/her children and does not benefit the children, the tribunal can assess the parent's ability to earn and set child support based on that assessment, rather than on the actual lower income that exists as a result of the parent's choices. The determination of the reasonableness of the occupational choice is not limited to those motivated by an intent to avoid or reduce the payment of child support, but can be based on any intentional choice or act that affects an obligor parent's income. Under the Guidelines, however, incarceration of a parent shall not be treated as willful underemployment or unemployment for the purpose of establishing or modifying a child support order.

If the parent's voluntary choices result in reduced income and inability to support the parent's child, then the tribunal should calculate the parent's income based on evaluation of the parent's skills, education, and training, and set support on the income the parent should be earning.

Tennessee also has a public policy to support the armed forces of the United States. Therefore, 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, that choice or requirement alone shall not render the individual subject to imputed income for voluntary unemployment or underemployment if, as a result, the parent's income is reduced due to the choice of enlistment or because of the involuntary activation or conscription.

Determining willful and voluntary unemployment or underemployment applies to the PRP receiving Families First Benefits. Some of these parents may be willfully and voluntarily unemployed or underemployed and, in such cases, should be subject to the establishment of income if the analysis warrants. However, it is the position of the Department that **PRP's** should not be deemed willfully and voluntarily unemployed or underemployed based solely on the receipt of Families First Benefits. As with every parent, the tribunal should make a case-by-case determination. In so doing, the Rules provide for consideration of the parent's education and training as well as efforts to obtain additional education or training that may, ultimately, enhance the standard of living of the child. Parents on Families First should, generally, not be considered willfully and voluntarily unemployed or underemployed whose record in the program and work experience do not demonstrate recurring receipt of Families First benefits without good reason, and the parent is complying with a Personal Responsibility Plan.

A stay-at-home parent should not automatically be deemed to be willfully and voluntarily unemployed or underemployed. In all cases, a parent's education, prior work experience, and circumstances prior to separation or divorce should be considered.

The tribunal shall consider:

1. Whether the parent acted in the role of full-time caretaker while the parents were living in the same household;
2. The length of time the parent staying at home has remained out of the workforce for this purpose; and
3. The age of the minor children.

c. Other Reliable Evidence of Income

In an initial determination to set support, income may be imputed to individual parents who fail or refuse to produce reliable evidence of income where the tribunal has no other reliable evidence of income or income potential. *Both parents are equally subject to having income imputed*. For this reason, and because the median annual gross income for males in Tennessee is seven thousand eight hundred and twenty-five dollars (\$7,825) more than for females in Tennessee, the Department determined that gender specific information was more appropriate than an average median income figure. The median gross income figures have been obtained from the 2016 Census data.

- (1) Annual median gross income for the Tennessee female population is thirty five thousand nine hundred thirty six dollars ( \$35,936).
- (2) Annual median gross income for the Tennessee male population is of forty three thousand seven hundred sixty one dollars ( \$ 43,761).

C. Adjustments to Gross Income (AGI)

1. Line 1a – Federal benefits, including Social Security paid to a child on a parent’s account is included in the income of the applicable parent (ultimately, to be subtracted from that parent’s support obligation). This provision is applicable to both parents. Reference: 1240-02-04-.04(3)(a)5
2. Line 1b – If self employed, the parent can deduct from gross income any amount of self employment tax actually paid. Reference: 1240-02-04-.04(4)(b)
3. Qualified Other Child Credits – **1240-02-04-.04(5)(a)(b)(c)(d) & (e)**

Adjustments are available for a child:

- a. For whom the parent is legally responsible;
- b. The parent is actually supporting; and
- c. Who is not before the tribunal to set, modify, or enforce support in the case immediately under consideration.
- d. 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.
- e. Each minor child of a parent is counted for either support or credit in only one category. In other words, a child can only be one of the following:

- (1) The subject of the order before the court, or
- (2) Other qualified children living 50% or more of the time in the parent's home, or
- (3) Other qualified child living in the parent's home less than 50% of the time.

- f. Both parents are entitled to a credit against gross income for any support provided to a parent's qualified other children.

