

To: Alabama Advisory Committee on Child Support Guidelines and Enforcement  
From: Jane Venohr, CPR  
Data: April 15, 2021  
RE: Follow-Up to March meeting on phase-out of SSR, high incomes, and arrears

Committee members requested followup information on:

- The incomes of cases in the ALECS data extract;
- Arrears owed among cases in the ALECS data extract;
- Example of guidelines worksheet where self-support reserve test would not have to be computed for every guidelines calculation; and
- Comparisons using a 75%, 80% and 85% work incentive with the self-support reserve (SSR).

### *Information from ALECS Data Extract*

#### *Background of Data Sample*

Federal regulation requires the analysis of case file data on guidelines deviations, income imputation, payments, and other information be considered in a state's guidelines review. Findings from the case file review have been reported in a September briefing and the September report. Case file data were obtained from an extract of all intrastate orders that became effective in calendar year 2018 and were still open in calendar year 2019, which is the sample payment year. This criteria resulted in an extract of 7,046 orders. Information about the guidelines calculation, including the incomes of the parties used to calculate support, were available for 2,308 orders. The data are informative to orders in the government child support caseload, but do not contain information for non-government cases, which tend to be higher incomes.

#### *Very High Incomes*

The proposed changes to the schedule vary by income level and number of children because the economic data does not indicate uniform, across-the-board changes over time. The increase to the schedule amount is 10 percent or more for combined adjusted gross incomes above \$12,600 for one child; \$7,100 for two children; and \$6,800 per month for three or more children. Several studies of child-rearing expenditures (*i.e.*, the USDA study,<sup>1</sup> the fourth Betson-Rothbarth study,<sup>2</sup> and the fifth Betson-Rothbarth study,<sup>3</sup> which forms the basis of the proposed schedule). In general, the increases become larger with more income for one child; and fluctuate between 8 and 11 percent for two children until a combined adjusted gross income of \$11,700 per month than becomes increasing larger with more income.

Only one percent of the orders in the ALECS data extract with guidelines income information available are in the area of the updated schedule where the increase would be at least 10 percent. Among these orders, the average combined gross income is \$18,123 per month and the median combined gross income is \$11,136 per month. The average is driven

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<sup>1</sup> Lino, Mark. (2017). *Expenditures on Children by Families: 2015 Annual Report*. U.S. Department of Agriculture, Center for Nutrition and Policy Promotion. Miscellaneous Publication No. 1528-2015, Washington, D.C. Retrieved from <http://www.cnpp.usda.gov/publications/crc/crc2012.pdf>;

<sup>2</sup> Betson, David M. (2010). "Appendix A: Parental Expenditures on Children." In Judicial Council of California, *Review of Statewide Uniform Child Support Guideline*. San Francisco, CA. Retrieved from <http://www.courts.ca.gov/partners/documents/2011SRL6aGuidelineReview.pdf>.

<sup>3</sup> Betson, David M. (2021). "Appendix A: Parental Expenditures on Children." In Venohr, Jane and Matyasik, Savannah. (March 2021.) *Review of the Arizona Child Support Guidelines: Findings from the Analysis of Case File Data and Updating the Child Support Schedule*. Report to the Arizona Supreme Court Administrative Office of the Courts.

up due to a few outliers with very high incomes. At the median income, the increase is closer to 10 percent. Most are for one child.

The maximum schedule increase is: 22% for one child; 29% for two children; and 32% for three children. They occur at the highest incomes considered in the schedule (combined adjusted gross income of \$20,000 per month) or just below the highest incomes.

### Arrears

One reason that federal regulation requires the consideration of the subsistence needs of the obligated parent is because most arrears are generally unpaid largely because the majority are owed by very low-income parents who not have the ability to pay them.<sup>4</sup> Almost a third (31%) of all orders analyzed had arrears at the time of order establishment. (The amount of arrears accrued after the order effective date was not analyzed.) Among those owing arrears, the average arrears owed was \$8,842 and the median amount of arrears owed was \$4,496. For those in arrears and who had income information available, the average and median guidelines income was \$1,852 and \$1,387 per month. For those in arrears, the amount of arrears owed was less than one month of the obligated parent's guidelines income for 31% of orders with guidelines income information available. On average, arrears was 2.5 times the parent's income used for the guidelines calculation. The amount of arrears when the order became effective did not vary significantly with income. This suggests that arrears accumulate more afterwards and for lower incomes.

In general, the more arrears the poorer the payment statistics. For example, 90 percent of orders had payments when arrears were less than \$1,000 and 76 percent had payments when arrears were more than \$10,000. Still another example, the percentage of current support paid was 65 percent when arrears was less than \$1,000 and 56 percent when arrears were more than \$10,000.

### Comparison of Alternative Work Incentives

The work incentive is included such that not every additional dollar of gross income is assigned to child support. It recognizes that some of the gross income must go to payroll taxes and that there is no economic incentive to earn more if every additional dollar of income is assigned to child support. The options considered are: 70 percent, 75 percent, 80 percent, and 85 percent of the difference between the parent's gross income and the SSR. They are shown in the table below and numbered to be consistent with options presented in the March memorandum.

|  | Adjustment<br>in Schedule<br>or<br>Worksheet | Amount of SSR  | Amount of Additional Income Assigned to<br>Child Support  |
|--|--|--|---|
| Option B.1<br>Option B.1(a)<br>Option B.2<br>Option B.2(a)<br>Option B.3<br>Option B.4 | Worksheet                                    | \$981 gross (2021<br>FPG adjusted for AI<br>incomes) | B.1: 100% of gross income > SSR<br>B.1a: 85% of gross income > SSR<br>B.2: 80% of gross income > SSR<br>B.2a: 75% of gross income > SSR<br>B.3: 70% of gross income > SSR<br>B.4: 50% of gross income > SSR |

<sup>4</sup> See U.S. Department of Health and Human Services. (Nov. 17, 2014). "Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs." Federal Register, vol. 79, no. 221. p. 68555. Retrieved from <https://www.gpo.gov/fdsys/pkg/FR-2014-11-17/pdf/2014-26822.pdf>.

