



CHILD SUPPORT COMMISSION

**FINAL REPORT
JANUARY 1, 2006**

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Section I

Child Support
Commission Report
January 1, 2006



CHILD SUPPORT COMMISSION

Honorable Earl Ehrhart,
Chairman

The Child Support Commission Report

January 1, 2006

The Georgia Commission on Child Support was created by Executive Order of the Governor, dated May 9, 2005, pursuant to O.C.G.A. §19-6-51.

Membership. The Commission consists of fifteen members: including three Superior Court Judges; a member of Georgia's Appellate Court; two members of the Senate and two members of the House; and seven other members. Each member is appointed for a four year term, except that members of the Legislature shall serve upon the completion of their term. Those chosen by the Governor to serve on the Commission are: Representative Earl Ehrhart; Senator Seth Harp; Representative Stan Watson; Senator Joe Carter; Superior Court Judge Louisa Abbot; Superior Court Judge Quillian Baldwin; Superior Court Judge Tom Campbell; Court of Appeals Judge Debra Bernes; Juvenile Court Judge R. Michael Key; Joy Hawkins; Chuck Clay; Dr. John Clayton Thomas; Dr. Roger Tutterow; Sadie Fields and Annetta Panatera. Representative Earl Ehrhart was selected as Chairman of the Commission, and Senator Seth Harp was chosen as Vice-Chair.

Purpose and Mission. Pursuant to O.C.G.A. §19-6-50, the Georgia Child Support Commission was created and charged with the purpose of studying and collecting information and data relating to awards of child support, and to create a child support obligation table. The Commission was also made responsible for conducting a comprehensive review of the child support guidelines, economic conditions, and all matters relevant to maintaining effective and efficient child support guidelines that will serve the best interest of Georgia's children and take into account the changing dynamics of family life. The actual duties of the Child Support Commission, include but are not limited to: studying and evaluating the effectiveness and efficiency of Georgia's child support guidelines; evaluating and considering the experiences and results in other states which utilize child support guidelines; creating and recommending to the General Assembly a child support obligation table consistent with O.C.G.A. §19-6-15; developing or causing to be developed software and a calculator associated with the use of the child support obligation table and guidelines; developing and publishing the child support obligation table and worksheets; developing training manuals and information to educate the judges, attorneys and litigants on the use of the guidelines; collaborating with the Institute of Continuing Legal Education and Judicial Legal Education for the purpose of training persons who will be utilizing the child support table and child support guidelines; and, making recommendations for proposed legislation. In addition, federal regulations and statutes require a state to review child support guidelines every four years. *See*, 42 U.S.C. 667 and 45 C.F.R. 302.56. Furthermore, it is the Child Support Commission

which is charged with certifying the appropriateness and effectiveness of the state's guidelines under 42 U.S.C. 667 and 45 C.F.R. 302.56. While 2005 marked the fourth year anniversary since the guidelines were last reviewed, the passage of HB 221, also in 2005, provided the opportunity to not only convene another commission but create a permanent and ongoing Commission, allowing for a greater length of time to study and research the effectiveness and appropriateness of the child support guidelines than the minimum standards created by the federal regulations.

Meetings and Organization. The first Child Support Commission Meeting was held on June 1, 2005. At that time, the Commission decided to subdivide into subcommittees. The subcommittees created were the Economic Study and Obligation Table, Statute Review, Training, Case Sampling/Case Scenarios, and Forms. The various Subcommittees met frequently, with the full Commission meeting monthly. Most of the meetings were held in Atlanta, but a full Commission Meeting was held in Savannah and a Statute Review Subcommittee Meeting was held in Albany. In addition, Commission Members and staff continually reviewed reports, legal memorandums, other states' guidelines, journal articles and other presentation materials considered by the Commission. The Commission also heard presentations from Dr. Jane Venohr, an economist with Policy Studies, Inc. and Cindy Moss, Deputy Director of the Office of Child Support Enforcement. Moreover, the Commission Members were aided in their research and review of the legislation by input and participation from the Office of Child Support Enforcement; State Judiciary; and

members of the Family Law Section of the State Bar of Georgia. To further widen the circle of access to the Commission and for the Commission Members to obtain input from the actual public and potential litigants whom the guidelines may affect on a daily basis, the Commission hosted a series of four public hearings in early to mid December. The input received, whether it was from domestic relations attorneys to members of the public, was considered and often adopted into the Commission's review of the statute and resulting recommendations to the legislature.