The amount of the credit is calculated on the Credit Worksheet (Rule 1240-02-04-.08(3)(c)). The only deduction used in calculating the theoretical order is for any selfemployment taxes paid by the parent. *No*

*other deductions or adjustments are made to the gross income of the party claiming the credit for purposes of calculating the theoretical order.*

- g. Income of, and support provided by, the child's other parent is not considered when calculating a credit for a qualified other child. [Rule 1240-02-04-.04(3)(c)]

- h.** Line 1d – Credit for “In-Home” Children

1. If the child for whom the parent is claiming credit resides 50% or more of the time with that parent, proof of residence with the parent creates a presumption of support for the child, such as in the situation where a parent has re-married and has additional children by that marriage that are living with the parent. No separate proof of amounts paid for the support of “other” children living with the parent is required. Credit is calculated on Lines 2 – 5 of the Credit Worksheet.

2. The amount of the credit is 75% of a theoretical support order.

**Credit for “In-Home” Children –**

If the parent proves legal responsibility and that child resides with parent 50% or more of the time, actual support is assumed.

Theoretical order = \$ 500 / month

\$ 500 x 75% = \$ 375 / month

Credit is \$ 375

- i.** Line 1e – Credit for “Not-In-Home” Children

1. Support paid for all children residing less than fifty percent (50%) of the time with the parent claiming the credit is included in this calculation, including support paid pursuant to pre-existing and subsequent support orders. The parent must provide proof of legal relationship and proof of financial support – for example, cancelled

checks payable to the PRP or copies of cancelled checks, clerk’s record of child support payments, TDHS record of child support payments. Credit will be calculated on Lines 6 – 10b of the Credit Worksheet.

2. The credit is the total amount of support provided to all children living less than 50% of the time with the parent claiming the credit, up to 75% of the theoretical support order.
3. The total amount of support provided may include in-kind remuneration reduced to a dollar figure approved by the court in the case of the qualified other child or affirmed by the receiving parent in that case. [Rule1240-02-04-.04(5)(e)2(ii)(III)]

**Children not in the home:**

Parent claiming credit proves legal responsibility and actual financial support.

**Example 1:**

Theoretical order = \$ 500 monthly

\$ 500 x 75% = \$ 375 monthly

Actual financial support = \$ 200 monthly

Credit is \$ 200 monthly because the actual support is less than the theoretical order.

**Example 2:**

Theoretical order = \$ 300 monthly

\$300 x 75% = \$ 225 monthly

Actual financial support = \$ 250 monthly

Credit is \$ 225 monthly because the theoretical order is less than the actual support.

**D. Line 2 – Adjusted Gross Income (AGI)**

1. Once a parent’s gross income has been determined and all credits applied, the subtotal is called the Adjusted Gross Income (AGI).

**Example of adjustment to income Primary Residential Parent (PRP):**

PRP gross monthly income Subtract self-employment tax	\$ 1950
Subtract credit for “In-Home” children (1 child = \$ 412 x 75% = \$ 309)	- 309
Subtract credit for “Not-In-Home” children	- 0
Subtotal ( <b>Adjusted Gross Income for PRP</b> )	<u>          </u> \$ 1641

**E. An amount is entered for each parent Line 2a – Combined AGI**

1. This total is the sum of each parent’s individual AGI.
2. The amount of the combined AGI appears in a space to the left of the “Mother or Parent 1” column.

**F. Line 3 – Percentage Share of Income (PI)**

1. One of the basic concepts of Income Shares is that each parent’s pro-rata share of the combined adjusted gross income is used to allocate responsibility for payment of both the basic expenses as well as the additional expenses, *i.e.*, health care expenses, child care, recurring uninsured medical expenses, and, in the court’s discretion, also for allocation of extraordinary educational or special expenses. Reference: 1240-02-04-.03 (4)(b)5.6. & 7.
2. Financial responsibility is allocated according to each parent’s percentage of income (PI).1240-02-04-.03(4)(a)3.

Each parent’s PI is calculated by dividing the parent’s individual AGI by the combined AGI of both parents.

