



Chapter VI

Adjustments for Selected Guidelines Factors

ADDITIONAL DEPENDENTS

In addition to the children for whom support is being determined, a parent may have other children. These other children may be the subject of another child support order or they may not. In general, states treat other children subject to a court order differently than other children who are not subject to a court order. The latter are commonly referred to as “additional dependents.”

Existing Alabama Guidelines Provision

In the Alabama Guidelines (Rule 32), the amount of pre-existing child support that is actually being paid is deducted from a parent’s income prior to the calculation of support in the instant case

The Alabama Guidelines provide:

If a parent is legally responsible for and is actually providing support for other children, but not pursuant to an order of support, a deduction for an “imputed preexisting child support obligation” may be made from that parent’s gross income. The imputed preexisting child support obligation shall be that amount specified in the schedule of basic child support obligations based on that parent’s unadjusted gross income and the number of other children for whom that parent is legally responsible. “Other children” means children who are not the subject of the particular child support determination being made. If the proceeding is one to modify an existing award of support, no deduction should be made for other children born or adopted after the initial award of support was entered, except for support paid pursuant to another order of support.

Treatment in Other States

Exhibit 21 displays the treatment of prior court orders for child support. The majority of states (40 states) deduct court ordered support from a parent’s income like Alabama, while a few other states have different methods for adjusting for prior orders of support. In all but one state (Pennsylvania) the adjustment to income is presumptively applied. In six states, the existence of other orders for child support is a deviation criterion.

Exhibit 21
Treatment of Prior Court Orders for Child Support

State	Income Adjustment for Court-Ordered Child Support	Permissive/Presumptive	Limitations
Alabama	Subtracted from Income	Presumptive	actually paid
Alaska	Subtracted from Income	Presumptive	actually paid; only applies to children from prior relationships



State	Income Adjustment for Court-Ordered Child Support	Permissive/Presumptive	Limitations
Arizona	Subtracted from Income	Presumptive	actually paid; current support orders only - orders for arrears payments are not deducted from income
Arkansas	Subtracted from Income	Presumptive	presently paid
California	Subtracted from Income	Presumptive	actually paid
Colorado	Subtracted from Income	Presumptive	actually paid
Connecticut	Subtracted from Income	Presumptive	actually paid; current support orders only - orders for arrears payments are not deducted from income
DC	Subtracted from Income	Presumptive	actually paid
Delaware	% Adjustment-Credit to income based on the number of additional children	Presumptive	
Florida	Subtracted from Income	Presumptive	actually paid
Georgia	Deviation		
Hawaii	Deviation		
Idaho	Subtracted from Income	Presumptive	actually paid
Illinois	Subtracted from Income	Presumptive	actually paid
Indiana	Subtracted from Income	Presumptive	actually paid
Iowa	Subtracted from Income	Presumptive	actually paid
Kansas	Subtracted from Income	Presumptive	actually paid; current support orders only - orders for arrears payments are not deducted from income
Kentucky	Subtracted from Income	Presumptive	actually paid; prior born only
Louisiana	Deviation		must take into consideration the minimum order if the existing orders will reduce the noncustodial parent's income below the lowest level in the schedule
Maine	Subtracted from Income	Presumptive	actually paid
Maryland	Subtracted from Income	Presumptive	actually paid
Massachusetts	Subtracted from Income	Presumptive	actually paid
Michigan	Subtracted from Income	Presumptive	current support orders only - payments on arrears are not deducted from income
Minnesota	Subtracted from Income	Presumptive	currently being paid
Mississippi	Subtracted from Income	Presumptive	
Missouri	Subtracted from Income	Presumptive	current support actually paid;
Montana	Subtracted from Income	Presumptive	pre-existing
Nebraska	Subtracted from Income	Presumptive	
Nevada	Deviation		
New Hampshire	Deviation		
New Jersey	Subtracted from Income	Presumptive	
New Mexico	Subtracted from Income	Presumptive	actually paid; prior born children
New York	Subtracted from Income	Presumptive	actually paid
North Carolina	Subtracted from Income	Presumptive	actually paid



