

MEMORANDUM

TO: Penny Davis, Alabama Supreme Court Rule 32 Committee

FROM: Mallory Hall

RE: Child Support Calculations

DATE: April 20, 2020

INTRODUCTION

The Alabama Supreme Court's Rule 32 Committee requested information on how other states calculate child support in joint or shared physical custody cases. The following memo will address how states calculate child support in joint custody cases, organized by the general model each state uses.

ASSUMPTIONS

Even states with similar calculations can vary significantly when looking to every single detail. Because of the wide variety of calculations, this memorandum aims to present the "forest" rather than the "trees." To promote consistency and emphasize the primary components of the calculations, the following assumptions will apply throughout the memorandum:

- 1) Expenses for childcare and health insurance for the child(ren) are the only adjustments to gross incomes addressed. This is because almost every calculation adjusts for these variables, at least at some point in the calculation. Although there are many other adjustments (e.g., for taxes, preexisting spousal and child support, low-income or ability-to-pay considerations), they are summarily discussed and do not factor into hypotheticals.
- 2) There are many terms used to address custody arrangements and describe the parents. For this memorandum, the following terms are equivalent unless otherwise indicated:
 - a. "Custody" also means "parenting time," "overnights," "days."
 - b. "Joint custody" also means "shared custody," "joint physical custody," "shared physical custody," etc.
 - c. "Custodial parent" also means "residential parent," "primary parent," "obligee," "recipient," etc.
 - d. "Noncustodial parent" also means "nonresidential parent," "nonprimary parent," "obligor," "payor," etc.
- 3) Childcare costs are all work-related.
- 4) Health insurance payments all represent the *child's* share of the premium.
- 5) All numbers are rounded to the nearest whole number unless a decimal is necessary, e.g., where percentages are applied.

CHILD SUPPORT CALCULATIONS

There are three models used to calculate child support: 1) the Income Shares Model, 2) the Percentage of Income Model, and 3) the Melson Formula.¹ Because Alabama uses the Income Shares Model (ISM), emphasis is on comparing calculations in states using the ISM.

I. Income Shares Model²

The Income Shares Model bases support payments on both parents' combined income and the number of children; parents pay proportionally to the income they earn.³ The goal is to ensure children “receive the same proportion of parental income that he or she would have received if the parents lived together.”⁴ Forty states and the District of Columbia have adopted this approach.⁵ While some states calculate child support without express accommodation of varying parenting time, many accommodate joint custody arrangements more specifically using variations, such as a 150-percent multiplier to accommodate the shared expenses between the households and calculating a parenting time credit. The following breakdown of each state’s method describes the process generally before using a hypothetical parenting situation to illustrate each calculation’s real-world results.

A. Calculations Without Express Consideration of Parenting Time

There are nine states that do not expressly consider parenting time in their calculations of child support: Alabama, Connecticut, Georgia, Kentucky, Massachusetts, New Hampshire, New York, Rhode Island, and Washington. Rather, these states allow parenting time as a deviation but do not provide a formula. Despite minor variations, the calculations can be reduced to one basic formula:

$$\begin{array}{l}
 I(A) +/- \text{adj.} * = AI(A) \\
 I(B) +/- \text{adj.} = + AI(B) \\
 \begin{array}{c}
 AI(C) \rightarrow \text{BCSO +/- adj.} \\
 \swarrow \quad \searrow \\
 \%I(A) \quad \%I(B) \\
 [AI(A) \div AI(C)] \quad [AI(B) \div AI(C)]
 \end{array}
 \end{array}
 \begin{array}{l}
 \swarrow \quad \searrow \\
 x \%I(A) = O(A) +/- \text{adj.} \\
 x \%I(B) = O(B) +/- \text{adj.} = \text{FO(B)}
 \end{array}$$

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

*Note: Adjustments may include expenses for health insurance, childcare, taxes, mandatory vocational expenses, support payments made and/or received, etc. The extent and application of adjustments vary. But all states make at least some initial adjustments to gross incomes, and all states adjust the BCSO itself, parents’ shares of the BCSO, or both.

¹ *Child Support Guideline Models by State*, NCSL (Feb. 20, 2019), <https://www.ncsl.org/research/human-services/guideline-models-by-state.aspx>.

² This is the model used in Alabama.

³ *Child Support Models*, *supra* note 2.

⁴ *Id.*

⁵ *Id.* Note: Michigan is not included in this calculation, as there is no worksheet readily available for calculation.

1) Alabama

Alabama calculates child support using the Child Support Guidelines Form CS-42 and the Schedule of Child Support Obligations found in the Appendix to the Alabama Rules of Judicial Administration Rule 32. First, the worksheet calculates each parent's monthly adjusted gross income by taking their gross incomes and subtracting preexisting child support or alimony payments. Those individual amounts are combined, and each parent's proportional share is determined. The combined income and the number of children subject to the order are entered into the schedule to establish the basic child support obligation. Child-care costs and health insurance costs are added to that amount, resulting in a total child support obligation. Finally, each parent's proportional share is determined and is reduced by payment of health insurance coverage, if any. Only the noncustodial parent (NCP) pays child support.

Hypothetical: Assume Parent A/Plaintiff (A) earns a monthly gross income of \$2,000, and Parent B/Defendant (B) earns a monthly gross income of \$4,000. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month and a health insurance premium of \$100 per month each for B and his child.

Assuming there are no preexisting child support or alimony payments to subtract, those amounts the adjusted gross incomes are added together to get a combined adjusted income of \$6,000 ($\$2,000 + \$4,000$). A's percentage share of the income is 33% ($\$2,000 \div \$6,000$), and B's share is 67% ($\$4,000 \div \$6,000$). Applying their combined income to the Schedule for one child yields a basic support obligation of \$818. The total basic obligation is \$1,018 ($\$818 + \200). A's percentage share is \$336 ($\$1,018 \times .33$), and B's share is \$682 ($\$1,018 \times .67$). Finally, B receives credit for the payments toward childcare and health insurance and ultimately owes A **\$482** per month ($\$682 - \200).

2) Connecticut

Connecticut defines "shared physical custody" as "a situation in which the physical residence of the child is shared by the parents in a manner that ensures the child has substantially equal time and contact with both parents."⁶ But Connecticut uses the same worksheet⁷ and directions⁸ to calculate child support regardless of the parenting arrangement. Note: Connecticut uses *weekly* amounts in its calculation.

From each parent's weekly gross income, the formula subtracts various taxes, insurance premiums, vocational expenses, and support payments. This results in the adjusted income for each parent. Those incomes are combined and applied to the schedule⁹ to determine a basic support obligation. After determining each parent's share of the adjusted income, those percentages are multiplied by the basic obligation to determine each parent's share of that obligation. The resulting amounts are the presumptive current support amounts unless there is reason to deviate from the presumptive support amount. These disposable incomes and the combination thereof are used in adjusting for unreimbursed medical expenses and childcare; further adjustments are made for arrearage payments. Ultimately, the total child support award is the sum of the NCP's presumptive support obligation plus any necessary arrearage payments, unreimbursed medical expenses, and childcare contributions.

⁶ CONN. AGENCIES REGS. § 46b-215a-1(23).

⁷ *Id.* § 46b-215a-6.

⁸ *Id.* § 46b-215a-2c to 46b-215a-4b.

⁹ *Id.* § 46b-215a-2c.

Hypothetical: Assume Parent A (A) makes earns a monthly gross income of \$2,000, and Parent B (B) earns a monthly gross income of \$4,000. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month and a health insurance premium of \$100 per month.

A's weekly gross income is \$462 ($\$24,000 \div 52$). B's weekly gross income is \$923 ($\$48,000 \div 52$). B's payment for health insurance is \$23 per week ($\$100 \div 4.34524$), which is subtracted from B's weekly gross income to result in an adjusted weekly income of \$900 ($\$923 - \23). A's and B's adjusted weekly incomes are combined to make \$1,362 ($\$900 + \462). Applying the combined income to the schedule for one child yields a basic support obligation of \$266, or 19.57%. A's percentage share of the income is 34% ($\$462 \div \$1,362$), and B's percentage share is 66% ($\$900 \div \$1,362$). Thus, A's share of the obligation is \$90 ($\$266 \times .34$), and B's share is \$176 ($\$266 \times .66$). Because there are no Social Security dependency benefits adjustments, these amounts are also the presumptive child support amounts. Because there are no unreimbursed medical expenses or arrearage payments, and B already pays for childcare, B's obligation is \$176 per week, or **\$765** per month.

3) Georgia

Although Georgia's calculation is essentially like Alabama's calculation, Georgia is more explicit about allowing for deviations, including for parenting time, and provides a worksheet specifically for such deviations.¹⁰ In addition to the Child Support Worksheet, Georgia provides Schedules A, B, D, and E to supplement the information on the worksheet.¹¹

Georgia supplies Schedule A for calculation of monthly gross income. This amount is adjusted, where applicable, using Schedule B to account for self-employment taxes, preexisting child support payments, and credit for other qualified children living in the home. Adjusted incomes are combined and each parent's percentage share is determined. The combined income is entered into the schedule, and each parent's share is determined. Those amounts are increased by each parent's share of childcare and health insurance expenses, calculated using Schedule D. Then, the formula adjusts for the expenses actually paid by each parent and subtracts those from the obligation to determine each parent's presumptive support obligation. From there other deviations from Schedule E are used to adjust the obligation where applicable. Notably, though the formula expressly considers a parenting time deviation, Georgia has not yet decided on a formula to calculate the amount of that deviation.¹² But the Georgia Child Support Commission has authorized and approved a Parenting Time Deviation Committee to consider this issue.

Hypothetical: Assume Parent A/Mother (A) earns a monthly gross income of \$2,000, and Parent B/Father (B) earns a monthly gross income of \$4,000. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month and a health insurance premium of \$100.

Assuming no adjustments, the parents' combined adjusted income is \$6,000 ($\$2,000 + \$4,000$). A's percentage share of the income is 33% ($\$2,000 \div \$6,000$), and B's share is 67% ($\$4,000 \div \$6,000$). Applying their combined income to the schedule for one child yields a basic support obligation of \$987. A's share of that amount is \$326 ($\$987 \times .33$), and B's share is \$661

¹⁰ GA. STAT. § 19-6-15.

¹¹ See *Downloadable Child Support Guidelines Calculator*, <https://services.georgia.gov/dhr/cspp/pages/files/Download-PDF-ChildSupport-Worksheet-and-Schedules2008v6.pdf>.

¹² See *Parenting Time Deviation*, Jud. Council Ga., <https://georgiacourts.gov/csc/parenting-time-deviation/>.

(\$987 x .67). There are \$200 in health insurance and childcare costs paid by B, but A's share of those expenses is \$66 (\$200 x .33), while B's share is only \$134 (\$200 x .67). These amounts are added to each parent's share of the obligation, so A's obligation increases to \$392 (\$326 + \$66) and B's obligation is \$795 (\$661 + \$134). A's obligation remains \$392, but B receives a credit for paid expenses, so B's obligation is reduced to **\$595** per month (\$795 - \$200).

4) Kentucky

Kentucky uses one worksheet to calculate child support obligations.¹³ Calculation is essentially the same as in Alabama with only a few modifications. Monthly gross income is entered for both parents, but unlike in Alabama, only the NCP deducts maintenance payments, and other child support obligations to determine an adjusted income. Each parent's income is combined, and each parent's proportional share is calculated. A base amount is entered from the schedule,¹⁴ and then childcare costs and health insurance premiums are added to get a total support obligation. Each parent's monthly obligation is calculated by multiplying the percentage of their contribution to the combined income by the total support obligation. Childcare and health insurance costs are then subtracted only from the NCP's share to arrive at an amount owed to the CP.

Hypothetical: Assume Parent A/CP (A) earns a monthly gross income of \$2,000, and Parent B/NCP (B) earns a monthly gross income of \$4,000. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month and a health insurance premium of \$100.

Assuming no preexisting child support or alimony payments to subtract from B's income, the incomes are added together to get a combined adjusted income of \$6,000 (\$2,000 + \$4,000). A's percentage share of the combined income is 33% (\$2,000 ÷ \$6,000), and B's share is 67% (\$4,000 ÷ \$6,000). Applying their combined income to the schedule for one child yields a basic support obligation of \$772. The total obligation, adding childcare and health insurance costs is \$972 (\$772 + \$100 + \$100). A's percentage share is \$321 (\$972 x .33), and B's share is \$651 (\$972 x .67). Finally, B receives credit for the payments toward childcare and health insurance and ultimately owes A **\$451** per month (\$651 - \$200).

5) Massachusetts

Massachusetts defines "shared physical custody" as an arrangement where a child has "periods of residing with and being under the supervision of each parent . . . in such a way as to assure a child frequent and continued contact with both parents."¹⁵ But it uses only one worksheet¹⁶ to calculate support. Notably, Massachusetts's calculation includes eligible children over the age of eighteen.

Each parent's gross *weekly* income is reduced by costs for childcare, healthcare, dental/vision insurance, and other support obligations. The resulting adjusted incomes are combined, and each parents' percentage share is determined. The lesser of the combined income

¹³ See *Commonwealth of Kentucky Worksheet for Monthly Child Support Obligation*, https://www.dofamilylaw.com/wp-content/uploads/sites/934/2019/10/Kentucky_Child_Support_Worksheet.pdf; KY. STAT. § 403.212.

¹⁴ KY. STAT. § 403.212(7).

¹⁵ MASS. GEN. LAWS 208 § 31.

¹⁶ See *Child Support Guidelines Worksheet* (Sept. 15, 2017), https://www.mass.gov/files/documents/2018/05/16/cjd304-worksheet-child-support-guidelines-final_bl_5_16_18.pdf

and \$4,808 is applied to the guidelines chart¹⁷ to determine the support amount for one child. This amount is adjusted using a multiplier from Table B, based on the number of children under eighteen and the number of children eighteen and older, to determine the combined support amount. The recipient's share of the support obligation is deducted, and the greater amount between the reduced support amount and \$25 becomes the payor's share of support. The recipient's share of the payor's childcare and health insurance costs is subtracted from the payor's share of the recipient's costs to determine the payor's net cost. After the maximum adjustment amount is determined, the payor's adjusted share of support increases or decreases based on whether the payor's net cost is a positive or negative amount. Whether the payor's adjusted support greater than or equal to 10% determines the payor's support is further lessened.

Hypothetical: Assume the Parent A/Recipient (A) earns a monthly gross income of \$2,000, and the Parent B/Payor (B) earns a monthly gross income of \$4,000. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month and a health insurance premium of \$100.

A's weekly gross income \$462 ($\$24,000 \div 52$). B's weekly gross income is \$923 ($\$48,000 \div 52$). B's payments for childcare and health insurance are \$46 per week ($(\$100 + \$100) \div 4.34524$), which is subtracted from B's weekly gross income to result in an adjusted weekly income of \$877 ($\$923 - \46). Their combined income is \$1,339 ($\$462 + \877). A's share is 35% ($\$462 \div \$1,339$), and B's share is 65% ($\$877 \div \$1,339$). Applying their combined income to the chart yields a support amount of \$287. Because there is only one child under eighteen, there is no adjustment. And A's share is reduced by B's share, \$100 ($\$287 \times .35$), and becomes \$187 ($\$287 - \100). Because B pays all of the childcare and healthcare costs, his share of A's costs is \$0 ($\$0 \times .65$), and A's share of B's costs is \$16 ($\$46 \times .35$). So P's net cost is -\$16 ($\$0 - \16). The maximum adjustment amount is \$28 ($\$187 \times .15$), but the lesser positive value between the two, \$16, is used to reduce P's support amount to \$171 ($\$187 - \16). That amount as a percentage of R's income is 37% ($\$171 \div \462). Because that percent is larger than 10%, P's adjusted weekly support amount remains \$171 per week, or **\$743** monthly.

