

KANSAS SUPREME COURT

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KANSAS CHILD SUPPORT GUIDELINES



KANSAS COMMISSION ON CHILD SUPPORT

1987

Foreword

The Kansas Commission on Child Support was appointed in the fall of 1984 by Governor John Carlin. The appointment was made pursuant to the mandatory provisions of the Federal Child Support Amendments of 1984 (Public Law 98-378). The Commission first focused on issues of wage withholding, expedited process, forms, expedited procedures for visitation, and publicity. The recommendations of the Commission were submitted to Governor Carlin in 1985, and most of the statutory issues were successfully considered by the Kansas Legislature. There remained, however, the requirement of statewide child support guidelines.

The members of the Commission represented several backgrounds and consisted of 21 members. They are:

Ms. Lynn Barclay
Kansas Children's Service League
P.O. Box 5314
Topeka, KS 66605

Hon. James G. Beasley
District Court Judge
County Courthouse
Wichita, KS 67203

Ms. Peggy Browning
Commission on Equal Status of Women (Wichita)
7077 E. Central
Wichita, KS 67206

Hon. James P. Buchele
District Court Judge
County Courthouse
Topeka, KS 66603

Professor Linda Elrod, Vice-Chairman
Washburn Law School
1700 S.W. College
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Hon. Robert G. Frey
Senator, 125th District
451 Harold Boulevard
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Dr. Woody Houseman
6724 Green Castle Dr.
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Hon. Tracy D. Klinginsmith
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Hon. Robert T. Stephan
Attorney General of Kansas
Kansas Judicial Center
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Hon. Joan Wagnon
Representative, 55th District
1606 Boswell
Topeka, KS 66604

Hon. Herbert W. Walton, Chairman
District Court Judge
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Ms. Aileen Whitfill
Policy and Program Development
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Topeka, KS 66612

The Subcommittee on Child Support Guidelines was appointed in 1985. The composition of the Subcommittee consisted of three attorneys, two judges, a court administrator, a custodial parent, a noncustodial parent, two child advocates, and a representative from the Department of Social and Rehabilitation Services. The members are:

Mr. Larry Rute, Chairman
Professor Linda Elrod
Hon. James P. Buchele
Hon. James G. Beasley
Ms. Diane Nusbaum
Ms. Nancy K. Meacham
Mr. Woody Houseman
Ms. Aileen Whitfill
Ms. Peggy Browning
Ms. Lynn Barclay
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Ms. Jamie Corkhill
Child Support Enforcement
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Dr. William Terrell
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Economics Department
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Ms. Kay Billeaux
Child Support Coordinator
Office of Judicial Administration
Kansas Judicial Center
Topeka, KS 66612

The Subcommittee obtained feedback from many sources. Public hearings were held at Wichita, Topeka, Prairie Village, Dodge City, and Liberal. In addition, questionnaires were sent to district judges, lawyers, court trustees, and to parent groups. Existing and proposed guidelines from other states were considered.

Members of the Subcommittee were diligent and worked very hard in their study. Some twenty-six drafts of proposed guidelines were drafted and countless hours of work were involved.

The work of the Subcommittee reflected the concern of Congress for attention to the payment of child support. We now have some 15,000,000 children in the United States who live in homes without fathers. Only 35 percent of the homes receive child support, and a like number live in poverty. The annual AFDC payments were continuing to rise and something had to be done for our adults of tomorrow. The problem is exemplified from a recent study that states:

" This research shows that on the average, divorced women and the minor children in their households experience a 73% decline in their standards of living in the first year after divorce. Their former husbands, in contrast, experience a 42% rise in their standards of living."
Lenore J. Weitzman, The Divorce Revolution, 1985, at page XII of Introduction.

I compliment the hard work of the Commission, particularly the Subcommittee on Guidelines, and the work product they have completed. It is anticipated that amendments will be requested after experience with the guidelines. We respectfully invite critique from the bench and bar and from those involved in the noble work of providing adequate resources for our younger generation who will be our leaders of tomorrow.

Herbert W. Walton, Chairman
Commission on Child Support

PREFACE

To many, the development of adequate Child Support Guidelines might seem at first blush to be a relatively mundane and even simple task. Nevertheless, Child Support Guidelines are extremely sophisticated and complex in their operation and have wide-ranging economic potential when utilized by a knowledgeable family law practitioner. Adequate Child Support Guidelines serve as the vital first step in the development of a systemwide approach directed to nothing less than the relief of poverty for more than four million children of divorced, separated or unmarried parents who are not receiving full or timely child support payments. It is to these Kansas children that this work is dedicated.

In May, 1985, the Kansas Commission on Child Support appointed a Child Support Guidelines Subcommittee charged with the responsibility to examine the various methods by which child support may be determined and to make recommendations for improvement to the Commission and the Kansas Supreme Court. Over the next twenty-five months, ending June, 1987, the committee produced some twenty-seven drafts for internal and external review, discussion and debate.

Committee members first developed a listing of principles or factors to be utilized in the creation of fair, just and equitable support guidelines. In particular, the committee expressed the belief that Child Support Guidelines should be statewide in nature and reflect as closely as possible the actual costs of raising children.

The committee determined that it would not be in the best interest of Kansas children if we were to simply adopt child support guideline concepts developed by sister states. Rather, we felt it particularly important that the Kansas Commission recommend guidelines that reflect as closely as possible the actual costs of raising children in Kansas. While the committee did ultimately adopt some philosophical points of view from the Colorado, Delaware and Washington guidelines, we turned to the assistance of Dr. William T. Terrell, Associate Professor of Economics, Wichita State University, to develop the economic analysis that served as the underpinning for our child support schedule.

Dr. Terrell's work for the first time couples the true cost of raising children in Kansas with the very real cost of a divided household. The committee believes this to be the most complete study of its type to have been made thus far by any state. The committee is particularly appreciative of Dr. Terrell's voluntary efforts and to Wichita State University for the use of its facilities.

In order that the public have an opportunity to comment upon the various philosophical issues raised by the committee, numerous questionnaires were mailed and various public hearing held. A tentative draft of the Guidelines was distributed to the Bench and Bar, interested groups and individuals for comment. Various committee members personally visited each of the State's thirty-one judicial districts to disseminate information about the proposed Guidelines and to receive additional comments. Comments from both the public and the Bench and the Bar were incorporated in the Guidelines and final report by the the Commission.

The committee would like to acknowledge particularly the work of Professor Linda Elrod who served as the principal author of the committee's final report. Our thanks should also be given to the secretarial staff of the Office of Judicial Administration for their excellent work in developing the various redrafts of the Child Support Guidelines and to the Office of Clerk of the District Court in Lyon County, Kansas, for providing accommodations and refreshments for our various committee meetings.

A work of this magnitude would not have been possible without the truly exceptional hard work and dedication required by each committee member. It should be remembered that each member of the committee is a volunteer and that this effort represented literally hundreds of hours involving document review, philosophical debate, authorship and travel. As the committee members move on to different challenges, I would ask the reader to join the Honorable Herbert W. Walton and myself in wishing them the very best and to thank them for their hard work, intellectual honesty and good humor throughout the course of this project.

Larry R. Rute, Chairperson
Child Support Committee
Commission on Child Support

REPORT OF THE KANSAS COMMISSION ON CHILD SUPPORT

A. GOALS

The Child Support Amendments of 1984 (Public Law 98-378) mandated all states to adopt uniform child support guidelines by October 1, 1987. The regulations applicable to state guidelines require them to be quantitative rather than a list of factors. The Kansas legislature in K.S.A. 20-165 requested that the Supreme Court establish child support guidelines following K.S.A. 38-1121. The commission's charge was to develop a Kansas statewide child support guideline which complies with federal regulations for submission to the Supreme Court.

Statewide guidelines will do the following:

- provide a uniform, consistent and objective method for determining child support obligations.
- reduce the number of children living below poverty level by establishing adequate child support awards.
- protect children as much as possible from the adverse economic consequences of family breakup or nonformation.
- reinforce the principle that parenthood entails continuing economic responsibility
- enable parents, attorneys and judges to estimate child support awards.
- provide a standard for reviewing the adequacy of existing orders and settlement agreements
- bring Kansas into conformity with federal law to ensure continued federal funding for state/federal welfare programs.

B. BACKGROUND DISCUSSION

The Kansas Commission on Child Support was created in December 1984, in compliance with Public Law 93-378, to monitor, assist and advise on issues relating to the enforcement and establishment of child support. The Commission appointed a subcommittee in May 1985 to study guidelines and to draft a proposal for Kansas. The committee included three lawyers, two judges, a district court administrator, a noncustodial parent, a

custodial parent, two child advocates, a representative of the state department for social and rehabilitation services, and staff assistance from SRS and the Judicial Administrator.

The committee solicited substantial comment from the public. Five public hearings on visitation and guideline issues were held in October and November of 1985. Approximately 200 interested citizens attended the public hearings. Nearly five hundred questionnaires were sent to lawyers, judges, fathers' rights groups, mothers' rights groups, court administrators and trustees, attendees at the public hearings and anyone else who requested one during the fall of 1985. All Commission meetings have been open to the public and attended by representatives of fathers' rights groups and others.

The committee developed the general policy and criteria for the guidelines. The committee was assisted in developing the Child Support Schedule by Dr. William T. Terrell, Associate Professor of Economics, Wichita State University. At its meeting in November, 1986, the Commission adopted a tentative draft of guidelines and directed that it be disseminated to the bench, bar and interested groups for comment. During April and May, 1987, Bench and Bar meetings were held in every judicial district to solicit comment from attorneys. In addition to the Bench and Bar meetings, three members of the commission have given CLE presentations on the guidelines to over 800 attorneys. From the letters, phone calls and comments received the commission made adjustments.