**Example of each parent’s PI**

PRP’s Adjusted Gross Income	\$ 1641
ARP’s Adjusted Gross Income	+ \$ 2616
Combined Adjusted Gross Income (AGI)	<u>\$ 4257</u>

PRP’s pro-rata share of total financial obligation	$\$ 1,641 \div \$ 4,257 = 39\%$
ARP’s pro-rata share of total financial obligation	$\$ 2,616 \div \$ 4,257 = 61\% \text{ (PI)}$

3. Line 3a – Means-Tested Income. [Rule 1240-02-04-.04(3)(c)(2)]

Means-tested income is a payment available to people who can demonstrate that their income is below specified limits, such as Supplemental Security Income (SSI) received under Title XVI of the Social Security Act. A ‘Y’ for Yes should be placed on the worksheet if the parent has no other source of income other than means-tested income. Support should be set at zero if the only source of income for the obligor is means-tested.

**V. Child Support Worksheet – Part III – Parents’ Share of Basic Child Support Obligation (BCSO)**

- A. Line 4 – BCSO allotted to PRP’s household

1. The full BCSO obtained from the Child Support Schedule is allocated to the household of the primary parent, whether that is the Mother or Parent 1, Father or Parent 2, or non-parent caretaker.
2. To determine the BCSO for each parent, use the parents’ *combined adjusted* gross income together with the number of children to be supported in the case being considered. Look on the CS Schedule in Rule 1240-02-04-.09. In the left column, find the combined AGI, move across the line to the column for the number of children to be supported. The number in the box where the income and the number of children intersect is the amount of the **total basic child support obligation** for both parents. Enter the BCSO on Line 4 of the CS Worksheet in the column of the primary parent.
3. The same line will be used for all parenting type situations, *i.e.*, standard, 50-50,



split parenting, and non-parent caretakers.

- a. In standard parenting, the amount will be placed in the column of the PRP. No amount will be entered in the ARP column.
- b. 50 / 50 situations
  - (1) The amount will be placed in the Mother's or Parent 1 column.
  - (2) If support is being calculated for a 50 / 50 situation in conjunction with a standard or split parenting situation, the amount will be placed in the Mother's or Parent 1's column unless the Father or Parent 2 is the PRP in the standard parenting situation.
- c. In split parenting, an amount will be entered for each parent as a PRP.
- d. If there is a non-parent caretaker associated with the case, the amount will always be entered in Column C.

**B. Line 4a – Share of BCSO owed to primary parent**

This amount is the ARP's pro-rata share of the total BCSO entered on Line 4.

- 1. In standard parenting, the PRP's amount on this line will be zero.
- 2. In 50 / 50 situations, the Mother's or Parent 1's amount on this line will be zero.
- 3. In split parenting, an amount will be entered for each parent as an ARP.
- 4. If both parents are available in a non-parent caretaker situation, an amount will be entered for each parent.

**C. Line 4b – BCSO if Self Support Reserve (SSR) is applied. [Rule 1240-02-04-.02(25)]**

- 1. In Standard Parenting, if the ARP's monthly adjusted gross income (AGI) and the respective number of children for whom support is being ordered falls within the shaded area of the CS Schedule, enter that amount on ARP's Line 4b.
- 2. Split Parenting.
  - a. If the Mother's or Parent 1's adjusted gross income only (Line 2) and the number of children for whom the Father or Parent 2 is the PRP falls within the shaded area of the CS Schedule, enter that amount on Line 4b.
  - b. If the Father's or Parent 2's AGI only (Line 2) and the number of children for whom the Mother or Parent 1 is the PRP falls within the shaded area of the CS Schedule, enter that amount on Line 4b.
- 3. Fifty-fifty/Equal Parenting.
  - a. If a parent's monthly AGI and the respective number of children for whom support is being ordered falls within the shaded area of the CS Schedule, enter that amount on Line 4b unless there is a split parenting situation.
  - b. If there is fifty-fifty/equal parenting and split custody, use the split parenting BCSO adjusted for the self support reserve as defined in (2) "Split Parenting" above, enter that amount on Line 4b.
- 4. Non-parent Caretaker Situations.
  - a. If only one parent is available and the parent's monthly AGI and the respective number of children for whom support is being ordered falls within the shaded area of the CS Schedule, enter that amount on Line 4b.

- b. If both parents are available and either or both parent's monthly AGI and the respective number of children for whom support is being ordered falls within the shaded area of the CS Schedule, enter that amount on Line 4b.]