6) New Hampshire

New Hampshire uses one worksheet to calculate child support.¹⁸ First, each parent's reasonable medical support obligation is determined by multiplying each of their monthly gross income by 4%. Then, deductions for other child support, various taxes, retirement, childcare (for the obligor only), and health insurance (for the obligor only) are totaled. The resulting totals are deducted from each parent's monthly gross income, and the adjusted incomes are combined to determine the adjusted monthly gross income. The combined income is entered into the Child Support Guidelines Calculation Table¹⁹ to determine the guideline amount and percentage. Next, the obligee's expenses for child care and health insurance are totaled. Those expenses are subtracted from the obligee's adjusted monthly income, and that total adjusted monthly gross

¹⁷ See *Child Support Guidelines Chart* (2017), <https://www.mass.gov/doc/2017-child-support-guidelines-chart/download>. Alternatively, Table A on the Worksheet allows for manual calculation of the support amount.

¹⁸ See *Child Support Guidelines Worksheet* (May 30, 2015), <https://www.courts.state.nh.us/forms/nhjb-2101-fp.pdf>; see also N.H. STAT. § 458-C:1 *et seq.*

¹⁹ *2020 Child Support Guideline Calculation Table* (Apr. 2020), <https://www.dhhs.nh.gov/dcss/documents/dcss-s651.pdf>.

income is combined with the obligor's total adjusted income. The total income is proportioned based on each parent's percentage share to determine each parent's obligation.

Hypothetical: Assume Parent A/obligee (A) earns a monthly gross income of \$2,000, and Parent B/ obligor (B) earns a monthly gross income of \$4,000. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month and a health insurance premium of \$100.

B's income is reduced by payments made for health insurance and childcare, so B's adjusted income is \$3,800 (\$4,000 - \$200); A's income remains the same. Assuming no other adjustments, their combined monthly adjusted gross income is \$5,800 (\$2,000 + \$3,800). Applying their combined income to the guideline table for one child yields a basic support obligation of \$1,045 and a percentage of 22.410%. A's percentage share of the income is 34% ($\$2,000 \div \$5,800$), and B's share is 66% ($\$3,800 \div \$5,800$). So A's share of the guideline amount is \$355 ($\$1,045 \times .34$), and B's share is **\$690** per month ($\$1,045 \times .66$).

7) New York

New York uses one calculation to calculate child support regardless of the custody arrangement.²⁰ Each parent's monthly gross income is adjusted for a wide variety of factors, including maintenance payments, public assistances, and taxes. The parents' incomes are combined. Rather than providing a schedule of basic obligations, New York simply multiplies the combined income by a percentage based on the number of child subject to the order. The result is the noncustodial parent's (NCP) basic obligation, which may be increased for the NCP's share of childcare, health expenses, and educational expense. Further, the obligation may be adjusted pursuant to a low-income exemption.

Hypothetical: Assume Parent A/Mother (A) earns a monthly gross income of \$2,000, and Parent B/Father (B) earns a monthly gross income of \$4,000. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month and a health insurance premium of \$100.

Assuming there are no deductions, the parents' incomes are added together to get a combined adjusted income of \$6,000 ($\$2,000 + \$4,000$). B's percentage share of the combined income is 67% ($\$4,000 \div \$6,000$). The basic obligation for one child is \$1,020 ($\$6,000 \times .17$), and B's share of that amount is \$683 ($\$1,020 \times .67$). B's share of the expenses for childcare and the health insurance premium is \$134 ($\$200 \times .67$). This amount increases B's obligation to **\$817** per month ($\$683 + \134).

8) Rhode Island

Rhode Island uses one calculation to determine child support.²¹ Monthly gross income is entered for both parents, and deductions are made for other child support payments, health insurance premiums, additional minor dependents, and childcare costs. There are also optional adjustments for expenses for retirement, life insurance premiums, extraordinary medical costs, income tax exemptions, and payments of assigned marital debts. Each parent's adjusted monthly

²⁰ See N.Y. DOM. REL. LAW § 240:17; *Child Support Worksheet* (Jan. 2010), https://www.nycourts.gov/LITIGANTS/divorce/forms_instructions/ud-8.pdf.

²¹ See *Child Support Guideline Worksheet* (Dec. 2017), <https://www.courts.ri.gov/PublicResources/forms/Family%20Court%20Forms/Child%20Support%20Guideline%20Worksheet.pdf>; see also R.I. STAT. § 15-5-16.2.

income is combined and each parent's percentage share is calculated. That combined amount is entered into the child support table²² to determine the basic obligation. Childcare costs are added to determine the total support obligation before each parents' share is calculated.

Hypothetical: Assume the Parent A/plaintiff (A) earns a monthly gross income of \$2,000, and the Parent B/defendant (B) earns a monthly gross income of \$4,000. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month and a health insurance premium of \$100.

B's monthly gross income is reduced by B's expenses for health insurance and child care; thus, B's adjusted gross income is \$3,800 (\$4,000 - \$100 - \$100), and A's income remains the same. The parents' incomes are combined for an income of \$5,800 (\$2,000 + \$3,800). A's percentage share of the income is 34% ($\$2,000 \div \$5,800$), and B's share is 66% ($\$3,800 \div \$5,800$). Applying their combined income to the schedule for one child yields a basic support obligation of \$940. The total obligation, adding childcare, is \$1,040 (\$940 + \$100). P's percentage share is \$354 ($\$1,040 \times .34$), and D's share is **\$686** per month ($\$1,040 \times .66$).

9) South Dakota

Although South Dakota does provide for a separate calculation for "shared parenting" arrangements, it requires "that the child will reside no less than one hundred eighty nights per calendar year in each parent's home."²³ In other words, each parent must have more than 49% of overnights with the child(ren) for the shared parenting calculation to apply; this is significantly more restrictive than other states that accommodate parenting time and is thus so limited as to functionally fall within the category of states that do not accommodate shared parenting time.²⁴ Although limited in scope, where the parenting time calculation applies, it falls under Category B: States that Multiply the Basic Obligation by 150% and Proportion the Result by Parenting Time.

Each parent's gross monthly income is adjusted for taxes and retirement. The resulting monthly net incomes are combined, and each parent's percentage share is determined. The combined total is entered into the schedule to determine the basic obligation, and each parent's share is calculated. Each parent's health insurance cost is multiplied by the *other* parent's percentage share of the income. The NCP's obligation is increased or decreased depending on the amount the NCP pays for insurance compared to his or her share.

Hypothetical: Assume the Parent A/CP (A) earns a monthly gross income of \$2,000, and Parent B/NCP (B) earns a monthly gross income of \$4,000. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month and a health insurance premium of \$100.

Assuming there are no deductions, the parents' incomes are added together to get a combined adjusted income of \$6,000 ($\$2,000 + \$4,000$). A's percentage share of the income is 33% ($\$2,000 \div \$6,000$), and B's share is 67% ($\$4,000 \div \$6,000$). Applying their combined income to the schedule for one child yields a basic support obligation of \$744. A's percentage

²² *Schedule of Basic Support Obligations* (Feb. 2018), http://www.cse.ri.gov/documents/RI_CS_Guideline_Revision_2018.pdf.

²³ S.D. Code § 25-7-6.27; see *Shared Parenting Child Support Obligation Worksheet*, <https://dss.sd.gov/docs/childsupport/sharedparentingobliwkst.pdf>.

²⁴ See *Child Support Obligation*, <https://dss.sd.gov/formsandpubs/docs/CS/SE481A.pdf>.

share is \$312 ($\$944 \times .33$), and B's share is \$632 ($\$944 \times .67$). Finally, B receives credit for his or her payment for health insurance in excess of his or her share, \$33 ($\$100 \times .33$) and ultimately owes A **\$599** per month ($\$632 - \33).

10) Washington

Washington's calculation of child support does not expressly consider parenting time, rather treating residential schedules as a reason for deviation from the guidelines.²⁵ It uses one worksheet for all calculations.²⁶

Each parent's gross monthly income is increased by various sources of income and reduced by various taxes and payments, such as for retirement and maintenance paid. The result is each parent's adjusted monthly income, which is combined, applied to the schedule,²⁷ and proportioned by incomes shares. The formula considers low-income limitations that may reduce the obligation, before totaling and proportioning expenses for health insurance, childcare, and other special expenses. Those shares are added to each parent's obligation. Then, payments actually made for those expenses are deducted from each parent's obligation. The resulting support obligations cannot exceed 45% of each parent's net income, and there are various additional factors for consideration that may adjust the obligations further.

Hypothetical: Assume Parent A/CP (A) earns a monthly gross income of \$2,000, and Parent B/NCP (B) earns a monthly gross income of \$4,000. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month and a health insurance premium of \$100.

Assuming there are no deductions, the incomes are added together to get a combined adjusted income of \$6,000 ($\$2,000 + \$4,000$). Applying their combined income to the schedule for one child yields a basic support obligation of \$1,048. A's percentage share of the income is 33% ($\$2,000 \div \$6,000$), and B's share is 67% ($\$4,000 \div \$6,000$). So A's percentage share is \$346 ($\$1,048 \times .33$), and B's share is \$702 ($\$1,048 \times .67$). The total health insurance and childcare costs is \$200 ($\$100 + \100); A's share is \$66 ($\$200 \times .33$), and B's share is \$134 ($\$200 \times .67$). Those amounts are added to each parent's obligation, so A's obligation becomes \$412 ($\$346 + \66), and B's obligation becomes \$836 ($\$702 + \134). B receives credit for his or her payment for health insurance, \$200, so the NCP's obligation is reduced to **\$636** ($\$836 - \200).

B. States that Multiply the Basic Obligation by 150% and Proportion the Result by Parenting Time

Where a parent has physical custody more than 20–25% of the time (i.e., more than just “standard” visitation), this model assumes the NCP is spending more money for the child during his or her extended parenting time to the extent that some expenses are duplicated between the two households. States in this category use a 150%-multiplier to increase the basic obligation to reflect the NCP's extended parenting time; 150% assumes a 50% increase in the NCP's basic

²⁵ See *Washington State Child Support Schedule 4* (Jan. 1, 2019),

<https://www.dshs.wa.gov/sites/default/files/ESA/dcs/documents/WSCSS-PAMPHLET.pdf>

²⁶ WASH. STAT. Ch. 26.19 App'x Worksheets; see *Washington State Child Support Schedule Worksheets* (Jan 2019), <https://www.dshs.wa.gov/sites/default/files/ESA/dcs/documents/WSCSS-WORKSHEETS.pdf>.

²⁷ See Wash Stat. Ch. 26.19 App'x Table; *Schedule, supra* note 27, at 11.

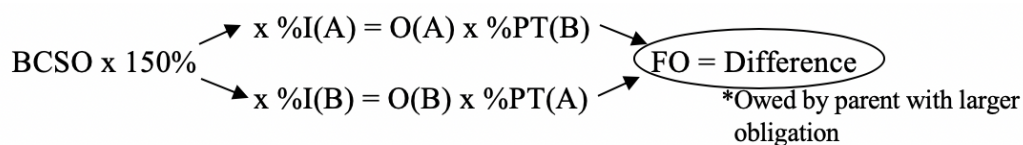
obligation, i.e., from around 25% to 50%. Assuming custody is not split equally, this formula adjusts to accommodate specific percentages of parenting time.

The majority of the twelve states in this category multiply the basic child support obligation by 150% and proportion the resulting obligation by parenting time with the *other* parent. Some states use the same multiplier but instead proportion the resulting obligation based on each parent’s own share of parenting time. One state, Virginia, uses a functionally equivalent calculation but with a unique multiplier. Although the first two categories yield equal results, the third category varies slightly.

a. Difference Between Times Spent with the *Other* Parent

Most states in this category multiply the basic child support obligation by 150% and proportion the resulting obligation by parenting time with the *other* parent. There are ten states in this subcategory: Colorado, Florida, Indiana, Illinois, Louisiana, Maryland, Nebraska, North Carolina, Oklahoma, and Wyoming.

All of the states in this category begin calculation as in Category A. Gross incomes are adjusted, combined, divided into percentage shares. The combined income is entered into a schedule or table to determine the basic support obligation. The following is the basic formula each state employs from there:



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

11) Colorado

Colorado uses Worksheet B to calculate child support for shared physical care arrangements.²⁸ Effective July 1, 2020, Colorado law will officially recognize “shared physical care” arrangements where “each parent keeps the children overnight for more than ninety-two overnights [25%] each year and . . . both parents contribute to the expenses of the children in addition to the payment of child support.”²⁹

To calculate support, each parent’s gross income is adjusted for maintenance payments, child support payments, and for expenses for additional children (i.e., those not subject to the order). This results in each parent’s monthly adjusted income. Those amounts are combined, and each parent’s percentage share of the income is determined. Next, the parents’ combined income is applied to the Child Support Schedule to determine a basic combined obligation, which is then multiplied by 150%. Each parent’s share of the support obligation corresponds to his or her share of the parents’ combined income.

²⁸ Worksheet B – Child Support Obligation: Shared Physical Care, available at <https://www.dshs.wa.gov/sites/default/files/ESA/dcs/documents/coloradoshared.pdf>.

²⁹ COL. STAT. § 14-10-115(3)(h). The calculations reflect the amounts in effect starting July 1, 2020.

After that, the formula calculates the percentage of time the child(ren) is with each parent by dividing the number of overnights by 365. And each parent's share of the support obligation is multiplied by *the other parent's* percentage of time with the child(ren) to determine the theoretical basic obligation owed to the other parent. The formula totals expenses paid directly by each parent for childcare, health insurance, extraordinary medical and other expenses. The parents' adjustments are combined and proportioned based on each parent's percentage share of their combined income. Then each parent's share of those expenses is subtracted from each parent's direct payments toward those expenses; where the result is a positive number, that amount represents amounts paid in excess of that parent's share. Any excess amounts are subtracted from that parent's support obligation for time with the other parent. The parent owing the larger adjusted support obligation pays the other parent the difference.

Hypothetical: Assume Parent A/Mother (A) earns a monthly gross income of \$2,000, and Parent B/Father (B) earns a monthly gross income of \$4,000. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month and a health insurance premium of \$100.

Assuming no adjustments, the parents' combined adjusted gross income is \$6,000 (\$2,000 + \$4,000). A's percentage share of the income is 33% ($\$2,000 \div \$6,000$), and B's share is 67% ($\$4,000 \div \$6,000$). Applying their combined income to the schedule for one child yields a basic support obligation of \$920. For standard physical care arrangements, that obligation is increased to \$1,380 ($\920×1.5). A's share of that amount is \$455 ($\$1,380 \times .33$), and B's share is \$925 ($\$1,380 \times .67$). A's obligation for the child's time with B is \$182 ($\$455 \times .4$), and B's obligation for time with A is \$555 ($\$925 \times .6$). B pays \$200 for other expenses although his share is only \$134 ($\$200 \times .67$), and A pays nothing although her share is \$66 ($\$200 \times .33$). B's excess payment, \$66 ($\$200 - \134), is subtracted from his obligation for time with A, so his adjusted obligation is \$489 ($\$555 - \66). A's adjusted obligation remains \$182. Ultimately, B owes A the difference between these obligations: **\$307** ($\$489 - \182).

12) Florida

When, by court order, a child spends more than 20% of nights with each parent, Florida uses the "substantial time method," or the "gross-up" approach, to lessen the burden on parents spending more time with their children.

Florida's worksheet begins with each parent's adjusted income, after application of a wide variety of adjustments from the Family Law Financial Affidavit.³⁰ The combined income and the number of children are entered into the guidelines³¹ to determine a basic monthly obligation. Each parent's percent of financial responsibility is determined based on each parent's proportional contribution to the combined monthly income. These percentages are then multiplied by the basic obligation to arrive at each parent's share. The calculation then considers additional support and adds childcare, health insurance, and noncovered medical costs. The total amount is multiplied by each parent's share of the income to apportion the additional support costs. Next, each parent receives credit for support payments actually made for childcare, health insurance, and noncovered medical costs. Each parent's minimum support obligation is his or her

³⁰ Fla. Family Law Rules of Procedure Form 12.902(b). See also Form 12.902(c) for the long-form version and Form 12.902(e) for the Child Support Guidelines Worksheet.

³¹ FLA. STAT. § 61.30.

share of the basic obligation plus his or her share of the additional expenses minus support payments actually made.