C. THE NEED FOR GUIDELINES

The lack of a single and consistent statewide standard for establishing equitable child support orders has contributed to the increase in the number of children in poverty and in the perception of unfairness in support awards.

1. Recent studies have shown that child support awards have been set at very low levels even when noncustodial parents have the ability to pay larger amounts. Child support awards which fall short of the amount required to provide the basic necessities for the children involved has forced increasing numbers of women with custody of minor children to reduce their personal standard of living and in many instances to fall below the poverty level. Studies have shown that typically the custodial parent's financial situation deteriorates in the year following divorce while the living standard of the noncustodial parent improves. See "The Economics of Divorce: Social and Economic Consequences of Property, Alimony and Child Support Awards" by Lenore Weitzman, 28 U.C.L.A. L.Rev. 1181 (1981) and "Bread and Roses" by Wallerstein & Huntington, Chapter

National awards in 1981 were \$171.00 per month for one and three fourths children. See Espenshade, Investing in Children (1985). One author found that the amount of child support ordered was typically less than half the cost of raising children. See Weitzman, The Divorce Revolution (1985).

- a. The committee found substantial evidence that existing child support levels in Kansas also are inadequate. A survey of child support awards in Kansas in 1981 showed that the average amount awarded was \$105.00 per child. Even in 1984, 1985 and the first four months of 1986 in Shawnee County, the average child support awarded \$125.00 per child. The amounts ordered fall below either the poverty level (\$156.66 per child) and falls below the amount the state pays for foster care (\$196.42 for ages 0-4, \$265.69 for ages 5-11, and \$336.58 for ages 12 and up.)
- b. The committee searched for explanations to account for inadequate Kansas support orders and found three primary reasons:
 - (1) Nineteen of the thirty one judicial districts use a support schedule to help in setting support. The amounts on the schedules in all but a few instances significantly understate current actual costs in raising children. Only one or two considered child care expenses as an add on. Several of these schedules have not been revised since the mid-1970's. Several judicial districts in Western Kansas currently use the Johnson County guidelines. Additionally, all of the guidelines are based solely on two factors- the ability of the noncustodial parent to pay and the number of children. Some guidelines reduce the support amount if the custodial parent is earning income. The effect of further reducing an already low amount of support is to provide a disincentive to work. Lyon County, which uses a percentage of income approach, appears to be the only judicial district in Kansas using a guideline which approximates the estimated costs of rearing a child.

- (2) Child support awards have not kept pace with inflation. Once entered, custodial parents rarely return to court for an increase in support. Bureau of Census statistics for 1983 show that child support adjusted averages had fallen 15% behind inflation between 1978 and 1983.
 - (3) Ineffective enforcement of existing support orders may be the most significant reason why support orders have been so low. Sometimes support payments have been set low in an attempt to encourage compliance. This phenomenon has had the effect of setting lower levels of child support even for children of parents who could afford to pay more. With new federal and state legislation in place, child support obligations can no longer be easily avoided and this reason may cease to be an important factor.
2. The lack of a uniform standard has led to substantial variations in the amount of support ordered on behalf of families with like circumstances and resources. Because judges approach and ultimately decide cases differently and individually, disparate awards in like circumstances occur.
 3. Developing a statewide guideline which provides a uniform method and income based schedule for basic child support should remedy many disparities in child support awards. One difficulty has been finding the cost figures for children. Diverse definitions of "needs" or "costs" of rearing a child exist. Everyone agrees that minimum necessities include food, shelter and clothing; however, above the minimum, there can be an almost unlimited description of needs and wants which require choosing between values. The committee started by reading Thomas Espenshade's Investing in Children: New Estimates of Parental Expenditures (1984) because it is the most authoritative national study of the actual expenditures parents make in rearing children. Because his material was based on the 1972-73 Consumer Expenditure Survey (CES) data and seemed to underestimate the costs of child rearing, the committee supplemented his work with more recent research data using 1982-83 CES data, 1983 After Tax Income data and current United States Department of Agriculture information.

4. The committee considered existing and proposed guidelines in other states and the evaluations of them. Another source of information was the Development of Formulas for Establishing and Updating Child Support Orders, Interim Report, June 1985 prepared by Dr. Robert Williams for the Institute of Court Management Model Guidelines Project. This study was made as a result of a grant from the Office of Child Support Enforcement (OCSE), U.S. Department of Health and Human Services, to the Institute to develop national models for establishing and updating child support awards.
5. The committee reviewed the 1986 U.S. Department of Health and Human Services Poverty Guidelines. The poverty guideline establishes \$446.67 for each adult plus \$156.66 per child as the poverty level.

D. CRITERIA FOR GUIDELINES

The effectiveness of existing or proposed guidelines required evaluation and development of a consensus on criteria and what values to support in guideline development. The committee agreed upon the following as most important:

1. Guidelines should reflect that both parents share the legal responsibility for economically supporting their children in proportion to their incomes.
2. Parents should maintain the child's standard of living as nearly as possible in light of the increased expenditures due to dissolution.
3. Child support awards should reflect the child's needs and the parents' earnings. As a general rule, the guideline should not consider the voluntary indebtedness of either parent to substantially reduce the child support obligation.
4. Parents should be allowed to retain a portion of their income to meet their basic needs. But even in cases with very low income, a base amount of child support should be ordered to establish the pattern of supporting children. The children's needs and home environment provided by the custodial parent should be given primary consideration.
5. The child should share the benefits of a higher income enjoyed by either parent as would be the case in the

intact family.

6. Guidelines should reflect the necessary expenditures associated with rearing children. Therefore day care and health care expenses should be considered.
7. Guidelines should be applicable to most child support cases.
8. Guidelines should take into account the financial support provided directly by the parents in shared physical custody or extended visitation arrangements. An equal division of time, however, does not necessarily obviate the need to set child support if there is a disparity in incomes.
9. Guidelines should be as easy to understand and as simple to apply as possible.
10. Guidelines should be applicable statewide.
11. The gender of the custodial parent should be irrelevant in applying the guideline.
12. The child support order should be subject to periodic review.

E. CONCEPTUAL MODELS FOR GUIDELINES

The committee began by reviewing conceptual models for support guidelines:

1. Income shares - Under this approach, a proportion of each parent's income is allocated to the child based on average national expenditures per child per family size and income level. This approach assumes that both parents have a duty to support their child and the child is entitled to receive the same proportion of parental income which he or she would have received if the parents lived together in an intact household.
2. Cost sharing - This approach specifies the costs or needs of the child first, based either on a minimum standard of living or on a review of the family's actual household expenditures. This approach requires either a case by case analysis of a family's expenditures or use of the poverty level standards for bare necessities, such as food, shelter and clothing.

3. Income equalization - This approach tries to equalize the financial burden of household dissolution or nonformation so that all family members experience the same proportional reduction in standard of living. The income of each parent is allocated between the households based on the number of persons in each household.

The committee selected the income shares model because it puts children first and the support obligation is a share of parental earnings. The cost sharing approach leaves too many unanswered questions, is lacking in objectivity and is subject to manipulation. Estimating average or reasonable expenses for a particular child is difficult, leading to arguments and litigation, and ultimately to inequitable orders. Cost sharing does not lend itself to a generally applicable guideline.

The income equalization poses a couple of problems. If the noncustodial parent is the higher income earnings parent, maintenance to the former spouse is built in which may result in higher orders. In Kansas, maintenance and child support are separate issues to be addressed separately. If the custodial parent makes substantially more than the noncustodial parent, the noncustodial parent may have little or no obligation to support.

F. ALTERNATIVES EXAMINED

The committee reviewed the impact of the guidelines in light of the criteria for guidelines stated above in Section D, page 5. To help assess the merits of each alternative, case examples were developed depicting the impact on low, medium and high income families. Graphs were constructed to clarify where schedules differed in impact.

1. Existing Kansas schedules

The committee reviewed current support schedules from Johnson, Lyon, Osage, Sedgwick, Shawnee and Wyandotte counties. The Johnson County guidelines are currently used in six rural judicial districts and the Shawnee in two other rural districts. All take into consideration only the number of children and the amount of net income earned by the noncustodial parent. When the income of the custodial parent is considered, some of the current schedules decrease the award, which has the effect of increasing the financial burden on the working custodial parent. Moreover, the amounts to be awarded do not appear to be tied to any objective

criteria or evidence on the actual cost of raising a child. In fact, with the exception of Lyon County, the schedule amounts are well below any current estimates of the costs of raising children. The shortfall is borne by the child and the custodial parent.

2. Other jurisdictions

The committee carefully examined schedules from California, Colorado, Delaware, Minnesota, New Jersey, Washington State and Wisconsin.

Colorado came the closest to meeting the criteria established by the committee. Colorado's income sharing approach using the worksheet format was relatively easy to use. The amounts on the schedule, were difficult to duplicate and appear to be lower than can be justified by available economic evidence. The committee also felt the reduction for shared and split custody was too drastic and unfairly penalized the custodial parent.

The Delaware (Melson) formula, the oldest formula in use, adopts a hybrid approach between income sharing and cost sharing. Although the committee liked the parental minimum support figure and standard of living adjustments, the committee concluded that the worksheet was unnecessarily complicated by the computations these features required and by the use of net rather than gross income.

The New Jersey guidelines, following the Institute for Court Management's income shares model, contain three major difficulties. First, the guidelines only apply to combined incomes up to \$42,000. Additionally, the scheduled amounts, already lower than can be supported by the economic evidence, are subject to judicial discretion five percent each way. The use of net income adds complexity to the worksheet.

