



Department of

**Human Services**

# Child Support Guidelines Effective as of May 10, 2020

To build strong families by connecting Tennesseans to employment, education and support services.

# Tennessee Uses the Income Shares Model for Determining Support



## **Basis for Income Shares Model**

The amount of child support is predicated on the concept that the child should receive the same proportion of parental income that the child would have received if the parents lived together.

The average percentage of parent's income devoted to child-rearing expenditures decreases as the parent's income increase.

The Income Shares Model uses the Child Support Schedule to determine the amount of the obligation based on combined incomes of the parents.

# Definitions

1240-2-4-.02

Who is the (PRP)?

The parent with whom the child resides MORE THAN 50% of the time.

In a 50-50 situation who designates which parent is PRP and which parent is the ARP?

The Tribunal

Who is the Alternate Residential Parent (ARP)?

The parent with whom the child resides LESS THAN 50% of the time.

# Definitions

What is a NON-PARENT CARETAKER?

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.

Is the NON-PARENT CARETAKER’S income included in the child support calculations?

NO, but the expenses (insurance/childcare) are included

# Definitions

What is a Self Support Reserve (SSR)?

A low-income adjustment is the amount of money a parent owing support needs to support him or herself at a minimum level. It is intended to ensure that a parent with low-income can meet his/her own basic needs as well as permit continued employment. This update is intended to allow a child support obligor to maintain a level of self-sufficiency in his/her own home.

What is Tennessee's SSR based on?

The Tennessee guidelines include a SSR that ensures obligors have sufficient income to maintain a minimum standard of living based on 110% of the 2018 federal poverty level for one person (\$1,113 net income per month).

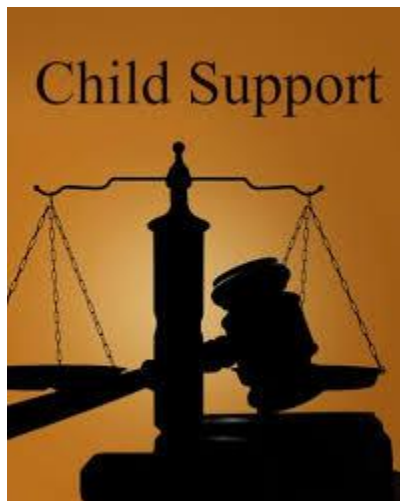
# Definitions

## What is the Child Support Schedule?

The CS schedule is a chart which displays the \$\$ amount of the BCSO corresponding to various levels of combine adjusted gross income of the child's parents and the # of children for whom a child support order is being established or modified.

The CS schedule has been modified to include a shaded area which represents the self support reserve amount.

*\*See TDHS Child Support  
Rule Chapter 1240-2-4-.09  
for the Child Support  
Schedule*



# Definitions

What is the Combined Adjusted Gross Income (AGI)?

The amount of adjusted gross income calculated by adding together the AGI of both parents. 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.

How is Percentage of Income (PI) obtained?

The PI for each parent is obtained by dividing each parent's Adjusted Gross Income by the combined total of both parents' AGI. The PI is used to determine each parent's pro-rata share of the BCSO and each parent's share of the amount of additional expense for health insurance and work-related childcare.

# Determination of Child Support

## Gross Income

1240-2-4-.04(3)

## Combined Income of Both Parents





# Determination of Child Support Income

- Gross income from EACH parent.
- Gross income includes earned or unearned income including but not limited to:
  - Wages,
  - Salaries,
  - Commissions, fees, and tips,
  - Income from self-employment,
  - Bonuses, overtime payments, severance pay,
- *\*See TDHS Child Support Rule Chapter 1240-2-4-.04(3) for a full list*

# Determination of Child Support

## Adjustments to Gross Income

1240-2-4-.04(4), 1240-2-4-.04(5), and 1240-2-4-.04(6)



Self-employment Taxes



Pre-existing Orders



Credit for Children in  
Home



Credit for Children outside of  
Home

# Guidelines-Imputation of Income

If evidence of earnings and income are unavailable or insufficient to use as the measure of the parent's ability to pay, then the recommended support obligation amount should be based on available information about the specific circumstances of the noncustodial parent/ARP including but not limited to:

