

## Detailed Walkthrough

This Walkthrough is designed to guide you step-by-step through the process of calculating a child support obligation using the Income Shares Guidelines and worksheets

### Child Support and Credit Worksheets – Thirty Seven (37) Steps\*\*\*

\*\*\*The 37 steps in the Detailed Walkthrough demonstrate the process for **manually** filling out every area of both the Child Support Worksheet and the Credit Worksheet. Every case will not require all 37 steps illustrated in this tutorial. The illustration provided shows nearly all options for the purpose of the demonstration. **PLEASE NOTE: A FREE AUTOMATED CALCULATOR IS AVAILABLE. THE CALCULATOR DRAMATICALLY DECREASES THE TIME IT TAKES TO DETERMINE CHILD SUPPORT ORDERS UNDER THE NEW Guidelines (from approximately 25 minutes to two minutes to calculate an order once the fields are filled in).**

### The example data presented for the Walkthrough has the following characteristics:

The Mother and Father have 2 children who are to be supported by the order. Mother also has other children: one living in her home, and one not living in her home to whom she is providing support pursuant to court order. Father also has other children: one living in his home, and one not living in his home to whom he is providing support pursuant to court order. (Total of 6 children)

#### Step 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). In the upper right corner of the page, designate each parent as either **Primary Residential Parent (PRP)**, **Alternate Residential Parent (ARP)**, or split (if split, both parents shall be designated as such). You must also enter 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.

**In this example, all relevant demographic data has been entered as indicated below. Because the mother (Janet Jones) has the majority of time with both children, she has been designated as the PRP, and the father (John Jones) has been designated as the ARP. The children to be supported in this case (Molly**

**Jones and Michael Jones) have been entered along with their birthdates.**

Part I. Identification					
Indicate the status of each parent or caretaker by placing an "X" in the appropriate column	Name of Mother:	Janet Jones	PRP	ARP	SPLIT
	Name of Father:	John Jones	X		
	Name of non-parent Caretaker:			X	
	TCSSES case #:	454656			
	Docket #:	DR-8897			
	Court name:	Madison County Circuit			
			Days with Mother	Days with Father	Days with Caretaker
Name(s) of Child(ren)		Date of Birth			
Molly Jones		1/1/2000	300	65	
Michael Jones		9/30/1990	200	165	

## Step 2

From this point forward on the worksheet, all information for Mother will be entered in Column A, all information for Father will be entered in Column B. In Parts III and IV of the Child Support Worksheet, information relevant to a non-parent caretaker will appear / be entered in Column C.

Enter each parent's monthly gross income in the appropriate column on Line 1 of the Child Support Worksheet. **Do not include child support payments received on behalf of other children or benefits received from means-tested public assistance programs.**

**In our example, the Mother's monthly gross income is \$3500.00, and the Father's monthly gross income is \$5300.00, so these amounts were entered on Line 1.**

Part II. Adjusted Gross Income			
	Mother \ Column A	Father \ Column B	Nonparent Caretaker \ Column C
1 Monthly Gross Income	\$ 3,500.00	\$ 5,300.00	

## Step 3

Enter on Line 1a of the Child Support Worksheet the amount of any Social Security benefit the parent receives for the child(ren).

**In our example, there are no Social Security benefits to be entered for either parent so these fields have been left blank.**

Part II. Adjusted Gross Income			Mother \ Column A	Father \ Column B	Nonparent Caretaker \ Column C
1	Monthly Gross Income		\$ 3,500.00	\$ 5,300.00	
1a	Social Security benefit for child		+ 0.00	+ 0.00	

#### **Step 4**

Enter on Line 1b of the Child Support Worksheet the amount of any self-employment tax actually paid by the parent.

**Neither parent has claimed any self-employment tax so these fields have been left blank.**

Part II. Adjusted Gross Income			Mother \ Column A	Father \ Column B	Nonparent Caretaker \ Column C
1	Monthly Gross Income		\$ 3,500.00	\$ 5,300.00	
1a	Social Security benefit for child		+ 0.00	+ 0.00	
Use Credit Worksheet	1b	Self-employment tax paid	- 0.00	- 0.00	

#### **Step 5**

To determine the subtotal on Line 1c for each parent, add the parent's Social Security benefit for the child(ren) from Line 1a to the parent's Gross Income on Line 1, then subtract any self-employment tax from Line 1b.