State	Income Adjustment for Court-Ordered Child Support	Permissive/Presumptive	Limitations
North Dakota	Adjustment to all Orders	Presumptive	Two support awards are calculated for each obligee: one without the consideration of other awards, and one deducting other orders from the obligors income. The support order is set at the average of the two calculations.
Ohio	Subtracted from Income	Presumptive	actually paid
Oklahoma	Subtracted from Income	Presumptive	actually paid
Oregon	Dummy order subtracted from income	Presumptive	A dummy order for all of the parent's additional dependents (regardless of court ordered support) is subtracted from income
Pennsylvania	Proportionate reduction to all orders	Permissive	If the total of all obligations (excluding add-ons) exceeds 50% of the obligor's net income
Rhode Island	Subtracted from Income	Presumptive	
South Carolina	Subtracted from Income	Presumptive	actually paid
South Dakota	Subtracted from Income	Presumptive	
Tennessee	Subtracted from Income	Presumptive	date of the initial order must be prior to date of initial order in the case at bar
Texas	Pro-rated Basic Support	Presumptive	
Utah	Subtracted from Income	Presumptive	
Vermont	Subtracted from Income	Presumptive	actually paid
Virginia	Subtracted from Income	Presumptive	
Washington	Deviation		actually paid
West Virginia	Subtracted from Income	Presumptive	
Wisconsin	Subtracted from Income	Presumptive	
Wyoming	Subtracted from Income	Presumptive	actually paid; current support
	Subtracted from Income = 40 Other = 5 Deviation = 6	Presumptive = 44 Permissive = 1	

Additional Dependents Not Covered by Court Orders

Treatment in Other States

Exhibit 22 displays the treatment of additional dependents not covered by a court order. Overall, the treatment in Alabama (deduction of a dummy order) is the most common treatment in other states. There are 16 states that allow for a deviation if a parent has other children to support who are not covered by a court order, and nine states provide a formula (i.e., dummy order, pr-rated support) but give the court discretion in applying the adjustment. Conversely, 24 states have language that the adjustment will be presumptively applied.

Most states prioritize first children, but some states have tried to equalize the financial resources by reducing the dummy order by a percentage. For example, South Carolina and West Virginia use a 75 percent reduction, while Montana, North Carolina and Rhode Island reduce the dummy order by 50 percent. A few



states (e.g., North Dakota and Pennsylvania) have provisions that allow for the recalculation of all support orders of an obligor.

In addition, many states set additional limitations on the adjustment. For example, in some states (Colorado, Indiana, Kentucky) prior-born and subsequently born children are treated differently. In other states (Missouri, Ohio) any child support that is received by a parent for additional dependents living with the parent is offset against the adjustment. Though not depicted in Exhibit 22, some states consider the ability of the other parent of the additional dependents to contribute to their support (North Carolina, Tennessee) and some states even require documented proof of the other parent's income (e.g., Washington).

Exhibit 22
Treatment of Additional Dependents Not Covered by Court Orders

State	Treatment	Permissive/ Presumptive	Limitations
Alabama	Dummy order subtracted from income	Permissive	
Alaska	Dummy order subtracted from income	Permissive	Dummy order for prior born children. Subsequent children are generally not considered but may deviate.
Arizona	Dummy order subtracted from income	Permissive	Deduction is presumptive if the parent is the custodial parent of the additional dependents and permissive if the parent is the noncustodial parent of the additional dependents not covered by an order.
Arkansas	Deviation		
California	Deviation		Deviation (hardship) factor for dependents living with the parent - hardship deduction may not exceed the support allocated to each child in the instant case. For children not living with the parent and not covered by an order, a deduction not to exceed the guidelines determined amount is permitted if payment of support is proven.
Colorado	Dummy order subtracted from income	Presumptive	Dummy order for prior born children living at home; proof of payment of support is required for prior born children not living at home. Subsequent children are not addressed.
Connecticut	Pro-rated Basic Support	Presumptive	Child must live with the parent to receive the adjustment. Deviation factor if child does not live with parent and is not under court-ordered support.
DC	Pro-rated Basic Support	Presumptive	Prorated deduction from income if the obligor has additional children living in the home; deviation criteria if the obligee has additional children living in the home or if obligor has additional children not living in the home and not covered by a court order.
Delaware	% Adjustment-Credit to income based on the number of additional children	Presumptive	For children not covered by a court order and not living in the parent's home, parent must prove a pattern of support.