The basic obligation is then multiplied by 150%, and each parent's share of that shared support obligation is determined. Next, the formula calculates the percentage of overnights each parent has physical custody each year. Each parent's obligation is multiplied by *the other parent's* percentage of overnights. As above, credits are awarded for payments actually made toward other expenses, which reduce each parent's responsibility for his or her share of the additional expenses. Each parent's remaining expenses are added to the obligations multiplied by the other parent's parenting time. The parent owing the larger amount pays the difference.

Hypothetical: Assume Parent A/Mother (A) earns a monthly gross income of \$2,000, and Parent B/Father (B) earns a monthly gross income of \$4,000. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month and a health insurance premium of \$100.

Assuming no adjustments, the parents' combined monthly adjusted gross income is \$6,000 (\$2,000 + \$4,000). Applying their combined income to the guidelines for one child yields a basic support obligation of \$1,121. A's percentage share of the income is 33% ($\$1,121 \div \$6,000$), and B's share is 67% ($\$4,000 \div \$6,000$). A's share of the basic obligation is \$370 ($\$1,121 \times .33$), and B's share is \$751 ($\$1,121 \times .67$). The total monthly cost for childcare and health insurance is \$200 ($\$100 + \100). A's share of those costs is \$66 ($\$200 \times .33$), and B's share is \$134 ($\$200 \times .67$). Because B pays the full \$200 for those costs, A's obligation before the gross-up calculation is \$436 ($\$370 + \66), and B's obligation is \$685 ($\$751 + \$134 - \200).

Using Florida's gross-up method, the shared obligation is \$1,682 ($\$1,121 \times 1.5$). A's share of the shared obligation is \$555 ($\$1,682 \times .33$), and B's share is \$1,127 ($\$1,682 \times .67$). A's support the child's time with B is \$222 ($\$555 \times .4$), and B's support for the child's time with A is \$676 ($\$1,127 \times .6$). Additional support payments remain as described in the previous paragraph. Because B pays the full \$200, he owes nothing for his share of additional support, while A owes \$66. Ultimately, A's obligation is \$288 ($\$222 + \66) and B's obligation remains \$676, so B owes A the difference: **\$388** ($\$676 - \288).

13) Idaho

Idaho uses a Shared, Split or Mixed Custody Child Support Worksheet³² to calculate support obligations for shared custody, where "the child spends more than 25% of the overnights in a year with each parent."³³ It begins similarly to most of the other models by determining a combined monthly income, each parent's percentage share, a basic support obligation based on the Child Support Schedule,³⁴ and each parent's proportional share of the basic obligation.³⁵ After that, Idaho's calculation itemizes expenses for each individual child. Each parent's basic obligation is divided by the number of children to determine the amount allocated to each child by each parent. Where a child is part of a shared custody arrangement, that child's amount is

³² ID. CHILD SUPPORT GUIDELINES, Appendix C.

³³ *Id.* § 10(e)(1).

³⁴ *Basic Monthly Child Support Guidelines*, available at https://isc.idaho.gov/rules/ChildSupportGuidelines_07.01.17.pdf.

³⁵ Although the Worksheet does not address pre-existing alimony or child support or support for additional children, the Affidavit Verifying Income considers these expenses. *Affidavit Verifying Income*, available at <https://isc.idaho.gov/rules/irflp/Form-5-Affidavit-Verifying-Income.pdf>.

multiplied by 150%.³⁶ Each child's allocated amount is multiplied by the *other* parent's percentage of parenting time. Each parents' resulting obligations are combined, and the parent with the greater obligation owes the difference to the other parent. Finally, Idaho's worksheet allows a court to consider work-related expenses, health insurance, premiums, and tax benefits before arriving at a final amount to be ordered.

Hypothetical: Assume Parent A/Mother (M) earns a monthly gross income of \$2,000, and Parent B/Father (B) earns a monthly gross income of \$4,000. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month and a health insurance premium of \$100.

The parents' combined adjusted income is \$6,000 (\$2,000 + \$4,000). A's percentage share of the income is 33% ($\$2,000 \div \$6,000$), and B's share is 67% ($\$4,000 \div \$6,000$). Applying their combined income to the schedule for one child yields a basic support obligation of \$857. A's share of that is \$283 ($\$857 \times .33$), and B's share is \$574 ($\$857 \times .67$). Because this is a shared custody arrangement, A's share becomes \$425 ($\283×1.5) and B's share becomes \$861 ($\574×1.5). A's 60% of overnights with the child is multiplied by B's share of the obligation, and B's 40% of overnights is multiplied by A's share. So A's obligation for the child is \$170 ($\$425 \times .4$), and B's obligation is \$517 ($\$861 \times .6$). B owes A the difference: \$347 ($\$517 - \170). Should the court reduce B's obligation for childcare and health insurance, B will receive credit for paying A's share \$66 ($\$200 \times .33$). B's final obligation is **\$281** per month ($\$347 - \66).

14) Illinois

Illinois defines "shared physical care" as an arrangement where "each parent exercises 146 or more overnights per year with the child."³⁷ In these arrangements, the Standard Physical Care Support Obligation Worksheet is used to calculate support.³⁸

Each parent's monthly gross income is first adjusted using the Gross to Net Income Conversion Table Using Standardized Tax Amounts.³⁹ Incomes are further adjusted for maintenance paid or received, and there is a multi-family adjustment where one or both parents are legally responsible for children not subject to the order. The result is each parent's adjusted income. Each parent's percentage share of that income is multiplied by the basic support obligation from the Schedule⁴⁰ to determine each parent's contribution toward the basic obligation. The formula next calculates the shared support obligation by multiplying the basic obligation by 150% and determining each parent's share of the increased obligation. The formula calculates the percentage of time the child(ren) spends with each parent. Each parent's share of the increased obligation is multiplied by *the other parent's* percentage of time with the child(ren) to determine the shared support obligation. The parent owing the larger obligation owes the other parent the difference. Then, each parent's actual contribution to health insurance is multiplied by each parent's share of the income to determine each parent's share of the health insurance he or

³⁶ Note: Idaho proportions the basic obligation *before* multiplying it by 150%, but the result is the same as if the basic obligation was multiplied by 150% and then proportioned.

³⁷ ILL. STAT. § 5/505.3.8.

³⁸ *Standard Physical Care Support Obligation Worksheet*, IL.GOV (last visited Mar. 21, 2020), <https://www.illinois.gov/hfs/SiteCollectionDocuments/StandaloneSharedPhysicalCareSupportObligationWorksheet.pdf>.

³⁹ *2020 Gross to Net Income Conversion Table Using Standardized Tax Amounts*, <https://www.illinois.gov/hfs/SiteCollectionDocuments/2020GrossToNetIncomeGuidelines.pdf>.

⁴⁰ *Id.*

she actually pays. Extraordinary expenses and childcare expenses are totaled, and each parent's share is determined. Notably, however, these expenses are *not* included in the child support and health insurance obligations; rather, they are amounts a court may use to deviate. To determine the child support obligation, the parent paying for insurance receives a credit toward his obligation for the share of health insurance. This credit can increase or decrease his or her obligation.

Hypothetical: Assume Parent A (A) earns a monthly gross income of \$2,000, and Parent B (B) earns a monthly gross income of \$4,000. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month and a health insurance premium of \$100.

Assuming no adjustments,⁴¹ their combined adjusted income is \$6,000 (\$2,000 + \$4,000). A's share of the net income is 33% ($\$2,000 \div \$6,000$), and B's share is 67% ($\$4,000 \div \$6,000$). Applying the combined net income to the Schedule yields a basic obligation of \$1,053. A's contribution toward the obligation is \$347 ($\$1,053 \times .33$), and B's contribution is \$706 ($\$1,053 \times .67$). The shared physical care support obligation is \$1,553 ($\$1,053 \times 1.5$). A's share of that amount is \$512 ($\$1,553 \times .33$), and B's share is \$1,041 ($\$1,553 \times .67$). A's calculated shared support obligation is \$205 ($\$512 \times .4$), and B's obligation is \$625 ($\$1,041 \times .6$). F's resulting shared obligation is \$420 ($\$625 - \205). Because B pays \$100 monthly for the child's health insurance, A's share of the premium, \$33 ($\$100 \times .33$), is deducted from B's obligation, so B ultimately owes **\$387** ($\$420 - \33). A court may choose to deviate based on B's excess monthly childcare payments of \$23 ($\$100 \times .33$), but this is not guaranteed.

15) Louisiana

Louisiana uses a separate worksheet to determine child support obligations in a "shared custody" arrangement, where "each parent has physical custody of the child for an approximately equal amount of time."⁴² In joint custody cases that do not constitute a shared arrangement, the court may order a credit to the support obligation for a parent who has physical custody for more than seventy-three days, but there is no unique calculation for that credit.⁴³ Thus, the question is: What constitutes "approximately equal" time? The Court of Appeals for the First Circuit clarified that "[t]he trial court's allocation of the physical time for each parent should focus on substantial time rather than strict equality of time."⁴⁴ The Louisiana Court of Appeals for the Fifth Circuit echoed that sentiment and added that Louisiana's statute "does not bind the trial court to a threshold percentage determined solely on the number of days;" rather, the court has discretion to classify an arrangement as joint or shared.⁴⁵ Notably, Louisiana appellate courts have affirmed findings of joint custody where parenting time was split 46%/54%.⁴⁶ Because the

⁴¹ Because previous calculations have ignored taxes to keep calculations simpler, for this hypothetical, assume that each parent's monthly gross income is also their net income from the table.

⁴² LA. REV. STAT. § 9:315.9(A)(1); *see id.* § 9:315.20 (Worksheet B); *Child Support Obligation Guidelines Worksheet B* (Aug. 2014), <http://www.familycourt.org/main/uploads/File/Form%20D.pdf>.

⁴³ *Id.* § 9:315.8(E)(2); *see id.* § 9:315.20 (Worksheet A); *Obligation Worksheet A* (Sept. 2014), <http://www.dcf.louisiana.gov/assets/docs/searchable/ChildSupportServices/SES%20330%20Obligation%20Worksheet%20A.pdf>.

⁴⁴ *Harang v. Ponder*, 36 So. 3d 954, 962 (La. Ct. App. 2010).

⁴⁵ *Broussard v. Rogers*, 54 So. 3d 826, 829 (La. Ct. App. 2011).

⁴⁶ *Mendoza v. Mendoza*, 170 So. 3d 1119, 1122 (La. Ct. App. 2015).

classification is highly discretionary, for the purposes of this memo, assume a 40%/60% arrangement is classified as shared custody.⁴⁷

Each parent's monthly gross income is adjusted for preexisting support payments, then combined and proportioned into percentage shares. The combined income is applied to the schedule,⁴⁸ and the resulting basic obligation is multiplied by 150% before determining each parent's share, or theoretical obligation. Where the parents will not split time equally, each parent's theoretical obligation is multiplied by the *other* parent's percentage of parenting time with the child(ren) to determine each parent's obligation for time with the other parent. After that, the formula calculates proportionate shares of the total expenses for childcare, health insurance, and other extraordinary expenses, minus any income to the child. Each parent's basic obligation for time with the other party is combined with each parent's share of expenses and then reduced by each parent's direct payments toward expenses, which results in each parent's child support obligation. The parent owing the larger amount should pay the other parent the difference between their obligations.

Hypothetical: Assume Parent A/Petitioner (A) earns a monthly gross income of \$2,000, and Parent B/Defendant (B) earns a monthly gross income of \$4,000. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month and a health insurance premium of \$100.

Assuming there are no preexisting support payments, the parents' combined adjusted income is \$6,000 (\$2,000 + \$4,000). A's percentage share of the income is 33% ($\$2,000 \div \$6,000$), and B's share is 67% ($\$4,000 \div \$6,000$). Applying their combined income to the Schedule for one child yields a basic support obligation of \$900. This amount is multiplied by 150%, so the shared basic obligation is \$1,350. A's theoretical obligation is \$446 ($\$1,350 \times .33$), and B's share is \$904 ($\$1,350 \times .67$). A's obligation for time the child is with B is \$178 ($\$446 \times .4$), and B's obligation for the child's time with A is \$542 ($\$904 \times .6$). Since the total cost for childcare and health insurance is \$200 ($\$100 + \100), A's proportionate share of expenses is \$66 ($\$200 \times .33$), and B's share is \$134 ($\$200 \times .67$). B's payment is credited back to B in the final calculation. A's obligation is \$244 ($\$178 + \$66 - \0), and B's obligation is \$476 ($\$542 + \$134 - \200). Because D's obligation is greater, D pays the difference to P: **\$232** per month ($\$476 - \244).

16) Maryland

Maryland defines "shared physical custody" as an arrangement where "each parent keeps the child or children overnight for more than 35% of the year and that both parents contribute to the expenses of the child or children in addition to the payment of child support."⁴⁹ Further, it allows courts to base awards of child support in these arrangements "solely on the amount of visitation awarded [and] regardless of whether joint custody has been granted."⁵⁰ Maryland uses a separate worksheet (Worksheet B) to calculate child support in shared custody arrangements.⁵¹

⁴⁷ If classified as a joint arrangement, calculation is the same as in Alabama.

⁴⁸ LA. REV. STAT. § 9:315.19.

⁴⁹ MD. CODE FAM. LAW § 12-201(n)(1).

⁵⁰ *Id.* § 12-201(n)(2).

⁵¹ See *Worksheet B – Child Support Obligation: Shared Physical Custody* (Aug. 2016), <https://mdcourts.gov/sites/default/files/court-forms/family/forms/ccdr035.pdf/ccdr035.pdf>.

Each parent's monthly income is adjusted for support payments paid or received, and the resulting adjusted incomes are combined. The combined income is applied to the schedule⁵² to determine the basic child support obligation. From there, the basic obligation is multiplied by 150% to determine the shared obligation. This obligation is multiplied by each parent's percentage share of income to determine their respective theoretical obligation. Each parent's theoretical obligation is multiplied by the *other* parent's percentage of parenting time; the result is each parent's obligation for time with the other parent. The parent owing the greater amount owes the difference between the two amounts. Next, the worksheet totals expenses for work-related childcare, health insurance, cash medical support, and additional expenses. Where payment for these expenses is disproportionate based on percentage shares of income, Worksheet C⁵³ is used. Essentially, it totals and proportions additional expenses, and any excess payment by the obligor decreases his or her ultimate obligation, and an excess payment by the obligee increases the obligor's obligation.

Hypothetical: Assume Parent A/1 (A) earns a monthly gross income of \$2,000, and Parent B/2 (B) earns a monthly gross income of \$4,000. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month and a health insurance premium of \$100.

Assuming no adjustments, the parents' combined adjusted income is \$6,000 (\$2,000 + \$4,000). A's percentage share of the income is 33% ($\$2,000 \div \$6,000$), and B's share is 67% ($\$4,000 \div \$6,000$). Applying their combined income to the schedule for one child yields a basic support obligation of \$976, and the adjusted, or shared, basic obligation is \$1,464 ($\976×1.5). A's theoretical obligation is \$483 ($\$1,464 \times .33$), and B's share is \$981 ($\$1,464 \times .67$). A's obligation for the child's time with B is \$192 ($\$483 \times .4$), and B's obligation for the child's time with A is \$589 ($\$981 \times .6$). B's net obligation is \$397 ($\$589 - \192).

Since the total cost for childcare and health insurance is \$200 ($\$100 + \100), A's total proportionate share of expenses is \$66 ($\$200 \times .33$), and B's total share is \$134 ($\$200 \times .67$). Because B pays an excess of \$66 ($\$200 - \134), the overage is credited back to B in the final calculation, and B's recommended order is **\$331** ($\$397 - \66).

