

Other states treatment of health insurance premiums in their Child Support Guidelines

State	How is cost determined?	Example	Deduction
MO	If there is a cost, the amount used is the actual cost for the child/ren if it is itemized. If not itemized, the child's pro rata share of costs of family coverage, over the cost of a single policy, may be used.	\$50 single coverage. \$170 family coverage. Difference for family coverage - \$120. If 3 children are covered, the cost of \$40 per child.	\$40
AZ	Only the amount of the insurance cost attributable to the children subject of the child support order shall be included. If coverage is applicable to other persons, the total cost shall be prorated by the number of persons covered.	same as above	\$40
SC	The portion of the health insurance premium that covers the children should be counted. Only the amount actually paid by the employee should be counted. If the additional child premium cannot be verified then the total amount of the premium should be divided by the total number of covered individuals.	Portion that covers dependents - \$120	\$120
NC	Only the portion of the premium attributable to the child is counted.	Portion that covers dependents - \$120	\$120
OR	The out of pocket costs for health care coverage is prorated and on the cost attributable for the joint child (ren) is counted.	Extra cost is \$120. The joint child pro rata share is \$40.	\$40
CT	Both parents are allowed to deduct from their gross income the full amount of any health insurance premiums paid by them for themselves and all of their legal dependents, including the child whose support is being determined.	\$170 family coverage.	\$170
D.C.	Amounts paid by either parent for health insurance premiums for a child subject to the support order are divided between the parents in proportion to their respective adjusted gross incomes and added to the parents' respective shares of the basic child support obligation. If a parent has family health insurance coverage in the parent's health insurance plan for a second family and the addition of the child who is subject to the support order does not result in an additional cost to the parent, no adjustment is made.	\$170 family coverage and there is no additional cost to add the additional child.	\$0
TN	Only the amount of the insurance cost attributable to the child(ren) subject of the order is included. If coverage attributable to the child(ren) cannot be verified, then the total cost of premium is pro rated by the number of persons covered so that only the cost attributable to the child(ren) subject of the order is considered. If health insurance is provided at no extra cost to the parent, no amount is included on the worksheet.	Cost attributable to the children is \$120	\$120
WI	No deduction for insurance premiums in the guidelines.		\$0

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Current AL GL	The total actual cost of the insurance premium is counted. It shall be divided between the parents in proportion to their adjusted gross income in the percentages indicated on the Guidelines form.	\$170 family coverage	\$170
<p>For comparison purposes we used a case scenario of the father being remarried and he and his wife having 2 children in the home. He is already paying \$170 for family coverage for 4 people. There is no additional cost to add the child at issue.</p>			