Another option that is not shown is to use a different percentage for the number of children. For example, 70 percent could be used for one child, 75 percent for two children, and 80 percent for three or more children. The pro of this approach is it would increase the amount for more children. Without it, the same amount of support would be ordered for parents eligible for the SSR adjustment. The con of using these stepped percentages is that it complicates the worksheet (specifically, Line 12 of the proposed worksheet at the end of this document.)

| Scenario   | Obligated Parent's Income | Receiving Parent's Income | Add-ons |
|--|---------------------------|---------------------------|---------|
| 1. \$7.25/hr: current fed. min. wage               | \$1,257 <sup>5</sup>      | \$1,257                   | None    |
| 2. \$9.50/hr Proposed fed. min wage by summer 2021 | \$1,647                   | \$1,647                   | None    |
| 3. \$11.00/hr                                      | \$1,907                   | \$1,907                   | None    |
| 4. \$12.00/hr                                      | \$2,080                   | \$2,080                   | None    |
| 5. \$15.00/hr Proposed fed. min wage by 2025       | \$2,600                   | \$2,600                   | None    |
| 6. \$7.25/\$0                                      | \$1,257                   | \$0                       | None    |
| 7. \$9.50/\$0                                      | \$1,647                   | \$0                       | None    |
| 8. \$11.00/\$0                                     | \$1,907                   | \$0                       | None    |
| 9. \$12.00/\$0                                     | \$2,080                   | \$0                       | None    |

Note that a comparison of Scenario 1 (when both parents have income) and Scenario 6 (when the custodial parent has no income) for three children, illustrates another anomaly with including the SSR in the schedule (Option A.1). It can produce a higher order when the custodial parent has income. Many states (e.g., North Carolina) overcome this anomaly by providing that only the obligated parent's income should be considered when the obligated parent's income alone falls in the shaded area. The committee expressed reservations with the North Carolina approach at an earlier meeting.

<sup>5</sup> According to preliminary analysis, exactly one third of obligated parents had gross incomes equivalent to full-time (40 hours per week), minimum wage earnings (\$1,256-\$1,260 per month). Another 1% had income equivalent to 30-hours per week at minimum wage (\$942 per month) and 2% has income equivalent to 40-hours per week but assuming 4.3 weeks in a month instead of 4.33 weeks in a month. The receiving parent's income equaled the obligor's income in 56% of orders where the obligated parents' gross incomes was \$1,256 - \$1,260 per month. The receiving parent's income was zero in another 17% of orders where the obligated parent's gross income was \$1,256 - \$1,260 per month.