Washington uses an income sharing approach starting with net income and makes adjustments based upon ages of the children. The committee felt the age adjustments were supported by all economic evidence. The committee did not want the use net income rather than gross. Additionally, the scheduled amounts were too low according to reliable economic evidence.

The Wisconsin guideline, though the easiest to apply because it uses a percentage of gross income, contains two major problems. First, only the noncustodial parent has a financial support obligation. This remains true

even if the custodial parent earns more than the noncustodial. Second, the percentage amounts remain constant regardless of income. Economic evidence shows that the percentage of income spent on a child declines as the income goes up.

G. KANSAS APPROACH

The committee determined that none of the existing guidelines considered were ideal nor did they fully meet the needs of children in Kansas. The committee adopted some philosophical points from the Colorado, Delaware and Washington guidelines in agreeing upon the following major decisions:

1. Gross instead of net income

The commission chose to use gross income for several reasons:

- a. More national economic data is available on gross income than net.
- b. The use of net income has in the past invited attempts to minimize the parental obligation through overwithholding and caused disputes over which deductions are appropriate.
- c. The use of gross income eliminates one or more factors which have resulted in disparate awards.
- d. The use of gross income greatly simplifies the entire process, particularly the worksheet calculations.
- e. In the final analysis, the difference between using gross income and net income is minimal because the economic data can be adapted to either.
- f. The trend nationally appears toward use of gross rather than net income. Colorado, New Mexico, Missouri and Wisconsin use gross income.

2. Imputed Income

The committee felt that judges should consider imputing income when there is the capacity and opportunity to earn more under the circumstances.

- a. A parent should not be able to avoid the support obligation by refusing to work or becoming

deliberately underemployed. While the committee recognized that sometimes there are legitimate reasons for a person to change or quit a job, the court should carefully scrutinize the circumstances. Both parents have the obligation to support a child. If one parent has been out of the work force, there may be no current salary to consider. Judges should approach setting child support in these cases with the presumption that able bodied, literate parents without child care responsibilities are capable of working at least at federal minimum wage forty hours a week. This translates to about \$560 per month. It may be fair to impute an even higher wage depending upon skill training, education and past job experience depending upon the good or bad faith of the parent in seeking work.

- b. In some circumstances, it may be equitable to impute income if one parent receives substantial and continuing fringe benefits. For example, one parent may have the advantage of free living expenses (because living with relatives or remarriage to someone paying those bills). Another situation may arise where one parent has substantial perquisites from a job which add to that person's standard of living without incurred expense. A parent benefits from use of a company car because money need not be spent on car payments or insurance. If an equivalent leased car costs \$300 per month, that is the value of the car to the parent. The ability to charge daily lunches to the company reduces the amount a parent must spend on food. Health insurance paid by the employer may cut monthly costs considerably for one parent. The committee did not suggest that every miscellaneous reimbursement be imputed as income. Only perquisites which are regular and substantial should be included.
- c. The committee felt it inequitable to impute income in some instances.
 - (1) Income should not be imputed when the costs of child care and transportation approximate the custodial parent's earning ability.
 - (2) Income should not be imputed if the parent or child is disabled making it impractical for the parent to work.
 - (3) Income should not be imputed is when a parent is reestablishing job skills after a

period of time out of the job market.

3. Health and Dental Insurance

When establishing a child support order, the courts should make provision for health insurance on the minor children. Federal regulations mandate provision for health insurance coverage. The burden of adequate health insurance should not fall solely on one parent, but should be a shared obligation as is basic support. The parent who can obtain family group health insurance from an employer at the lowest cost should usually be ordered to do so. If the parent must buy a family policy only for the children of the marriage, then the parent should receive credit for that expenditure when setting child support. If, however, one parent remarries or has other dependents included on their family policy, then that parent should not automatically be given full credit for the cost of the family plan insurance.

4. Work Related Child Care Costs

Actual, reasonable and necessary child care costs incurred due to employment or job search should be added to the basic child support obligation. In order to have two parents working to support the child, day care must be provided for preschool and some school age children. Had the parents remained married, they would have combined to provide day care or would have agreed for one parent to stay home to provide it. The divorce should not impose the costs of day care solely on one parent. The benefit available from the child care credit also should be considered.

5. Extraordinary Medical Expenses

Necessary medical, optometric and dental costs which are uninsured and unreimbursed should be shared by the parties in proportion to their income.

6. Tax Exemption

The guideline presumes that the parents will equally share the tax exemptions for the minor children. This may be accomplished by dividing the exemptions or by alternating them from year to year. The I.R.S. presumes that the custodial parent should be allowed to claim all exemptions absent a written waiver executed by the custodial parent. (I.R.S. Form 8332). Since tax exemptions have value and affect the parties' available resources, consideration must be given to which of the parties will receive this benefit when setting child

support. Appendix IV of the guidelines addresses these considerations. Since the IRS is the final arbitrator of which party will receive the tax exemption, the trial court should choose between two options:

- a. Assume the parent with primary residential custody will receive all exemptions and adjust the child support for the nonresidential parent accordingly; or
- b. Set an amount of child support based upon an allocation of the tax exemptions. A failure of the parties to execute waivers or an agreement allocating exemptions accordingly would constitute a change of circumstances for a subsequent modification of the support order.

7. Special School Needs

Actual, reasonable and necessary special education services for the child should be prorated between the parents. If parents agree that a child should attend private schooling or a judge finds it to be in the child's best interest, those costs should be shared based on income.

8. Adjustments for extended visitation

When the child resides with the nonresidential parent in a block of time of thirty (30) days or more, disregarding incidental visitation by the other parent, the Court may consider making some adjustment in the support obligation for that time period. The basis for the reduction would be a showing that substantial direct expenses were being incurred by the noncustodial parent during this time period. The Commission felt that credits or proration for smaller amounts of time are unfair to the residential custodian who must provide the basic housing, transportation, educational and clothing expenses for the child.

For shared physical custody, because of the fixed costs associated with maintaining the primary residence for the child, the committee did not feel any major reduction should be made until the residence with each parent reached a significant amount of time. Only in the case of equal income and equal custodial time would no support be owed. The committee arrived at a 33% figure for the break point for proportionate reduction. Because nowhere do the guidelines take into account the services of the custodial parent or the larger amounts

required to maintain the primary residence, to allow a reduction for any lesser period of time unduly penalizes the child and the custodial parent. Once a parent has residential custody for one third of the time, a significant portion of the fixed expenses may be required to be incurred by both parents. The judge will want to ensure, however, that any reduction does not impair the ability of the custodial parent to maintain the primary residence.

9. Transportation or communication costs.

If one parent moves to a different city, the committee felt that the court might consider apportioning the costs of transportation for visitation. Generally, the parent who chooses to move should bear the additional costs, including the increased transportation and communication costs. There may be valid reasons, however, for a move that may benefit both parents and the children that would justify sharing the costs.

10. Preexisting child support obligations.

The committee's basic philosophy was to allocate a parent's resources among the children equally. The practicality of trying to get different courts, some potentially in other states, to reconcile their awards is not realistic. Therefore, the committee reached a compromise position that deducts the prior child support award, if actually being paid, from gross income.

H. ECONOMIC DATA

One of the most difficult areas to explore is how to find accurate, up to date economic data upon which to base the dollar amounts to be included in a child support guideline. Our work began, as did many other state commissions, with the works of Thomas Espenshade and Dr. Robert Williams, cited earlier. The committee, however, was uneasy with the methods used by Dr. Williams because it was not possible to repeat the procedures to arrive at the dollar figures used in his schedule. The committee therefore enlisted the aid of Dr. William Terrell to find and explain the Espenshade and Williams figures and derive adequate cost figures for Kansas. Dr. Terrell found it appropriate to use national data prepared for other purposes as a starting point because Kansas fits the national average. As a result, the Kansas support figures are based on the most current available economic data:

1. The Table of Before and After Tax Income by Income and Family Size, 1983, from the U.S. Bureau of the Census, Current Population Reports, Series P-23, No. 143, After-Tax Money Income Estimates of Households: 1983, U.S. Government Printing Office, Washington D.C. 1985.
2. Before Tax Income and Expenditures by Income and Family Size, Consumer Expenditure Survey, 1982-1983, Bureau of Labor Statistics (unpublished data). The CES includes all sources of income that flow into a household, including welfare benefits. It does not include loans. The 1982-83 data is superior to the use of the 1972-73 data because the recent survey includes cash gifts and purchases of insurance and pension plans in the definition of expenditure as well as improves the criterion for including survey families in the complete income reporter series.
3. 1986 Poverty Income Guidelines, Department of Health and Human Services (unpublished paper, February 27, 1986), published annually in the Federal Register.
4. Estimated Total Cost of Raising A Child, Moderate Cost Level, 1985, Department of Agriculture, Family Economics Review, No. 2 (April 1986). These data provide reliable expenditures by the age of the child.

From these sources, Dr. Terrell statistically estimated the following models:

ESFEM - The Equal Share Family Expenditure Model which is a curve fitted to the Consumer Expenditure Data. There are six income categories from the CES that are useful for estimation purposes.

ESATIM - Equal Share After Tax Income Model - another curve was estimated to fit after tax income as a percent of combined gross family income. This curve serves as a feasibility criterion.

FESPAM - Feasible Equal Share Poverty Adjusted Model The curve is then adjusted from ESATIM and ESFEM combined to show the appropriate range of dollar amounts for given income categories, number and ages of children.