**Since neither parent has entered an amount on Line 1a or 1b, the subtotal for each parent is the same as the gross income entered on Line 1 – \$3500 for Mother and \$5300 for Father.**

## Part II. Adjusted Gross Income

Use Credit Worksheet  
to calculate line items

- 1 Monthly Gross Income
- 1a Social Security benefit for child
- 1b Self-employment tax paid
- 1c Subtotal

Mother \ Column A	Father \ Column B	Nonparent Caretaker \ Column C
\$ 3,500.00	\$ 5,300.00	
+ 0.00	+ 0.00	
- 0.00	- 0.00	
3,500.00	5,300.00	

### Step 6

In Part II of the Credit Worksheet, a **parent may receive credit for qualified other children** - children for whom the parent is legally responsible and for whom the parent is actually providing support and are not before the tribunal to set, modify, or enforce support in the case immediately under consideration.

If a parent is claiming credit for an "in-home" child – a qualified other child living in the parent's home 50% or more of the time – it's time to look at the Credit Worksheet. Click the tab labeled "Credit Worksheet" at the bottom of the Excel workbook. **Otherwise, skip to Step 11.**

On Line 1, the monthly gross income of the parents will be automatically entered using the figures on Line 1c of the Child Support worksheet.

## Part II. Other Children

- ✓ If a parent is claiming more than five children on line 3 or line 7, use the Additional Credit sheet to list information for each child.

Parent Income  
Information

Mother	Father
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- 1 Applicable gross income from CS worksheet

\$ 3,500.00	\$ 5,300.00
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### Step 7

In the spaces provided, enter the names and dates of birth of the "in-home" children. If additional space is needed, print and use the "Additional Credit" page, or a sheet with the case identification information and the names and dates of birth of the additional children. **Do not consider children for whom support is being calculated, step-children, or other minors in the home that the parent has no legal obligation to support.**

**The qualified other child living in the Mother's home (Sally Smith) has been entered, along with the child's date of birth (7/4/03). Also, the qualified other child living in the Father's home (Kevin Jones) has been entered, along with the child's date of birth (6/5/88).**

In-Home Children

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

Name(s) of Child(ren) for Mother	Date of Birth	Name(s) of Child(ren) for Father	Date of Birth
Sally Smith	7/4/2003	Kevin Jones	6/5/1988

### **Step 8**

Enter on Line 3 of the Credit Worksheet the number of "in-home" children from Line 2 living in the home of each parent.

**Since the Mother and the Father each listed one "in-home" child, a "1" is entered for each parent on Line 3.**

In-Home Children

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

Name(s) of Child(ren) for Mother	Date of Birth	Name(s) of Child(ren) for Father	Date of Birth
Sally Smith	7/4/2003	Kevin Jones	6/5/1988

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

#	1	#	1
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### **Step 9**

Using the gross income of the parent from Line 1 and the number of "in-home" children from Line 3, a theoretical order amount will automatically be entered on Line 4 of the Credit Worksheet.

**The theoretical order amount is calculated using the CS Schedule, the gross income amount for each parent from Line 1 (in this case, \$3500.00 for the Mother and \$5300.00 for the Father), cross-referenced with 1 child to arrive at a theoretical child support order amount of \$672.00 for the Mother and \$845.00 for the Father.**

Parent Income  
Information

1	Applicable gross income from CS worksheet	\$ 3,500.00	\$ 5,300.00
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In-Home Children

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

Name(s) of Child(ren) for Mother	Date of Birth	Name(s) of Child(ren) for Father	Date of Birth
Sally Smith	7/4/2003	Kevin Jones	6/5/1988

3	Number of qualified children living in the parent's home	# 1	# 1
4	Theoretical child support order (this parent's income on CS Schedule for number of children from line 3)	\$ 672.00	\$ 845.00

### Step 10

The theoretical order amount from Line 4 is automatically multiplied by seventy-five percent (75% or 0.75), and the result is entered automatically on Line 5 of the Credit Worksheet. This is the amount of credit for the "in-home" children.

3	Number of qualified children living in the parent's home	# 1	# 1
4	Theoretical child support order (this parent's income on CS Schedule for number of children from line 3)	\$ 672.00	\$ 845.00
5	75% of theoretical child support order from line 4	\$ 504.00	\$ 633.75

On the Child Support Worksheet, Line 1d of Part II, the amount of each credit from Line 5 of the Credit Worksheet for each parent's "in-home" children will be entered automatically.