Figure 1: One Child

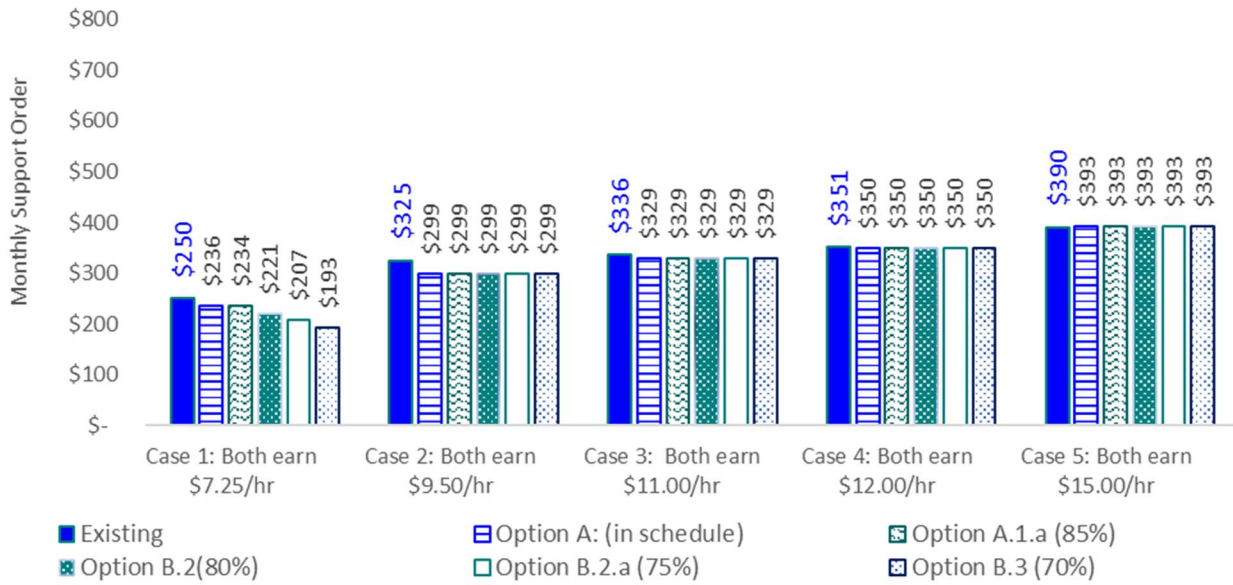


Figure 2: Two Children

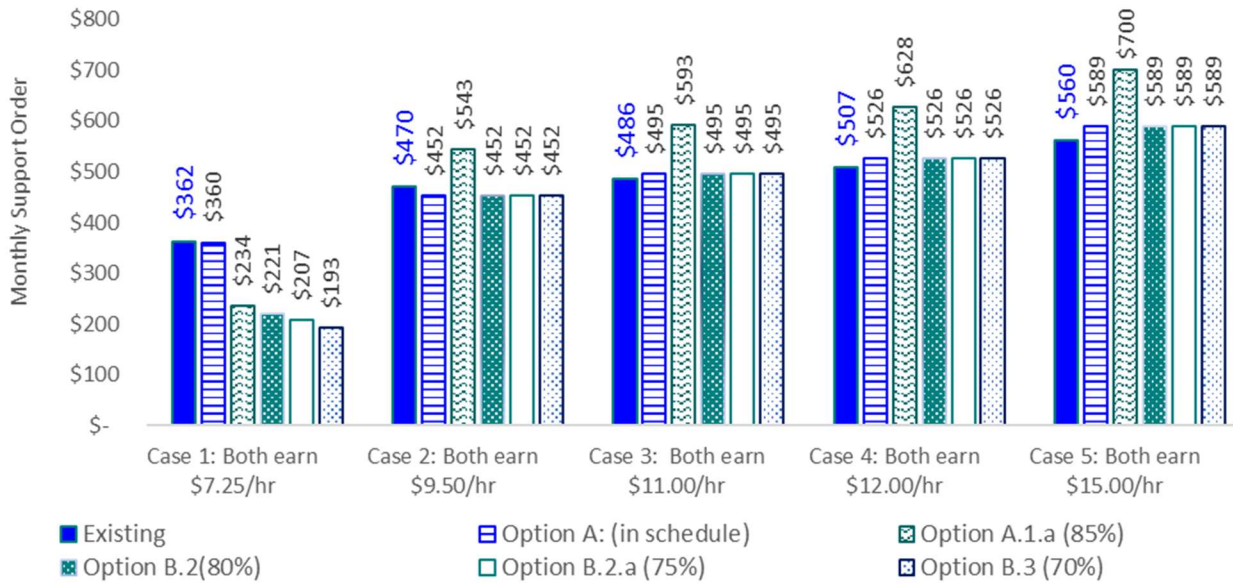


Figure 3: 3 Children

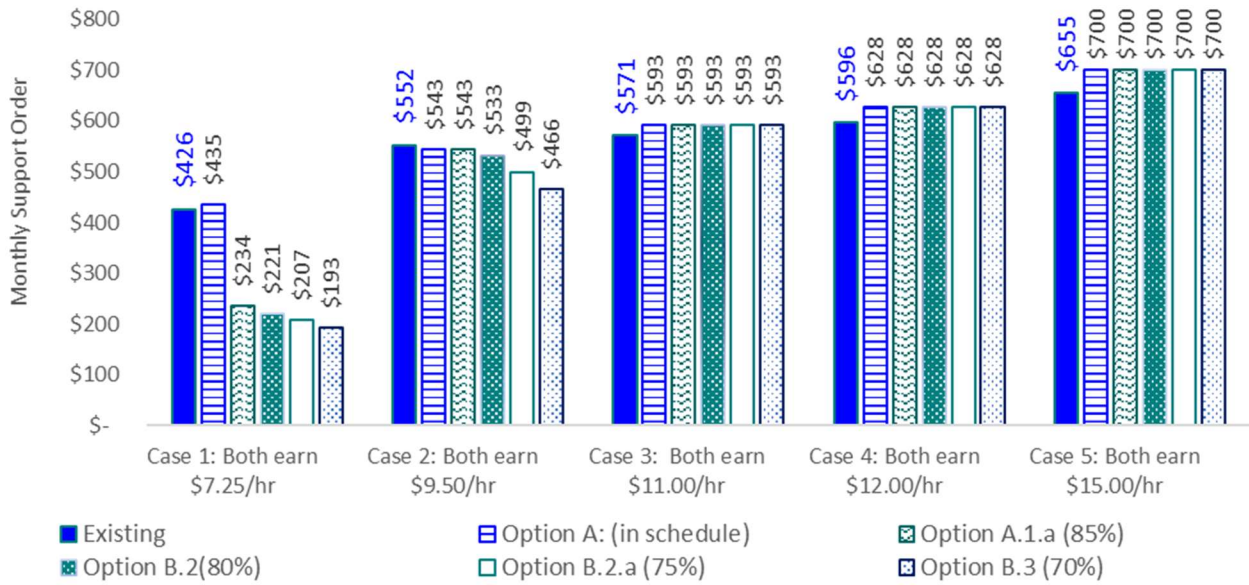


Figure 4: One Child

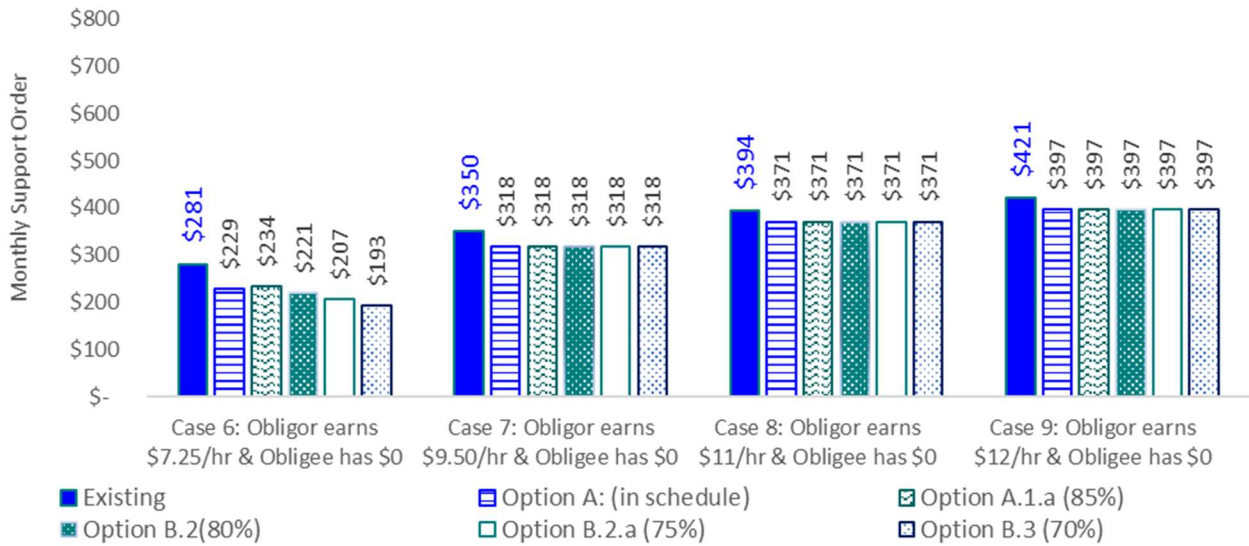




Figure 5: 2 Children

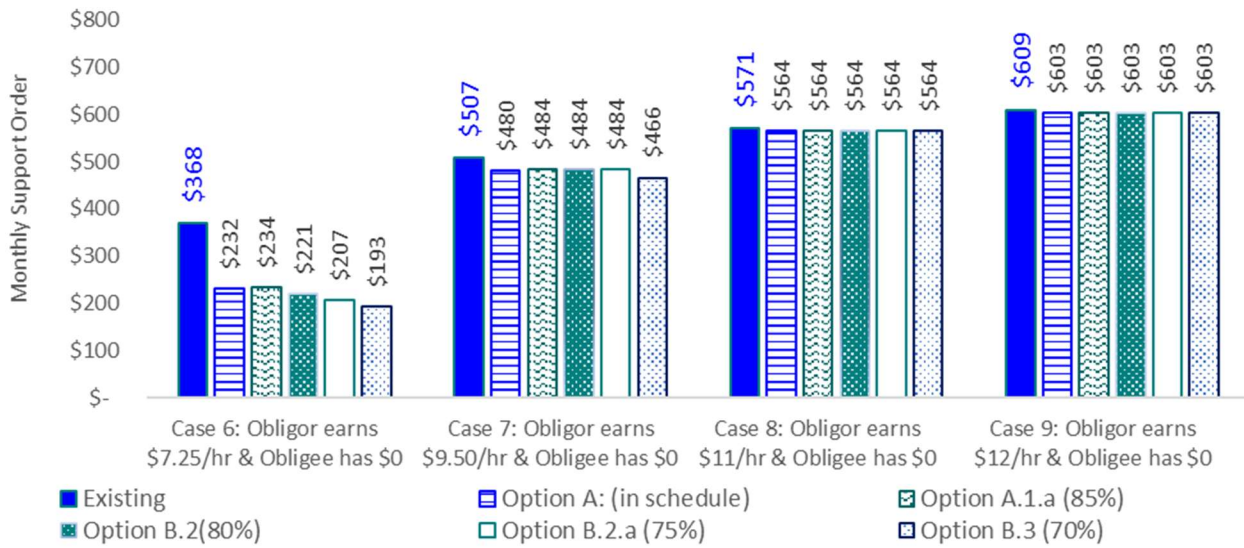
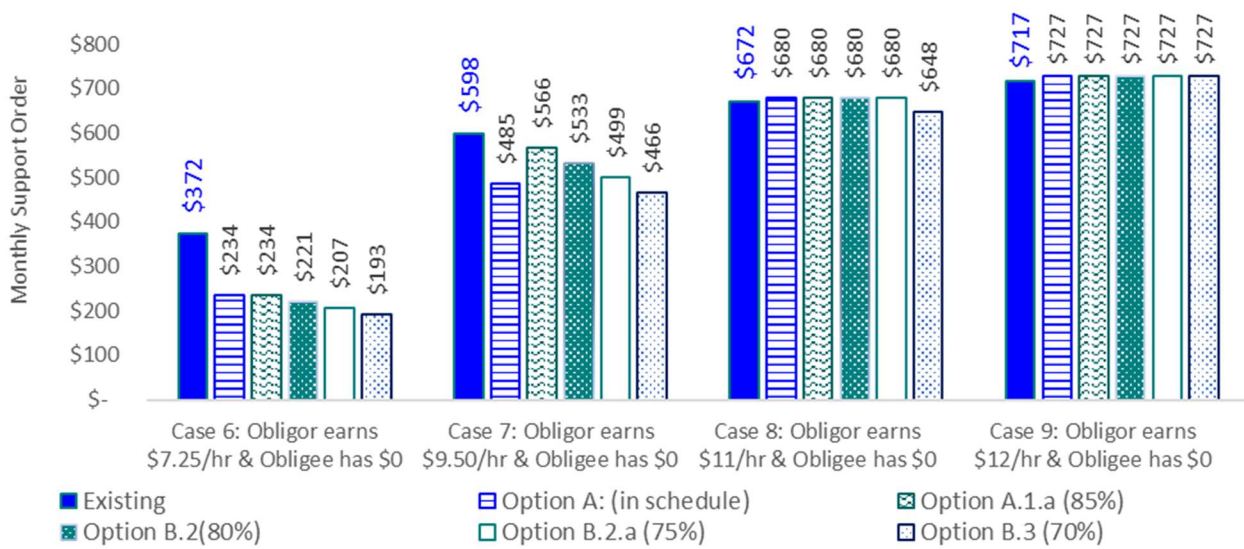


Figure 6: 3 Children



### *Example of Worksheet with Self-Support Reserve Calculation Limited to Certain Incomes*

Based on the proposed schedule and the proposed self-support reserve (SSR) of \$981 with a 70-percent work incentive, a SSR-adjusted order may be less than an order based on the regular income shares calculation (*i.e.*, calculation of base support by prorating each parent's share of combined income) when the parent's income is less than:

- \$1,400 per month for one child;
- \$1,700 per month for two children;
- \$2,000 per month for three children;
- \$2,200 per month for four children;
- \$2,500 per month for five children; and
- \$2,750 per month for six children.

These income thresholds would be slightly less if the work incentive was higher, say 75 or 80 percent. Due to this mathematical result, the regular guidelines calculation (*i.e.*, each parent's prorated share of the basic obligation) and the SSR-adjusted amount (where the order is the lower of the two calculations), is not necessary about these incomes. (A notable exception is if add-ons for childcare or health insurance were considered before the SSR test.)

