

ISM VARIATIONS

Notes:

- The following states were chosen both to represent each category of calculation and also because these calculations and worksheets are most similar to Alabama's current calculation. Three examples are given for ISM-C. to demonstrate different credit calculations.
- Models:
 - o **ISM-A** states do not consider parenting time in their calculation.
 - o **ISM-B.a.** states multiply the basic support obligation (BCSO) by 150%, multiply each parent's share by the *other* parent's parenting time, and the obligor owes the difference.
 - o **ISM-B.b.** states multiply the BCSO by 150%, multiply each parent's share by his or her *own* parenting time, and subtract the result from their shares.
 - o **ISM-C** states subtract from the noncustodial parent's BCSO a parenting time credit.
- Calculations with the control BCSO (\$900) ignore states' actual BCSO and all adjustments made for childcare or health insurance, demonstrating only each model's basic formula and the results across states.
- Calculations with states' actual BCSOs include states' adjustments for childcare or health insurance to show how the calculations actually result.

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States	Alabama	Colorado	New Mexico
Model	ISM-A	ISM-B.a.	ISM-B.b.
Basic Formula	$I(A) +/- adj. * = AI(A)$ $I(B) +/- adj. = +AI(B)$ $AI(C) \rightarrow BCSO +/- adj. \begin{cases} \swarrow x \%I(A) = O(A) +/- adj. \\ \searrow x \%I(B) = O(B) +/- adj. = FO(B) \end{cases}$ $\begin{matrix} \%I(A) & \%I(B) \\ \swarrow & \searrow \\ [AI(A) + AI(C)] & [AI(B) + AI(C)] \end{matrix}$ <div style="border: 1px solid black; padding: 5px; margin-top: 5px;"> <p>I = income adj. = adjustments AI = adjusted income O = obligation BSCO = basic child support obligation %I = percentage of income FO = final obligation (A) = Parent A (B) = Parent B (C) = Combined</p> </div>	$BCSO \times 150\% \begin{cases} \swarrow x \%I(A) = O(A) \times \%PT(B) \\ \searrow x \%I(B) = O(B) \times \%PT(A) \end{cases} \rightarrow FO = \text{Difference}$ <p style="text-align: center;">*Owed by parent with larger obligation</p> <div style="border: 1px solid black; padding: 5px; margin-top: 5px;"> <p>BSCO = basic child support obligation %I = percentage of income O = obligation %I = percentage of income %PT = percentage of parenting time FO = final obligation (A) = Parent A (B) = Parent B (C) = Combined</p> </div>	$BCSO \times 150\% \begin{cases} \swarrow x \%I(A) = O(A) - [O(A) \times \%PT(A)] \\ \searrow x \%I(B) = O(B) - [O(B) \times \%PT(B)] \end{cases} \rightarrow FO = \text{Difference}$ <p style="text-align: center;">*Owed by parent with larger obligation</p> <div style="border: 1px solid black; padding: 5px; margin-top: 5px;"> <p>BSCO = basic child support obligation %I = percentage of income O = obligation %I = percentage of income %PT = percentage of parenting time FO = final obligation (A) = Parent A (B) = Parent B (C) = Combined</p> </div>