Assets

Residence

Employment and earnings history

Job skills

Educational attainment

Literacy

Age

Health

Criminal record and other employment barriers

Records of seeking work

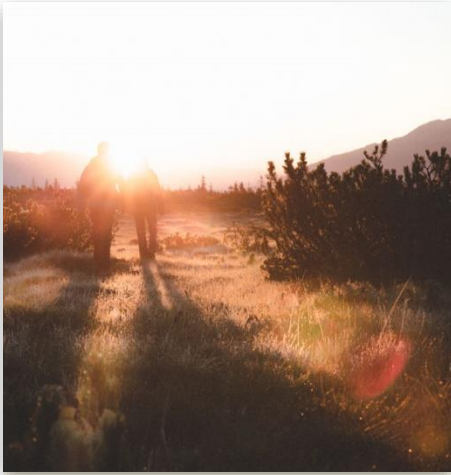
The local job market

The availability of employers willing to hire the parents

Prevailing earnings level in the local community

Other relevant background factors

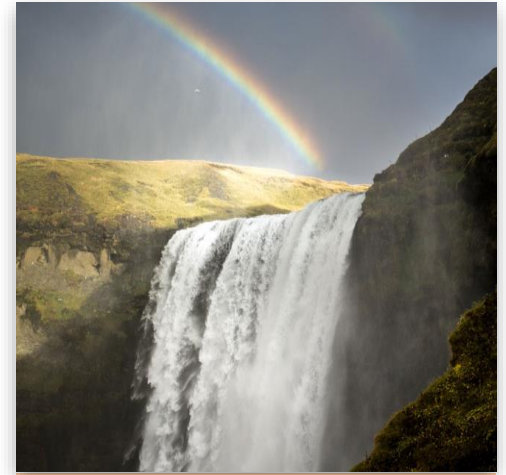
# Determination of Child Support Income



Exclude Child Support payments received by either parent for the benefit of children of another relationship.



Exclude benefits received from any means-tested public assistance programs.



Means tested benefits include:

- TANF
- SNAP
- SSI
- LIHEAP payments

# Determination of Child Support Income

## SOCIAL SECURITY DISABILITY

- Parents (PRP or ARP) will be treated the same with respect to SSD payments received by a child.
- The parent on whose behalf the child is receiving SSD (i.e. the disabled parent – whether the PRP or the ARP) will include the amount of the dependent child's SSD payment in his/her GROSS INCOME.
- If the parent is the ARP he/she will receive a credit against his/her child support obligation in the amount of the dependent child's SSD.
- If the parent is receiving SSI and concurrent SSDI, child support cannot garnish these funds from the noncustodial parent's financial account.

# Willfully and/or Voluntarily Unemployed or Underemployed

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.



# Determination of Child Support Parenting Time Situations

**STANDARD  
PARENTING**

**EQUAL**

**SPLIT  
PARENTING**



**EQUAL plus  
STANDARD  
PARENTING**

**EQUAL plus  
SPLIT  
PARENTING**

# Parenting Time

What is Standard Parenting?

The Child Support Schedule presumes that all of the children supported under the order spend more than fifty percent (50%) of the time with the same PRP.

What does Split Parenting mean?

- There are two or more children that are subject to child support determination.
- Each parent is the PRP for at least one child.

In split parenting situations, each parent is providing care and supervision for one or more children **MORE THAN** 50% of the time, **AND** for one or more children **LESS THAN** 50% of the time.



# Parenting Time Adjustments

## **PER DIEM DECREASE**

- For more than standard visitation
- Begins at 92 days
- Accounts for child-rearing expenses in the household of the PRP as well as the additional expenses incurred by the ARP.
- Decreases the basic child support obligation

## **PER DIEM INCREASE**

- For less than standard visitation
- Begins at 68 days of parenting time
- This can increase the basic child support obligation

# Determination of Child Support

## Adjustments for Additional Expenses

1240-2-4-.04(8)



Work-related  
Childcare



Health Insurance Premiums

# Modification of Child Support Orders

- At least a 15% change between the current support obligation and the proposed support obligation.

OR

- A change in circumstance, such as:
  - Income
  - Number of children



# Modification of Child Support Orders

1240-2-4-.05

Can you modify an order to add health insurance for the child without proving significant variance in the amount of child support?



# Deviations from the Child Support Guidelines

## Some Reasons for Deviations



Available Income or  
statutory threshold



Child in Legal  
Custody



Travel expenses due to  
distance between parents



Extraordinary Educational  
Expenses



Special Expenses

# More Deviations from the Child Support Guidelines

THE COURT'S ORDER **SHALL INCLUDE** WRITTEN FINDINGS OF FACT TO SUBSTANTIATE THE DEVIATION

- Justification for the deviation.
- The amount of child support that would have been required under the Guideline, if had not been rebutted.
- Why the use of the guideline would be unjust or inappropriate.
- How the best interest of the child will be served by the deviation.

## More Deviations from the Child Support Guidelines

Remember: Support Orders must contain the reason for the deviation with a written finding.





# Minimum Order

- It is the obligation of all parents to contribute to the support of their children with a minimum child support order of at least one hundred (\$100) per month

## **UNLESS**

- the obligor's only source of income is SSI,
- the federal benefit of a child results in a calculation of less than the minimum OR
- the parenting time adjustment results in an amount less than the minimum.