These models, in particular FESPAM, facilitated working with the criterion that parents basically should spend the same percentage of income on a child after dissolution as before. For children whose parents have never been married or lived together, the amounts represent an equitable proportion of the parents' income.

From the FESPAM model, a numerical Child Expenditure Estimates Schedule called the C.E.E. Schedule was developed. The amount given for each child approximates the national average expenditure, per child in three age categories.

The FESPAM model was then compared with other states and with current Kansas schedules. The general consensus was that the amounts were on the high side. To make a justifiable alteration in the schedule, the committee asked the economist to adjust the schedule for the fragmented family. The revised schedule called the CS or child support schedule reflects an adjustment to take into consideration the costs of the additional household.

I. UTILIZATION OF SCHEDULE

Current federal regulations require all states to have numerical schedules in effect by October, 1987. Proposed federal regulations require these schedules to be binding. The Commission recommends that the guidelines be adopted by Supreme Court Rule. The guidelines will be applicable in all cases for child support which come to the court for decision. Assuming that the appellate courts affirm the principles that the guideline method must be used in calculating support orders and that departures from the guideline amounts must be justified, in time the district courts and bar will utilize the guidelines as the first step in setting child support.

J. JUSTIFICATION

1. Needs of Children Are Met

The proposed C.S. schedules utilize four of the most recent economic sources to determine the minimum amount parents actually spend on their children. The schedule is then adjusted downward to compensate for the divided family. The Commission is aware that the actual dollar figures exceed most of the current schedules in existence in Kansas and should result in substantial increases in the amount of child support over current awards. The result will be that children are more adequately protected under these guidelines from some of the negative financial consequences of the parents' divorce than under existing approaches.

The child support order may be higher (or lower) than that shown on the schedule if there are circumstances which justify deviation. Any departure should be set out in the court order.

By allowing for different age categories, the schedule

automatically takes into consideration the increasing needs of children as they become adults.

2. Parents' ability to pay is primary consideration.

Gross income is used as the basis to calculate the award. Parents are unable to "hide" income through definitions of net income or by inflating expenses.

Gross income below poverty level is given special consideration by the guidelines. The guidelines recommend, however, that all parents be required to make a minimum payment.

Judicial discretion remains for parents whose income exceeds \$8400 per month.

Special consideration is given to extraordinary income/expense.

3. Maximum Fairness to All Parties

The first proposed CEE Schedule is based on sound economic evidence. The revised CS Schedule recognizes the increased cost of the fragmented family.

A statewide guideline provides a uniform approach in establishing and modifying the child support order. As a result, awards will be more predictable.

The schedule provides a realistic obligation level considering the needs of the children and based on both parents' ability to pay. One effect should be to raise the expectation or "going rate" of child support amounts. The principle establishing a presumption in favor of the schedule should minimize deviations yet make allowances for good cause.

The guidelines facilitate equitable and frequent modification of existing orders.

The guidelines provide a method to allocate each parent's obligation in joint custody cases.

The guideline adds objectivity to the awarding and payment of support.

4. Simple to Use/Cost Effective

Proposed Worksheet A will be simpler process than currently being used.

In most cases, the guidelines necessitate only one

table and one worksheet.

The guidelines will increase the level of child support paid statewide. In addition to fairer allocation of the costs of raising children, the use of the guidelines should reduce AFDC, Food Stamp costs, and move more parents with primary custody of minor children out of poverty.

K. IMPLEMENTATION PLAN

The schedule and accompanying guidelines should be implemented by Supreme Court Rule statewide as soon as possible.

L. EFFECT ON EXISTING ORDERS

The adoption of this guideline constitutes a material change of circumstances if extant awards would be increased or decreased by 10% under the guidelines.

L. REVIEW OF GUIDELINES

The committee recommends that the Kansas schedule of payments and formula be reviewed not less than every five years in the context of new economic data, legal and administrative comments and recommendations from those involved in establishing and enforcing support awards.

KANSAS CHILD SUPPORT GUIDELINES

June 15, 1987

Prepared by

Kansas Child Support Commission

INTRODUCTION

K.S.A. 60-1610(a) and K.S.A. 38-1121 provide the statutory factors to consider in setting child support. The child support schedule (CS Schedule) considers the standards of living of the parents, the relative financial means of the parents and the age of the child. Those statutory factors not considered in the schedule are included in the Supplemental Child Support Considerations, Section D, page 6.

I. USE OF THE GUIDELINES

The Kansas Child Support Guidelines are a basis for establishing and reviewing child support orders in the district courts in Kansas. The net child support obligation calculated on Worksheet A shall be deemed prima facie evidence of a reasonable child support order, subject to adjustments for supplemental considerations such as those discussed in Section D.

II. DETERMINATION OF THE INITIAL CHILD SUPPORT OBLIGATION

A. Required Worksheet

A completed Worksheet A shall be filed in every divorce case where an order of child support is entered after the effective date of these guidelines.

Written findings of fact which justify substantial deviation from Line 9 on Worksheet A shall be made by the Court and included in the child support order. The Court shall deviate from Line 9 on Worksheet A only when the amount is clearly inequitable. Parties seeking deviation carry the burden of proof.

B. General Instructions for Preparing Worksheet A and Worksheet B

1. For sole custody or joint custody when the child resides with one parent more than two-thirds of the year, use Worksheet A. For shared physical custody when the child resides with each parent more than one-third of the year, see Section D, #11 and Worksheet B.

When there are split or divided custody situations, complete a Worksheet A for each parent and the number of children primarily residing with that parent. The parent owing the greater amount would pay the difference as child support to the other parent.

2. Income information shall be submitted by the Income Affidavit (Appendix II). The most recent annual federal income tax return(s), including any amended or supplemental return(s), and other evidence of current income shall be presented to the Court and opposing counsel to verify income.
3. When combined gross monthly income exceeds that amount found on the CS Schedule or the number of children exceeds six, child support must be determined on the basis of sound judicial discretion.
4. In using the CS Schedule, it may be necessary to average the basic child support obligation amounts for income amounts not shown.
5. In determining the age of children, use the age on the child's nearest birthdate.

IN THE MATTER OF THE MARRIAGE OF:

and

Case No. _____

WORKSHEET A
 CHILD SUPPORT OBLIGATION

	<u>Petitioner</u>		<u>Respondent</u>		<u>COMBINED</u>
1. Verified Gross Monthly Income	_____	+	_____	=	_____
2. Proportionate Shares of Combined Income (Each parent's income divided by combined income)	_____ %		_____ %		
3. Basic Child Support Obligation (Using combined gross income from line 1 find amount for each child - enter total for all children)					
Age of Children	0-6		7-15		16-18
Number Per Age Category	_____		_____		_____
Total Amount	_____	+	_____	+	_____ = _____
4. Health and Dental Insurance Premium	_____	+	_____	=	_____
5. Work Related Child Care Costs	_____	+	_____	=	_____
6. Parents' Total Child Support Obligation (Line 3 plus lines 4 & 5)					_____
7. Parental Child Support Obligation (Line 2 times line 6 for each parent)	_____		_____		
8. Subtract for Actual Payment made for items 4 and 5	- _____		- _____		
9. Net Parental Child Support Obligation (Line 7 minus line 8)	_____		_____		

Support Obligation: The (petitioner/respondent) shall provide support in the amount of \$ _____ to the (petitioner/respondent).

Dated this _____ day of _____, 19__.

Instructions: Calculations should be rounded to the nearest tenth for percentages.
 Calculations should be rounded to the nearest dollar in all instances.

C. Explanation of Worksheet A

1. Verified Gross Monthly Income (Line 1)

"Gross income" means earning ability of the parents and income from any source including imputed income, but does not include benefits received from public assistance programs. Benefits received from need-related programs, such as Supplemental Security Income, Aid to Families with Dependent Children, Food Stamps, Medical Assistance, General Assistance, and the like, are not included in the definition of gross income because such benefits decrease as the recipient's income from other sources, including child support, rises.

Gross income should reflect the amounts of maintenance paid or received including orders made in this case. Pre-existing child support obligations in other cases shall be deducted from the obligor's gross income to the extent that these support obligations are actually paid.

Gross monthly income is computed by dividing by twelve the gross income received during the twelve months preceding the support obligation determination.

Gross income for the self employed is gross income as defined above minus ordinary and necessary business expenses.

Income may be imputed in the following circumstances: (1) Absent substantial justification, it should be assumed that a parent is able to earn at least the federal minimum wage and to work 40 hours per week. (2) When a parent is deliberately unemployed when there is capacity to work full-time, employment potential and probable earnings ability may be based on the parent's recent work history, occupational skills and the prevailing job opportunities in the community. (3) When a parent receives significant expense reimbursement or in-kind payments that reduce personal living expenses, such as a company car, free housing, or reimbursed meals, the personal value of such reimbursement should be added to gross income. (4) When there is evidence that a parent is deliberately underemployed, the Court should evaluate the circumstances to determine whether actual or potential earnings should be used.

Instances in which income need not be imputed are: (1) When the cost of employment, for such items as day care and transportation nearly equals the amount of the residential parent's earning power. (2) When a disabling condition of a parent or child makes it inappropriate or impractical for a parent to work. 3) When a parent has not been employed and is in the process of establishing or reestablishing marketable work skills.

2. Proportionate Shares of Combined Income. (Line 2)

To determine each parent's proportionate share of the total child support obligation, each parent's gross income is divided by the total of the combined gross income.

A completed Worksheet A using the examples given is attached as Appendix III.

