

Instructions for Child Support Worksheet.

- (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 less than one hundred eighty-two and one-half (182.5) days and dividing the total by the number of such children. For instance, if the ARP spends 140 days with Child A, 150 days with Child B, and 182.5 days with Child C, the ARP's average parenting time to be entered on Line 5 is one hundred forty-five (145) days [$140 + 150 = 290 / 2 = 145$].
 - (II) For split parenting, a separate average will be calculate for each parent as an ARP, including only the days for the children with whom the parent spends less than one hundred eighty-two and one-half (182.5) days. For instance, if the Father spends 200 days with Child A, 182.5 days with Child B, 140 days with Child C, and 86 days with Child D, Father's average parenting time is one hundred thirteen (113) days [$140 + 86 = 226 / 2 = 113$].
- (iii) Enter the amount of each parent's parenting time, or average parenting time, in the appropriate column on Line 5.

4. Line 5a – Fifty-fifty/Equal Parenting Time.

If a fifty-fifty/equal parenting situation is included in the child support calculation, whether alone or in conjunction with a standard or split parenting situation, one hundred eighty two and one-half (182.5) days of parenting time shall be entered on Line 5a in the column of the parent eligible for the parenting time adjustment.

5. 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 pro-rated 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.

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

(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 either directly or through payroll deduction 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 – Payroll Deducted. [Rule 1240-2-4-.04(8)(c)]

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

5. Line 8d – Work-related Childcare Expenses – Non-Payroll Deducted. [Rule 1240-2-4-.04(8)(c)]

On Line 8d, enter in the column of the parent, or non-parent caretaker, currently responsible for payment of any work related childcare expense paid directly, but not any amounts paid by payroll deduction. The PRP will assume responsibility for paying the expenses on this line, except in fifty-fifty/equal and split parenting situations when either parent may continue to pay their own work-related child care provider directly.

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

Total the amounts on Lines 8a, 8b, 8c, and 8d, 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.

7. 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.

8. 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) 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) Standard Parenting.

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.

(iii) Split Parenting.

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 under subparagraph (f) below.

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.