

1240-02-04-.02 CHILD SUPPORT GUIDELINES 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. The BCSO amount is rebuttably presumed to be the appropriate amount of basic child support to be provided by both parents prior to consideration of any adjustments for parenting time or additional expenses. However, if the obligor’s adjusted gross income falls within the shaded area of the CS Schedule, the BCSO may be commuted using only the obligor’s income. [see “Self Support Reserve” definition]
- (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 BCSO corresponding to various levels of combined 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 SSR amount. Deviations from the Schedule shall comply with the requirements of 1240-2-4-.07.
- (9) “Combined Adjusted Gross Income” — The amount of AGI 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. However, if the obligor’s AGI falls within the shaded area of the CS Schedule, a comparison must be completed to determine if the BCSO is computed using only the obligor’s income.
- (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. In extraordinary circumstances, routinely incurred parenting time of shorter duration may be cumulated as a single day for parenting time purposes.
- (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 or adjusted to the minimum child support order
- (14) “Health Insurance” — “Health insurance” includes medical, vision, and dental coverage, if available, for the minor child(ren) at a reasonable cost.

- (15) “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.
- (16) “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).
- (17) “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.
- (18) “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.
- (19) “Parenting Time Adjustment” — Adjustment to the BCSO based upon parenting time.
- (20) “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 23 below – "pro rata"]

(21) "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.

(22) "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.

(23) "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 20 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.

(24) "Reasonable Cost of Insurance" — When the Order states that insurance should be provided when available at a reasonable cost, the cost of insurance is considered reasonable to the parent responsible for providing medical support for the child(ren) if the cost does not exceed five percent (5%) of his or her gross income. If adding vision and/or dental insurance for the child(ren) increases the total cost of the insurance to more than 5% of gross income, only medical insurance is required.

- (25) “Self Support Reserve (SSR)” — The minimum amount of income required to meet the basic subsistence needs of a parent as determined under 1240-02-04-.03 is considered the self support reserve. The obligor is eligible for the self support reserve (SSR) adjustment if his/her income falls within the shaded area of the CS Schedule. The SSR adjustment amount shall be compared to the obligor’s proportionate share using the combined AGI of the parents to determine the BCSO from the CS Schedule and multiplying by the PI. The lesser amount of the two establishes the Calculated BCSO Owed.
- (26) “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.
- (27) “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.
- (28) “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.
- (29) “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.
- (30) “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.
- (31) “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.

(32) “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. On July 10, 2008, the Government Operations Committee stayed amendments filed May 8, 2008; to be effective July 22, 2008; new effective date August 15, 2008. Amendments filed February 10, 2020; effective May 10, 2020. Amendments filed July 2, 2021; new effective date October 1, 2021.