There are several states that include the SSR calculation in the worksheet, **but only West Virginia provides a work incentive in the worksheet.** The West Virginia language, shown on the next page, is straightforward. The West Virginia worksheet is set in state statute. It provides the self-support reserve test (called the ability to pay calculation) only needs to be calculated if income is less than \$1,550 per month. This lower than the incomes shown above because West Virginia hasn't updated its SSR in almost 15 years.

**The 2019 Kentucky Child Support Commission proposed to put the self-support reserve in the worksheet and include a work incentive.** The proposed Kentucky language and worksheet are shown after West Virginia. Kentucky proposed the calculation if income was less than twice the self-support reserve. Kentucky does not put its worksheet in statute.

Worksheets from New York and Washington, which are shown at the document, are much more complex. The worksheet from Arizona, which is also shown, shows that Arizona child support guidelines are not clear on what to do if the parent's income is below the self-support reserve.

For convenience, a proposed Alabama worksheet with a SSR and work incentive that appeared in the March memorandum is provided at the end of this memorandum.

## West Virginia Language and Worksheet

009 West Virginia Code

### CHAPTER 48. DOMESTIC RELATIONS

#### ARTICLE 13. GUIDELINES FOR CHILD SUPPORT AWARDS.

§48-13-403. Worksheet for calculating basic child support obligation in basic shared parenting cases.

Child support for basic shared parenting cases shall be calculated using the following worksheet:

#### **Worksheet A: BASIC SHARED PARENTING**

IN THE FAMILY COURT OF \_\_\_\_\_ COUNTY, WEST VIRGINIA

CASE NO. \_\_\_\_\_

Mother: \_\_\_\_\_ SS No.: \_\_\_\_\_ Primary Custodial parent? ? Yes ? No

Father: \_\_\_\_\_ SS No.: \_\_\_\_\_ Primary Custodial parent? ? Yes ? No

| Children | SSN | Date of Birth | Children | SSN | Date of Birth |
|----------|-----|---------------|----------|-----|---------------|
|          |     |               |          |     |               |
|          |     |               |          |     |               |
|          |     |               |          |     |               |

| <b>PART I. CHILD SUPPORT ORDER</b>  | Mother | Father | Combined |
|---|--------|--------|----------|
| 1. MONTHLY GROSS INCOME (Exclusive of overtime compensation)  | \$     | \$     |          |
| a. Minus preexisting child support payment  | -      | -      |          |
| b. Minus maintenance paid   | -      | -      |          |
| c. Plus overtime compensation, if not excluded, and not to exceed 50%, pursuant to W. Va. Code §48-1-228(b)(6)                      | +      | +      |          |
| d. Additional dependents deduction  |        |        |          |
| 2. MONTHLY ADJUSTED GROSS INCOME  | \$     | \$     | \$       |
| 3. PERCENTAGE SHARE OF INCOME<br>(Each parent's income from line 2 divided by Combined Income)                                      | %      | %      | 100%     |
| 4. BASIC OBLIGATION<br>(Use Line 2 combined to find amount from schedule.)  |        |        | \$       |
| 5. ADJUSTMENTS (Expenses paid directly by each parent)  | \$     | \$     |          |
| a. Work-Related Child Care Costs Adjusted for Federal Tax Credit (0.75 x actual work-related child care costs.)                     |        |        |          |
| b. Extraordinary Medical Expenses (Uninsured only) and Children's Portion of Health Insurance Premium Costs.                        | \$     | \$     |          |
| c. Extraordinary Expenses (Agreed to by parents or by order of the court.)  | \$     | \$     |          |
| d. Minus Extraordinary Adjustments (Agreed to by parents or by order of court.)   |        |        |          |
| e. Total Adjustments (For each column, add 5a, 5b, and 5c. Subtract Line 5d. Add the parent's totals together for Combined amount.) | \$     | \$     | \$       |
| 6. TOTAL SUPPORT OBLIGATION   |        |        | \$       |



|   |       |       |  |
|---|-------|-------|--|
| (Add line 4 and line 5e Combined.)  |       |       |  |
| 7. EACH PARENT'S SHARE OF THE TOTAL CHILD SUPPORT OBLIGATION (Line 3 x line 6 for each parent.)                                 | \$    | \$    |  |
| 8. PAYOR PARENT ADJUSTMENT<br>(Enter payor parent's line 5e.)   | \$    | \$    |  |
| 9. RECOMMENDED CHILD SUPPORT ORDER<br>(Subtract line 8 from line 7 for the payor parent only. Leave payee parent column blank.) | \$    | \$    |  |
| <b>PART II. ABILITY TO PAY CALCULATION</b><br>(Complete if the payor parent's adjusted monthly gross income is below \$1,550.)  |       |       |  |
| 10. Spendable Income<br>(0.80 x line 2 for payor parent only.)  |       |       |  |
| 11. Self Support Reserve  | \$500 | \$500 |  |
| 12. Income Available for Support<br>(Line 10 - line 11. If less than \$50, then \$50)   |       |       |  |
| 13. Adjusted Child Support Order<br>(Lessor of Line 9 and Line 12.)   |       |       |  |

Comments, calculations, or rebuttals to schedule or adjustments if payor parent directly pays extraordinary expenses.

PREPARED BY:

Date:

## Proposed Kentucky

New KRS 403.212(8)

### *Purpose of Proposed Change*

Provide an adjustment for the self-support reserve.

### *Proposed Change*

Insert this new paragraph as KRS 403.212(8).

(8) Additional calculation to be made for in situations where the obligor has income less than 200 percent of the self-support reserve. The child support order shall be set at whichever is lower.