**D. Line 5 – Each parent's average parenting time (APT)—**

1. In standard parenting, the average for the ARP will include all the children listed in Part I of the Worksheet for whom the parent is the ARP.
2. In split parenting, the average for each parent will include all children for whom the parent is the ARP.
3. See explanation on III. Child Support Worksheet – Part 1 – Identification D.3 for how to account for children spending 50% of the time with each parent.

**E. Parenting Time Adjustment (PTA) —.**

**Example for standard + 50/50 parenting –**

Mother or Parent 1 spends the following time with the children: Child A = 138 days; Child B = 86 days, and Child C = 182.5 days. The Mother or Parent 1 average parenting time is  $138 + 86 + 182.5 = 406.5 / 3 = 135.5$

**Example for split + 50/50 parenting –**

Child A spends 138 days with Mother or Parent 1, Child B spends 86 days with Mother or Parent 1,

Child C spends 182.5 days with Mother or Parent 1, and Child D spends 222 days with Mother or Parent 1. The Mother's or Parent 1's average parenting time is  $138 + 86 = 224 / 2 = 112$ . The

Father's or Parent 2's average parenting time is  $143 + 182.5 = 325.5 / 2 = 163$ .

The following provisions apply to the parenting time adjustments which may be applicable to 5a, 5b or 6a, 6b depending on the ARP's parenting days.

1. The amount of time a parent spends parenting a child is a factor to consider in the calculation of the amount of financial support that parent is obligated to provide. Under these Rules, the ARP's pro-rata share of the BCSO is based upon the days of parenting time.
2. The amount of parenting time entered in Part I of the Child Support Worksheet is used to determine the amount of the PTA.
3. Line 5a- Parenting Time Adjustment for Increasing Support sixty-eight (68) or less days. Complete Line 5a only if a parent has the child(ren) for 68 or less days; otherwise leave Line 5a blank.
  - a. For less than standard visitation beginning at 68 days.
  - b. Serves as a penalty – does not represent an adjustment to child rearing expenses.

**Process for calculating parenting time (PT) penalty –**

69 – No. of days of PT

Divided by 365 = multiplier

Multiplier times parent's share of BCSO = dollar increase

Added to BCSO

**Example –**

ARP's BCSO = \$ 600

PT = 64 days

69 days – 64 = 5 days

$5/365 = .0136986$

$.0136986 \times \$ 600 = \$ 8.22$

$\$ 8.22 + \$ 600 = \$ 608.22$

4. Line 5b – Adjusted BCSO (68 or less days). Complete Line 5b only if a parent has the child(ren) for 68 or less days; otherwise leave Line 5b blank.
  - a. Take the lower BCSO from Line 4a or 4b and add Line 5a to this amount. Enter the calculated amount on Line 5b.
    - i. For Standard Parenting or fifty-fifty/Equal Parenting, enter in ARP parent column on Line 5b.
    - ii. For non-parent caretaker situations, enter in both Mother's or Parent 1's and Father's or Parent 2's column on Line 5b.
    - iii. For split parenting, enter in both Mother's or Parent 1's and Father's or Parent 2's column on Line 5b.
  
5. Line 6a- Adjustment for Decreasing Support ninety-two (92) or more days Complete Line 6a only if a parent has the child(ren) for 92 or more days; otherwise leave Line 6a blank.
  - a. For more than standard visitation beginning at 92 days.
  - b. A variable multiplier is applied to the BCSO to calculate the additional expenses associated with the additional parenting time of the ARP.
  - c. Each parent is required to pay his / her pro-rata share of all child-rearing expenses in both households. The PTA is the PRP's pro-rata share of the ARP's child-rearing expenses.
  - d. Will result in a zero obligation for basic expenses when each parent has 182.5 days of parenting time and exactly equal income
  - e. May result in a PRP obligation when the ARP has a large share of parenting time and the PRP has a larger share of the income
  - f. In 50 / 50 parenting situations, the adjustment will be placed in Father's or Parent 2's column, except when combined with a standard parenting situation in which the Father or Parent 2 is PRP for all other children.