# Part II – Adjusted Gross Income

## Adjusted Gross Income in relation to the Self Support Reserve

### Part II. Adjusted Gross Income

		Mother or Parent1 \ Column A	Father or Parent 2 \ Column B	Nonparent Caretaker \ Column C
Use Credit Worksheet to calculate line items 1d - 1e	<b>1</b> Monthly Gross Income	\$ 1,150.00	\$ 1,150.00	
	<b>1a</b> Federal benefit for child	+	+	
	<b>1b</b> Self-employment tax paid	-	-	
	<b>1c</b> Subtotal	1,150.00	1,150.00	
	<b>1d</b> Credit for in-home children	- 0.00	- 0.00	
	<b>1e</b> Credit for not-in-home children	- 0.00	- 0.00	
	<b>2</b> Adjusted Gross Income (AGI)	\$ 1,150.00	\$ 1,150.00	
	<b>2a</b> Combined Adjusted Gross Income	\$2,300.00		
	<b>3</b> Percentage Share of Income (PI)	50%	50%	
	<b>3a</b> Means Tested Income only (Y/N)	N	N	

### Part III. Parents' Share of BCSO

<b>4</b> BCSO allotted to primary parent's household	\$ 475.00	\$ 0.00	\$ 0.00
<b>4a</b> Share of BCSO owed to primary parent	\$ 0.00	\$ 237.50	
<b>4b</b> BCSO if Self Support Reserve (SSR) is applied	N/A	\$ 100.00	
<b>5</b> Each parent's average parenting time	N/A	N/A	
<b>5a</b> Parenting Time Adjustment (68 or less days)	N/A	N/A	
<b>5b</b> Adjusted BCSO (68 or less days)	N/A	N/A	
<b>6a</b> Parenting Time Adjustment (92 or more days)	N/A	N/A	
<b>6b</b> Adjusted BCSO (92 or more days)	N/A	N/A	
<b>7</b> Calculated BCSO	\$ 0.00	\$ 100.00	

# Part III - Parents' share of bcso

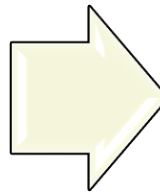
4	BCSO allotted to primary parent's household	\$	475.00\$	0.00
4a	Share of BCSO owed to primary parent	\$	0.00\$	237.50
4b	BCSO if Self Support Reserve (SSR) is applied		N/A\$	100.00

Line 4 is the BCSO allotted to primary parent's household

- This number is a result of where the combined adjusted gross income falls within the Child Support Schedule.

Line 4a is the Share of BCSO owed to primary parent

- This number is calculated based on the Percentage Share of Income (PI).



**Notice the example on your screen:** The Combined Adjusted Gross

income is \$2,300. Based on the Child Support Schedule for 1 child, the BCSO allotted to the primary parent's household is \$475.00. Then, based on the (PI) Percentage of Income, we are given the amount that ARP should pay (before expenses) \$237.50, shown on line 4a.

Line 4b is BCSO if Self Support Reserve is applied.

- In the example on your screen, you can see that due to the ARP's Adjusted Gross Income, a Self Support Reserve of \$100.00 has been generated.

## PART III - PARENTS' SHARE OF BCSO

5	Each parent's average parenting time	N/A	0
5a	Parenting Time Adjustment (68 or less days)	N/A	18.90
5b	Adjusted BCSO (68 or less days)	N/A	118.90

### **Line 5 is ARP parent's average parenting time**

- This line will only be populated if the parenting time is anything other than standard parenting. This example, it is 0 days

### **Line 5a is Parenting time adjustment (68 days or less)**

- This line will be populated only if a parent has the children for 68 days or less.
- Based on the example on your screen, parenting time has been adjusted to increase ARP's obligation by \$18.90 due to 0 visitation.

### **Line 5b is the adjusted BCSO**

- This line will only be populated if a parent has the child(ren) for 68 days or less.

## PART III - PARENTS' SHARE OF BCSO

### Line 6a is the Parenting time adjustment (92 or more days)

- This line will be populated only if a parent has the child(ren) for 92 or more days.

### Line 6b is the Adjusted BCSO (92 days or more)

- This line will only be populated if a parent has the child(ren) for 92 days or more.

<b>6a</b> Parenting Time Adjustment (92 or more days)	N/A	-22.77
<b>6b</b> Adjusted BCSO (92 or more days)	N/A	214.73
<b>7</b> Calculated BCSO	\$ 0.00	\$ 100.00

### Line 7 is the Calculated BCSO

- This line will show the Basic Child Support Obligation for the obligor after being adjusted for parenting time, but before taking expenses into account.

## Worksheets

Review the Worksheets and additional information available to the public on the internet at:  
<https://www.tn.gov/humanservices/for-families/child-support-services>