- (a) If there is no adjustment for overnights, child support at the amount determined in paragraph 3. If there is an adjustment for overnights, child support at the amount determined by paragraph 6.
- (b) Eighty-two percent (82.0%) of the difference between the obligor's adjusted gross income and the self-support reserve, or minimum order, whichever is more.
- (c) As provided in paragraph 4, the minimum order does not apply if the parent obligated to pay his or her share of the basic obligation has over 180 overnights.

| Worksheet: Option A (Add-ons at end)  |   |                 |                 |                 |
|---|---|-----------------|-----------------|-----------------|
| Number of children for whom support is being determined   |   | 1               |                 |                 |
| <b>Income</b>   |   | <b>Parent A</b> | <b>Parent B</b> | <b>Combined</b> |
| 1   | Monthly gross income  | \$ 4,000        | \$ 3,000        |                 |
| 2   | Deduction for maintenance payments  |                 |                 |                 |
| 3   | Deduction for other child support for other children  |                 |                 |                 |
| 4   | Adjusted monthly income   | \$ 4,000        | \$ 3,000        |                 |
| 5   | Combined adjusted monthly income  |                 |                 | \$ 7,000        |
| 6   | Percentage of combined monthly adjusted parental gross income   | 57%             | 43%             |                 |
| <b>Base Support</b>   |   | <b>Parent A</b> | <b>Parent B</b> | <b>Combined</b> |
| 7   | Base support obligation (amount from proposed child support table)  |                 |                 | \$ 914          |
| 8   | Each parent's share of base support obligation  | \$ 522          | \$ 392          |                 |
| <b>Shared Parenting-Time Adjustment</b>   |   | <b>Parent A</b> | <b>Parent B</b> | <b>Combined</b> |
| <b>Self-Support Reserve Test</b>  |   |                 |                 |                 |
| (Complete if Obligor's Adjusted Monthly Income Is Less than \$1,830 per month, which is 200% of SSR -- see proposed paragraph KRS 403.212(8)) |   | <b>Parent A</b> | <b>Parent B</b> | <b>Combined</b> |
| 14  | Self-support reserve (\$915 per month)  | \$915           | \$915           |                 |
| 15  | Remaining income after self-support reserve for obligor only (Line 4 - Line 14 ; if negative amount enter \$0)  | \$3,085         |                 |                 |
| 16  | Obligor's income available for support (Line 15 multiplied by 82% for obligor only. If less than \$60, enter \$60.)   | \$2,530         |                 |                 |
| 17  | Self-support adjusted order   | \$ 406          |                 |                 |
| <b>Additional Expenses</b>  |   | <b>Parent A</b> | <b>Parent B</b> | <b>Combined</b> |
| 18  | Child care costs  | \$ -            | \$ -            | \$ -            |
| 19  | Child(ren)'s health insurance premium or cash medical support   |                 | \$ -            | \$ -            |
| 20  | Total additional expenses   | \$ -            | \$ -            | \$ -            |
| 21  | Each parent's share of total additional expenses  | \$0             | \$0             |                 |
| 22  | Total support owed by parent obligated to pay base support (Line 21 plus lower of Line 13 and Line 31)  | \$406           |                 |                 |
| <b>Final Order</b>  |   | <b>Parent A</b> | <b>Parent B</b> | <b>Combined</b> |
| 23  | Obligor's credit for additional expenses (Line 20 for obligor only)   | \$0             |                 |                 |
| 24  | Amount the parent obligated to pay base support pays to the parent to receive base support  | \$406           |                 |                 |
| 25  | Final order (if Line 24 is a positive amount for parent obligated to pay base support, enter Line 24 for that parent, if it is a negative amount, the other parent owes that amount). | \$406           |                 |                 |

## Arizona Language and Worksheet

Person Filing: (1) \_\_\_\_\_  
 Address (if not protected): \_\_\_\_\_  
 City, State, Zip Code: \_\_\_\_\_  
 Telephone: \_\_\_\_\_  
 Email Address: \_\_\_\_\_  
 ATLAS Number: \_\_\_\_\_  
 Lawyer's Bar Number: \_\_\_\_\_

For Clerk's Use Only

Representing ☐ Self, without a Lawyer or ☐ Attorney for ☐ Petitioner OR ☐ Respondent

### SUPERIOR COURT OF ARIZONA IN MARICOPA COUNTY<sup>(2)</sup> CHILD SUPPORT WORKSHEET

(3) Petitioner/Party A: \_\_\_\_\_ (4) Case No. \_\_\_\_\_

(3) Respondent/Party B: \_\_\_\_\_ (4) ATLAS: \_\_\_\_\_

(5) Total Number of Children: \_\_\_\_\_

(6) Parent with Primary Physical Custody:  
 Party A ☐ Party B ☐

(7) Parent who is filing this form: Father ☐ Mother ☐

(8) Gross Income figures for the OTHER PARENT are:

- ☐ **ACTUAL**, with proof, such as a recent W2 or pay stub attached, or other party's signed statement.  
☐ **ESTIMATED**, based on facts or knowledge of pay before promotion or of others in similar job.  
☐ **ATTRIBUTED**, based on what other party could and should be earning (see Guidelines 5e).

|  | <u><b>PARTY A</b></u> |          | <u><b>PARTY B</b></u> |
|--|-----------------------|----------|-----------------------|
| <b>Gross Income</b> (Pre-Tax Income. Before deductions.) | \$ _____              | (9)      | \$ _____              |
| Spousal Maintenance Paid                                 | \$ - _____            | (10)     | \$ - _____            |
| Spousal Maintenance Received                             | \$ + _____            | (11)     | \$ + _____            |
| Child Support Paid/Contributed                           | \$ - _____            | (12)     | \$ - _____            |
| Other Support of Children Paid                           | \$ - _____            | (13)     | \$ - _____            |
| <b>Adjusted Gross Income</b>                             | \$ _____              | (14)     | \$ _____              |
| Combined Adjusted Gross Income                           | (15)                  | \$ _____ |                       |
| <b>Basic Child Support Obligation</b>                    | (16)                  | \$ _____ |                       |
| <b>Plus Costs for:</b>                                   |                       |          |                       |
| Medical/Dental/Vision Insurance                          | \$ _____              | (17)     | \$ _____              |
| Childcare  | \$ _____              | (18)     | \$ _____              |
| Education Expenses                                       | \$ _____              | (19)     | \$ _____              |