Example: Parent A earns \$1,768 gross income a month. Parent B earns \$832 gross income per month. Their combined gross income is \$2,600. Parent A's share of the child support obligation will be \$1,768 divided by \$2,600 or 68%. The Parent B's share of the support obligation will be \$832 divided by \$2,600 or 32%.

3. Basic Child Support Obligation. (Line 3)

The basic child support obligation is determined using the Child Support Schedule (CS Schedule) (Appendix I). The CS Schedule has three major components--number of children in the family, combined gross income, and age of each child. Step 1. Find the Table that corresponds to the total number of children for whom the parents share responsibility. Step 2. Find the appropriate combined monthly gross income amount in the left hand column. Step 3. Using the appropriate age column for each child find the amount for each child using the age of the child on the nearest birthday. Step 4. Add the amount for each child to arrive at the total basic child support obligation.

Example: The parents above have two children ages 6 years, 7 months and 3 years, 10 months. Use the "2 Children Families" Schedule. Find \$2,600 in the left hand column of the CSS. Find under the first column for the four year old \$262 and in the next column for the 7 year old \$313. Add these two to find the total basic child support obligation of \$575.00 per month.

4. Health and Dental Insurance Premium. (Line 4)

The increased cost to the parent for health and/or dental insurance for the child is be added to the basic support obligation. If coverage is provided without cost or includes second family members, then zero should be entered as the amount. The cost of insurance coverage is entered in the column of the parent(s) providing it and the total is entered in the right-hand column.

Example: Parent A has a single policy provided by his employer. To add the children, the family policy would cost him \$125 a month. Therefore, \$125 would be entered in the Parent A's column and in the right hand column on line 4.

5. Work Related Child Care Costs. (Line 5)

Actual, reasonable, and necessary child care costs incurred to permit employment or job search of parent should be added to the support obligation. The monthly figure is the averaged annual amount.

Example: Child care is needed for the pre-school child. The cost of the child care is \$50 per week which is annualized to an average of \$200 per month. Parent B pays for the costs of the child care. Therefore, \$200 would be entered in Parent B's column and in the right hand column of line 5.

6. Total Child Support Obligation. (Line 6)

The total child support obligation is the sum of the Basic Support Obligation (line 3), the health and dental insurance premium (line 4) and the work related child care costs (line 5).

Example: The total child support obligation is obtained by adding the \$575 basic obligation (line 3) plus \$125.00 in health insurance (line 4) and \$200 in child care cost (line 5). The support obligation totals \$900 per month.

7. Parental Child Support Obligation. (Line 7)

The support obligation for each parent is determined by multiplying each parent's proportionate share shown in line 2, times the total support obligation (line 6).

Example: In line 2 the Parent A had 68% of the combined income and Parent B had 32%. Therefore, Parent A's obligation is \$612 (.68 x \$900). Parent B's obligation is \$288 (.32 x \$900).

8. Adjustment for Health and Dental Insurance Premiums and Work Related Child Care Costs. (Line 8)

If costs of health and/or dental insurance are included in the total child support obligation, the parent actually making the payment is credited. This is done by subtracting the amount paid (as shown on lines 4 and 5) from that parents child support obligation (line 7).

Example: Parent A pays \$125 per month for health insurance. Therefore, \$125 should be subtracted from that parents child support obligation of \$612 to make a net obligation of \$487. Parent B pays \$200 per month child care costs. Therefore, \$200 should be subtracted from that parents child support obligation of \$288 to make a net obligation \$88.

9. Net Parental Child Support Obligation. (Line 9)

The net obligation is the parental child support obligation minus adjustments. The residential parent retains his or her portion of the net obligation. The non-residential parent's net obligation becomes the amount of the support order.

Example: Parent B has primary residential custody. Therefore, Parent A will pay \$487. Parent B will retain the \$88 which represented his/her share.

D. Supplemental Child Support Considerations

In appropriate circumstances, other factors not considered by the CS Schedule may warrant adjustments to the net parental child support obligation on Line 9 of Worksheet A.

1. Needs of the child and capacity for education.
 - a. Uninsured Health Care. Necessary medical, optometric, and dental costs which are uninsured or unreimbursed may be prorated between the parents based on their proportionate share of combined income shown on line 2, Worksheet A.
 - b. Special School Needs. Actual, reasonable, and necessary special education services for the child may be prorated between the parents per line 2, Worksheet A. If agreed by the parents or found to be in the interest of the child, the cost of private schooling may be included in the order.
 - c. Financial Resources and Needs of Child. The overall financial resources and needs of the child should be reviewed after calculating the child support obligation on Worksheet A. Adjustment for extraordinary circumstances may be made.
2. The overall financial circumstances and needs of both parents.
 - a. Visitation Expenses. The Court may apportion between the parents substantial transportation and/or communication costs necessary for reasonable visitation occasioned by the move of either parent.
 - b. Adjustments for Extended Visitation. When a child resides with the non-residential parent in blocks of time more than 30 days, disregarding incidental visitation by the other parent, the Court may adjust the support obligation for that period of time.
 - c. Shared Physical Custody. When both parents have equal income and equal custodial time, theoretically neither parent would owe child support to the other parent. When time or income are not equal, the net child support obligation is first established using Worksheet A, then adjustments made for shared custody arrangements. The amount of adjustment that is appropriate shall depend upon the type of shared custody. Special care should be given to insure that any adjustments in the net child support obligation will not seriously impair the parent's ability to pay for the fixed expenses of maintaining the child's primary residence. A proportionate adjustment may be appropriate when shared physical custody exceeds 33% of the year with the non-residential parent. (See Appendix V, VI and VII).

- d. Responsibility for Support of Others. Gross income should reflect the amounts of maintenance paid or received including orders made in this case. Pre-existing child support obligations in other cases shall be deducted from the obligor's gross income to the extent that these support obligations are actually paid.
- e. Tax Considerations. Consideration should be given to the amount of child care credit available to either party. If the parents have not agreed to equally share the dependents tax exemption(s) for their minor child, the Court may make an appropriate adjustment in the child support order. (See Appendix IV).
- f. Residence with a Third Party. When a child resides with a third party, the Court may apportion support between the parents and have it paid to the third party.
- g. The Value of the Services Contributed by the Parents. In paternity actions, the statute lists consideration of services of the custodial parent. In divorce actions, however, the Court may wish to consider the services rendered by both parents.

III. ADJUSTMENTS TO THE INITIAL AWARD

A. Motions to Modify

To encourage settlement, attorney fees shall be awarded to the prevailing party on any motion for modification, if at least 20 days before filing the motion, that party had offered in writing to modify the obligation in accordance with the guidelines and after hearing the motion the Court determines the offer to settle was unreasonably refused.

B. Changed Circumstances

Courts have continuing jurisdiction to modify child support orders to advance the welfare of the child, when there is a material change in circumstances. These guidelines contemplate that the following constitute sufficient change to warrant judicial review of existing child support orders when established in connection with a motion to modify.

1. the adoption of these guidelines absent substantial justification for retaining the existing child support order;
2. change in the financial circumstances of the parents which would cause the net parental support obligation on line 9, Worksheet A to change by 10% or more;
3. the 7th and 16th birthday of a child;
4. emancipation of a child.

C. Deliberate Unemployment

The Court should generally not consider deliberate unemployment or underemployment as a basis for modifying an existing award. Additionally, if a parent leaves regular employment to return to school or to take a job with substantially less pay, the Court should be reluctant to reduce the amount of child support. The good or bad faith of the parent may be a relevant factor.

D. Accounting

The Court shall require any application for an accounting to state good cause and proffer specific evidence tht the child support is not being spent on the child. When entering an order on a motion for an accounting, the Court may consider attorney fees and the costs of the accounting. Generally, child support payments of less than \$350 per month per child do not warrant an accounting.

ONE CHILD FAMILIES: CHILD SUPPORT SCHEDULE

Dollars Per Month Per Child

Combined Support Amount (\$ Per Child) Gross Monthly Income (\$)	Age Group		
	0-6	7-15	16-18
50	8	9	11
100	15	18	21
150	22	26	30
200	29	35	40
250	36	43	49
300	43	51	59
350	50	59	68
400	56	67	77
450	63	75	86
500	69	83	95
550	76	91	104
600	83	98	113
650	89	106	122
700	96	114	131
750	102	122	140
800	108	129	149
850	115	137	157
900	121	144	166
950	128	152	175
1000	134	160	184
1050	140	167	192
1100	147	175	201
1150	153	182	210
1200	159	190	218
1250	166	197	227
1300	172	205	235
1350	178	212	244
1400	184	220	252
1450	191	227	261
1500	197	234	269
1550	203	242	278
1600	209	249	286
1650	215	257	295
1700	222	264	303
1750	228	271	312
1800	234	279	320
1850	240	286	329
1900	246	293	337
1950	252	301	346
2000	258	308	354
2100	271	323	371
2200	283	337	387
2300	295	352	404
2400	307	366	421
2500	319	380	437
2600	331	395	

Combined Support Amount (\$ Per Child) Gross Monthly Income (\$)	Age Group		
	0-6	7-15	16-18
2700	343	409	470
2800	355	424	487
2900	367	438	503
3000	379	452	520
3100	391	466	536
3200	403	481	553
3300	415	495	569
3400	427	509	585
3500	439	523	602
3600	451	537	618
3700	463	552	634
3800	475	566	650
3900	487	580	666
4000	498	594	683
4100	510	608	699
4200	522	622	715
4300	534	636	731
4400	545	650	747
4500	557	664	763
4600	569	678	777
4700	581	692	795
4800	592	706	811
4900	604	720	827
5000	616	734	843
5100	627	748	859
5200	639	762	875
5300	651	775	891
5400	662	789	907
5500	674	803	923
5600	686	817	939
5700	697	831	955
5800	709	845	971
5900	720	858	987
6000	732	872	1003
6200	755	900	1034
6400	778	927	1066
6600	801	955	1097
6800	824	982	1129
7000	847	1009	1160
7200	870	1037	1192
7400	893	1064	1223
7600	916	1091	1254
7800	938	1118	1286
8000	961	1146	1317
8200	984	1173	1348
8400	1007	1200	1379