**Process for calculating parenting time credit –**

$$2 / 182.5 = .0109589$$

$$.0109589 \times \text{No. of days of PT} = \text{variable multiplier (VM)}$$

$$\text{VM times BCSO} = \text{Adjusted BCSO}$$

$$\text{Adjusted BCSO} - \text{BCSO} = \text{ARP's additional child-rearing expenses}$$

$$\text{Times PRP's PI} = \text{PRP's share of additional expenses} = \text{PTA}$$

$$\text{ARP's share of BCSO} - \text{PTA} = \text{ARP's adjusted BCSO}$$

**Example –**

$$\text{BCSO} = \$ 1000,$$

$$\text{ARP's BCSO} = \$ 600 \text{ or } 60\%$$

$$\text{PT} = 140 \text{ days}$$

$$2 / 182.5 = .0109589$$

$$.0109589 \times 140 = 1.534246$$

$$1.534246 \times 1000 = \$ 1534.25$$

$$\$ 1534.25 - \$ 1000.00 = \$ 534.25$$

$$\$ 534.25 \times 40\% = \$ 213.70$$

$$\$ 600 - \$ 213.70 = \$ 386.30$$

6. No PTA is calculated for parenting time between 68 and 92 days.
  7. Parents may rebut the presumption that additional parenting time results in more expenses to an ARP or that less parenting time should be penalized.
  8. 182.5 days for each parent is not the same as split parenting - *Neal v Neal*, M2003-02703-COA-R3-CV, (Tenn. Ct. App. August 25, 2005), 2005 Tenn. App. LEXIS 453, confirms that child support must be addressed according to the Guidelines in every case - even with equal parenting time.
  9. Line 6b – Adjusted BCSO (92 or more days). Complete Line 6b only if a parent has the child(ren) for 92 or more days; otherwise leave Line 6b blank.
    - a. The amount calculated on Line 6a is used to decrease the BCSO.
    - b. Subtract the amount on Line 6a from the amount on Line 4a. This amount must be entered on to Line 6b.
      - i. For Standard Parenting or fifty-fifty/Equal Parenting, enter in ARP parent column on Line 6b.
      - ii. For non-parent caretaker situations, enter in both Mother or Parent 1 and Father or Parent 2 column on Line 6b.
      - iii. For split parenting, enter in both Mother or Parent 1 and Father or Parent 2 column on Line 6b.
    - c. If the difference between the ARP's Line 4a and the ARP's Line 6a is positive, it is placed on the ARP's Line 6b. If the difference is negative, it is placed on the PRP's Line 6b.
- D. Line 7 – Calculated BCSO —
1. Parenting Time between 69 to 91 days.  
The calculated BCSO is the lower of the ARP's Line 4a and the ARP's Line 4b.
  2. Parenting Time of 68 days or less.  
The calculated BCSO is the amount shown on Line 5b.
  3. Parenting Time of 92 or more days.  
The calculated BCSO is the lower amount shown on Line 4b and that parent's Line 6b.

4. Split Parenting.  
The calculated BCSO is the lower of the amount shown on Line 6b and that parent's Line 4b.
5. Any negative amount in a parent's column resulting from the calculation on Line 6b shall be entered on Line 7 as a positive amount in the column of the other parent.

## VI. Child Support Worksheet – Part IV – Additional Expenses

### A. General Information.

1. There are certain expenses associated with the cost of rearing a child that are not included in the BCSO. The CS Schedule does not include the cost of the child's health insurance premium, work-related childcare costs, the children's uninsured medical costs, or extraordinary educational costs, because the actual cost of these expenses varies widely from household to household across the state. Health care related expenses and work-related child care are mandatory expenses that must be considered in calculating the child support obligation.
2. The Income Shares model includes in the child support obligation actual amounts paid by the parents or the non-parent caretaker for the child's share of a health insurance premium, recurring uninsured medical expenses, and work-related childcare.
3. Both parents and / or non-parent caretaker are permitted to claim actual expenses in appropriate categories. [Rule 1240-02-04-.04(8)]
4. Expenses paid by a non-parent caretaker shall be entered on the appropriate line in Column C.
5. If the parenting plan specifies that either the PRP or the ARP is to pay 100% of an expense, no amount for that expense should be entered in Part IV so that payment of the expense will not be pro-rated between the parents. The parent responsible for payment of the expense should be specified in the Comment Section of the Worksheet and in the order.