Calculation with Control BCSO *No adjustments	<p><u>Assumptions:</u></p> <ul style="list-style-type: none"> - BCSO = \$900 - %I(A) = 33% - %I(B) = 67% - PT(A) = 60% - PT(B) = 40% $\begin{matrix} & & x .33 = \$297 \\ & \swarrow & \\ \$900 & & \\ & \searrow & \\ & & x .67 = \underline{\underline{\$603 = FO}} \end{matrix}$	<p><u>Assumptions:</u></p> <ul style="list-style-type: none"> - BCSO = \$900 - %I(A) = 33% - %I(B) = 67% - PT(A) = 60% - PT(B) = 40% $\begin{matrix} & & x .33 = \$446 \times .4 = \$178 \\ & \swarrow & \\ \$900 \times 1.5 = \$1,350 & & \\ & \searrow & \\ & & x .67 = \$904 \times .6 = \$542 \\ & & \\ & & \$542 - \$178 = \underline{\underline{\$364 = FO}} \end{matrix}$	<p><u>Assumptions:</u></p> <ul style="list-style-type: none"> - BCSO = \$900 - %I(A) = 33% - %I(B) = 67% - PT(A) = 60% - PT(B) = 40% $\begin{matrix} & & x .33 = \$446 - (\$446 \times .6) = \$178 \\ & \swarrow & \\ \$900 \times 1.5 = \$1,350 & & \\ & \searrow & \\ & & x .67 = \$904 - (\$904 \times .4) = \$542 \\ & & \\ & & \$542 - \$178 = \underline{\underline{\$364 = FO}} \end{matrix}$
Calculation with Actual State's BCSO *With adjustments	<p><u>Assumptions:</u></p> <ul style="list-style-type: none"> - Same percentages as above - Combined Income = \$6,000 - Childcare + health insurance = \$200 <ul style="list-style-type: none"> o A's share = \$66 o B's share = \$134 $\begin{matrix} & & x .33 = \$336 \\ & \swarrow & \\ \$818 + \$200 = \$1,018 & & \\ & \searrow & \\ & & x .67 = \$682 - \$200 = \underline{\underline{\$482}} \end{matrix}$	<p><u>Assumptions:</u></p> <ul style="list-style-type: none"> - Same percentages as above - Combined Income = \$6,000 - Childcare + health insurance = \$200 <ul style="list-style-type: none"> o A's share = \$66 o B's share = \$134 $\begin{matrix} & & x .33 = \$446 \times .4 = \$178 \\ & \swarrow & \\ \$920 \times 1.5 = \$1,380 & & \\ & \searrow & \\ & & x .67 = \$904 \times .6 = \$542 - \$66 = \$476 \\ & & \\ & & \$476 - \$178 = \underline{\underline{\$298}} \end{matrix}$	<p><u>Assumptions:</u></p> <ul style="list-style-type: none"> - Same percentages as above - Combined Income = \$6,000 - Childcare + health insurance = \$200 <ul style="list-style-type: none"> o A's share = \$66 o B's share = \$134 $\begin{matrix} & & x .33 = \$366 - (\$366 \times .6) = \$146 \\ & \swarrow & \\ \$740 \times 1.5 = \$1,110 & & \\ & \searrow & \\ & & x .67 = \$744 - (\$744 \times .4) = \$446 \\ & & \\ & & \$446 - \$146 = \$300 - \$66 = \underline{\underline{\$234}} \end{matrix}$
Additional Notes	<p>*Remember, Alabama's calculation does <i>not</i> adjust for parenting time. Rather it assumes a standard visitation arrangement where the noncustodial parent has custody around 25% of the time, and the custodial parent has custody around 75% of the time.</p>	<p>*See also North Carolina's worksheet. *Louisiana's worksheet is very similar in appearance to AL's worksheet. But LA's formula also adds \$66 to A's share before subtracting the result from B's share. In effect, this accounts for B's excess payment twice. To avoid this, CO only considers <i>excess</i> payments for additional expenses.</p>	<p>*See also the District of Columbia's and South Carolina's worksheets.</p>