TWO CHILDREN FAMILIES: CHILD SUPPORT SCHEDULE

Dollars Per Month Per Child

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Combined Gross Monthly Income (\$)	Support Amount (\$ Per Child) Age Group			Combined Gross Monthly Income (\$)	Support Amount (\$ Per Child) Age Group		
	0-6	7-15	16-18		0-6	7-15	16-18
-----				-----			
50	7	8	10	2700	271	324	372
100	13	16	18	2800	281	335	385
150	19	23	26	2900	290	345	397
200	25	30	34	3000	299	356	410
250	31	36	42	3100	308	367	422
300	36	43	49	3200	317	378	435
350	42	50	57	3300	326	389	447
400	47	56	64	3400	335	400	460
450	52	62	72	3500	345	411	472
500	58	69	79	3600	354	421	484
550	63	75	86	3700	363	432	497
600	68	81	93	3800	372	443	509
650	73	87	101	3900	381	454	521
700	79	94	108	4000	389	464	534
750	84	100	115	4100	398	475	546
800	89	106	122	4200	407	485	558
850	94	112	129	4300	416	496	570
900	99	118	136	4400	425	507	582
950	104	124	143	4500	434	517	594
1000	109	130	149	4600	443	528	607
1050	114	136	156	4700	452	538	619
1100	119	142	163	4800	460	547	631
1150	124	148	170	4900	469	559	643
1200	129	154	177	5000	478	570	655
1250	134	160	183	5100	487	580	667
1300	139	165	190	5200	496	591	679
1350	144	171	197	5300	504	601	691
1400	149	177	203	5400	513	611	703
1450	153	183	210	5500	522	622	715
1500	158	189	217	5600	530	632	727
1550	163	194	223	5700	539	643	739
1600	168	200	230	5800	548	653	750
1650	173	206	237	5900	557	663	762
1700	178	212	243	6000	565	674	774
1750	182	217	250	6200	582	694	798
1800	187	223	256	6400	600	715	821
1850	192	229	263	6600	617	735	845
1900	197	234	269	6800	634	755	869
1950	201	240	276	7000	651	776	892
2000	206	246	282	7200	668	796	915
2100	216	257	295	7400	685	817	939
2200	225	268	308	7600	702	837	962
2300	234	279	321	7800	719	857	985
2400	244	290	334	8000	736	877	1008
2500	253	301	347	8200	753	897	1031
2600	262	313	359	8400	770	917	1055
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THREE CHILDREN FAMILIES: CHILD SUPPORT SCHEDULE

Dollars Per Month Per Child

Combined Support Amount (\$ Per Child) Gross Monthly Income (\$)	Age Group		
	0-6	7-15	16-18
50	6	7	8
100	11	13	15
150	16	19	21
200	21	24	28
250	25	30	35
300	30	36	41
350	35	41	47
400	39	47	54
450	44	52	60
500	48	58	66
550	53	63	73
600	57	68	79
650	62	74	85
700	66	79	91
750	71	84	97
800	75	90	103
850	80	95	109
900	84	100	115
950	88	105	121
1000	93	111	127
1050	97	116	133
1100	101	121	139
1150	106	126	145
1200	110	131	151
1250	114	136	157
1300	119	141	162
1350	123	146	168
1400	127	152	174
1450	131	157	180
1500	136	162	186
1550	140	167	192
1600	144	172	197
1650	148	177	203
1700	153	182	209
1750	157	187	215
1800	161	192	220
1850	165	197	226
1900	169	202	232
1950	173	207	238
2000	178	212	243
2100	186	222	255
2200	194	231	266
2300	202	241	277
2400	211	251	289
2500	219	261	300
2600	227	271	311

Combined Support Amount (\$ Per Child) Gross Monthly Income (\$)	Age Group		
	0-6	7-15	16-18
2700	235	280	322
2800	243	290	334
2900	252	300	345
3000	260	310	356
3100	268	319	367
3200	276	329	378
3300	284	338	389
3400	292	348	400
3500	300	358	411
3600	308	367	422
3700	316	377	433
3800	324	386	444
3900	332	396	455
4000	340	405	466
4100	348	415	477
4200	356	424	488
4300	364	434	499
4400	372	443	509
4500	380	453	520
4600	388	462	531
4700	396	472	542
4800	404	481	553
4900	411	490	564
5000	419	500	574
5100	427	509	585
5200	435	519	596
5300	443	528	607
5400	451	537	617
5500	458	546	628
5600	466	556	637
5700	474	565	647
5800	482	574	660
5900	490	584	671
6000	497	593	681
6200	513	611	703
6400	528	630	724
6600	544	648	745
6800	559	667	766
7000	575	685	787
7200	590	703	808
7400	605	722	829
7600	621	740	850
7800	636	758	871
8000	651	776	892
8200	667	794	913
8400	682	813	934

FOUR CHILDREN FAMILIES: CHILD SUPPORT SCHEDULE

Dollars Per Month Per Child

Combined Support Amount (\$ Per Child)				Combined Support Amount (\$ Per Child)			
Gross Monthly Income (\$)	Age Group			Gross Monthly Income (\$)	Age Group		
	0-6	7-15	16-18		0-6	7-15	16-18
50	6	7	8	2700	201	240	276
100	11	13	15	2800	208	248	285
150	15	18	21	2900	215	256	294
200	20	24	27	3000	221	264	303
250	24	29	33	3100	228	271	312
300	29	34	39	3200	234	279	321
350	33	39	45	3300	241	287	330
400	37	44	51	3400	247	295	337
450	41	49	56	3500	254	302	347
500	45	54	62	3600	260	310	356
550	49	58	67	3700	266	317	365
600	53	63	73	3800	273	325	374
650	57	68	78	3900	279	333	382
700	61	72	83	4000	285	340	391
750	65	77	89	4100	292	348	400
800	68	82	94	4200	298	355	408
850	72	86	99	4300	304	363	417
900	76	91	104	4400	311	370	426
950	80	95	109	4500	317	378	434
1000	83	99	114	4600	323	385	443
1050	87	104	119	4700	329	393	451
1100	91	108	124	4800	336	400	460
1150	94	113	129	4900	342	407	468
1200	98	117	134	5000	348	415	477
1250	102	121	139	5100	354	422	485
1300	105	125	144	5200	360	429	494
1350	109	130	149	5300	366	437	502
1400	112	134	154	5400	373	444	510
1450	116	138	159	5500	379	451	519
1500	120	142	164	5600	385	457	527
1550	123	147	169	5700	391	466	535
1600	127	151	173	5800	397	473	544
1650	130	155	178	5900	403	480	552
1700	134	159	183	6000	409	488	560
1750	137	163	188	6100	421	502	577
1800	141	167	193	6200	433	516	593
1850	144	172	197	6300	445	531	610
1900	147	176	202	6400	457	545	626
1950	151	180	207	6500	469	559	643
2000	154	184	211	6600	481	573	659
2100	161	192	221	6700	493	587	675
2200	168	200	230	6800	505	601	691
2300	175	208	23	6900	516	615	707
2400	181	216	24	7000	528	629	723
2500	188	224	2	7100	540	643	739
2600	195	232		7200	551	657	755

FIVE CHILDREN FAMILIES: CHILD SUPPORT SCHEDULE

Dollars Per Month Per Child

----- Combined Support Amount (\$ Per Child) Gross Age Group -----				----- Combined Support Amount (\$ Per Child) Gross Age Group -----			
Monthly Income (\$)	0-6	7-15	16-18	Monthly Income (\$)	0-6	7-15	16-18
-----				-----			
50	5	6	7	2700	177	211	243
100	10	12	13	2800	183	218	251
150	14	17	19	2900	189	225	259
200	18	21	25	3000	194	232	266
250	22	26	30	3100	200	239	274
300	26	31	35	3200	206	245	282
350	29	35	40	3300	211	252	290
400	33	40	45	3400	217	259	297
450	37	44	50	3500	223	265	305
500	40	48	55	3600	228	272	313
550	44	52	60	3700	234	279	320
600	47	56	65	3800	239	285	328
650	51	61	70	3900	245	292	335
700	54	65	74	4000	250	298	343
750	58	69	79	4100	256	305	350
800	61	73	83	4200	261	311	358
850	64	77	88	4300	267	318	365
900	68	81	93	4400	272	324	373
950	71	84	97	4500	278	331	380
1000	74	88	102	4600	283	337	388
1050	77	92	106	4700	288	344	395
1100	81	96	110	4800	294	350	402
1150	84	100	115	4900	299	357	410
1200	87	104	119	5000	305	363	417
1250	90	107	123	5100	310	369	424
1300	93	111	128	5200	315	376	432
1350	96	115	132	5300	321	382	439
1400	100	119	136	5400	326	388	446
1450	103	122	141	5500	331	395	454
1500	106	126	145	5600	336	401	461
1550	109	130	149	5700	342	407	468
1600	112	133	153	5800	347	413	475
1650	115	137	158	5900	352	420	482
1700	118	141	162	6000	357	426	490
1750	121	144	166	6200	368	438	504
1800	124	148	170	6400	378	451	518
1850	127	152	174	6600	389	463	532
1900	130	155	178	6800	399	475	546
1950	133	159	182	7000	409	488	561
2000	136	162	187	7200	419	500	575
2100	142	169	195	7400	430	512	589
2200	148	177	203	7600	440	524	603
2300	154	184	211	7800	450	536	616
2400	160	191	219	8000	460	548	630
2500	166	197	227	8200	470	560	644
2600	171	204	235	8400	480	572	658