17) Nebraska

Nebraska adopts its definition of "joint physical custody" from its Parenting Act.⁵⁴ The Act defines the term as "mutual authority and responsibility of the parents regarding the child's place of residence and the exertion of continuous blocks of parenting time by both parents over the child for significant periods of time."⁵⁵ Where joint physical custody is ordered and each parent's "parenting time exceeds 142 days per year, it is a rebuttable presumption that support shall be calculated using worksheet 3."⁵⁶ Where a court orders and one parent's "parenting time is 109 to 142 days per year, the use of worksheet 3 to calculate support is at the discretion of the court." Further, "[d]uring visitation or parenting time periods of 28 days or more in any 90-day period, support payments may be reduced by up to 80 percent."⁵⁷

⁵² MD. CODE FAM. LAW § 12-204(e).

⁵³ See *Worksheet B*, *supra* note 23.

⁵⁴ NEB. CODE. § 43-347(5).

⁵⁵ *Id.* § 43-2922(12).

⁵⁶ *Id.* § 4-212; see NEB. CT. R. Worksheets 1 & 3.

⁵⁷ *Id.* § 4-210.

Each parent's total monthly income is reduced for taxes, retirement, other child support or regular support, and health insurance for himself or herself. The resulting adjusted monthly incomes are combined and multiplied by twelve to determine the annual income,⁵⁸ and each parent's percent contribution is determined. Then, the combined income is entered into the Income Shares Formula Table⁵⁹ to determine the basic monthly support. The cost of health insurance is added to determine the total obligation. Each parent's share is calculated and then each receives credit for the payments made for health insurance; this results in each parent's final share. Continuing on Worksheet 3, the joint physical support obligation is the basic obligation from the table multiplied by 150%. Each parent's share of that is determined. Then, each parent's share is multiplied by the *other* parent's percentage of parenting time to determine each parent's obligation to the other. The parent owing more pays the other parent the difference, plus or minus any owed or excess share of the health insurance premium.

Hypothetical: Assume Parent A/Mother (A) earns a monthly gross income of \$2,000, and Parent B/Father (B) earns a monthly gross income of \$4,000. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month and a health insurance premium of \$100.

Assuming no deductions, the parents' combined monthly income is \$6,000 (\$2,000 + \$4,000), and their combined annual income is \$72,000 (\$6,000 x 12). A contributes 33% of that income ($\$2,000 \div \$6,000$), and B contributes 67% ($\$4,000 \div \$6,000$). The basic support obligation from the table is \$952. Considering the health insurance premium, the total obligation is \$1,052 ($\$952 + \100). A's share is \$337 ($1,052 \times .33$), and B's share is \$705 ($\$1,052 \times .67$). That share is reduced for B's payment of the health insurance premium and becomes \$605 ($\$705 - \100). The joint physical support obligation is \$1,428 ($\952×1.5). A's share is \$471 ($\$1,428 \times .33$), and B's share is \$957 ($\$1,428 \times .67$). A's obligation to B is \$188 ($\$471 \times .4$), and B's obligation to A is \$574 ($\$957 \times .6$). B's obligation is the difference: \$386 ($\$574 - \188). Finally, B receives a credit for A's share of the health insurance premium, \$33 ($\$100 \times .33$), so B's final obligation is **\$353** ($\$386 - \33).

18) North Carolina

North Carolina's Child Support Guidelines provide that "[p]arents share custody of a child if the child lives with each parent for at least 123 nights during the year and each parent assumes financial responsibility for the child's expenses during the time the child lives with that parent."⁶⁰ It uses Worksheet B to calculate support in joint or shared custody arrangements.⁶¹

Each parent's gross monthly income is reduced for other child support or responsibility for other children. Their adjusted incomes are combined, and their percentage shares of the income are determined. The combined income and number of children are entered in the schedule to determine the basic support obligation. That amount is multiplied by 150%, and each parent's share is proportioned based on their percentage shares of income. Each parent's share is multiplied by the *other* parent's percentage of overnights to determine their respective support

⁵⁸ The use of the annual income is unclear.

⁵⁹ NEB. CT. R. Table 1.

⁶⁰ *North Carolina Child Support Guidelines* (Jan. 1, 2019), <https://www.nccourts.gov/assets/documents/forms/a162.pdf?I2wd9scwxX6xD8PqjhaPc7mIY3k.ji79>. The Guidelines contain the Schedule of Basic Support Obligations.

⁶¹ See *Worksheet B Child Support Obligation: Joint or Shared Physical Custody* (Jan. 2019), https://www.nccourts.gov/assets/documents/forms/cv628.pdf?Xg0aXF17hhObhS_vcsLVbbiMq8vClcXN

obligations for time with the other parent. Expenses for childcare, health insurance, and extraordinary expenses are totaled and proportioned, and adjustments are made for amounts paid in excess of that parent's share. The parent owing the greater amount owes the other parent the difference between their shares.

Hypothetical: Assume Parent A/Plaintiff (A) earns a monthly gross income of \$2,000, and Parent B/Defendant (B) earns a monthly gross income of \$4,000. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month and a health insurance premium of \$100.

The parents' combined income is \$6,000 ($\$2,000 + \$4,000$). A's percentage share of the income is 33% ($\$2,000 \div \$6,000$), and B's share is 67% ($\$4,000 \div \$6,000$). Applying their combined income to the schedule for one child yields a basic support obligation of \$952, and the shared custody basic obligation is \$1,428 ($\952×1.5). A's share is \$471 ($\$1,428 \times .33$), and B's share is \$957 ($\$1,428 \times .67$). A's support obligation for the child's time with B is \$188 ($\$471 \times .4$), and B's obligation for time with A is \$574 ($\$957 \times .6$). Since the total cost for childcare and health insurance is \$200 ($\$100 + \100), A's proportionate share of adjustments is \$66 ($\$200 \times .33$), and B's share is \$134 ($\$200 \times .67$). Because B pays all of the expenses, the amount paid for A's share is credited back to B. Thus, A's obligation remains \$188, and B's obligation is \$508 ($\$574 - \66). B owes the difference: **\$320** ($\$508 - \188).

19) Oklahoma

Although Oklahoma has a simplified worksheet that may be used in cases where there is a child under age three and the parents meet certain criteria related to their low-income status, there is one primary worksheet that accommodates parenting time, where both parents have physical custody for at least 121 overnights per year.⁶²

Each parent's gross monthly income is for self-employment taxes, SSA benefits, alimony, child support, and for other dependents. The parent's resulting adjusted gross incomes are combined, and each parent's percentage share is determined. The combined income is applied to the schedule⁶³ to determine the basic obligation, and each parent's share is calculated. Next, the formula multiplies the combined basic obligation by an adjustment factor based on the number of overnights of the noncustodial parent (NCP). Although the factor varies, for 144–183 overnights, the factor is 150%. Each parent's share of the increased obligation is determined, and those shares are multiplied by the *other* parent's percentage of overnights. The obligor's adjusted obligation is the difference between those two amounts. The formula then totals and proportions each parent's expenses for childcare, health insurance, other medical costs, and visitation transportation costs, and the obligor's obligation is increased or decreased according to how much that parent pays in comparison to his or her share. A final adjustment may be made where the child(ren) is not covered by health insurance.

Hypothetical: Assume Parent A/Mother (A) earns a monthly gross income of \$2,000, and Parent B/Father (B) earns a monthly gross income of \$4,000. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month and a health insurance premium of \$100.

⁶² See *Child Support Computation* (July 1, 2009),

<http://www.familiesintransition.com/Forms/PDF/DHS%20CHILD%20SUPPORT%20FORM.pdf>.

⁶³ OKLA. STAT. § 119.

Assuming no adjustments, the parents' combined income is \$6,000 (\$2,000 + \$4,000). A's percentage share is 33% ($\$2,000 \div \$6,000$), and B's share is 67% ($\$4,000 \div \$6,000$). Their combined income results in a basic support amount of \$732, so A's share is \$242 ($\$732 \times .33$) and B's share is \$490 ($\$732 \times .67$). B has the child for 146 overnights ($365 \times .4$), which results in an adjustment factor of 1.5, or 150%. The shared obligation is \$1,098 ($\732×1.5), so A's share is \$362 ($\$1,098 \times .33$) and B's share is \$736 ($\$1,098 \times .67$). A's obligation for the child's time with B is \$145 ($\$362 \times .4$), and B's obligation for time with A is \$442 ($\$736 \times .6$). B's adjusted base monthly obligation is the difference: \$297 ($\$442 - \145). Because A's share of childcare and health insurance is \$66 ($\$200 \times .33$) but B pays that share, B's final obligation is reduced and becomes **\$231** ($\$297 - \66).

20) Wyoming

In Wyoming, where "each parent keeps the children overnight for more than twenty-five percent (25%) of the year and both parents contribute substantially to the expenses of the children in addition to the payment of child support, a shared responsibility child support obligation shall be determined."⁶⁴

Each parent's gross monthly income is reduced for various taxes, retirement contributions, health insurance, and child support for other children. The resulting incomes are combined and entered into the appropriate table⁶⁵ based on the number of children to determine the appropriate formula to calculate the basic obligation.⁶⁶ This obligation is proportioned, and in shared custody arrangements, each parent's share is multiplied by 150%⁶⁷ and then by the *other* parent's percentage of parenting time. The parent owing the greater amount owes the difference between the two obligations.

Hypothetical: Assume Parent A (A) earns a monthly gross income of \$2,000, and Parent B (B) earns a monthly gross income of \$4,000. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month and a health insurance premium of \$100.

B's gross income is reduced for the health insurance premium, so his adjusted income is \$3,900 ($\$4,000 - \100). The parents' combined adjusted income is \$5,900 ($\$2,000 + \$3,900$). Applied to the table for one child, the basic obligation is \$1,020 [$\$979 + [.102 \times (\$5,900 - \$5,498)]$]. A's proportional share of the income is 34% ($\$2,000 \div \$5,900$), and B's share is 66% ($\$3,900 \div \$5,900$). Thus, A's share of the basic obligation is \$347 ($\$1,020 \times .34$), and B's share is \$673 ($\$1,020 \times .66$). Accounting for shared custody and the other parent's parenting time, A's obligation becomes \$208 ($\$347 \times 1.5 \times .4$), and B's obligation becomes \$606 ($\$673 \times 1.5 \times .6$). The NCP owes the difference: **\$398** ($\$606 - \208).

b. Difference Between Shares Minus Amounts Retained

All of the other states in this category multiply the basic child support obligation by 150% and proportion the resulting obligation by each parent's own parenting time, or their

⁶⁴ WY. STAT. § 20-2-304(c).

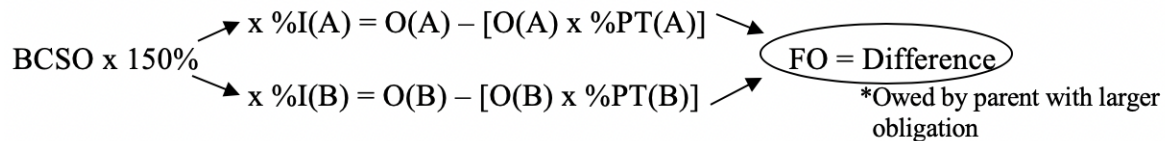
⁶⁵ *Id.* § 20-2-304(a).

⁶⁶ Note: The table provides the *formula* for the basic obligation, rather than the actual obligation.

⁶⁷ Note: Whether the basic obligation is multiplied by 150% or each parent's share of the basic obligation is multiplied by 150% makes no difference in the ultimate result.

amount of the obligation retained, which is then subtracted from their shares of the obligation; the obligor owes the difference. In addition to the District of Columbia, there are four states in this subcategory: New Mexico, South Carolina, Vermont, and West Virginia.

As in the previous subcategory, all of the states in this category begin calculation as in Category A. Gross incomes are adjusted, combined, divided into percentage shares. The combined income is entered into a schedule or table to determine the basic support obligation. The following is the basic formula each state employs from there:



BCSO = 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

21) District of Columbia

Worksheet B is used to calculate child support for shared physical custody “[w]here a child spends 35% or more of the time during the year with each parent.”⁶⁸

Each parent’s *yearly* gross income is adjusted for prior alimony, child support, and expenses for additional children (i.e., those not subject to the order) living in the home. The parents’ adjusted incomes and number of children are applied to the Child Support Schedule⁶⁹ to determine the basic support obligation. This obligation is multiplied by 150%, and the resulting adjusted obligation is multiplied by each parent’s share of the income to determine their initial obligations. Each parent’s initial obligation is multiplied by that parent’s percentage of parenting time; this results in the amount of each share that is retained based on that parent’s percentage of parenting time. Those amounts are then subtracted from the initial obligations to determine each parent’s new obligation. The smaller obligation is subtracted from the larger obligation, and the parent with the larger amount owes the difference.

The formula then determines each parent’s total additional expenses paid for health insurance, extraordinary medical expenses, and childcare. Those expenses are proportioned based on each parent’s percentage share of income. Deducted from those shares are the amounts actually paid. The parent with the larger amount owes the other parent the difference between those amounts. If the same parent owes money for the basic obligation and additional expenses, those totals are added to determine the final obligation. If different parents owed money for the obligation and expenses, the parent with the larger share should pay the difference to the other parent.

Hypothetical: Assume Parent A/Petitioner (A) earns a monthly gross income of \$2,000, and Parent B/Respondent (B) earns a monthly gross income of \$4,000. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month and a health insurance premium of \$100.

⁶⁸ D.C. Code § 16-916.01(q)(1), (q)(6). Worksheet B is located in Appendix III.

⁶⁹ The Schedule is located in Appendix I.

A's *yearly* gross income is \$24,000 ($\$2,000 \times 12$). B's yearly gross income is \$48,000 ($\$4,000 \times 12$). Assuming there are no adjustments, their incomes are combined to get a total adjusted income of \$72,000 ($\$24,000 + \$48,000$). A's percentage share of the income is 33% ($\$24,000 \div \$72,000$), and B's share is 67% ($\$48,000 \div \$72,000$). Applying their combined income to the schedule for one child yields a basic obligation of \$12,332 per year. The adjusted basic support is \$18,498 ($\$12,332 \times 1.5$). A's share is \$6,104 ($\$18,498 \times .33$), and B's share is \$12,394 ($\$18,498 \times .67$). Each parent's share is multiplied by his or her percentage of overnights, so A retains \$3,662 ($\$6,104 \times .6$) and B retains \$4,958 ($\$12,394 \times .4$). So A's obligation is \$2,442 ($\$6,104 - \$3,662$), and B's obligation is \$7,436 ($\$12,394 - \$4,958$). R owes P the difference: \$4,994 ($\$7,436 - \$2,442$).

Here, B pays childcare and health insurance expenses of \$2,400 yearly ($\200×12). A's share of those expenses is \$792 ($\$2,400 \times .33$), and B's share is \$1,608 ($\$2,400 \times .67$). Because A does not pay anything toward these expenses, A's net share is \$792 ($\$792 - \0). Because B pays more than his share, B's net share is a negative number and thus considered to be \$0 ($\$1,608 - \$2,000$). A owes B \$792 yearly for additional expenses ($\$792 - \0). Because A owes \$792 in additional expenses and B owes \$4,994 in yearly child support, ultimately, A owes B the difference between those two amounts: \$4,202 ($\$4,994 - \792), or **\$350** per month ($\$4,202 \div 12$).

22) New Mexico

New Mexico defines "shared responsibility" as "a custody arrangement whereby each parent provides a suitable home for the children of the parties, when the children of the parties spend at least thirty-five percent of the year in each home and the parents significantly share the duties, responsibilities and expenses of parenting."⁷⁰ In such arrangements, Worksheet B is used to calculate support.⁷¹

Each parent's gross monthly income is combined and their percentage shares of the income are determined. The combined income and number of children are entered in the schedule⁷² to determine the basic support obligation. That amount is multiplied by 150%, and each parent's share is proportioned. Each parent's share is then multiplied by that parent's percentage of parenting time to determine their amounts retained, which are then subtracted from their share of the support obligation. The parent owing the larger amount pays the other parent the difference. Costs for health and dental insurance, childcare, and additional expenses are totaled and proportioned. Proportional shares are subtracted from the amount each parent actually pays toward those expenses, and the obligor parent will either owe more or less based on whether he or she has paid more or less than his or her share of the additional expenses.