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States	Arizona	Indiana	Iowa
Model	ISM-C	ISM-C	ISM-C
Basic Formula	$\text{BCSO} \begin{cases} \nearrow x \%I(A) = O(A) \\ \searrow x \%I(B) = O(B) - \text{PT} = \text{FO} \end{cases}$ <div style="border: 1px solid black; padding: 5px; margin: 10px auto; width: fit-content;"> <p>BCSO = basic child support obligation %I = percentage of income O = obligation %I = percentage of income PT = parenting time credit FO = final obligation (A) = Parent A (B) = Parent B (C) = Combined</p> </div>		
Calculation with Control BCSO *No adjustments	<p><u>Assumptions:</u></p> <ul style="list-style-type: none"> - BCSO = \$900 - %I(A) = 33% - %I(B) = 67% - PT(A) = 60% - PT(B) = 40% $\begin{aligned} & \$900 \nearrow x .33 = \$297 \\ & \searrow x .67 = \$603 - (.307 \times \$900) = \underline{\$327 = \text{FO}} \end{aligned}$ <p><u>Credit Formula:</u> (Table A adjustment) x BCSO</p>	<p><u>Assumptions:</u></p> <ul style="list-style-type: none"> - BCSO = \$900 - %I(A) = 33% - %I(B) = 67% - PT(A) = 60% - PT(B) = 40% $\begin{aligned} & \$900 \nearrow x .33 = \$297 \\ & \searrow x .67 = \$603 - \$266 = \underline{\$337 = \text{FO}} \end{aligned}$ $(\$900 \times .609) - [(\$900 \times .467) \times .67] = \266 <p><u>Credit Formula:</u> See PT Credit Worksheet (BCSO x PT Total) – [BCSO x PT Duplicated x %I(B)]</p>	<p><u>Assumptions:</u></p> <ul style="list-style-type: none"> - BCSO = \$900 - %I(A) = 33% - %I(B) = 67% - PT(A) = 60% - PT(B) = 40% $\begin{aligned} & \$900 \nearrow x .33 = \$297 \\ & \searrow x .67 = \$603 - (\$603 \times .15) = \underline{\$512 = \text{FO}} \end{aligned}$ <p><u>Credit Formula:</u> O(B) x Credit Percentage</p>
Calculation with Actual BCSO *With adjustments	<p><u>Assumptions:</u></p> <ul style="list-style-type: none"> - Same percentages as above - Combined Income = \$6,000 - Childcare + health insurance = \$200 <ul style="list-style-type: none"> o A's share = \$66 o B's share = \$134 $\begin{aligned} & \$944 + \$200 = \$1,144 \nearrow x .33 = \$378 \\ & \searrow x .67 = \$766 - \$290 - \$200 = \underline{\$276} \end{aligned}$ <p><u>Credit:</u> .307 x \$922 = \$290</p>	<p><u>Assumptions:</u></p> <ul style="list-style-type: none"> - Same percentages as above - Combined Income = \$6,000 - Childcare + health insurance = \$200 <ul style="list-style-type: none"> o A's share = \$66 o B's share = \$134 - Though formula uses weekly amounts, for consistency, calculations are made using <i>monthly</i> amounts. $\begin{aligned} & \$856 + \$200 = \$1,056 \nearrow x .33 = \$347 \\ & \searrow x .67 = \$708 - \$200 - \$253 = \underline{\$255} \end{aligned}$ <p><u>Credit:</u> (\$856 x .609) - [(\$856 x .467) x .67] = \$253</p>	<p><u>Assumptions:</u></p> <ul style="list-style-type: none"> - Same percentages as above - Combined Income = \$6,000 - Childcare + health insurance = \$200 <ul style="list-style-type: none"> o A's share = \$66 o B's share = \$134 $\begin{aligned} & \$1,101 + \$200 = \$1,301 \nearrow x .33 = \$429 \\ & \searrow x .67 = \$872 - \$200 - \$131 = \underline{\$541} \end{aligned}$ <p><u>Credit:</u> \$872 x .15 = \$131</p>

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Additional Notes

PARENTING TIME TABLE A			
Number of Visitation Days	Adjustment Percentage	Number of Visitation Days	Adjustment Percentage
0 - 3	0	116 - 129	.195
4 - 20	.012	130 - 142	.253
21 - 38	.031	143 - 152	.307
39 - 57	.050	153 - 162	.362
58 - 72	.085	163 - 172	.422
73 - 87	.105	173 - 182	.486
88 - 115	.161		

*This calculation credits B for the entire cost of additional expenses. It seems more appropriate to only credit B for *excess* payment.