### B. Line 8a – Health insurance premium.

1. The order must provide for the health care needs of the children by insurance, if available at reasonable cost, and by division between the parties of any uninsured medical expenses.
2. Both public and private forms of health care coverage either of which is sufficient for meeting health care standards, however private insurance should be obtained if available at reasonable cost. A TennCare premium is an applicable expense if actually being paid by a parent. [T.C.A. § 36-5-101(h)]

### C. Line 8b – Recurring uninsured medical expenses.

1. This section includes fixed expenses that are known to be incurred each month, not covered by insurance. For example, this would include a co-pay for a chronic condition or monthly prescriptions.
2. For non-recurring expenses, the order must still specify how expenses will be paid by parents, as a default, according to each parent's PI.

### D. Line 8c – Work-related childcare.

The expense will be allocated between the parents on a pro rata basis for payment to the childcare provider by the parent responsible for paying the provider..

- E.** Line 10 – Share of additional expenses owed.
1. Each parent’s pro-rata share of the total additional expenses being paid by the other parent or non-parent caretaker.
  2. Non-Parent Caretaker (NPC) Situations.
    - a. If only one parent is available to pay support, the parent is responsible for payment of 100% of all additional expenses.
    - b. If both parents are available to pay support, each parent is responsible for his / her pro-rata share of any amount paid by the other parent or non - parent caretaker. Payment of amounts owed by one parent to the other will be accomplished through adjustment of the obligations owed to the non-parent caretaker.  
– *i.e.*, Father or Parent 2 has a PI of 60% and pays \$100 for health insurance; Mother or Parent 1 has a PI of 40% and pays \$250 for childcare. Mother or Parent 1 will owe Father or Parent 2 \$40 for her share of the premium; Father or Parent 2 will owe Mother or Parent 1 \$150 for his share of the childcare. Father’s or Parent 2’s net obligation to Mother or Parent 1 would be \$110 (\$150 - \$40). Father’s or Parent 2’s obligation to the NPC would be increased by \$110, and Mother’s or Parent 1’s obligation to the NPC will be decreased by \$110.
- F.** Line 11 – Adjusted Support Obligation (ASO).
1. The adjusted support obligation (ASO) is the basic child support obligation adjusted for parenting time, health care expenses, and work-related child care.
  2. For each parent, the ASO is calculated by adding Line 10 (share of additional expenses owed) to Line 7 (share of BCSO).
  3. For each parent, the amount represents an obligation owed to the other parent or to the non-parent caretaker.

## VII. Child Support Worksheet – Part V – Presumptive Child Support Order (PCSO)

- A.** Line 12 – Presumptive Child Support Obligation (PCSO).
1. Except in non-parent caretaker situations, the PCSO is the difference between the larger and smaller obligations on Line 11. The PCSO shall be entered on Line 12 in the column of the parent with the larger obligation on Line 11.
  2. In non-parent caretaker situations, the amount on Line 11 for each parent represents an obligation owed to the non-parent caretaker and shall be transferred to the parent’s column on Line 12.
- B.** Modifications.
1. “Flat percentage” indicator – If the current order was calculated using the Flat

Percentage Guidelines, enter a “Y” in the blank provided. The Worksheet will then determine the amount of the actual variance entered on Line 13c by comparing Line 13a with the obligation amount from Line 4a, rather than from Line 12, since the Flat Percentage Guidelines did not include consideration of additional expenses or parenting time.

2. The modification may be requested due to a change in income for either parent which results in a proposed order which meets the significant variance requirements. The birth or final adoption of a child may result in a significant variance in the support order.
3. To determine if a modification is possible, the Worksheet(s) should be completed through the PCSO on Line 12.
4. **Definition of Significant Variance (SV).**
  - a. Orders must comply with the standard for modification under the Income Shares Guidelines.
    - (1) A 15% change in ARP’s gross income; AND/OR
    - (2) A change in the number of children who are the legal responsibility of the ARP; AND/OR
    - (3) A child being supported becoming disabled; AND/OR
    - (4) An ARP is or will be incarcerated for 180 consecutive days or more; AND/OR
    - (5) The parties voluntarily agreeing to modify support in compliance with the Guidelines and submitting the completed worksheets with the agreed order; AND
    - (6) A 15% variance between the existing order and the proposed order.
  - b. Orders initially established under Income Shares need only demonstrate a 15% difference between the amount of the current order and the proposed new order.
  - c. If there is a change in the obligor parent, *i.e.*, the PRP changes from Father or Parent 2 to Mother or Parent 1 or from Mother or Parent 1 to non-parent Caretaker, the SV requirement does not apply.
  - d. The SV requirement does not apply to modifications to include payment of a child’s health care related expenses or to remove a deviation once the reason for the deviation no longer exists.
  - e. The amount of a deviation is not included as part of the child support obligation for purposes of determining the existence of a SV.