### Part II. Adjusted Gross Income

Use Credit Worksheet  
to calculate line items  
1d - 1e

- 1 Monthly Gross Income  
 1a Federal benefit for child  
 1b Self-employment tax paid  
 1c Subtotal  
 1d Credit for in-home children

Mother \ Column A	Father \ Column B	Nonparent Caretaker \ Column C
\$ 3,500.00	\$ 5,300.00	
+ 0.00	+ 0.00	
- 0.00	- 0.00	
3,500.00	5,300.00	
- 504.00	- 633.75	

### Step 11

If either parent is claiming credit for a "not-in-home" child – a qualified other child living in the parent's home less than 50% of the time – we must

continue with Part II of the Credit Worksheet. **Otherwise, we can skip to Step 16.**

**A parent may receive credit for a "not-in-home" child whether the support is provided pursuant to a pre-existing order, a subsequent order, or voluntarily, and if the child is not before the tribunal to set, modify, or enforce support in the case immediately under consideration.**

In the spaces provided, enter the names and dates of birth of the "not-in-home" children. If more space is needed, attach an additional sheet to the Credit Worksheet.

**Mother's "not-in-home" child (Roger Smith) has been entered, along with the child's date of birth (6/8/87). Also, Father's "not-in-home" child (Ruth Jones) has been entered, along with the child's date of birth (4/4/87).**

Not-In-Home Children      6      Below, list qualified children not living in the parent's home (if none, skip this Part):

Roger Smith	6/8/1987	Ruth Jones	4/4/1987

### **Step 12**

Enter on Line 7 of the Credit Worksheet the number of "not-in-home" children from Line 6 for each parent.

**Since the Mother and the Father each have one "not-in-home" child, a "1" is entered for each parent on Line 7.**

Not-In-Home Children      6      Below, list qualified children not living in the parent's home (if none, skip this Part):

Roger Smith	6/8/1987	Ruth Jones	4/4/1987

7      Number of qualified children not living in the parent's home      #      1      #      1

### **Step13**

Determine the dollar amount of documented monetary support actually

provided by the parent to the caretaker for each child, such as canceled checks or money orders, or records from the child support or clerk's office, over the most recent twelve (12) month period, expressed as a monthly average. **"In kind" remuneration such as food, formula, clothing, or diapers which has been reduced to a monetary amount approved by the court in the "not-in-home" child's case or affirmed by the receiving parent in the other case may be included.** Documented monetary support can include evidence of voluntary payment of child support or payment under a pre-existing or subsequent child support order. Determine the monthly average by dividing the annual amount of support provided by twelve (12). Enter the result on Line 8 of the Credit Worksheet.

**The Mother has documented an average monthly payment of \$300.00, and the Father has documented an average of \$400.00 per month; these amounts are entered on Line 8.**

Not-In-Home Children 6 Below, list qualified children not living in the parent's home (if none, skip this Part):

Roger Smith	6/8/1987	Ruth Jones	4/4/1987

7	Number of qualified children not living in the parent's home	#	1	#	1
8	Average documented monetary support over last 12 months	\$	300.00	\$	400.00

### Step 14

Using the parent's income from Line 1 and the number of "not-in-home" children from Line 7, the automated worksheet will use the CS Schedule to determine the amount of child support the parent would pay for the "not-in-home" children if an order were issued for those children and enter the theoretical order amount on Line 9 of the Credit Worksheet.

**Using the CS Schedule, the gross income amounts from Line 1 in this case, \$3500.00 for the Mother and \$5300.00 for the Father, are cross-referenced with 1 child to arrive at a theoretical child support order amount of \$672.00 for the Mother and \$845.00 for the Father.**

7	Number of qualified children not living in the parent's home	#	1	#	1
8	Average documented monetary support over last 12 months	\$	300.00	\$	400.00
9	Theoretical child support order (this parent's income on CS Schedule for number of children from line 7)	\$	672.00	\$	845.00