Hypothetical: Assume Parent A/Mother (A) earns a monthly gross income of \$2,000, and Parent B/Father (B) earns a monthly gross income of \$4,000. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month and a health insurance premium of \$100.

The parents' combined income is \$6,000 ($\$2,000 + \$4,000$). A's percentage share of the income is 33% ($\$2,000 \div \$6,000$), and B's share is 67% ($\$4,000 \div \$6,000$). Applying their combined income to the schedule for one child yields a basic support obligation of \$740, and the

⁷⁰ N.M. STAT. § 40-4-11.1(D), (F).

⁷¹ See *Worksheet B - Shared Responsibility*, https://www.hsd.state.nm.us/uploads/files/Child%20Support/Worksheet_B_-_Shared_Responsibility.pdf.

⁷² N.M. STAT. § 40-4-11.1(K).

shared custody basic obligation is \$1,110 ($\740×1.5). A's share is \$366 ($\$1,110 \times .33$), and B's share is \$744 ($\$1,110 \times .67$). Of those shares, A's amount retained is \$220 ($\$366 \times .6$), and B's amount retained is \$298 ($\$744 \times .4$). Those amounts are subtracted from each parent's share of the shared obligation; A's obligation becomes \$146 ($\$366 - \220), and B's obligation becomes \$446 ($\$744 - \298). B owes A the difference, \$300 ($\$446 - \146). Since the total cost for childcare and health insurance is \$200 ($\$100 + \100), A's proportionate share of expenses is \$66 ($\$200 \times .33$), and B's share is \$134 ($\$200 \times .67$). Because F pays all of the expenses, the amount paid for A's share is credited back to B. So B's final obligation is **\$234** ($\$300 - \66).

23) South Carolina

In South Carolina, "shared physical custody means that each parent has court-ordered visitation with the children overnight for more than 109 overnights each year (30%) and that both parents contribute to the expenses of the child(ren) in addition to the payment of child support."⁷³ It has three worksheets for calculating child support.⁷⁴ Worksheet C may be used to calculate support in shared parenting arrangements.⁷⁵

Each parent's monthly gross income is adjusted for alimony paid or received pursuant to the action, other alimony or child support paid, and for other children in the home. The resulting adjusted monthly incomes are combined, and each parent's proportional share is determined. The combined income and number of children are entered into the schedule to determine the basic combined obligation. The basic obligation is multiplied by 150%, and each parent's proportional share of the shared obligation is calculated. Each parent's share is then multiplied by his or her percentage of overnights with the child(ren) to determine their amounts retained, and the resulting amounts are subtracted from each parent's share of the basic obligation. Whichever parent owes the larger amount owes the difference between the shares, or the amount transferred for the shared basic obligation. The formula then totals expenses paid for health insurance, extraordinary medical costs, and childcare. The parent's proportional shares are determined. The obligation of a parent who pays less than his or her share is increased by that amount. The parent owing the larger amount is responsible for the difference.

Hypothetical: Assume Parent A/Mother (A) earns a monthly gross income of \$2,000, and Parent B/Father (B) earns a monthly gross income of \$4,000. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month and a health insurance premium of \$100.

The parents' combined adjusted income is \$6,000 ($\$2,000 + \$4,000$). A's percentage share of the income is 33% ($\$2,000 \div \$6,000$), and B's share is 67% ($\$4,000 \div \$6,000$). Their combined income is \$6,000, so the schedule yields a basic support obligation of \$743, and the shared custody basic obligation is \$1,115 ($\743×1.5). A's share is \$368 ($\$1,115 \times .33$), and B's share is \$747 ($\$1,115 \times .67$). A retains \$221 for her parenting time ($\$368 \times .6$), and B retains \$299 for his parenting time ($\$747 \times .4$). These amounts reduce their obligations to \$147 ($\$368 - \221) and \$448 ($\$747 - \299), respectively. The amount transferred to B for the shared

⁷³ S.C. Code Regs. R. 114-4730(A); *see also South Carolina Child Support Guidelines* 9 (2014), <https://dss.sc.gov/media/1585/2014-child-support-guidelines-booklet.pdf>.

⁷⁴ *Guidelines supra* note 61.

⁷⁵ Note: Where one parent has a total number of overnights between 109 and 129, Worksheet A is also completed. The final obligation is the difference between the obligations from A and C, multiplied by a prescribed "overnight factor." The resulting adjustment is subtracted from the obligation from Worksheet A for the total obligation.

obligation is the difference: \$301 (\$448 - \$147). A's unpaid share of the combined amount for childcare and health insurance is \$66 (\$200 x .33), and B's share is \$134 (\$200 x .67). A's obligation is increased to \$213 (\$147 + \$66), and B's remains \$448. B's final obligation is **\$235** (\$448 - \$213).

24) Vermont

Vermont's child support regulation provides that "[c]ustody is shared whenever each parent has physical custody of the child(ren) at least 25 percent of the calendar year."⁷⁶ In these arrangements, "each parent's child support obligation [is] adjusted in proportion to the amount of time each has custody of the child(ren)."⁷⁷ Vermont has a worksheet specifically for calculating child support in shared custody cases where each parent has custody for 30% of the time or more.⁷⁸ This worksheet includes an adjustment for arrangements where the child(ren) spend at least 25% but less than 30% of the time with the noncustodial parent (NCP).

Vermont's calculation initially makes multiple adjustments to each parent's monthly gross income for self-employment, spousal support, taxes, preexisting child support, health insurance, or additional dependents. The individual incomes are combined, and each parent's percentage share of their combined income is calculated. The combined income and number of children is entered into the Intact Family Expenditures Table⁷⁹ to determine the guideline amount, which is multiplied by 150% to determine the basic obligation. Next, each parent's expenditures for childcare and extraordinary medical and educational expenses are added and combined. The combined family expenditures are added to the basic obligation. This total is divided between the parents proportionally to their income shares. The NCP then receives credit for his or her total contributed expenditures and parenting time, which is calculated by multiplying that parent's percentage of parenting time by the basic obligation. Those credits are subtracted from the NCP's support obligation. Where one parent has physical custody more than 25% but less than 30% a separate adjustment is calculated, and that amount is added back into the NCP's share.⁸⁰ The result is the NCP's adjusted shared obligation. Vermont allows for deviation where a "parent's available income is less than the self-support reserve⁸¹ or less than the obligated amount, or if paying the obligated amount would reduce the [NCP's] income below the self-support reserve."⁸²

Hypothetical: Assume Parent A/CP (A) earns a monthly gross income of \$2,000, and Parent B/NCP (B) earns a monthly gross income of \$4,000. Assume they share one child, who

⁷⁶ VT. ADMIN. CODE. § 12-3-400:1001.

⁷⁷ *Id.*

⁷⁸ *Child Support Worksheet & Findings of Fact for Shared Custody Cases*, DEPT. CHILDREN & FAMILIES, available at <https://dcf.vermont.gov/sites/dcf/files/OCS/Docs/OCS-131C.pdf>. Vermont also provides a Partial Shared Costs Table for arrangements where one parent has physical custody more than 25% but less than 30% of the time.

Adjusted Gross to After Tax Income Conversion Table, AGENCY HUMAN SERVS., available at <https://dcf.vermont.gov/sites/dcf/files/OCS/Docs/Shared.pdf>.

⁷⁹ *Vermont Table of Intact Family Expenditures on Children*, AGENCY HUMAN SERVS., available at <https://dcf.vermont.gov/sites/dcf/files/OCS/Docs/Intact.pdf>.

⁸⁰ See *Adjusted Gross*, *supra* note 21 (including Partial Shared Costs Table for use in such situations).

⁸¹ The "self-support reserve" refers to an annual standard of 120% of the federal "poverty guideline per year for a single individual." VT. STAT. § 653(7).

⁸² CHILD SUPPORT GUIDELINES 3, OFFICE CHILD SUPPORT (Jan. 2, 2020), <https://dcf.vermont.gov/sites/dcf/files/OCS/Docs/CS-Guidelines.pdf> (citing 15 VT. STAT. § 656) (footnote added).

spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month and a health insurance premium of \$100.

B's income is reduced for payment of health insurance, so B's adjusted income is \$3,900 (\$4,000 - \$100). Assuming no other adjustments, the parents' combined adjusted income is \$5,900 (\$2,000 + \$3,900). CP's proportional share of the income is 34% ($\$2,000 \div \$5,900$), and NCP's share is 66% ($\$3,900 \div \$5,900$). Applying their combined available income to the Guideline for one child yields a total of \$1,111, which results in a shared support obligation of \$1,667. Considering childcare, the obligation increases to \$1,767 ($\$1,667 + \100). A's support obligation is his or her percent share of the total expenditures, or \$601 ($\$1,767 \times .34$), and B's share is \$1,166 ($\$1,767 \times .66$). B receives credit for his or her contribution to the additional expenditures, \$100 and for time B has physical custody of the child, \$667 ($\$1,667 \times .4$). Assuming no other adjustment, B's obligation is **\$261** ($\$1,028 - \$100 - \667).

25) West Virginia

In West Virginia, "extended shared parenting" refers to "cases where each parent has the child for more than one hundred twenty-seven days per year (thirty-five percent)."⁸³ In such arrangements, child support is calculated using Worksheet B.⁸⁴

Each parent's monthly gross income is adjusted for preexisting child support, maintenance payments, overtime compensation, and additional dependents. The resulting monthly adjusted incomes are combined, and each parent's percentage share is determined. This amount is entered into the schedule⁸⁵ to determine a basic obligation, which is multiplied by 150% to get the shared obligation. This obligation is divided into proportional shares. Those shares are multiplied by each parent's percentage of overnights, and the resulting amounts retained are subtracted from each parent's share. The parent with the larger remaining obligation owes the other parent the difference between the two obligations. Additional adjustments are totaled for childcare, extraordinary medical costs and health insurance premiums, and other extraordinary expenses. The total is split into proportional shares and an adjustment is made where one parent pays more or less than his or her share.

Hypothetical: Assume Party A (A) earns a monthly gross income of \$2,000, and Party B (B) earns a monthly gross income of \$4,000. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month and a health insurance premium of \$100.

Assuming no deductions, the parents' combined adjusted income is \$6,000 ($\$2,000 + \$4,000$). A's percentage share of the income is 33% ($\$2,000 \div \$6,000$), and B's share is 67% ($\$4,000 \div \$6,000$). Applying their combined income to the schedule for one child yields a basic support of \$743, and the totaled shared support is \$1,115 ($\743×1.5). A's percentage share based on A's income is \$368 ($\$1,115 \times .33$), and B's share is \$747 ($\$1,115 \times .67$). A's retained share is \$221 ($\$368 \times .6$), and B's retained share is \$299 ($\$747 \times .4$). So A's obligation becomes \$147 ($\$368 - \221), and B's obligation becomes \$448 ($\$747 - \299). B owes A the difference: \$301 ($\$448 - \147). Although B pays the full amount for health insurance and childcare, A's share is \$66 ($\$200 \times .33$), and B's share is only \$134 ($\$200 \times .67$). B's final obligation is reduced by the excess amount paid for A's share and becomes **\$235** per month ($\$301 - \66).

⁸³ W. V. STAT. § 48-13-501.

⁸⁴ *Id.* § 48-13-502.

⁸⁵ *Id.* § 48-13-301.

c. Variation

Although Virginia is functionally similar to the other states in this category, its calculation is distinguishable enough that the ultimate results differ.

26) Virginia

Virginia defines “shared custody” as an arrangement “[w]here a party has custody or visitation of a child or children for more than 90 days of the year.”⁸⁶ In these arrangements, Virginia uses a specific calculation and worksheet to calculate support.⁸⁷ Notably, Virginia uses a 140%-multiplier, rather than a 150%-multiplier.

Each parent’s monthly gross income is adjusted for spousal support, support of other children, and income from self-employment. The resulting adjusted gross incomes are combined and each parent’s percentage share is calculated. Their combined income is applied to the table, and the resulting amount is multiplied by 140% to get the total shared support. Each parent’s percentage share of custody is calculated. Then, the formula next calculates each party’s support obligation to the other party by multiplying the total shared obligation by the *other* party’s percentage of parenting time. Added to the result is the expense *paid* by the *other* party for health insurance and the *other* party’s expense incurred for childcare. Each parent’s result is multiplied by that parent’s share of the income. The difference between the two is owed by the party owing the larger amount.

Hypothetical: Assume Party A (A) earns a monthly gross income of \$2,000, and Party B (B) earns a monthly gross income of \$4,000. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month and a health insurance premium of \$100.

Assuming no deductions, the parents’ combined income is \$6,000 (\$2,000 + \$4,000). A’s percentage share of the income is 33% ($\$2,000 \div \$6,000$), and B’s share is 67% ($\$4,000 \div \$6,000$). Applying their combined income to the schedule for one child yields a basic support of \$821, and the total shared support is \$1,149 ($\821×1.4). B’s basic support obligation to A is \$689 ($\$1,149 \times .6$). Because A pays no expenses for health insurance or childcare, B’s total obligation is \$462 ($\$689 \times .67$). A’s basic obligation to B is \$460 ($\$1,149 \times .4$). That amount is increased for B’s payment of health insurance and childcare, so A’s obligation becomes \$660 ($\$460 + \200). A’s obligation is \$218 ($\$660 \times .33$). B owes the difference: **\$244** ($\$462 - \218).

C. Parenting Time/Extraordinary Visitation Credit

All of the other states in this category accommodate parenting time through calculation of a parenting time or extended visitation credit. There are twelve states in this category: Arizona, Indiana, Iowa, Kansas, Minnesota, Missouri, New Jersey, Ohio, Oregon, Pennsylvania, Tennessee, and Utah.

As in the previous categories, all of the states in this category begin calculation as in Category A. Gross incomes are adjusted, combined, divided into percentage shares. The combined income is entered into a schedule or table to determine the basic support obligation.

⁸⁶ VA. STAT. § 20-108.2, *amend’d* by Va. L. Chp. 177 (S.B. 428), approved Mar. 6, 2020.

⁸⁷ See *Child Support Guidelines: Worksheet – Shared Custody* (July 2016), <http://www.courts.state.va.us/forms/district/dc640.pdf>.

Although most states calculate the credit itself differently, the following is the basic formula each state employs:

$$\text{BCSO} \begin{cases} \rightarrow x \%I(A) = O(A) \\ \rightarrow x \%I(B) = O(B) - PT = \text{FO} \end{cases}$$

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

27) Arizona

Arizona allows for a parenting-time adjustment as the arrangement “approaches equal time sharing (143 days and above).”⁸⁸ In such an arrangement, “certain costs usually incurred only in the primary residential parent’s household are assumed to be substantially or equally shared by both parents.”⁸⁹

Arizona begins by deducting or adding payments made or received for spousal maintenance and child support for other children. Each parent’s resulting adjusted gross income is combined, and that total and the number of children are applied to the schedule⁹⁰ to determine a basic obligation. Costs for health insurance, childcare, education, and extraordinary expenses are added to the basic obligation. Notably, for children aged twelve or older, up to a 10% increase is also added to the monthly obligation to accommodate the higher expenses older children incur. Each parent’s percentage share of income is determined, and the obligation proportioned accordingly.

Next, Arizona uses two Parenting Time Tables (A and B) to calculate adjustments arrangements approaching equal time sharing. Table A is used where the presumption that costs are substantially or equally shared is correct; otherwise, Table B applies. Both tables provide an adjustment percentage based on the number of days the noncustodial parent (NCP) has the child(ren). The percentage is multiplied by the basic obligation and entered for the NCP only. Health insurance, childcare, education, and extraordinary adjustments to be paid by the non-primary residential parent are combined with the parenting time adjustment. This total adjustment is subtracted from the NCP’s share of the obligation to determine a preliminary child support amount. Deviations may be made for visitation-related travel expense and uninsured medical expenses. Otherwise, the preliminary support amount is final.

Hypothetical: Assume Parent A (A) earns a monthly gross income of \$2,000, and Parent B (B) earns a monthly gross income of \$4,000. Assume they share one *six-year-old* child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month and a health insurance premium of \$100.