**Example for variance:**

The parent is currently paying \$749.00 per month for the support of one (1) child, the amount of proposed modification would have to be fifteen percent (15%) of \$749.

Current obligation	\$749.00	
Multiplied by 15%	<u>x .15</u>	
	\$ 112.35	required change (up or down)
\$749.00		\$749.00
<u>-112.35</u>		<u>+112.35</u>
\$636.65 → Proposed amount		\$861.35 → Proposed amount
to permit decrease		to permit increase

**VIII. Child Support Worksheet – Part VI – Deviations and Final Child Support Order (FCSO)**

**A. Line 14 – Deviations.**

- 1.** Deviations from the Guidelines may be appropriate for reasons that the tribunal finds it in the best interest of the child. In such cases the tribunal shall consider all of the income available to the parents and make a finding that child support more or less than the amount calculated by the Guidelines is, or is not, reasonably necessary for the support of the child in the case under consideration. Deviations must include written reasons for the deviation, the amount that would have been otherwise awarded, and a written finding from the tribunal of how application of the Guidelines would be unjust or inappropriate in the particular case and how the best interest of the children is served by the deviation.
- 2.** Provisions carried over from Flat Percentage Guidelines.
  - a.** Time-Related Travel Expenses.

Where parenting time-related travel expenses are substantial due to the distance between the parents, the tribunal may consider a deviation.
  - b.** Child in Legal Custody of Another Entity.

A deviation may be permitted in cases where the child is in the legal custody of the Department of Children Services, the child protection or foster care agency of another state or territory or any other child-caring entity, public or private, where the permanency plan or foster care plan for the child has a goal of returning the child to the parent(s) and a valid reason exists for deviation from the presumptive support.
  - c.** Extreme Economic Hardship.

Extreme economic hardship, such as in cases involving extraordinary medical needs without health care coverage or other extraordinary special needs for the child of a parent’s current family may be a reason for deviation.
  - d.** Statutory Threshold for High-Income Parents.
    - 1.** T.C.A. § 36-5-101(e)(1)(B) applies to Income Shares guidelines. In the event the PCSO exceeds the statutory child support threshold as established by the statute, the parent receiving support has the opportunity / burden to prove by a preponderance of the evidence that more support is reasonably necessary to provide for the needs



of the child. If the burden is satisfied, additional amounts can be added to the PCSO as a deviation. The court may require that sums paid pursuant to this provision be placed in an educational or other trust fund for the child's benefit.

2. For purposes of rebuttal, the threshold support amounts are:  
One child = \$ 2100;  
Two children = \$ 3200;  
Three children = \$ 4100;  
Four children = \$ 4600; and  
Five or more children = \$5000.
3. If the burden of proof is not met, the FCSO will be the same as the threshold amount, absent deviation for another reason.
4. In split parenting cases only, because each parent is an ARP for at least one child, the high-income threshold could be applied to either or both obligations on Line 11.

3. Provisions to Income Shares Guidelines.

a. Extraordinary Expenses.

1. Accounting for extraordinary expenses that are specific to each family makes the child support obligation more expressly representative of the complete financial picture of the child's needs and the parent's ability to support the child.
2. Extraordinary Expenses are discretionary with the tribunal – even if the expense was incurred prior to separation.
3. Extraordinary Educational Expenses.  
Where the parents incur extraordinary educational expenses such as reasonable and necessary expenses associated with special needs education or private elementary and 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, this may be considered as a deviation. If a deviation is allowed, a monthly average of these expenditures shall be based on evidence of prior and/or anticipated expenses and added to the PCSO.