### Step 15

The automated calculator will multiply the theoretical order amount from Step 9 by seventy-five percent (75% or 0.75) and enter the result on Line 10a. The results from Line 8 and Line 10a will be compared to the lesser amount entered for the credit on Line 10b of the Credit Worksheet and on Line 1e of the Child Support Worksheet. **Do not exceed the lesser of the actual support provided or seventy-five percent (75%) of the theoretical order.**

**Multiplying the theoretical child support order amount for each parent (\$672.00 for the Mother and \$845.00 for the Father) by 75% provides us with amounts of \$504.00 (Mother) and \$633.75 (Father) for Line 10a. We then compare the amount for each parent with the amount for each parent on Line 8 and enter the lesser amount for each parent on Line 10b. Since the actual amount of support provided by each parent is less than each parent's theoretical order, the amount of support provided is entered on Line 10b as the credit, \$300.00 for the Mother and \$400.00 for the Father.**

7	Number of qualified children not living in the parent's home	#	1	#	1
8	Average documented monetary support over last 12 months	\$	300.00	\$	400.00
9	Theoretical child support order (this parent's income on CS Schedule for number of children from line 7)	\$	672.00	\$	845.00
10a	75% of theoretical child support order from line 9	\$	504.00	\$	633.75
10b	Allowable credit for not-in-home children	\$	300.00	\$	400.00

On the Child Support Worksheet, Line 1e of Part II the amount of credit entered on Line 10b of the Credit Worksheet for the "not-in-home" children will be automatically entered.

### Part II. Adjusted Gross Income

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

Use Credit Worksheet  
to calculate line items  
1d - 1e

Mother \ Column A	Father \ Column B	Nonparent Caretaker \ Column C
\$ 3,500.00	\$ 5,300.00	
+ 0.00	+ 0.00	
- 0.00	- 0.00	
3,500.00	5,300.00	
- 504.00	- 633.75	
- 300.00	- 400.00	

### Step 16

On the Child Support Worksheet, the amounts, if any, on Lines 1d and 1e will be automatically subtracted from Line 1c. The remainder will be entered

as each individual parent's AGI in the appropriate column on Line 2. Columns A and B from Line 2 are automatically added to arrive at the combined AGI and entered on Line 2a.

**After subtracting Lines 1d and 1e from Line 1c, we arrive at \$2696.00 for the Mother, and \$4266.25 for the Father. These two amounts are added together (\$6962.25) and entered on Line 2a as the combined AGI.**

#### Part II. Adjusted Gross Income

	Mother \ Column A	Father \ Column B	Nonparent Caretaker \ Column C
1 Monthly Gross Income	\$ 3,500.00	\$ 5,300.00	
1a Federal benefit for child	+ 0.00	+ 0.00	
1b Self-employment tax paid	- 0.00	- 0.00	
1c Subtotal	3,500.00	5,300.00	
1d Credit for in-home children	- 504.00	- 633.75	
1e Credit for not-in-home children	- 300.00	- 400.00	
2 Adjusted Gross Income (AGI)	\$ 2,696.00	\$ 4,266.25	
2a Combined Adjusted Gross Income	\$6,962.25		

#### Step 17

Each parent's individual percentage of income (PI) of the combined adjusted gross income for both parents is automatically calculated by dividing each parent's Line 2 by the combined figure on Line 2a. The resulting percentages are entered on Line 3 in Columns A and B as appropriate. **The sum of Line 3, Column A and Column B must equal one hundred percent (100%).**

**Dividing each parent's Line 2 amount by the combined AGI (\$6962.25) results in a 39% PI for the Mother and a 61% PI for the Father.**

2 Adjusted Gross Income (AGI)	\$ 2,696.00	\$ 4,266.25	
2a Combined Adjusted Gross Income	\$6,962.25		
3 Percentage Share of Income (PI)	39%	61%	

#### Step 18

For standard parenting situations, the "Basic Child Support Obligation" from the CS Schedule is based upon the combined adjusted gross income of the parents from Line 2a and the number of children for whom support is being

determined. The amount will be entered on Line 4 in the column of the parent who is the PRP.