PARENTING TIME CREDIT WORKSHEET

Line:		
1PT	Enter Annual Number of Overnights	
2PT	Enter Weekly Basic Child Support Obligation - BCSO (Enter Line 4 from Child Support Worksheet)	
3PT	Enter Total Parenting Time Expenses as a Percentage of the BCSO (Enter Appropriate TOTAL Entry from Table PT)	
4PT	Enter Duplicated Expenses as a Percentage of the BCSO (Enter Appropriate DUPLICATED Entry from Table PT)	
5PT	Parent's Share of Combined Weekly Income (Enter Line 2 from Child Support Worksheet)	
6PT	Average Weekly Total Expenses during Parenting Time (Multiply Line 2PT times Line 3PT)	
7PT	Average Weekly Duplicated Expenses (Multiply Line 2PT times Line 4PT)	
8PT	Parent's Share of Duplicated Expenses (Multiply Line 5PT times Line 7PT)	
9PT	Allowable Expenses during Parenting Time (Line 6PT - Line 8PT)	
	Enter Line 9PT on Line 7 of the Child Support Worksheet as the Parenting Time Credit	

TABLE PT

ANNUAL OVERNIGHTS			
FROM	TO	TOTAL	DUPLICATED
1	51	0.000	0.000
52	55	0.062	0.011
56	60	0.070	0.014
61	65	0.080	0.020
66	70	0.093	0.028
71	75	0.108	0.038
76	80	0.127	0.052
81	85	0.150	0.070
86	90	0.178	0.093
91	95	0.211	0.122
96	100	0.250	0.156
101	105	0.294	0.195
106	110	0.341	0.237
111	115	0.388	0.280
116	120	0.434	0.321
121	125	0.476	0.358
126	130	0.513	0.390
131	135	0.544	0.417
136	140	0.570	0.438
141	145	0.591	0.454
146	150	0.609	0.467
151	155	0.623	0.476
156	160	0.634	0.483
161	165	0.644	0.488
166	170	0.652	0.491
171	175	0.660	0.494
176	180	0.666	0.495
181	183	0.675	0.500

*This calculation credits B for the entire cost of additional expenses. It seems more appropriate to only credit B for *excess* payment.

Overnights	Credit:
128-147	15%
148-166	20%
167 or more but less than equally shared physical care	25%

*If a standard custody arrangement assumes the noncustodial parent will have around 25% of overnights, and B now has 40% of overnights, a 15% credit is logical.

*The following chart expands upon Iowa's chart:

Overnights	Credit
90-108	5%
109-127	10%
128-147	15%
148-166	20%
167 or more but <i>less than</i> equally shared physical care	25%

Note: Credit percentage represents upper end of the number range.

*The chart on the next page breaks down the credit percentages further:

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			Overnights	Credit Percentage *All percentages rounded to the nearest whole number	Credit to Deduct *O = obligation of the noncustodial parent
			Less than 94	N/A	N/A
			94-96	1%	O x .01
			97-100	2%	O x .02
			101-104	3%	O x .03
			105-107	4%	O x .04
			108-111	5%	O x .05
			112-114	6%	O x .06
			115-118	7%	O x .07
			119-122	8%	O x .08
			123-125	9%	O x .09
			126-129	10%	O x .10
			130-133	11%	O x .11
			134-136	12%	O x .12
			137-140	13%	O x .13
			141-144	14%	O x .14
			145-147	15%	O x .15
			148-151	16%	O x .16
			152-155	17%	O x .17
			156-158	18%	O x .18
			159-162	19%	O x .19
			163-166	20%	O x .20
			167-169	21%	O x .21
			170-173	22%	O x .22
			174-177	23%	O x .23
			178-180	24%	O x .24
			181-182	25%	O x .25