PART A

SIX CHILDREN FAMILIES: CHILD SUPPORT SCHEDULE

Dollars Per Month Per Child

-----				-----			
Combined Support Amount (\$ Per Child)				Combined Support Amount (\$ Per Child)			
Gross	Age Group			Gross	Age Group		
Monthly	-----			Monthly	-----		
Income (\$)	0-6	7-15	16-18	Income (\$)	0-6	7-15	16-18
-----				-----			
50	5	6	7	2700	159	189	217
100	9	11	12	2800	164	195	224
150	13	15	18	2900	169	201	231
200	16	20	23	3000	174	207	238
250	20	24	27	3100	179	213	245
300	23	28	32	3200	184	219	252
350	27	32	37	3300	189	225	259
400	30	36	41	3400	194	231	266
450	33	40	46	3500	199	237	272
500	37	44	50	3600	204	243	279
550	40	47	54	3700	209	249	286
600	43	51	59	3800	214	255	293
650	46	55	63	3900	219	260	297
700	49	58	67	4000	223	266	306
750	52	62	71	4100	228	272	313
800	55	66	75	4200	233	278	317
850	58	69	77	4300	238	284	326
900	61	73	83	4400	243	287	332
950	64	76	88	4500	248	275	337
1000	67	80	92	4600	252	301	346
1050	70	83	95	4700	257	306	352
1100	73	86	99	4800	262	312	359
1150	75	90	103	4900	267	318	365
1200	78	93	107	5000	271	323	372
1250	81	97	111	5100	276	327	378
1300	84	100	115	5200	281	335	385
1350	87	103	119	5300	285	340	391
1400	90	107	123	5400	290	346	397
1450	92	110	126	5500	295	351	404
1500	95	113	130	5600	299	357	410
1550	98	117	134	5700	304	362	417
1600	101	120	138	5800	309	368	423
1650	103	123	142	5900	313	373	429
1700	106	126	145	6000	318	379	436
1750	109	130	149	6200	327	390	448
1800	111	133	153	6400	336	401	461
1850	114	136	156	6600	345	412	473
1900	117	139	160	6800	355	423	486
1950	119	142	164	7000	364	433	498
2000	122	146	167	7200	373	444	511
2100	127	152	175	7400	382	455	523
2200	133	158	182	7600	391	466	535
2300	138	164	189	7800	400	476	547
2400	143	171	196	8000	408	487	560
2500	148	177	202	8200	417	497	572
2600	154	183	208	8400	426	508	584

IN THE _____ JUDICIAL DISTRICT
DISTRICT COURT, _____ COUNTY, KANSAS

IN THE MATTER OF THE MARRIAGE OF)
)
)
)
)
)
)

AND)

CASE NO. _____)

INCOME AFFIDAVIT

STATE OF KANSAS)

ss:)

COUNTY OF _____)

I, _____, being first duly sworn upon my oath state as follows:

1. I am the petitioner/respondent in the above entitled matter;
2. The attached federal income tax return is a true and correct copy of my most recent federal income tax return;
3. No amended or supplemental returns have been filed since the filing of said attached federal income tax return;
4. I have the following additional income for the tax year 19__ which has not been declared on the attached federal income tax return or is not reportable for income tax purposes (if more space required, attach additional pages):

Source	Gross Yearly Amount	Net Yearly Amount (Only If Self-Employed)
_____	_____	_____
_____	_____	_____

5. My gross income from January 1, 19__ to the date of this affidavit is \$ _____; and
6. I have no other income than that stated herein.

PETITIONER/RESPONDENT

SUBSCRIBED AND SWORN to before me, a Notary Public, on this _____ day of _____, 19__.

NOTARY PUBLIC

My Appointment Expires:

EXAMPLE CALCULATIONS

Appendix III

IN THE MATTER OF THE MARRIAGE OF:

Mary Doe
Petitioner

and

Case No. _____

John Doe
Respondent

WORKSHEET A
CHILD SUPPORT OBLIGATION

	Petitioner (PARENT A)		Respondent (PARENT B)		COMBINED
1. Verified Gross Income	<u>1,768</u>	+	<u>832</u>	=	<u>2,600</u>
2. Proportionate Shares of Combined Income (Each parent's income divided by combined income)	<u>68 %</u>		<u>32 %</u>		
3. Basic Child Support Obligation (Using combined gross income from line 1 find amount for each child - enter total for all children)					
Age of Children	0-6		7-15		16-18
Number Per Age Category	<u>1</u>		<u>1</u>		<u>0</u>
Total Amount	<u>262</u>	+	<u>313</u>	+	<u>0</u>
				=	<u>575</u>
4. Health and Dental Insurance Premium	<u>125</u>	+	<u> </u>	=	<u>125</u>
5. Work Related Child Care Costs	<u> </u>	+	<u>200</u>	=	<u>200</u>
6. Parents Total Child Support Obligation (Line 3 plus lines 4 and 5)					<u>900</u>
7. Parental Child Support Obligation (Line 2 times line 6 for each parent)	<u>612</u>		<u>288</u>		
8. Subtract for Actual Payment made for items 4 and 5	<u>- 125</u>		<u>- 200</u>		
9. Net Parental Child Support Obligation (Line 7 minus line 8)	<u>487</u>		<u>88</u>		

Support Obligation: The (petitioner/respondent) shall provide support in the amount of \$ 487 to the (petitioner/respondent).

Dated this _____ day of _____, 19__.

Instructions: Calculations should be rounded to the nearest tenth for percentages.
Calculations should be rounded to the nearest dollar in all instances.

Tax Considerations Relative to Child Care Credit
and Dependents Exemption

The guideline and CS Schedule does not address the tax consequences of tax exemptions or the benefits of child care credit. Both items have value and should be considered by the Court when setting child support. If the tax benefits to one party are significant, the child support amount should be adjusted accordingly. The following is a general discussion of these items. The parties' tax advisers should be consulted in complex cases.

Child Care Credit

The party providing the home for the children for more than half the year is entitled to a tax credit for a portion of the child care expenses necessary to permit them to work. The credit is 20% to 30% of the child care expenses for children under age 15 and up to \$2,400 for one child and up to \$4,800 for two or more children. The following table may be used to estimate the amount of the child care credit which the employed residential parent will receive.

If adjusted gross income is	Credit percentage	Maximum Credit	
		One Dependent	Two or More Dependents
\$10,000 or less	30%	\$720	\$1,440
10,001-12,000	29	696	1,392
12,001-14,000	28	672	1,344
14,001-16,000	27	648	1,296
16,001-18,000	26	624	1,248
18,001-20,000	25	600	1,200
20,001-22,000	24	576	1,152
22,001-24,000	23	552	1,104
24,001-26,000	22	528	1,056
26,001-28,000	21	504	1,008
28,001 and over	20	480	960

Tax Exemptions

The simplest approach is for the parties to agree to equally share the tax exemptions for the minor children. This may be accomplished by dividing the exemptions or by alternating them from year to year. Agreement is necessary as the I.R.S. generally presumes that the parent providing the home for more than half the year should be allowed to claim all exemptions absent a written waiver executed by the residential parent. (I.R.S. Form 8332.) Since tax exemptions have value and affect the parties available resources, consideration must be given to which of the parties will receive the exemptions subsequent to divorce.

The approximate value of an exemption beginning in 1988 is estimated for the usual case as follows:

<u>Individual Taxpayers Gross Annual Income Before Taxes</u>	<u>Estimated Annual Tax Saving per exemption¹</u>
Under \$5,000	None
\$5,000 - \$23,500	\$250 - \$300
\$23,500 - \$25,000	\$350 - \$450
\$25,000 - \$50,000	\$545
\$50,000 - \$90,000 ²	\$645

The following is an example of the financial considerations which should be made on this issue. For a family of 3 children, parent A's income \$40,000 per annum and parent B's income \$12,000 per annum, the value of all 3 exemptions to parent A would be \$1,635 per year (3 x \$545) and the value of the 3 exemptions to parent B would be \$810 per year (\$270 x 3). The value of equally sharing the exemptions would have an average annual value to each party of \$817.50 and \$405 respectively. (50% of total value)

- a) If the parties agreed to equally share the exemptions (e.g. parent A take 2 and parent B take 1 in odd years; and parent B take 2 and parent A 1 in even year), the tax exemption questions should be considered neutral and no adjustment to the Worksheet A child support should be made.
- b) If the parent B as residential parent refuses to execute a waiver to allow parent A to claim an equal share of the exemptions, the Court may consider reducing the parent A's child support obligation under Worksheet A by the value on one-half of the tax exemptions. In this example, that amount would be \$68.12 per month. (\$1,635 divided by 2 = \$817.50 divided by 12 = \$68.12).
- c) If parent B would authorize parent A to take all the children as exemptions, the couple could gain an extra \$34.00 of net income per month (\$817.50 [1/2 of parent A's value of tax exemption] - \$405.00 [1/2 of parent B's value of tax exemption] = \$412.50 divided by 12 = \$34.00). If this gain were shared equally, parent A could be ordered to pay parent B an additional \$17.00 [1/2 of \$34.00] per month, plus the value of one half of the exemptions (\$405.00 divided by 12 = \$33.75), or \$50.75 per month over parent A's obligation in Worksheet A. Parent A would realize \$136.25 per month (\$1,635.00 divided by 12) from taking all exemptions for a net savings of \$17.38 per month (\$136.25 - \$50.75 - \$68.12 = \$17.38).