Assuming there are no preexisting child support or alimony payments, the parents’ combined adjusted income is \$6,000 (\$2,000 + \$4,000). Applying the combined income to the Schedule for one child yields a basic support obligation of \$944. With childcare and health insurance the adjusted obligation is \$1,144 (\$944 + \$100 + \$100). A’s percentage share of the parties’ combined income is 33% (\$2,000 ÷ \$6,000), and B’s share is 67% (\$4,000 ÷ \$6,000).

⁸⁸ ARIZ. STAT. § 25-320(11).

⁸⁹ *Id.*

⁹⁰ *Id.* § 25-320(29).

Thus, A's share of the total support obligation is \$378 ($\$1,144 \times .33$), and B's share is \$766 ($\$1,144 \times .67$). Using Table A, B has the child for 146 days ($365 \times .4$), so the adjustment percentage is .307. That percentage is multiplied by the original basic obligation to determine B's adjustment: \$290 ($\$944 \times .307$). Because B also pays \$200 monthly for childcare and health insurance, this is added to determine a total adjustment of \$490 ($\$200 + \290). Finally, B's obligation to A is the difference between B's share of the total support obligation and B's adjustment: **\$276** ($\$766 - \490).

28) Indiana

Indiana does not define "shared parenting" but it expressly provides that "[a]n award of joint legal custody . . . does not require an equal division of physical custody."⁹¹ Though Indiana only uses one child support worksheet,⁹² it does consider a parenting-time credit in its calculation.

Each parent's *weekly* gross income is reduced by a credit for children not subject to the order, child support payments, and maintenance paid. This results in each parent's weekly adjusted income. Each parent's percentage share of the combined amount is determined, and the combined weekly income is applied to the schedule⁹³ to determine a basic obligation. Added to this obligation are childcare and health insurance expenses. Then each parent's share is determined. Further adjustments are made to their shares for each parent's payments made for post-secondary education, childcare, health insurance, and parenting time for the parent paying support, using the Parenting Time Credit Worksheet and the parenting time table.⁹⁴ The result is each parent's support obligation.

Hypothetical: Assume Parent A/Mother (A) earns a monthly gross income of \$2,000, or \$462 per week, and Parent B/Father (B) earns a monthly gross income of \$4,000, or \$923 per week. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month, or \$23 per week, and a health insurance premium of \$100 per month, or \$23 per week.

Assuming no adjustments, the parents' combined adjusted income is \$1,385 ($\$462 + \923). A's share of the income is 33% ($\$462 \div \$1,385$), and B's share is 67% ($\$923 \div \$1,385$). The basic support obligation is \$197. The weekly expense for childcare and health insurance is \$46 ($\$23 + \23), which increases the total obligation to \$243 ($\$197 + \$23 + \23). A's share of the obligation is \$80 ($\$243 \times .33$), and B's share is \$163 ($\$243 \times .67$). Because B pays for childcare and health insurance, B's obligation is decreased to \$117 ($\$163 - \46).

As the parenting paying support, B also receives a credit for parenting time. B has the child for 146 overnights ($365 \times .4$). Using the table, the *total* parenting time expense as a percentage of the basic obligation is 0.609, and the *duplicated* expenses as a percentage of the basic obligation is 0.467. B's average total expenses during his or her parenting time is \$120 ($\$197 \times .609$). The average weekly duplicate expense is \$92 ($\$197 \times .467$), and B's share of the duplicated expenses is \$62 ($\$92 \times .67$), and B has \$58 in allowable expenses during parenting

⁹¹ IND. CODE § 31-17-2-14.

⁹² *Indiana Rules of Court, Indiana Child Support Rules and Guidelines* (Jan. 1, 2010), <https://www.dshs.wa.gov/sites/default/files/ESA/dcs/documents/indianachildsupport.pdf>.

⁹³ *Id.*

⁹⁴ *Id.*

time (\$120 - \$62). Thus, \$58 is F's parenting time credit. This is subtracted from B's obligation for a final obligation of \$59 (\$117 - \$58) (i.e., **\$256** per month).

29) Iowa

Iowa's Code does not expressly define "shared parenting." But its Child Support Guidelines Worksheet⁹⁵ applies an extraordinary visitation credit where the noncustodial parent's (NCP) visitation exceeds 127 overnights yearly. The formula separately calculates support in joint, or equally shared, physical care arrangements.

First, Iowa adjusts each parent's monthly income for various taxes, retirement or pensions, work-related deductions, and deductions for other child support or dependents, and any ordered cash medical support. For the custodial parent (CP), there is also a deduction for childcare expenses. The result is each parent's adjusted income. Those incomes are combined, and each parent's percentage share of the income is determined. The parents' combined income and number of children are entered into the Child Support Guidelines Schedule⁹⁶ to determine the basic obligation. Each parent's share is determined. Further, any court-ordered health insurance premium for the child is prorated between the parents, and the NCP's obligation is increased or decreased based on his or her amount paid toward his or her share. The result is NCP's guideline amount of support. Where the extraordinary visitation credit applies, the NCP's credit percentage⁹⁷ is multiplied by the NCP's basic obligation before health insurance to calculate the credit. The credit is then subtracted from NCP's guideline support. Where parties agree or the court orders, NCP's support may also be adjusted for childcare expenses. This calculation requires both parties' consent or a court order, but assuming one of those requirements is met, the formula suggests adding to B's obligation.

Hypothetical: Assume Parent A/CP (A) earns a monthly gross income of \$2,000, and Parent B/NCP (B) earns a monthly gross income of \$4,000. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month and a health insurance premium of \$100.

Assuming there are no adjustments, the parent's combined adjusted gross income is \$6,000 (\$2,000 + \$4,000). A's percentage share of the income is 33% ($\$2,000 \div \$6,000$), and B's share is 67% ($\$4,000 \div \$6,000$). Applying their combined income to the Schedule for one child yields a basic support obligation of \$1,101. A's percentage share is \$363 ($\$1,101 \times .33$), and B's share is \$738 ($\$1,101 \times .67$). For B's payment of the \$100 health insurance premium, B will receive a credit for A's share, \$33 ($\$100 \times .33$), and B's obligation is reduced to \$705 ($\$738 - \33). Because B has the child for 146 overnights per year ($365 \times .4$), he or she receives a credit percentage of 15% toward his obligation, resulting in a credit of \$110 ($\$738 \times .15$), which makes the obligation \$595 ($\$705 - \110). Because B also pays for childcare, this amount may be deducted from his obligation pursuant to the childcare expense variance credit. Though the formula suggests adding to B's obligation, here, that is unfair because B's proportional share of

⁹⁵ IOWA CODE R. 9.27. Note: Iowa has two forms for calculating support. Form 1 is used unless both parties agree to use Form 2. *Id.* R. 9.10. See *Child Support Guidelines Worksheet* (last visited Mar. 22, 2020), <https://dhs.iowa.gov/sites/default/files/470-2640.pdf?032220202145> for a more succinct version.

⁹⁶ *Id.* R. 9.26.

⁹⁷ Rule 9.9 allows credit percentages of 15% for 128–147 days, 20% for 148–166 days, or 25% for more than 167 days but less than equally shared time.

that cost is only \$67, but B pays \$100. Logically, B's obligation should be reduced by the \$33 owed by the CP. Assuming this, the NCP's obligation is **\$562** per month (\$595 - \$33).

30) Kansas

Kansas's primary formula⁹⁸ includes an optional parenting time adjustment based on the percentage of the nonresidential parent's time with custody of the child "[i]f the child spends 35% or more of the child's time with the parent not having primary residency."⁹⁹

Each parent's gross income is adjusted for maintenance or child support payments paid or received. The resulting adjusted incomes are combined, and each parent's percentage share is determined. The combined income, number of children, and children's ages are applied to the schedule to determine the basic obligation,¹⁰⁰ and each parent's proportionate share of the obligation is calculated. The calculation also establishes a parenting time adjustment percentage based on the noncustodial parent's (NCP) percent of time with the child.¹⁰¹ The NCP's share of the obligation is multiplied by the parenting time credit percentage, and the result is deducted from the NCP's share. The formula next determines health insurance premiums, and proportions the total; it does the same for work-related childcare costs. Once those amounts are added to each parent's obligation, the parents receive a credit for any payments made toward insurance or childcare. Deviations may be made for a variety of logistical and financial reasons.

Hypothetical: Assume Parent A/Custodial Parent (A) earns a monthly gross income of \$2,000, and Parent B/NCP (B) earns a monthly gross income of \$4,000. Assume they share one *six-year-old* child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month and a health insurance premium of \$100.

Assuming there are no adjustments, the parents' combined adjusted income is \$6,000 (\$2,000 + \$4,000). A's percentage share of the income is 33% ($\$2,000 \div \$6,000$), and B's share is 67% ($\$4,000 \div \$6,000$). Applying their combined income to the Schedule for one, six-year-old child yields a basic support obligation of \$947. A's proportionate share is \$313 ($\$947 \times .33$), and B's share is \$634 ($\$947 \times .67$). Because B has the child 40% of the time, B receives a 20% parenting time adjustment, which results in a credit of \$127 ($\$634 \times .2$). So A's obligation remains \$313, and B's is reduced to \$507 ($\$634 - \127). A's share of health insurance and childcare costs is \$66 ($(\$100 + \$100) \times .33$), and B's share is \$134 ($(\$100 + \$100) \times .67$). So PRP's new obligation is \$379 ($\$313 + \66), and NRP's obligation is \$641 ($\$507 + \134). But the NRP then receives a credit for paying those amounts, so his obligation is ultimately reduced to **\$441** per month ($\$641 - \200).¹⁰²

31) Minnesota

⁹⁸ See Kansas Child Support Guidelines, App'x I.

⁹⁹ *Id.* IV.E.2.b.

¹⁰⁰ Kansas Child Support Guidelines, App'x II. Note: Kansas's schedule has a third variable in addition to the combined income and number of children: the ages of the child(ren) subject to the order. Different age ranges are assigned different obligations, and then all amounts are combined.

¹⁰¹ These adjustments are fixed percentages based on the nonresidential parent's percentage of time with the child. For 35–39% of overnights, the NCP applies a 10% credit; for 40–44%, the credit is 20%, and for 45–49%, the credit is 30%.

¹⁰² Although it seems strange for the NRP to receive a credit for the entire amount of his payments for health insurance and childcare, rather than just for the PRP's share, example worksheets available for the Kansas Judiciary confirm this is correct.

Minnesota broadly defines “joint physical custody” as where “the routine daily care and control and the residence of the child is structured between the parties.”¹⁰³ Although Minnesota provides for a parenting time adjustment, “[i]f there is not a court order awarding parenting time, the court shall determine the child support award without consideration of the parenting expense adjustment.”¹⁰⁴

Each parent’s monthly income is adjusted for income from the child(ren)’s Social Security, veteran’s benefits, potential income, spousal maintenance other child support, and income for nonjoint children. The adjusted incomes are combined, each parent’s percentage share is determined. Their combined incomes and the number of children subject to the order are entered into the guideline¹⁰⁵ to determine the basic obligation, and the obligation is proportioned based on income shares. Next, the basic obligation is adjusted for parenting time and expense.¹⁰⁶ Each parent’s annual number of overnights (A_O, B_O), raised to the power of three, is multiplied by the *other* parent’s share of the obligation (B_S, A_S). The resulting number for the parent with more overnights (Parent B) is subtracted from the number for the parent with fewer overnights (Parent A); the difference is then divided by the sum of each parent’s exponential number of overnights to determine the obligor’s adjusted basic obligation:

$$\frac{(A_O)^3 \times (B_S) - (B_O)^3 \times (A_S)}{(A_O)^3 + (B_O)^3}$$

A negative result makes Parent A the obligor; a positive result makes Parent B the obligor unless B has more than 55% parenting time. Finally, the formula proportion costs of childcare, healthcare, and dental coverage, and the obligor’s obligation is reduced by amounts paid in excess of his or her share.

Hypothetical: Assume Parent B¹⁰⁷ (B) makes \$24,000 per year, and Parent A (A) makes \$48,000 per year. Assume they share one child, who spends 60% of overnights with B and 40% with A. Assume A pays a childcare cost of \$100 per month and a health insurance premium of \$100 per month.

Assuming no adjustments, the parents’ combined income is \$6,000 (\$2,000 + \$4,000). B’s percentage share is 33% (\$2,000 ÷ \$6,000), and A’s share is 67% (\$4,000 ÷ \$6,000). This results in a basic support obligation of \$885. B’s share of the obligation is \$292 (\$885 x .33), and A’s share is \$593 (\$885 x .67). B has the child for 219 overnights yearly (365 x .6), and A has the child for 146 overnights (365 x .4). So to calculate the parenting expense adjustment, A_O = 146, B_O = 219, B_S = \$292, and A_S = \$593.

$$\frac{(146^3) \times (\$292) - (219^3) \times (\$593)}{(146^3) + (219^3)}$$

Each parent’s number of overnights is raised to the third power, resulting in and 3,112,136 (146³) 10,503,459 (219³), respectively. A’s exponential number of overnights multiplied by B’s percentage share of the income and becomes 908,743,712 (3,112,136 x \$292); B’s exponential share of overnights times A’s share of the income is 6,228,551,187 (10,503,459 x \$593). The difference is -5,319,807,475, and divided by 13,615,595, the result is -\$391. The negative result

¹⁰³ MINN. STAT. § 518.003(3)(d).

¹⁰⁴ *Id.* § 518A.36, subd. 2(b).

¹⁰⁵ *Id.* § 518A.35.

¹⁰⁶ *See id.* § 518A.36.

¹⁰⁷ Because Minnesota’s parenting time calculation describes Parent A as the parent with fewer overnights, the parents appear in the opposite order.

means A is the obligor, and A's adjusted support obligation is \$526 (\$885 - \$359). Because B's share of childcare and healthcare costs is \$66 (\$200 x .33) but A pays the full \$200, A receives a credit for payment of B's share, so A's final obligation is **\$460** (\$526 - \$66).

32) Missouri

Missouri defines "joint physical custody" as "significant, but not necessarily equal, periods of time during which a child resides with or is under the care and supervision of each of the parents [so] as to assure the child of frequent, continuing and meaningful contact with both parents."¹⁰⁸ Form 14 is used to calculate support.¹⁰⁹

Each parents' monthly gross income is adjusted for other spousal or child support. The adjusted incomes are proportioned, and the combined income is applied to the Child Support Guideline Review Schedule¹¹⁰ to determine a basic support obligation. Each parents' costs paid for child care, health insurance, or extraordinary medical or other costs are totaled and combined. The total additional child-rearing costs are combined with the basic support obligation, and then that amount is proportioned. The parent paying support then receives credit for payment of child-rearing costs in excess of his or her share. That parent also receives credit for a portion of his or her amounts expended to pay support during period of overnight visitation. The basic support obligation is multiplied by his or her adjustment percentage¹¹¹ based on the number of overnights to account for a portion of the amounts expended during periods of overnights.

Hypothetical: Assume Parent A/parent receiving support (A) earns a monthly gross income of \$2,000, and Parent B/parent paying support (B) earns a monthly gross income of \$4,000. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month and a health insurance premium of \$100 per month.

Assuming no adjustments, the parents' combined income is \$6,000 (\$2,000 + \$4,000). A's percentage share is 33% (\$2,000 ÷ \$6,000), and B's share is 67% (\$4,000 ÷ \$6,000). This results in a basic support amount of \$970. The total child-rearing cost is \$200 (\$100 + \$100), which increases the total obligation to \$1,170 (\$970 + \$200). A's share is \$386 (\$1,170 x .33), and B's share is \$784 (\$1,170 x .67). Credit for B's payment of the child-rearing costs reduces the obligation to \$584 (\$784 - \$200). Further, B has the child for 146 overnights (365 x .4), which results in adjustment of 27% and a credit of \$262 (\$970 x .27). B's final obligation to A is **\$322** per month (\$584 - \$262).

33) New Jersey

Where a shared parenting arrangement exists, or each parent has the child(ren) for at least 28% of overnights, New Jersey uses a separate worksheet to calculate support.¹¹²

¹⁰⁸ MO. REV. STAT. § 452.375(1)(3).