When the combined adjusted gross income falls between two amounts on the Schedule, round up to the next higher amount. The rounded-up number will be used to determine the BCSO on the CS Schedule for the number of children for whom support is being determined. [Rule 1240-2-4-.04(7)(b)]

**Using our combined adjusted gross income (Line 2a - \$6962.25) we consult the CS Schedule and obtain a Basic Child Support Obligation (BCSO) of \$1276.00. This amount is entered on Line 4, Column A, because Mother is the PRP in our example.**

3	Percentage Share of Income (PI)	39%	61%	
<b>Part III. Parents' Share of BCSO</b>				
4	BCSO allotted to primary parent's household	\$ 1276.00	\$ 0.00	\$ 0.00

### **Step 19**

For standard parenting situations, the ARP's share of the BCSO is calculated by multiplying that parent's PI from Line 3 times the BCSO from Line 4. The results are entered in the ARP's column on Line 4a.

**Our case represents a "standard parenting situation." We multiply the Father's percentage share of income (Line 3 - 61%) by the BCSO (Line 4 - \$1276.00) and get \$778.36 which we enter in Column B of Line 4a.**

3	Percentage Share of Income (PI)	39%	61%	
<b>Part III. Parents' Share of BCSO</b>				
4	BCSO allotted to primary parent's household	\$ 1276.00	\$ 0.00	\$ 0.00
4a	Share of BCSO owed to primary parent	\$ 0.00	\$ 778.36	

### **Step 20**

For split parenting situations, the amount of the BCSO for the children for whom the Father is the PRP is obtained from the Child Support Schedule by cross-referencing the combined AGI on Line 2a and the number of children for whom the Father is the PRP. The amount is entered on Line 4, Column B. The amount of the BCSO for the children for whom the Mother is the PRP is obtained from the Child Support Schedule by cross-referencing the combined AGI on Line 2a and the number of children for whom the Mother is the PRP. The amount is entered on Line 4, Column A.

Mother's child support obligation for the children for whom the Father is the PRP is calculated by multiplying by Mother's PI from Line 3, Column A, by the BCSO on Line 4, Column B. The result is placed on Line 4a, Column A.

Father's child support obligation for the children for whom the Mother is the PRP is calculated by multiplying by Father's PI from Line 3, Column B, by the BCSO on Line 4, Column A. The result is placed on Line 4a, Column B.

**Since this is not a split parenting case, we will proceed with Step 21.**

### **Step 21**

Now we adjust the basic child support obligation for the ARP's parenting time. The Parenting Time Adjustment (PTA) applies only to situations in which the child spends ninety-two (92) days or more or sixty-eight (68) days or fewer per calendar year with the ARP. If there is more than one child with whom the ARP spends time, average the days the ARP spends with the children. **Otherwise, we would skip to Step 24.**

In split parenting situations, the adjustment is available to either parent as an ARP, since each parent will be the ARP of at least one (1) child. When calculating the adjustment for the Mother, entries will be made in Column A. When calculating the adjustment for the Father, entries will be made in Column B.

Including children in 50 / 50 parenting situations and using the numbers entered in Part I, the total days spent with the children for whom the parent is the ARP are divided by the total number of children for whom the parent is the ARP. This value is entered on Line 5 in the column of the ARP parent.

**In this example, Father spends 65 days a year with Molly Jones, and 165 days a year with Michael Jones, for a total of 230 days. We divide by 2 (the total number of children for whom the Father is the ARP) and arrive at 115 days. So we have entered this number of days (115) on Line 5, Column B.**

#### **Part III. Parents' Share of BCSO**

- 4 BCSO allotted to primary parent's household  
4a Share of BCSO owed to primary parent  
5 Each parent's average parenting time

\$	1276.00	\$	0.00	\$	0.00
\$	0.00	\$	778.36		
	N/A		115		

### **Step 22**

Next the Calculator will determine the ARP's PTA based upon the parenting time entered on Line 5 by applying the multiplier 0.0109589 (2 / 182.5) by

the ARP's parenting time entered on Line 5 to determine the variable multiplier, then multiplying the variable multiplier by the full BCSO. The resulting amount is the adjusted BCSO. Next, the BCSO is subtracted from the adjusted BCSO to find the additional cost associated with the ARP's additional parenting time. The PRP's PI is applied to the ARP's additional expenses. This is the amount of credit, or parenting time adjustment, to apply to ARP's obligation, which is automatically entered on Line 6.