¹ For tax year 1987, the above estimates will run about 15% higher than the amount shown for gross incomes over \$32,500.

² Beginning in 1988, the tax code limits the amount of exemption which can be claimed when income exceeds \$89,500. If either parties income exceeds this amount, tax counsel should be consulted to determine the value of the exemptions.

Since the I.R.S. is the final arbiter of which party will receive the tax exemption and they primarily look to written agreements and waivers of the parties and not judicial custody or support orders for resolution of the issue, the trial court in disputed cases should choose between two options:

(a) assume the residential parent will take all exemptions and adjust the child support for the non-residential parent accordingly, or

(b) set an amount of child support based upon an allocation of tax exemptions. A failure of the parties to execute waivers or an agreement allocating the exemptions accordingly would constitute a change in circumstances for a subsequent modification. Certainly exploration of this issue when there are several children and/or high income involved is essential to an equitable child support order.

Adjustments for Shared Physical Custody

If the non-residential parent acts as primary custodian 33% of the time, an adjustment to the net child support obligation should be considered. Generally, if the non-residential parent spends less than 33% of the time, an adjustment in the monthly child support should not be made. However, consideration may be given for reducing support during block visitation of more than 30 days.

Worksheet B (Appendix VI)

This worksheet provides for a proportional reduction in child support for shared custody. When each parent spends at least 33% of the time or 121 days per year with the child. A blank Worksheet B is attached as Appendix VI. A completed Worksheet B using this example is attached as Appendix VII.

1. Days (Line 1)

Days are an allocation of the time spent by the child in the physical custody or direct supervision of each parent. One method is to calculate the hours and divide by 24. Other approaches could be use of overnites or the periods where the parent is on call or otherwise responsible for the child. Transition period time should be apportioned between the parents depending upon their responsibility and contribution. Also to be considered is the financial contribution of each parent during the period the child is with them.

Example: The shared custody schedule provides for the following for the non-residential parent: (a) every other weekend from Fridays at 5:00 p.m. to Monday morning, delivery to school; (63 hours per weekend for 21 weekends or 55 days). (b) every Wednesday evening from 5:30 to 9:00 p.m. (3.5 hours per week for 43 weeks or 6.25 days). (c) Holidays, birthdays and other special occasions per schedule; (average 1 day per month - 12 days). (d) 60 days in the summer months, less custodial parents visitation every other weekend and Wednesday evening - 48 days = 121 days total. (121 divided by 365 = 33%).

2. Non-residential Parents Share of Basic Child Support Obligation (Line 2)

This amount is calculated by multiplying Line 3 from Worksheet A times the non-residential parents porportionate share of combined income from line 2, Worksheet A.

Example: Multiply .68 x 575 = 391

3. Non-residential Parents Child Support Obligation for the Non-residential Parent. (Line 3)

This amount is found on Line 9 of Worksheet A, for the Non-residential parent.

Example: From Worksheet A, Appendix III enter \$487.

4. Adjustment for Time with Non-residential Parent. (Line 4)

Multiply the non-residential parents share of the basic child support obligation entered on Line 2 by the percent of time with the non-residential parent (Line 1) to find the adjustment. ($391 \times .33 = 129$)

5. Adjusted Obligation of Non-residential Parent. (Line 5)

The adjustment calculated on line 4 is subtracted from line 3.

Example: \$487 less \$129 equals \$358, the adjusted obligation for the non-residential parent who provides 33% of the care.

IN THE _____ JUDICIAL DISTRICT
DISTRICT COURT, _____ COUNTY, KANSAS

Appendix VI

IN THE MATTER OF THE MARRIAGE OF:

and

Case No. _____

WORKSHEET B

ADJUSTMENT FOR SHARED PHYSICAL CUSTODY

1. Number of Days-Percent of Time Child _____ divided by 365 = _____ %
Spends with the Non-residential (days)
Parent Per Year

2. Non-residential Parents Share of _____ % x _____ = _____
Basic Child Support Obligation
(Calculate using lines 2 and 3,
Worksheet A)

3. Non-residential Parents Child _____
Support Obligation (Enter from
line 9, Worksheet A)

4. Adjustment for Time With the Non- _____ % x _____ = _____
residential parent (line 1 times
line 2, Worksheet B)

5. Adjusted Obligation of the Non-Residen- _____
tial Parent (Subtract line 4 from
line 3 and enter difference)

Dated this _____ day of _____, 19__.

IN THE _____ JUDICIAL DISTRICT
DISTRICT COURT, _____ COUNTY, KANSAS

EXAMPLE CALCULATIONS

Appendix VII

IN THE MATTER OF THE MARRIAGE OF:

_____ and _____

Case No. _____

WORKSHEET B

ADJUSTMENT FOR SHARED PHYSICAL CUSTODY

1. Number of Days-Percent of Time Child 121 divided by 365 = 33 %
Spends with the Non-residential (days)
Parent Per Year

2. Non-residential Parents Share of 68 % x 575 = 391
Basic Child Support Obligation
(Calculate using lines 2 and 3,
Worksheet A)

3. Non-residential Parents Child 487
Support Obligation (Enter from
line 9, Worksheet A)

4. Adjustment for Time With the Non- 33 % x 391 = 129
residential parent (line 1 times
line 2, Worksheet B)

5. Adjusted Obligation of the Non-residen- 358
tial Parent (Subtract line 4 from
line 3 and enter difference)

Dated this _____ day of _____, 19__.

TABLE 11

CHILD SUPPORT GUIDELINES FOR THE STATE OF KANSASCHART I-A

Non-Custodial Parent's Gross Monthly Income	Number of children					
	One	Two	Three	Four	Five	Six+
100.00	18	30	36	48	53	60
200.00	39	56	71	88	100	108
300.00	49	81	102	126	140	153
400.00	65	106	135	164	183	198
500.00	80	130	167	198	220	240
600.00	95	154	197	234	260	279
700.00	110	177	228	268	298	321
800.00	125	200	258	302	333	360
900.00	140	223	288	334	370	399
1000.00	154	246	318	368	405	438
1100.00	169	268	347	400	443	474
1200.00	183	290	377	432	478	513
1300.00	198	313	407	464	510	549
1400.00	212	335	435	496	545	585
1500.00	226	356	465	528	580	621
1600.00	241	378	494	558	613	657
1700.00	255	400	522	590	648	693
1800.00	267	421	551	620	680	729
1900.00	283	443	579	650	713	765
2000.00	297	464	608	680	745	798
2100.00	311	485	636	710	778	834
2200.00	325	507	665	740	810	867
2300.00	339	528	693	770	843	903
2400.00	353	549	722	800	875	936
2500.00	367	570	750	830	908	969
2600.00	381	591	777	858	940	1005
2700.00	395	611	806	888	970	1038
2800.00	409	632	834	918	1003	1071
2900.00	423	653	861	946	1033	1104
3000.00	436	674	890	976	1065	1137
3100.00	450	694	917	1004	1095	1170
3200.00	464	715	945	1032	1128	1203
3300.00	478	735	972	1062	1158	1236
3400.00	491	756	1001	1090	1188	1269
3500.00	505	776	1028	1118	1220	1299
3600.00	519	796	1055	1146	1250	1332
3700.00	532	817	1083	1174	1280	1365
3800.00	546	837	1110	1202	1310	1398
3900.00	559	857	1137	1230	1340	1428
4000.00	573	877	1164	1258	1370	1461
4100.00	587	897	1191	1286	1400	1491
4200.00	600	917	1220	1314	1430	1524
4200.00+	.14	.21	.29	.31	.34	.36

TABLE 12

The above guidelines are based on the following assumptions:

1. Both parents have the same gross income.
2. All the children are in the middle age group between 6 and 16 years of age.
3. There are no offsets for extended visitation or third party payments.

Corrections:

1. If custodial parent's income is close or equal to that of non-custodial parent, there is no need to make a correction. If custodial parent's income is twice or more than that of the non-custodial parent, then decrease support by 5%. If custodial parent's income is one-half or less than non-custodial parent, then increase support by 5%.

2. If all the children are in the younger age bracket, then decrease support by 15%. If all the children are in the older age bracket, then increase support by 15%. If the children are in different age brackets, then the corrections are between these two limits.

3. Combine these two sets of corrections. For example, consider two children of age 4 with non-custodial parent's income of \$2200.00 and custodial parent's income of \$900.00. The initial support is \$507.00 with an increase of 5% for the low custodial parent's income and a decrease of 15% for the young age of the children for a reduction of 10% or support of \$456.00.

4. Health and day care payments made by non-custodial parent are deducted from non-custodial parent's child support obligation base on the ratio of custodial parent's income to the total income of the parties. Health and day care payments made by custodial parent are added to non-custodial parent's child support obligation based on the ratio of non-custodial parent's income to the total income of the parties. For example, consider health insurance at \$125.00, day care at \$200.00, basic support at \$456.00, and non-custodial parent makes twice as much as custodial parent. The non-custodial parent gets a credit of 1/3 of the health insurance and a debit of 2/3 of the day care for a total obligation of $\$456.00 - (\$125.00 * 1/3) + (\$200.00 * 2/3)$ or \$547.67. A good rule of thumb is that credits are as small as possible and debits as large as possible when non-custodial parent has more income than custodial parent.