|   | PARTY A   |        | PARTY B   |   |
|---|---|--------|---|---|
| Each Parent's % of Combined Income  |   | % (24) |   | % |
| Each Parent's Share of Tot. Support Obligation  | \$ <span style="border-bottom: 1px solid black;"></span>                          | (25)   | \$ <span style="border-bottom: 1px solid black;"></span>                          |   |
| <b>Adjustment for Non Custodial Parent's Costs Associated with Parenting Time</b>   |   |        |   |   |
| Using Table A <input type="checkbox"/> Table B <input type="checkbox"/>   | \$ <span style="border-bottom: 1px solid black;"></span>                          | (26)   | \$ <span style="border-bottom: 1px solid black;"></span>                          |   |
| No. of Days <span style="border-bottom: 1px solid black;"></span> = <span style="border-bottom: 1px solid black;"></span> % Adjustment (from table) |   |        |   |   |
| x Line (16) \$ <span style="border-bottom: 1px solid black;"></span> (Basic Child Support Obligation)   | \$ <span style="border-bottom: 1px solid black;"></span>                          | (27)   | \$ <span style="border-bottom: 1px solid black;"></span>                          |   |
| <b>Less Noncustodial Parent's Costs for:</b>  |   |        |   |   |
| Medical/Dental/Vision Insurance*  | \$ <span style="border-bottom: 1px solid black;"></span>                          | (28)   | \$ <span style="border-bottom: 1px solid black;"></span>                          |   |
| Childcare*  | \$ <span style="border-bottom: 1px solid black;"></span>                          | (29)   | \$ <span style="border-bottom: 1px solid black;"></span>                          |   |
| Education Expenses*   | \$ <span style="border-bottom: 1px solid black;"></span>                          | (30)   | \$ <span style="border-bottom: 1px solid black;"></span>                          |   |
| Extraordinary/Special Needs Child Expenses*   | \$ <span style="border-bottom: 1px solid black;"></span>                          | (31)   | \$ <span style="border-bottom: 1px solid black;"></span>                          |   |
| *Subtract here <u>ONLY</u> if ADDED-IN items 17-20 above  |   |        |   |   |
| <b>Adjustments Subtotal</b>   | \$ <span style="border-bottom: 1px solid black;"></span>                          | (32)   | \$ <span style="border-bottom: 1px solid black;"></span>                          |   |
| <b>Preliminary Child Support Amount</b>   | \$ <span style="border-bottom: 1px solid black;"></span>                          | (33)   | \$ <span style="border-bottom: 1px solid black;"></span>                          |   |
| <b>Self Support Reserve Test for Parent Who Will Pay</b>  |   |        |   |   |
| Amount from Line (14) <span style="border-bottom: 1px solid black;"></span> (Adj. Gross Inc.)   |   |        |   |   |
| Minus Reserve Amount <b>- \$1,456.00</b>  |   |        |   |   |
| Total   | = \$ <span style="border-bottom: 1px solid black;"></span>                        | (34)   | \$ <span style="border-bottom: 1px solid black;"></span>                          |   |
| <b>Child Support to be Paid by: Party A <input type="checkbox"/> Party B <input type="checkbox"/></b>   |   |        |   |   |
|   | \$ <span style="border: 1px solid black; border-bottom: 1px solid black;"></span> | (35)   | \$ <span style="border: 1px solid black; border-bottom: 1px solid black;"></span> |   |



## New York Worksheet

[UD-8-3-ChildSupportWorksheet.pdf \(nycourts.gov\)](https://nycourts.gov/UD-8-3-ChildSupportWorksheet.pdf)

### DETERMINE WHETHER LOW INCOME EXEMPTION APPLIES

1. NCP's Annual Income (Line 5 of Section I) ..... \$ \_\_\_\_\_
2. Basic Child Support Obligation (Line 8 of Section I) ..... \$ \_\_\_\_\_
3. Subtract Line 2 from Line 1 ..... \$ \_\_\_\_\_

**This is the NCP's Annual Income after the Basic Child Support Obligation** ..... \$ \_\_\_\_\_

- ▶ *If Line 3 is less than the Self-Support Reserve (SSR) of \$17,388, there will be a low income adjustment.*
- ▶ *If Line 3 is less than the SSR of but greater than \$12,880 (poverty level), child support shall be the greater of \$600 or the difference between NCP Income and the SSR of \$17,388. Proceed to Line 4a to compute the difference. Enter the greater of \$600 or the difference in Line 4b. (Note: Add-on expenses may apply in the Court's discretion).*
- ▶ *If Line 3 is equal to or greater than the Self-Support Reserve (SSR) of \$17,388, there will be no low income adjustment. Skip the rest of this section and proceed to Section III below.*
- ▶ *If Line 3 is less than \$12,880 (the poverty level), the Basic Child Support shall be \$300<sup>1</sup>;*  
*Enter \$300 in Line 4b below. Add on Expenses will not apply.*

4a. NCP Income minus SSR: Subtract \$17,388 from amount in Line 1 ..... \$ \_\_\_\_\_

4b. Enter the Basic Child Support Obligation with Low Income

Exemption if applicable ..... \$ \_\_\_\_\_

In Line 4b, enter \$300 if Line 3 is less than \$12,880.

**ALSO ENTER THIS AMOUNT ON LINE 5B at page 2 of the Worksheet.**

Skip Section III.

**OR**

In Line 4b, enter the greater of \$600 and Line 4a, if Line 3 is greater than \$12,880 but less than \$17,388. Then proceed to Section III.