¹⁰⁹ See *Form No. 14 Child Support Amount Calculation Worksheet* (Jan. 2017), <https://www.courts.mo.gov/file.jsp?id=114613>.

¹¹⁰ *Child Support Guideline Review Schedule* (Jan. 1, 2017), <https://www.courts.mo.gov/file.jsp?id=114615>.

¹¹¹ *Directions, Comments for Use and Examples for Completion of Form No. 14 8* (Mar. 2019), <https://www.courts.mo.gov/file.jsp?id=114614>.

¹¹² N.J. R. Prac., App'x IX-B. For the Shared Parenting Worksheet, see App'x IX-D or https://www.njcourts.gov/forms/10727_app9d.pdf.

The worksheet begins by adjusting each parent's *weekly* gross income for retirement contributions, alimony, taxes, union dues, other child support, costs for other dependents, nontaxable income, and government benefits to the child. The adjusted incomes are combined, percentage shares are determined, and the schedule¹¹³ prescribes the basic support obligation. Then, each parent's share of overnights with the child(ren) is calculated. The share of overnights of the Parent of Alternative Residence (PAR) is multiplied by the basic obligation, 0.38, and 2 to determine the PAR's shared parenting *fixed* expenses. This amount is added to the basic support obligation and proportioned between the parents. Next, the PAR's shared parenting *variable* expenses is his or her share of the overnights times the basic obligation from the schedule times 0.37. The result is subtracted from the PAR's share for an adjusted support amount. Expenses for childcare, health insurance, and extraordinary medical or other expenses are totaled, and the PAR's share is determined. The amount paid by the PAR toward those expenses is totaled and either increases or decreases his or her obligation. The calculation finally adjusts for other dependents and applies a self-reserve test.

Hypothetical: Assume the Parent A/Parent of Primary Residence (A) earns a monthly gross income of \$2,000, or \$462 per week, and Parent B/PAR (B) earns a monthly gross income of \$4,000, or \$923 per week. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month, or \$23 per week, and a health insurance premium of \$100 per month, or 23 per week.

Assuming no adjustments, the parents' combined *weekly* income is \$1,385 (\$462 + \$923). A's share of the income is 33% ($\$462 \div \$1,385$), and B's share is 67% ($\$923 \div \$1,385$). Using the schedule, the basic support obligation is \$282. B's shared parenting fixed expenses is \$86 ($\$282 \times .4 \times .38 \times 2$), so the shared parenting obligation is \$368 ($\$282 + \86). A's share of that amount is \$121 ($\$368 \times .33$), and B's share is \$247 ($\$368 \times .67$). B's shared parenting variable expenses is \$42 ($\$282 \times .4 \times .37$), so B's adjusted basic support amount is \$119 ($\$247 - \$86 - \42). Childcare and health insurance costs \$46 ($\$23 + \23), and B's share of the childcare and health insurance expenses is \$31 ($\$46 \times .67$). Because B pays A's share, \$15 ($\$46 \times .33$), his obligation is adjusted and B's obligation is \$104 per week ($\$119 - \15), i.e., **\$452** monthly.

34) Ohio

Ohio very generally defines "shared parenting" as an arrangement where "parents share . . . all or some of the aspects of physical and legal care of their children." Its child support worksheet includes a parenting time credit for any parent who has the child(ren) for ninety overnights, or 25%.¹¹⁴

Each parent's *annual* gross income is adjusted for overtime, bonuses, commissions, self-employment income, other dependents, and health insurance. The resulting adjusted annual gross incomes are combined, and each parent's percentage share is determined. Then, each parent's adjusted gross income is entered into the schedule to determine each parent's individual basic obligation, and the parents' combined adjusted income is entered to determine the combined obligation. Each parent's share of the combined obligation is determined, and the lesser amount

¹¹³ *Id.* App'x IX-F.

¹¹⁴ See *Sole/Shared Parenting Child Support Computation Worksheet* (Mar. 2019), <http://www.butlercountycourt.org/content/documents/DR624.pdf>; *Child Support Guideline Manual* (Jan. 7, 2019), <https://www.mcoho.org/JFS-Child-Support-Manual.pdf>. Note: The Basic Child Support Schedule is found in the Manual.

of that share and their individual obligation from the schedule becomes that parent's obligation. For a parent with parenting time that equals or exceeds ninety overnights, their obligation is multiplied by 10%. Next, childcare expenses are totaled and proportioned. And each parent's final adjusted support obligation is their previous obligation, minus 10% of that number, minus any benefits received by the child(ren), and minus any excess amount paid for childcare beyond that parent's share.

Hypothetical: Assume Parent A (A) earns a monthly gross income of \$2,000, or \$24,000 annually, and Parent B (B) earns a monthly gross income of \$4,000, or \$48,000 annually. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month, or \$1,200 annually, and a health insurance premium of \$100, or \$1,200 annually.

B's gross income is reduced by the yearly health insurance premium, so B's adjusted annual income is \$46,800 (\$48,000 - \$1,200), and A's income remains \$24,000. Their combined income is \$70,800 (\$46,800 + \$24,000). A's percentage share of the income is 34% ($\$24,000 \div \$70,800$), and B's share is 66% ($46,800 \div 70,800$). A's individual obligation from the schedule is \$3,066, and B's individual obligation is \$7,774. Their combined obligation is \$10,002; A's share of that amount is \$3,401 ($\$10,002 \times .34$), and B's share is \$6,601 ($\$10,002 \times .66$). Using the lesser of the two amounts, A's obligation is \$3,066, and B's obligation is \$6,601. Each parent's obligation is multiplied by 10% to determine a credit for parenting time; A's credit is \$307 ($\$3,066 \times .1$), and B's credit is \$660 ($\$6,601 \times .1$). Because B pays all \$1,200 of the childcare expenses, even though A's share is \$408 ($\$1,200 \times .34$), B receives a credit of \$408. Ultimately, A's adjusted obligation is \$2,759 ($\$3,066 - \307), or \$230 monthly, and B's adjusted obligation is \$5,533 ($\$6,601 - \$660 - 408$) **(\$461 monthly)**.

35) Oregon

Oregon's child support calculation provides for a parenting time credit¹¹⁵ and uses one worksheet for all calculations.¹¹⁶ Notably, Oregon's calculation accommodates "joint children attending school age 18 to 20."¹¹⁷

Each parent's monthly gross income is adjusted for spousal support, union dues, the cost of his or her own health insurance, and expenses for nonjoint children. Each parent's percentage share of their combined income is determined, and a self-support reserve is used for determining each parent's available income to ensure their obligations do not exceed the respective threshold. The combined income is applied to the obligation scale¹¹⁸ to determine the basic obligation, and each parent's share is proportioned. For each parent, the lesser of that share and the income available for support is that parent's basic obligation. The formula next totals and proportions child care costs, health insurance coverage, cash medical support where health insurance is unavailable. Each parent's share is added to their respective support obligations. Next, each

¹¹⁵ OR. ADMIN. R. 137-050-0730.

¹¹⁶ See *Child Support Worksheet* (June 1, 2019), <https://www.doj.state.or.us/wp-content/uploads/2017/06/csf020910.pdf>.

¹¹⁷ *Id.*

¹¹⁸ *Oregon Scale of Basic Child Support Obligations*, <https://www.doj.state.or.us/wp-content/uploads/2017/06/scale98.pdf>.

parent receives a parenting time credit percentage.¹¹⁹ And then the basic obligation is multiplied by the number of minor children, divided by the total number of children (including children aged 18–20 in school), and multiplied by each parent’s parenting time credit percentage. The result is each parent’s parenting time credit. Subtracted from each parent’s obligation is the parenting time credit and actual amounts paid for childcare and health insurance. From there, Oregon’s calculation isolates the amount owed for *minor* children, considers benefits received by the child, and other cash medical support.

Hypothetical: Assume Parent A/Mother (A) earns a monthly gross income of \$2,000, and Parent B/Father (B) earns a monthly gross income of \$4,000. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month and a health insurance premium of \$100.

Assuming no adjustments, the parents’ combined income is \$6,000 (\$2,000 + \$4,000). A’s percentage share is 33% ($\$2,000 \div \$6,000$), and B’s share is 66% ($\$4,000 \div \$6,000$). The basic support obligation is \$754. A’s share is \$249 ($\$754 \times .33$), and B’s share is \$505 ($\$754 \times .67$). A’s share of the childcare and health insurance costs is \$66 ($\$200 \times .33$), and B’s share is \$134 ($\$200 \times .67$). Adding those shares, A’s obligation becomes \$315 ($\$249 + \66), and B’s obligation becomes \$639 ($\$505 + \134). A has the child for 219 overnights ($365 \times .6$), so A’s parenting time credit percentage is 67.68% and the resulting credit is \$510 ($\$754 \times 1 \div 1 \times .6768$). B has the child for 146 overnights ($365 \times .4$), so B’s credit percentage is 32.32% and the resulting credit is \$244 ($\$754 \times 1 \div 1 \times .3232$). A’s support after subtracting parenting time, - \$195 ($\$315 - \510), and B’s support after credits is **\$195** ($\$639 - \$244 - \$100 - \100).

36) Pennsylvania

In Pennsylvania, “[w]hen the children spend 40% or more of their time during the year with the obligor, a rebuttable presumption arises that the obligor is entitled to a reduction in the basic support obligation to reflect this time.”¹²⁰ Pennsylvania uses one child support worksheet for all child support calculations.¹²¹

Each parent’s monthly gross income is adjusted for certain deductions, and resulting adjusted incomes are combined. The combined income and number of children are entered into the schedule¹²² to determine the basic support obligation. Each parent’s share of the obligation is his or her percentage share of the combined income multiplied by the basic obligation. To calculate the shared custody adjustment, 30% is subtracted from the percentage of time the obligor spends with the child(ren), and the result is subtracted from the obligor’s percentage share of the parents’ combined income. The reduced percentage is multiplied by the basic obligation to determine the obligor’s adjusted support obligation. The obligor’s share of expenses for childcare, health insurance, spousal support, and additional expenses is totaled, and the obligee’s share of the health insurance premium is deducted. The result is combined with the obligor’s adjusted obligation.

¹¹⁹ See OR. ADMIN. R. 137-050-0730; *Parenting Time Credit* (July 1, 2013), <https://www.yumpu.com/en/document/view/48692673/137-050-0730-parenting-time-credit-oregon-child-support-program>.

¹²⁰ PENN. R. CIV. P. NO. 1910.16-4(c)(1).

¹²¹ *Rule 1910.16-4 Support Guidelines: Calculation of Support Obligation*, https://www.wikiform.org/wp-content/uploads/2013/12/ChildSupportGuidelinesWorksheet_3.pdf.

¹²² PENN. R. CIV. P. NO. 1910.16-3.

Hypothetical: Assume Parent A/Obligee (A) earns a monthly gross income of \$2,000, and Parent B/Obligor (B) earns a monthly gross income of \$4,000. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month and a health insurance premium of \$100.

Assuming no adjustments, the parents' combined income is \$6,000 (\$2,000 + \$4,000), and the basic support obligation is \$1,071. A's percentage share is 33% ($\$2,000 \div \$6,000$), and B's share is 66% ($\$4,000 \div \$6,000$). A's share of the obligation is \$353 ($\$1,071 \times .33$), and B's share is \$718 ($\$1,071 \times .67$). B's 40% of parenting time is reduced by 30%. The remaining 10% is subtracted from B's percentage share of the income. Then, the remaining 57% is multiplied by the basic obligation, so B's adjusted obligation is \$610 ($\$1,071 \times .57$). B's shares of the childcare and health insurance costs are each \$67 ($\$100 \times .67$). A's share of each is \$33 ($\$100 \times .33$). B's ultimate obligation is **\$711** per month ($\$610 + \$67 + \$67 - \33).

37) Tennessee

Tennessee's defines "standard parenting" as a case where the child(ren) spent more than 50% of the time with the "Primary Residential Parent" (PRP).¹²³ The child(ren) live with the "Alternative Residential Parent" (ARP) with whom the child(ren) lives less than half of the time.¹²⁴ The regulations allow for a parenting time adjustment to the basic child support obligation.¹²⁵

The formula¹²⁶ adjusts for federal benefits received for a child, self-employment taxes, and credits for payments made on behalf of in-home and out-of-home children not subject to the order. The result is each parent's adjusted gross income. The formula determines a total adjusted income and each parent's percentage share. The parents' combined income and number of children are applied to the schedule to determine a basic support obligation; this amount is entered under the PRP only. This obligation is multiplied by the ARP's percentage share of the income; the PRP's share is \$0. Next, the worksheet averages the ARP's average, recorded in days. The Guidelines presume children will stay with the ARP for a minimum of eighty days per year, so these adjustments may be used to reduce or increase the ARP's obligation due to lack (i.e., sixty-eight days or less) or abundance (i.e., ninety-two days or more) of parenting time. From each parent's share of the obligation, the lack-or-abundance credit¹²⁷ should be subtracted or added, as appropriate to determine each parent's adjusted BCSO.

¹²³ TENN. COMP. R. & REGS. 1240-02-04-.01(24), (21).

¹²⁴ *Id.* 1240-02-04-.01(4).

¹²⁵ *Id.* 1240-02-04-.01(18).

¹²⁶ *Id.* 1240-02-04-.08 to -.09 (providing instructions, worksheets and the Child Support Schedule). Note: The Child Support Schedule was amended by 2020 TENN. REG. TEXT 526643; the amendments are effective beginning May 10, 2020. No other amendments relevant to this memorandum were made.

¹²⁷ To calculate a credit for parenting time to *decrease* the BCSO for abundance of parenting time, multiply .0109589 ($2/182.5$) by the parenting time from line 5 to determine a "variable multiplier." Then, multiply the variable multiplier by the amount of the parents' combined BCSO to determine the adjusted BCSO. Next, subtract the combined BCSO from the adjusted BCSO to determine the child-rearing expenses associated with the ARP's additional parenting time. Finally, prorate the additional expenses by multiplying the PRP's PI from line 3 by the additional expenses. The PRP's share is applied as an adjustment against the ARP's share of the BCSO by subtracting the PRP's share of the additional expenses from the ARP's share of the BCSO from line 4a. To *increase* the ARP's BCSO for lack of parenting time, divide the number of days (less than sixty-nine) by 365 to determine a multiplier. Then, multiply that multiplier by the ARP's share of the BCSO from line 4a. This increased share is added to the ARP's share of the BCSO.

Next, each parent's additional expenses paid for health insurance, uninsured medical expenses, and work-related childcare are totaled and proportioned. Multiply each parent's percentage share of income by the *other* parent's total additional expenses, and add each parent's share to his or her share of the adjusted BCSO to determine their respective adjusted obligations. The parent with the larger obligation pays the difference to the other parent.

Hypothetical: Assume Parent A/Mother (A) earns a monthly gross income of \$2,000, and Parent B/Father (B) earns a monthly gross income of \$4,000. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month and a health insurance premium of \$100.

Assuming no adjustments, their combined adjusted income is \$6,000 (\$2,000 + \$4,000). A's percentage share of the income is 33% ($\$2,000 \div \$6,000$), and B's share is 67% ($\$4,000 \div \$6,000$). Applying their combined income to the schedule for one child yields a basic obligation of \$900. B's share of the obligation owed to A is \$603 ($\$900 \times .67$). Because B's parenting time is 146 days ($365 \times .4$), i.e., an abundance of parenting time, a credit is calculated to *decrease* the amount of support owed. The rounded variable multiplier is 1.6 ($.0109589^{128} \times 146$). So the adjusted basic obligation is \$1,440 ($\900×1.6). The difference, or the child-rearing expense associated with B's additional parenting time, is \$540 ($\$1,440 - \900). Because B also pays \$200 per month for health insurance and childcare but A's share is \$66 ($\$200 \times .33$), A's share is subtracted from B's obligation; B owes A **\$474** per month ($\$540 - \66).