State	Treatment	Permissive/ Presumptive	Limitations
Florida	Deviation		If there are subsequent children in a proceeding for an upward modification, the court may disregard secondary income (2nd job, overtime) of the parent to support the subsequent children. If subsequent children are raised as a defense to an upward modification, the other parent's income will be considered as well.
Georgia	Deviation		
Hawaii	Deviation		
Idaho	Dummy order subtracted from income	Presumptive	For other children not living in the parent's home a pattern of support must be proven to receive an adjustment to income.
Illinois			
Indiana	Dummy order subtracted from income for prior born; % Adjustment to Income based on the number of subsequent children	Presumptive	For prior born children not living in the home the obligor must prove payment of support. For prior born children living in the home a dummy order is suggested. For subsequent children, the average base support percentage for the number of children is used to determine an appropriate % adjustment to income.
Iowa	Set dollar amount subtracted from income based on number of children	Presumptive	For children not covered by a court order and not living in the parent's home, the parent can deduct the actual amount paid or the set dollar amount, but not both.
Kansas	Pro-rated Basic Support	Presumptive	Is only available to the noncustodial parent except in shared custody cases. If the adjustment results in an award that is below poverty, the adjustment is discretionary.
Kentucky	Dummy order subtracted from income	Presumptive	Prior-born only. Subsequent children are not addressed in the guidelines.
Louisiana	Deviation		
Maine	Dummy order subtracted from income	Presumptive	Applies to the noncustodial parent only. Voluntary actual payments for prior born children in absence of a court order are deducted. Dummy order for children living with the noncustodial parent.
Maryland	Deviation		
Massachusetts	Deviation		
Michigan	% Adjustment to Income	Presumptive	Different percentages for biological/adopted children and step-children
Minnesota	Deviation		Subsequent children are generally not to be considered. If they are considered, the other parent's income must be considered and support should be equalized among all children
Mississippi	Adjustment to income - amount is discretionary	Permissive	
Missouri	Dummy order subtracted from income	Presumptive	Children must be in the parent's primary physical custody but can live away at school. Any child support received for that child is offset against the dummy order.
Montana	Dummy order subtracted from income	Presumptive	
Nebraska	Adjustment to income - amount is	Permissive	



State	Treatment	Permissive/ Presumptive	Limitations
	discretionary		
Nevada	Deviation		
New Hampshire	Deviation		
New Jersey	Dummy order subtracted from income	Presumptive	Adjustment is calculated if there are more than six additional dependents
New Mexico	Dummy order subtracted from income	Presumptive	Generally not allowed for subsequent children. Adjustment applies to children in the parent's custody.
New York	Deviation		This deviation factor may apply only if the resources available to support the additional dependents are less than the resources available to support the children who are subject to the instant action
North Carolina	Dummy order subtracted from income	Presumptive	A voluntary support arrangement for children not living with the parent may be treated like court-ordered support upon proof that the supporting parent has made payments over an extended period of time.
North Dakota	Adjustment to all orders - Dummy order subtracted from income	Permissive	Two support awards are calculated: one without a deduction of the dummy order, and one deducting the dummy order from the obligor's income. The support order is set at the average of the two calculations.
Ohio	Formula-federal tax exemption subtracted from income	Presumptive	Any child support received for the additional dependents will be offset against the amount deducted from the parent's income.
Oklahoma	Adjustment for subsequent children is not allowed		Child support orders for prior born children may not be modified for the purpose of providing support for later-born children.
Oregon	Dummy order subtracted from income	Presumptive	Does not apply if income is imputed to a TANF recipient. If there is an order for arrears only, the adjustment is not allowed
Pennsylvania	Proportionate reduction to all orders	Permissive	If the total of all obligations (excluding add-ons) exceeds 50% of the obligor's net income
Rhode Island	Dummy order subtracted from income	Presumptive	If the other parent of the child is unable to contribute to the support of the child, the court may deduct 100% of the dummy order.
South Carolina	Dummy order subtracted from income	Presumptive	
South Dakota	Deviation		
Tennessee	Percentage Adjustment to Obligor Income based on Number of Children	Permissive	If other parent of the child is unable to contribute to the support of the child, the court may make an additional adjustment to the parent's income.
Texas	Pro-rated Basic Support	Presumptive	Adjustment applies to all of the obligor's children, regardless of court order or where the child(ren) live.
Utah	Deviation		
Vermont	Dummy order subtracted from income	Presumptive	
Virginia	Dummy order subtracted from income	Presumptive	May not be applied if it impairs the custodial parent's ability to provide basic necessities for the child.



State	Treatment	Permissive/ Presumptive	Limitations
Washington	Deviation		All income sources, child support paid and child support received must be disclosed if the court deviates.
West Virginia	Dummy order subtracted from income	Permissive	
Wisconsin	Dummy order subtracted from income	Presumptive	Obligation to support is prioritized by date of birth for marital children and by date of court order for non-marital children.
Wyoming	Deviation		
Totals	Dummy order subtracted from income = 20 Deviation = 16 Pro-rated Basic Support = 4 Set % or \$ Credit to Income = 5 Other (IN, MS, NE, PA) = 4 Not Allowed/Not Addressed = 2	Presumptive = 24 Permissive = 9	

Almost all states identify “other children” as natural or legally adopted children. However, a few states include step-children in limited circumstances. For example, in Michigan, an adjustment is allowed for step-children if both biological parents of step-children are unable to contribute financially. Connecticut has a provision that if parent is not the child's legal guardian the child must have lived with the parent for the previous six months in order to qualify for an adjustment.

Finally, many states have a provision like Alabama’s that prevents an adjustment for subsequently born children in modification proceedings to decrease an existing order. However, some states will allow the presence of subsequently born children to be used as a defense to an increase to an existing support award. In all, 21 states place a limitation on the use of an adjustment for subsequently born children in modification proceedings.

