

The 2004 report by Policy Studies Inc. provides two tables that compare treatment of additional dependents in state guidelines.

- Exhibit 21 compares treatment of prior court orders for child support; and
- Exhibit 22 compares treatment of additional dependents not covered by court order.

Since 2004, a few states have updated their guidelines or their guidelines provision for additional dependents. In addition, several other states (e.g., Iowa, Louisiana) have proposals to expand their additional dependents adjustment. In general, these states are acknowledging that:

- more restrictive adjustments (e.g., limiting the adjustment to prior born, limiting the dollar amount of the adjustment) do not deter subsequent births, which was their rationale for having a more restrictive adjustment in the first place; and,
- About 30 percent of the IVD caseload has multiple orders and frequently the combined order amounts exceed what the obligated parent can reasonably pay as well as income withholding limits; hence contribute to uncollectible arrears.

State	Change in Entire Guideline or Provision	Impetus for Change to Additional Dependents Adjustment	Change to Additional Dependents Living with the Parent or
Colorado	Provision only	Constituent contacted state legislature about the circumstances of his case*	Eliminated the restriction of the additional dependents adjustment to prior born children. The adjustment now applies to subsequent born children as well.
District of Columbia	Switched to Income Shares guidelines model	<ul style="list-style-type: none"> • Prior adjustment only applied to the noncustodial parent's children (i.e., the custodial parent could not receive an adjustment), and • did not treat children of different relationships equally 	<ul style="list-style-type: none"> • DC subtracts 75% of a dummy order from the parent's income • The adjustment is available to the NCP and CP • The dummy order considers that parent's income only. • 75% tends to equalize support between the sets of children; otherwise, the first to the court gets more income available for child support than the second to the court
Georgia		Adapted Tennessee's guidelines	See Tennessee
Tennessee		<ul style="list-style-type: none"> • In the early 2000s, there was a constitutional challenge to TN's former provision that prohibited an adjustment for additional dependents in TN. TN Supreme Court up held the provision. • Subsequently, legislation was adopted that required TN guidelines, which are promulgated through administrative rules, to include a formula to adjust for additional dependents. 	TN varies the amount of the adjustment depending on whether the children are in or outside the parent's home <ul style="list-style-type: none"> • <i>Children in the Home.</i> 75% of a dummy order similar to the District's adjustment. • <i>Children outside the Home.</i> 50% of a dummy order. Children outside the home may be in boarding school living with the other parent, but there is evidence of payment even though there is no support order.

*The Colorado case was a situation where a divorced father had custody of his son from his first marriage. He remarried and had several children with his new spouse. When his first son became a teenager, he moved in with his mother, the first wife. The father was ordered to pay child support but could not receive any credit for his subsequent children.

TENNESSEE

Adjustments to Gross Income for Qualified Other Children.

- (a) In addition to the adjustments to gross income for self-employment tax provided in 1240-2-4-.04(4) above, credits for either parent's other children, who are qualified under this subparagraph, shall be considered by the tribunal for the purpose of reducing the parent's gross income. Adjustments are available for a child:
 - 1. For whom the parent is legally responsible; and
 - 2. The parent is actually supporting; and
 - 3. Who is not before the tribunal to set, modify, or enforce support in the case immediately under consideration.
- (b) Children for whom support is being determined in the case under consideration, step-children, and other minors in the home that the parent has no legal obligation to support shall not be considered in the calculation of this credit.
- (c) To consider a parent's qualified other children for credit, a parent must present documentary evidence of the parent-child relationship to the tribunal. By way of example, and not by limitation, documentary evidence could include a birth certificate showing the child's name and the parent's name, or a court order establishing the parent-child relationship.
- (d) Use of Credits.
 - 1. Credits against income are available for all of the parent's other children who meet the qualifications in subparagraph (a) above including, but not limited to: a child being supported in the parent's home; a child being supported by the parent under a child support order in another case; and/or a child who does not live in the parent's home and is receiving support from the parent, but not pursuant to a court order.
 - 2. Credits against income for other qualified children are calculated and recorded on the Credit Worksheet and then entered on the Child Support Worksheet for the purpose of reducing the parent's gross income on the Child Support Worksheet. However, the credit amounts are not subtracted from the parent's gross income on the Credit Worksheet when calculating a theoretical child support under this paragraph (5).
- (e) Calculation of Credit for Qualified Other Children.
 - 1. "In-Home" Children.
 - (i) To receive a credit against gross income for qualified other children whose primary residence is with the parent seeking credit, but who are not part of the case being determined, the parent must establish a legal duty of support and that the child resides with the parent fifty percent (50%) or more of the time.
 - (I) By way of example, and not by limitation, documents that may be used to establish that the parent and child share the same residence include the child's school or medical records showing the child's address and the parent's utility bills mailed to the same address, court orders reflecting the parent is the primary residential parent or that the parent shares the parenting time of the child 50% of the time.
 - (II) Children may be deemed to be living in the parent's household though living away from the parent to attend private school [Kindergarten through grade 12].

- (ii) The available credit against gross income for either parent's qualified "in-home" children is seventy-five percent (75%) of a theoretical support order calculated according to these Guidelines, using the Credit Worksheet, the parent's gross income less any self-employment taxes paid, the total number of qualified other children living in the parent's home, and the Schedule.
2. "Not-In-Home" Children.
- (i) To receive a credit against gross income for child support provided for qualified other children whose primary residence is not in the home of the parent seeking credit, that is, the child resides with this parent less than fifty percent (50%) of the time, the parent must establish the legal duty of support and provide documented proof of support paid for the other child consistently over a reasonable and extended period of time prior to the initiation of the proceeding that is immediately under consideration by the tribunal, but in any event, such time period shall not be less than twelve (12) months.
 - (ii) "Documented Proof of Support" includes:
 - (I) Physical evidence of monetary payments to the child's caretaker, such as canceled checks or money orders.
 - (II) Evidence of payment of child support under another child support order, such as a payment history from a tribunal clerk or child support office or from the Department's internet child support payment history.
 - (III) Evidence of "in kind" remuneration such as food, clothing, diapers or formula which has been reduced to a monetary amount approved by the court in the qualified other child's case or affirmed by the receiving parent in the other case.
 - (iii) The available credit against gross income for either parent's qualified "not-in-home" children is the actual documented monetary support of the qualified other children, averaged to a monthly amount of support paid over the most recent twelve (12) month period up to a maximum of seventy-five percent (75%) of a theoretical support order calculated according to these Guidelines, using the Credit Worksheet, the parent's gross income less any self-employment taxes paid, the total number of qualified other children living less than fifty percent (50%) of the time in the parent's home, and the Schedule.
3. The credits allowed pursuant to this subparagraph shall be calculated according to the instructions in this chapter alone, using the Credit Worksheet.
4. The amount of a theoretical order allowed as a credit against gross income under part 1 or 2 above is subject to the limitation of 1240-2-4-.07(2)(g).
5. An order may be modified to reflect a change in the number of children for whom a parent is legally responsible only upon compliance with the significant variance requirement of 1240-2-4-.05.