38) Utah

Utah defines "joint physical custody" as an arrangement where "the child stays with each parent overnight for more than 30% of the year, and both parents contribute to the expenses of the child in addition to paying child support."¹²⁹ Where such an arrangement exists, Utah uses a separate calculation to determine support obligations.¹³⁰

Each parent's gross monthly income is reduced by costs paid for previous alimony, child support, or support for other dependents. The resulting adjusted gross incomes are combined, and that amount is applied to the Child Support Obligation Table¹³¹ to determine the basic support obligation. Then the formula determines each parent's percentage share of the income and resulting shares of the basic obligation. For the parent with fewer overnights, the number of overnights greater than 110 but less than 131 is multiplied by 0.0027; the result is multiplied by the basic obligation and then subtracted from that parent's share of the obligation. Where the parent with fewer overnights has more than 131 overnights, the number of overnights exceeding 130 is multiplied by 0.0084; the result is multiplied by the basic obligation and then subtracted from that parent's obligation after the first multiplier was applied. The result is the obligor's obligation.¹³²

¹²⁸ Or $2 \div 182.5$.

¹²⁹ UTAH STAT. § 78B-12-102(15).

¹³⁰ See UTAH STAT. § 78B-12-208; *Child Support Obligation Worksheet* (Nov. 25, 2019), https://www.utcourts.gov/resources/forms/ch_support/1020FA_Child_Support_Worksheet_Joint_Custody.pdf.

¹³¹ UTAH STAT. § 78B-12-301.

¹³² Note: Expenses for health insurance and childcare may be considered by the court and ultimately adjust the obligation. Because Utah calls for the parents to split those costs equally, the obligor's award may increase or decrease accordingly. See *id.* § 78B-12-212, -214.

Hypothetical: Assume Parent A/Mother (A) earns a monthly gross income of \$2,000, and Parent B/Father (B) earns a monthly gross income of \$4,000. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month and a health insurance premium of \$100.

Assuming no adjustments, the parents' combined income is \$6,000 (\$2,000 + \$4,000), which results in a basic support amount of \$745. A's percentage share of the income is 33% ($\$2,000 \div \$6,000$), and B's share is 67% ($\$4,000 \div \$6,000$). So A's share of the basic obligation is \$246 ($\$745 \times .33$), and B's share is \$499 ($\$745 \times .67$). Because B has fewer overnights, 146 ($365 \times .4$), he is the presumed obligor. B's has twenty overnights greater than 110 and less than 131; this results in a credit multiplier of 0.054 ($20 \times .0027$), and a credit of \$40 ($\$745 \times .054$). This reduces B's obligation to \$459 ($\$499 - \40). For the sixteen overnights B has greater than 130, he receives a credit multiplier of 0.168 ($20 \times .0084$), which results in a credit of \$125 ($\$745 \times .168$), and F's final obligation is **\$334** ($\$459 - \125).

D. States Using an Initial Multiplier Without Express Consideration of Parenting Time

39) Maine

Maine defines "shared parental rights and responsibilities" as an arrangement where "most or all aspects of a child's welfare remain the joint responsibility and right of both parents, so that both parents retain equal parental rights and responsibilities."¹³³ Although its calculation¹³⁴ adjusts parents' obligations when parents provide "substantially equal care," this term is rather unhelpfully defined as an arrangement where "both parents participate substantially equally in the child's total care, which may include, but is not limited to, the child's residential, educational, recreational, childcare and medical, dental and mental health care needs."¹³⁵ Thus, there is no clear instruction on the meaning of "*substantially equal*." This description, however, seems more restrictive than states who allow for adjustments based on specific percentages of overnights within specified windows of time.

Maine's calculation begins with each parent's *yearly* gross income. Those amounts are adjusted for spousal or child support payments made, and the noncustodial parent's (NCP) income may be further adjusted for other children living in his or her residence. The parents' resulting adjusted incomes are then combined, and each parent's share of the income is determined. The combined income and number of children are entered into the schedule¹³⁶ to find the basic obligation. That amount is multiplied by the number of children subject to the order to determine the NCP's basic *weekly* support. *Weekly* expenses for health insurance, childcare, and extraordinary medical expenses are added to the basic weekly obligation for a total weekly amount. Each parent's share of that total is calculated, and the NCP's share is reduced by direct payments made for weekly expenses. The result is the NCP's obligation.

¹³³ ME. REV. STAT. tit. 19-A § 1501(5).

¹³⁴ See *Child Support Worksheet* (Aug. 2016), <https://www.maine.gov/dhhs/ofi/dser/pdf/child-support-worksheet-8-16.pdf>.

¹³⁵ ME. REV. STAT. tit. 19-A § 2001(8-A).

¹³⁶ See *Schedule of Basic Child Support Obligations* (Jan. 2017), https://www.courts.maine.gov/fees_forms/forms/pdf_forms/fm/fm-084-child-support-table.pdf.

Where parents provide substantially equal care, a supplemental calculation is used.¹³⁷ First, the higher income parent's (HIP) percentage share of the income is multiplied by the basic weekly obligation. Next, the basic weekly obligation is multiplied by 1.5 to determine the enhanced weekly support entitlement. Each parent's share of the entitlement is calculated, and the lower income parent's (LIP) result is subtracted from the HIP's result to determine the enhanced support obligation. The lesser of the HIP's share of the basic obligation and the enhanced support obligation becomes the presumptive parental support obligation. The HIP receives credit for payments made toward health insurance, childcare, and extraordinary medical expenses, and the resulting amount is the HIP's total weekly support obligation.

Hypothetical: Assume Parent A/Primary Care Provider/LIP (A) earns a monthly gross income of \$2,000, or \$24,000 yearly, and Parent B/NCP/HIP (B) earns a monthly gross income of \$4,000, or \$48,000 yearly. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month, or \$23 per week, and a health insurance premium of \$100, or \$23 per week.

Because there are no adjustments, the parents' *annual* combined adjusted income is \$72,000 (\$24,000 + \$48,000). A's percentage share is 33%, and B's percentage share is 67%. The Schedule prescribes a *weekly* obligation of \$217. The total weekly expense on health insurance and childcare is \$46 (\$23 + \$23). That amount is added to the basic obligation and results in a weekly obligation of \$263 (\$217 + \$46).

Continuing on the supplemental worksheet, B's share of the basic obligation is \$145 ($\$217 \times .67$), and A's share is \$22 ($\$217 \times .33$). B receives a credit for paying the extra expenses, so B owes \$130 ($\$176 - \46). (Note: if the 40/60% arrangement does not constitute "substantially equal care," the NCP owes \$130.) Assuming the 40%/60% arrangement constitutes "substantially equal care," B's share of the basic obligation is \$145 ($\$217 \times .67$), and B's enhanced support entitlement is \$326 ($\217×1.5). A's share of the enhanced entitlement is \$108 ($\$326 \times .33$), and B's share is \$218 ($\$326 \times .67$). The enhanced support obligation is \$110 ($\$218 - \108). Because B's share of the enhanced obligation is less than the share of the basic obligation, \$110 is the presumptive obligation. Because B pays for health insurance and childcare, A's share of those expenses, \$15 ($\$46 \times .33$) is deducted from the B's obligation, so B owes \$95 per week, or **\$413** per month ($\$110 - \15).

E. Algebraic Formula

40) California

Under California's Statewide Unified Guideline, "courts are required to calculate child support according to an algebraic formula based on the parents' incomes and custodial time with the child."¹³⁸ The formula to calculate support for one child is:

¹³⁷ See *Supplemental Child Support Worksheet* (Aug. 2016), https://www.courts.maine.gov/fees_forms/forms/pdf_forms/fm/FM-040-SA,%20Child%20Support%20Supp.Wksht,%20Single%20Tier%20Rev.%206.29.16.pdf.

¹³⁸ BENCHGUIDE 201: CHILD AND SPOUSAL SUPPORT 201-30, CALIF. JUDGES BENCHGUIDE (2015), http://www.sblawlibrary.org/uploads/7/3/1/1/7311175/bg201__002_.pdf.

$$CS = K \times [HN - (H\%)(TN)].^{139}$$

CS = child support
K = amount of both parents' income to be allocated for support (see below)
HN = high earner's monthly disposable income
H% = percentage of time the high earner has physical custody
TN = parties' total net monthly disposable income

When the high-earner's parenting time (H%) is less than or equal to 50%, $K = (1 + H\%) \times F$. When H% is greater than 50%, $K = (2 - H\%) \times F$. F represents a prescribed fraction based on the parents' total net monthly income:

Total Net Income <u>Per Month</u>	<u>F = Fraction</u>
\$0-800	$0.20 + TN/16,000$
\$801-6,666	0.25
\$6,667-10,000	$0.10 + 1,000/TN$
Over \$10,000	$0.12 + 800/TN$

Further, adjustments are made to the final child support obligation by multiplying the obligation by a percentage based the number of children. If the amount calculated under the formula results in a positive number, the higher-earner is the obligor. If the amount calculated results in a negative number, the lower-earner is the obligor and owes the absolute value of that amount.

Hypothetical: Assume Parent A (A) earns a monthly gross income of \$2,000, and Parent B (B) earns a monthly gross income of \$4,000. Assume they share one child, who spends 60% of overnights with A and 40% with B. Assume B pays a childcare cost of \$100 per month, and a health insurance premium of \$100. Note: B is the high-earner.

K is $.35 [(1 + .4) \times .25]$. Assuming no adjustments,¹⁴⁰ HN is \$4,000. Because B has custody 40% of the time, H% = 40%. TN is \$6000 (\$2,000 + \$4,000). So CS = $.35 \times [(\$4,000 - (40\% \times \$6,000))]$, or **\$560** per month.

II. Percentage of Income/Obligor Income Model

In the Percentage of Income Model, payment is determined using a percentage of only the noncustodial parent's income; seven states use this model.¹⁴¹ Four use a flat percentage that remains consistent at different income levels: Alaska, Mississippi, Nevada, and Wisconsin.¹⁴² Three use a varying percentage that changes according to income: Arkansas, North Dakota, and Texas.¹⁴³

¹³⁹ CAL. FAM. CODE § 4055. Note: California's actual formula is incorrect. Errors have been corrected.

¹⁴⁰ *Id.* § 4059. Adjustments operate similarly to other states.

¹⁴¹ *Child Support Guideline Models*, *supra* note 133.

¹⁴² *Id.*

¹⁴³ *Id.*

A. Flat Percentage Model Example

41) Alaska

Alaska separately calculates support obligations for “shared physical custody,” arrangements where children live with each parent for at least 30% of the year.¹⁴⁴ It uses the Shared Custody Child Support Calculation worksheet along with the guidelines.¹⁴⁵ Each parent’s adjusted annual income up to \$126,000 is multiplied by a denominator that gradually increases as the number of children increases to determine each parent’s annual support amount. After, multiply those amounts by the percentage of time the *other* parent will have physical custody. The difference between the two should be multiplied by 1.5 and recorded in the parent’s column with the larger amount. Between that amount and the original annual support amount, the smaller amount is what the obligor parent owes to the other.

B. Varying Percentage Model Example

1) North Dakota

North Dakota only has one worksheet to calculate varies the percentage of child support based on the obligor’s annual net income.¹⁴⁶ The worksheet first determines a parent’s gross annual income and then adds other gross annual income including children’s benefits, military subsistence, spousal support, unemployment or workers’ compensation benefits, Social Security benefits, pensions/veteran’s benefits/retirement, refundable tax credits, dividends and interest, and in-kind income. It also adds the annual net income from self-employment to arrive at a total gross annual income. Then, the formula subtracts annual deductions from taxes, health insurance and other medical expenses, retirement compensation, required employee expenses, etc. This results in a total net annual income. This number is divided by twelve. Using this amount and the number of children for whom support is determined, an amount is determined using the statutory guidelines.¹⁴⁷

In arrangements establishing “equal residential responsibility,” where equal times are court-determined, each parent should complete a separate worksheet and the parent owing the greater obligation will pay the other parent the difference between their support obligations.

III. Melson Formula

The Melson formula calculates payment using factors that consider basic parental requirements; it is a variation of the Income Shares Model that aims at meeting both children’s and parents’ needs.¹⁴⁸ Three states use this model: Delaware, Hawaii, and Montana.¹⁴⁹

¹⁴⁴ AK. R. CIV. PROC. 90.3(f)(1).

¹⁴⁵ *Shared Custody Child Support Calculation*, AK.GOV (last visited Feb. 17, 2020), <https://public.courts.alaska.gov/web/forms/docs/dr-306.pdf>; see also *Child Support Guidelines Affidavit*, AK.GOV (last visited Feb. 17, 2020), <https://public.courts.alaska.gov/web/forms/docs/dr-305.pdf>.

¹⁴⁶ *Child Support Guidelines Worksheet*, ND.gov (last visited Feb. 18, 2020), <https://childdsupport.dhs.nd.gov/sites/default/files/Worksheet.pdf>. For guidelines, see N.D. CENT. CODE § 14-09-09.7 and N.D. ADMIN CODE § 75-02-04.1-01 through -10.

¹⁴⁷ See N.D. ADMIN CODE § 75-02-04.1-10.

¹⁴⁸ *Child Support Guideline Models*, *supra* note 133.

¹⁴⁹ *Id.*

A. Example: Hawaii

Hawaii uses its Child Support Guidelines Worksheet to calculate support obligations.¹⁵⁰ But where parents each have more than 143 overnights per year, an Extensive Time-Sharing Calculation Worksheet should be appended. There is also an Exceptional Circumstances Form that may be used where a parent requests a deviation from his or her obligation because child support exceeds 70% of the parent's net income, the parent supports additional children, or other exceptional circumstances.

First, parents' monthly gross income from all sources and the monthly net income (from the Table of Incomes) are entered. Use the total net income to determine the percentage each parent contributes to that total. The worksheet next adds child support needs (i.e., for child care and health insurance) to the base primary support (i.e., \$385 times the number of children) to determine a primary child support need. Each parent then receives a Standard of Living Adjustment (SOLA) from the Table of Incomes. From the total of those two amounts, the primary child support need is subtracted to find the remaining SOLA income. The SOLA income is multiplied by 10% per child up to 30% to determine a SOLA amount, which is then added to the primary child support need. Next, the resulting child support calculation is multiplied by the percentage each parent contributed to the total net income. Both parents' obligations are decreased by the amount paid for child care and health insurance.

The Extensive Time-Sharing Worksheet has sections to adjust support obligations to reflect equal and extensive time-sharing arrangements. Where each parent has the physical custody for more than 143 days yearly, both calculations should be made. For the equal time-sharing calculation, the support obligations from above are multiplied by six months. The parent with the larger support obligation would pay the other parent the difference in the two adjusted amounts. Where each parent has more than 143 overnights yearly, the number of overnights is determined for the parents with fewer total overnights. The support obligation from above is either decreased or increased by the equal time-sharing support amounts; it is decreased where the amounts are from the same parent and added where the amounts are for different parents. An adjustment is then calculated to accommodate the number of overnights exceeding 143 per year, which translates into a credit for the parent with few overnights. Ultimately, this second Worksheet provides for adjustments to support obligations where parents spend a minimum number of overnights with physical custody of the child(ren).

CONCLUSION

Although child support calculations vary across the country, broken down to their bare bones, many of the calculations operate more similarly than they initially seem. In the forty states (and the District of Columbia) using the Income Shares Model, a substantial majority consider parenting time and, in doing so, reduce the child support obligations for parents who have physical custody of their children more than a "standard" custody arrangement assumes. Because these parents duplicate expenses where their obligations are not adjusted for parenting time and because most states encourage parents to maximize parenting time where possible, it is therefore reasonable to reduce noncustodial parents' obligations to reflect deviations from standard custody arrangements. Because the majority of states already accommodate larger

¹⁵⁰ HAWAII CHILD SUPPORT GUIDELINES 2014 (last visited Feb. 18, 2020), https://www.courts.state.hi.us/docs/form/oahu/child_support/child_support_guidelines.pdf; *see also* HAW. REV. STAT. § 576D-7.

quantities of parenting time in their calculations, there are many examples available to compare and evaluate calculations to ensure Alabama's calculations promote the best interest of its children.