**First,  $0.0109589 \times 115 = 1.2602735$ .**

**Next,  $1.2602735 \times 1276 = 1608.11$ .**

**Next,  $1608.11 - 1276 = 332.11$ .**

**Lastly,  $39\% \times 332.11 = 129.52$ . Accordingly, we have calculated a parenting time adjustment of \$129.52, which we enter on Line 6 in Column B.**

**Part III. Parents'  
Share of BCSO**

4	BCSO allotted to primary parent's household	\$	1276.00	\$	0.00	\$	0.00
4a	Share of BCSO owed to primary parent	\$	0.00	\$	778.36		
5	Each parent's average parenting time		N/A		115		
6	Parenting time adjustment	\$	N/A	\$	-129.52		

**Step 23**

Line 6, representing the PRP's share of additional expenses attributed to the ARP's increased parenting time, is subtracted from Line 4a, and the result is entered on Line 7.

**We subtract Line 6 (\$129.52) from Line 4a (\$778.36) and arrive at \$648.84 which we enter on Line 7. This is the adjusted BCSO.**

**Part III. Parents'  
Share of BCSO**

4	BCSO allotted to primary parent's household	\$	1276.00	\$	0.00	\$	0.00
4a	Share of BCSO owed to primary parent	\$	0.00	\$	778.36		
5	Each parent's average parenting time		N/A		115		
6	Parenting time adjustment	\$	N/A	\$	-129.52		
7	Adjusted BCSO	\$	0.00	\$	648.84		

**Step 24**

Part IV of the Child Support Worksheet addresses additions to the basic child

support obligation for health insurance premiums and work-related childcare expenses. Only amounts actually paid by a parent or non-parent caretaker are included in the calculation. If expenses are not incurred regularly, a monthly amount shall be calculated by averaging the expense over a twelve (12) month period. Enter the monthly amount of the expense on either Line 8a or 8b in the column of the parent who is paying or will pay the expense.

Enter on Line 8a, in the column of the parent responsible for payment, the monthly 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. **Payments that are made by a parent's employer and not deducted from the parent's wages shall not be included.**

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.

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

**In our case, the Father is paying \$50.00 a month through payroll deduction for the children's health insurance, so this amount is entered in Line 8a, Column B.**

#### Part IV. Additional Expenses

8a Children's portion of health insurance premium

Mother \ Column A	Father \ Column B	Nonparent Caretaker \ Column C
\$	\$ 50.00	\$

### Step 25

On Line 8b enter in the column of the parent responsible for payment the amount of any recurring uninsured medical expenses paid by the parent for the child for whom support is being determined.

**Neither parent has indicated a recurring uninsured medical expense, so no amount is entered in Line 8b.**

**Part IV. Additional Expenses**

	Mother \ Column A	Father \ Column B	Nonparent Caretaker \ Column C
8a Children's portion of health insurance premium	\$	\$ 50.00	\$
8b Recurring uninsured medical expenses	\$	\$	\$

**Step 26**

On Line 8c enter in the column of the parent responsible for payment the amount of any work-related childcare expense paid by the parent for the child for whom support is being determined.

**The Mother is paying 400.00 a month for work-related childcare, so that amount is entered in Line 8c Column A.**

**Part IV. Additional Expenses**

	Mother \ Column A	Father \ Column B	Nonparent Caretaker \ Column C
8a Children's portion of health insurance premium	\$	\$ 50.00	\$
8b Recurring uninsured medical expenses	\$	\$	\$
8c Work-related childcare	\$ 400.00	\$	\$

**Step 27**

The amounts on Lines 8a – 8c, Columns A and B, are automatically entered on Line 9.

Note: Expenses paid by a non-parent caretaker should be entered on the appropriate line in Column C. The total of all expenses paid by a non-parent caretaker should be entered in Column C on Line 9.

**For our Mother, the total of Lines 8a through 8c is \$400.00, which we enter on Line 9, Column A. The total of these same lines is \$50.00 for the Father, so that amount is entered on Line 9, Column B.**

**Part IV. Additional Expenses**

	Mother \ Column A	Father \ Column B	Nonparent Caretaker \ Column C
8a Children's portion of health insurance premium	\$	\$ 50.00	\$
8b Recurring uninsured medical expenses	\$	\$	\$
8c Work-related childcare	\$ 400.00	\$	\$
9 Total additional expenses	\$ 400.00	\$ 50.00	\$ 0.00

**Step 28**

Each parent's share of the additional expenses is automatically calculated by multiplying each parent's percentage of income (PI) from Line 3 times the other parent's additional expenses from 9 and the amounts are entered in the appropriate columns on Line 10.