**OR**

In Line 4b, enter amount from Line 2 if Line 3 is equal to or greater than \$17,388. Then Proceed to Section III.

## Washington Worksheet

### Washington State Child Support Schedule Worksheets

☐ Proposed by ☐ (name) \_\_\_\_\_ ☐ State of WA (CSWP)

Or, ☐ Signed by the Judicial/Reviewing Officer. (CSW)

County \_\_\_\_\_ Case No. \_\_\_\_\_

**Child/ren and Age/s:** \_\_\_\_\_

**Parents' names:** \_\_\_\_\_

(Column 1)

(Column 2)

|   | Column 1 | Column 2 |
|---|----------|----------|
| <b>Part I: Income</b> (see Instructions, page 6)  |          |          |
| <b>1. Gross Monthly Income</b>  |          |          |
| a. Wages and Salaries   | \$       | \$       |
| b. Interest and Dividend Income   | \$       | \$       |
| c. Business Income  | \$       | \$       |
| d. Maintenance Received   | \$       | \$       |
| e. Other Income   | \$       | \$       |
| f. Imputed Income   | \$       | \$       |
| g. Total Gross Monthly Income (add lines 1a through 1f)   | \$       | \$       |
| <b>2. Monthly Deductions from Gross Income</b>  |          |          |
| a. Income Taxes (Federal and State)   | \$       | \$       |
| b. FICA (Soc. Sec.+ Medicare)/Self-Employment Taxes   | \$       | \$       |
| c. State Industrial Insurance Deductions  | \$       | \$       |
| d. Mandatory Union/Professional Dues  | \$       | \$       |
| e. Mandatory Pension Plan Payments  | \$       | \$       |
| f. Voluntary Retirement Contributions   | \$       | \$       |
| g. Maintenance Paid   | \$       | \$       |
| h. Normal Business Expenses   | \$       | \$       |
| i. Total Deductions from Gross Income (add lines 2a through 2h)   | \$       | \$       |
| <b>3. Monthly Net Income</b> (line 1g minus 2i)   | \$       | \$       |
| <b>4. Combined Monthly Net Income</b><br>(add both parents' monthly net incomes from line 3)  | \$       |          |
| <b>5. Basic Child Support Obligation</b><br>Number of children: _____ x \$ _____ per child<br>(enter total amount in box →)                         | \$       |          |
| <b>6. Proportional Share of Income</b> (divide line 3 by line 4 for each parent)  | .        | .        |
| <b>Part II: Basic Child Support Obligation</b> (see Instructions, page 7)   |          |          |
| <b>7. Each Parent's Basic Child Support Obligation without consideration of low income limitations.</b> (Multiply each number on line 6 by line 5.) | \$       | \$       |
| <b>8. Calculating low income limitations: Fill in only those that apply.</b>  |          |          |
| Self-Support Reserve: (125% of the federal poverty guideline for a one-person family.)  | \$       |          |
| <b>a. Is Combined Net Income Less Than \$1,000? If yes, for each parent enter the presumptive \$50 per child.</b>                                   | \$       | \$       |

|  | Column 1 | Column 2 |
|--|----------|----------|
| b. Is Monthly Net Income Less Than Self-Support Reserve? If yes, for that parent enter the presumptive \$50 per child.   | \$       | \$       |
| c. Is Monthly Net Income equal to or more than Self-Support Reserve? If yes, for each parent subtract the self-support reserve from line 3. If that amount is less than line 7, enter that amount or the presumptive \$50 per child, whichever is greater. | \$       | \$       |
| 9. Each parent's basic child support obligation after calculating applicable limitations. For each parent, enter the lowest amount from line 7, 8a - 8c, but not less than the presumptive \$50 per child.   | \$       | \$       |
| <b>Part III: Health Care, Day Care, and Special Child Rearing Expenses</b> (see Instructions, page 8)  |          |          |
| 10. Health Care Expenses   |          |          |

FROM MARCH Memorandum Exhibit 1: Example of Worksheet with Work Incentive (Option B.2)

|   | Plaintiff | Defendant | Combined |
|---|-----------|-----------|----------|
| <b>Line 1: Monthly gross income</b>   | \$1,257   | \$1,257   | \$2,514  |
| <b>Line 2: Monthly adjusted gross income</b>  | \$1,257   | \$1,257   | \$2,514  |
| <b>Line 3: Percentage share of income</b> (each parent's income on line 2 divided by Combined Income)   | 50%       | 50%       | 100%     |
| <b>Line 4: Basic child support obligation</b> for one child<br>(Apply Line 2 Combined to "Schedule of Basic Child Support Obligations" from Appendix to Rule 32 and rounded up to combined income of \$2,550) |           |           | \$500    |
| <b>Line 5-6: Skipped for this illustration and assumed to be \$0</b>  | \$0       | \$0       | \$0      |
| <b>Line 7: Total child support obligation</b> (Line 4 for this illustration, i.e., no child care expenses and no health care costs).  |           |           | \$500    |
| <b>Line 8: Each parent's child support obligation</b> (Multiple Line 7 by Line 3)   | \$250     | \$250     |          |
|   |           |           |          |
| <b>Self-Support Reserve Test</b>  |           |           |          |
| <b>New Line 10: Amount of the SSR</b>   | \$981     | \$981     |          |
| <b>New Line 11: Income after SSR</b> (Line 2 minus new line 10 for each parent, if less than \$0, enter \$0)  | \$276     | \$276     |          |
| <b>New Line 12: Income Available for Support</b><br>(Line 11 multiplied by 80%, if less than \$50, enter \$50)  | \$221     | \$221     |          |
| <b>New Line 13: SSR-adjusted amount</b> (lower of Line 8 and Line 12 for each parent)   | \$221     | \$221     |          |
| <b>New Line 14: Recommended child support order</b> (Line 13 for the parent with less parenting-time, leave blank for the parent with more parenting-time.)   |           | \$221     |          |