**Example of Extraordinary Educational Expense:**

The parents of one child have a combined monthly adjusted gross income of \$17,510. The PRP's PI is 20% or \$3502 and the ARP's PI is 80% or \$14,008. The BCSO is \$1561; the child's health insurance premium is \$300 / month; there is no work-related childcare. The ASO is \$1,488.

The child has been in private school for all grades, and is now entering the 10<sup>TH</sup> grade. Private school tuition, books, and fees cost \$1250 averaged as a monthly cost on a twelve (12) month basis. The tribunal grants the deviation for this extraordinary educational expense, requiring the ARP to pay 100% of the expense.

PCSO	= \$ 1488	Private Education	= \$ 1250
Total obligation:	= \$ 2738		

4. Special Expenses.
  - a. Special expenses may 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 do not otherwise qualify as mandated expenses like health insurance premium and work-related childcare costs.
  - b. 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. Where special expenses exceed seven percent (7%) of the monthly basic child support obligation, then the tribunal shall consider additional amounts as a deviation.
5. Hardship Deviation.
  - a. This provision is available to reduce the impact of any hardship (either a substantial increase or decrease in the current support amount) that might result from application of the Income Shares Guidelines to orders initially established under the Flat Percentage Guidelines, unless application of this provision would seriously impair the ability of the custodial parent 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.
  - b. Enter in the space provide on Line 14 the amount that is to be added to or subtracted from the obligation of the paying parent. This line is automated to add to or subtract from the obligation. The automation does not pro-rate an expense between the parents since the method for pro-ration is within the discretion of the court. The full amount of the expense, along with a description, can be entered on the lines provided.
  - c. A deviation cannot be utilized to demonstrate a significant variance in a subsequent action for modification.

- B.** Line 15 – Adjusted for Minimum Order (Y/N) Adjusted for Minimum Order (Y/N). [Rule 1240-2-4-.04(12) and Rule 1240-2-4-.05(6)]  
‘Y’ for Yes should be placed on the Worksheet if the minimum order should be applied. Once a ‘Y’ is placed on the Worksheet, the Final Child Support Order will be set at \$100. ‘N’ for No should be

placed on the Worksheet if the minimum order is not applied.

- C. Line 16- Final Child Support Order (FCSO)  
If the tribunal deviates from the amount of the PCSO to account for extraordinary or special expenses, or for any other reason provided for in the Guidelines, the resulting support obligation after application of the deviations becomes the Final Child Support Order. If there are no deviations, the amount of the PCSO will be the same as the Final Child Support Order.
- D. Line 17 – FCSO adjusted for federal benefit.
1. Any amount entered on Line 1a and added to the gross income of the obligor parent is credited towards payment of the child support obligation and will be subtracted from the amount of the FCSO.
  2. If the amount on Line 1a is smaller than the amount of the FCSO on Line 15, then the amount on Line 16 is the difference between Line 1a and Line 15. This is the amount the obligor must pay out of pocket.
  3. If the amount on Line 1a is greater than the amount of the FCSO on Line 15, then the amount on Line 16 will be zero.

## IX. Miscellaneous Provisions

- A. Order Requirements.
1. All orders must state a specific dollar amount of support that is to be paid by the responsible party on a weekly, biweekly, semimonthly, or monthly basis. The final child support order shall not be expressed as a percentage of the parent's income.
  2. Agreed orders must be approved by the court after review to determine conformity with the Guidelines, or, if deviations are proposed, to review those and enter written findings in the support order stating the amount of the deviation, what the order would have been if there had been no deviations and why the deviation is appropriate for the child and the parties.
  3. Every order must also designate financial responsibility for the child's non-recurring uninsured medical expenses. The parents will divide these expenses according to each parent's PI, unless otherwise pro-rated by the tribunal.
- B. Retroactive support.
1. Presumption of Retroactive Support to Birth, Separation or Abandonment Absent Deviation Criteria.
    - a. 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.
    - b. Retroactive child support shall not be awarded for a period of more than five (5) years from the date the action for support is filed unless the court determines, for good cause shown according to Tennessee Code Annotated §§ 36-2-311(a)(11) or 36-5-101(e), that a different award of retroactive child support is in the interest of justice. The burden to show that a longer time period of retroactive support is in the interest of justice is on the PRP.]
  2. The order should direct the ARP to pay the current amount and make payments

towards the retro obligation.