[Line 3, Column A, times Line 9, Column B for the Mother's share] [Line 3, Column B times Line 9, Column A for the Father's share.]

Note: In non-parent caretaker situations, each parent would be responsible for a pro-rata share of additional expenses paid for by the non-parent caretaker, as well as a pro-rata share of additional expenses paid for by the other parent. If additional expenses are paid for by a parent, the obligation owed to the non-parent caretaker would be adjusted to account for reimbursement of the other parent's pro-rata share.

[Mother's share = (Line 3, Column A, times Line 9, Column C) – (Line 3, Column B times Line 9, Column A)]

[Father's share = (Line 3, Column B, times Line 9, Column C) – (Line 3, Column A times Line 9, Column B)]

**We multiply the Mother's percentage share of income (Line 3 - 39%) by the amount of additional expenses paid by Father (Line 9 - \$50.00) and get \$19.50 which we enter in Column A of Line 10. This amount is Mother's share of the expenses paid by Father.**

**Then, we multiply the Father's percentage share of income (Line 3 - 61%) by the amount of additional expenses paid by Mother (Line 9 - \$400.00) and get \$244.00 which we enter in Column B of Line 10. This amount is Father's share of the expenses paid by Mother.**

9 Total additional expenses	\$ 400.00	\$ 50.00	\$ 0.00
10 Share of additional expenses owed	\$ 19.50	\$ 244.00	

### **Step 29**

For all parenting type situations, the total of each parent's share of the "Basic Child Support Obligation" from Line 7 and each parent's share of the "Additional Expenses" from Line 10 are entered in the appropriate column on Line 11 as the "Adjusted Support Obligation."

**For the Mother, we add together Line 7, Column A (\$0.00) and Line 10, Column A (\$19.50) for a total of \$19.50 which we enter in Column A of Line 11.**

**For the Father we add together Line 7, Column B (\$648.84) and Line 10, Column B (\$244.00) for a total of \$892.84 which we enter in Column B of Line 11.**

10	Share of additional expenses owed	\$	19.50	\$	244.00	
11	Adjusted Support Obligation (ASO)					
		\$	19.50	\$	892.84	

### **Step 30**

Part V of the Child Support Worksheet covers the Presumptive Child Support Order (PCSO), which is the amount of the child support obligation, prior to any applicable deviation.

Automatically, the lesser obligation is subtracted from the greater obligation and the difference entered on Line 12. The parent with the larger obligation pays the other parent the difference between the two obligations.

Note: In non-parent caretaker situations, the obligation(s) from Line 11, are transferred to Line 12 for each available parent.

If the amount on Line 12 for either parent exceeds the amount specified in the chart below for the number of children for whom support is being calculated, then that amount is limited to the amount specified in the chart below for the number of children for whom support is being calculated.

If the PRP proves by a preponderance of the evidence that more than this threshold amount is reasonably necessary to provide for the needs of the child, an additional amount of support can be added as a deviation.

One child = two thousand one hundred dollars (\$2100)

Two children = three thousand two hundred dollars (\$3200)

Three children = four thousand one hundred dollars (\$4100)

Four children = four thousand six hundred dollars (\$4600)

Five or more children = five thousand dollars (\$5000)

**After subtracting Column A (\$19.50) from Column B (892.84), we enter the difference \$873, rounded to the nearest dollar, in Column B of Line 12.**

11 Adjusted Support Obligation (ASO)

\$	19.50	\$	892.84	
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#### Part V. Presumptive Child Support Order

12 Presumptive Child Support Order (PCSO)

OBLIGATION				
\$	0.00	\$	873.00	

\* Enter the difference between the greater and smaller numbers from Line 11 except in non-parent caretaker situations.

### **Step 31**

A significant variance is required for modification of an existing order. To determine if a modification of the existing order is possible, first calculate an order on Lines 1-12 of the Child Support Worksheet, using current evidence of the parties' circumstances. Enter the amount of the existing current support order on Line 13a. After you have entered the existing current support order amount on Line 13a, the Calculator will enter the amount required for a significant variance on Line 13b, and the actual variance between the presumptive order and the existing order on Line 13c.

If the existing support order was calculated under the Income Shares Guidelines, enter "N" in the space provided by "Current Order Flat %." If the parent seeking modification is a low income parent (\$10,400 or less annual gross income), in the space provided by "Low Income" enter "Y." If the existing order was created under Income Shares, the order cannot be modified to the amount calculated on Line 12 unless there is a significant variance between the current order entered on Line 13a and the presumptive amount of support calculated on this Worksheet and entered on Line 12. A significant variance for modification of an income shares order requires a minimum 15% difference (or 7.5% for a low income provider) between the amount of the proposed order and the amount of the existing order.

If the existing order is a flat percentage order, in addition to the minimum 15% difference (or 7.5% for a low income provider) between the amount of the proposed obligation and the amount of the existing order, a significant variance for modification requires at least a 15% change in the gross income of the ARP; or a change in the number of children for whom the ARP is legally responsible; or a child being supported by this order becoming disabled; or the parties voluntarily entering into an agreed order to modify support in compliance with the Rules. For a flat percentage order, enter "Y"

in the space provided. The Worksheet will then compare the amount of the current flat percentage order on Line 13a with the parent's share of the BCSO on Line 4a to determine whether there is a 15% (or 7.5%) difference between the two obligation amounts.

**The Father's current child support obligation, established under the Flat Percentage of Income Model, is \$1266 per month. This amount is entered on Line 13a. Enter "Y" in the space following "Current Order Flat?"**

**The \$778.36 from Line 4a is subtracted from the \$1266 on Line 13a. The resulting \$487.64 is entered on Line 13c. The amount on Line 13c, \$487.64, is greater than the amount on Line 13b, \$189.90, so the order may be modified to the PCSO amount from Line 12, \$873.**

#### Part V. Presumptive Child Support Order

		OBLIGATION	
12	Presumptive Child Support Order (PCSO)	\$ 0.00	\$ 873.00
* Enter the difference between the greater and smaller numbers from Line 11 except in non-parent caretaker situations.			
Low Income?	N (N=15% Y=7.5%)		
Current Order Flat %?	Y (N / Y)		
Modification of Current Child Support Order	13a Current child support order amount for the obligor parent	\$ 1,266.00	
	13b Amount required for significant variance to exist	\$ 0.00	\$ 189.90
	13c Actual variance between current and presumptive child support orders	\$ 0.00	\$ 487.64

### Step 32

Part VI of the Child Support Worksheet covers deviations.

Specify the reason for the deviation and enter the actual amount that will be added to or subtracted from the Presumptive Support Order from Line 12. Be sure to use a minus "-" sign if the amount is to be subtracted.

**In our case, both parents are contributing to a child's private school tuition at a total cost of \$350 per month. The tribunal has specified that the parents will share the cost of the expense according to their respective PI's. The Father is responsible for 61% (the PI from Line 3, Column B) of the \$350, or \$213.50. The description of the deviation is entered on Line 14 in the spaces provided and the Father's portion of the expense is entered in Column B.**

Part VI. Deviations and FCSO

Deviations must be substantiated by written findings in the Child Support Order	14	Deviations (Specify):	\$	\$	213.50	
		Special needs tuition for Michael Jones to be paid by both parents according to PI	\$350	total need = \$213.50 for		
		ARP, \$136.50 for PRP				

**Step 33**

**Final Child Support Order:**

To the Presumptive Support Order on Line 12, the amount on Line 14 will be automatically added or subtracted and entered on Line 15 as the Final Child Support Order.

The completed Worksheets must be maintained as part of the official record either by filing them as exhibits in the tribunal's file or as attachments to the order. Payments of child support shall be ordered to be paid in a specific dollar amount on a weekly, biweekly (every two weeks), semi-monthly, or monthly basis.

**We add the Presumptive Support Order amount from Line 12 (\$873) to the deviation amount for the Father on Line 14 (\$213.50) and arrive at \$1086.50, which is entered on Line 15.**

Part VI. Deviations and FCSO

Deviations must be substantiated by written findings in the Child Support Order	14	Deviations (Specify):	\$	\$	213.50	
		Special needs tuition for Michael Jones to be paid by both parents according to PI	\$350	total need = \$213.50 for		
		ARP, \$136.50 for PRP				
	15	Final Child Support Order (FCSO)	\$	0.00	\$	1,086.50
	16	FCSO adjusted for Federal benefit, Line 1a, Obligor's column.	\$	0.00	\$	1,086.50