Findings and Accomplishments. The work of this Commission can be further defined by a description of the five subcommittees and what has been accomplished by each:

- Economic Study and Obligation Table Subcommittee, chaired by Dr. Roger Tutterow and co-chaired by Senator Seth Harp, was charged with the duty of studying whether a Georgia specific Economic Study on the costs of raising children needed to be conducted or whether the Commission should elect to go with national data to create an obligation table. An obligation table is the central mechanism of an Income Shares Guideline Model, which is what was adopted through HB 221. However, HB 221 failed to include an obligation table, but instead assigned that duty to the Commission. In constructing a basic obligation table based on the cost of raising a child, all states have used economic data based on national averages. A few states with median family incomes above or below the national average have realigned the national estimates of child-rearing expenditures to account for the differences between the state's income and the

national average. While, the original goal of this Subcommittee was to develop Georgia specific-data, it was something that could not be accomplished short term. Further, with the involvement of the Georgia Board of Regents' pledged assistance and Dr. Tutterow's formulation of a task force of policy experts and economists from Georgia's universities and colleges, the recommendation was that Georgia did not require a Georgia specific economic study at this time since the state average of median family income is extremely close to the national average. The Economic Taskforce reviewed data from the U.S. Department of Labor's Consumer Expenditure Survey, the U.S. Department of Labor's Consumer Prices Index, a report and presentation of Policy Studies Inc, presentation academic and government literature on the economic cost of raising a child and economic studies associated with child support guidelines from several states. However, it was noted that no other state which sought to conduct a state specific economic study ever used that study. The other states instead use either the national data or adjust the national data downward or upward to align it with the state's average family income. The economists indicated that the Commission could revisit the issue of a Georgia specific study in the future, but for the time being the national estimates would be appropriate. The justification for this is that Georgia is close enough to the national average in terms of income and consumption patterns. For example, the median family income in Georgia is approximately \$49,745, while the national average is approximately \$53,692. Yet, if one looks at the variation across the nation,

median family income is much greater or lower in most other states. Thus, Georgia looks quite similar to the national profile of median family income. It is also important to look at regional variations, but looking at the Consumer Expenditure Survey studies, the consumption patterns are remarkably stable across the four main census areas. Unless one is willing to address the issue of very specific community specific cost of living, it is practical, logical and cost efficient for Georgia to work with the national averages instead of conducting a Georgia specific study. In addition, the Economic Study and Obligation Table Subcommittee recommended to the Commission that Policy Studies, Inc. ("PSI") be allowed to develop the obligation table, but in building the table, PSI should utilize the Commission's recommendations as to the use of data; the child rearing costs estimator methodology; tax assumptions and other issues involved in developing a table. The Administrative Office of the Courts contracted with Policy Studies, Inc. to develop the obligation table. As to the actual obligation table created, the Economic Study and Obligation Table Subcommittee recommended to the Commission that the child rearing estimates found in the table be based on an equally weighted average between the Rothbarth and Engel estimators of child rearing expenditures. This recommendation is based on theoretical grounds; specifically, that the Rothbarth estimator is generally understood to underestimate the child rearing expenditures and the Engel Estimator is generally recognized to overestimate, so that the average of the two would be reasonably close to actual child rearing expenditures. Further, the

Economic Study and Obligation Table Subcommittee recommended using the Consumer Price Index U, the urban price index, with as much frequency as allowed by the collection of data. The Commission voted to review the Consumer Price Index on a yearly basis to analyze fluctuations, and make recommendations to the Legislature for the table's adjustments, if necessary. On December 19, 2005, the Commission voted to recommend to the Legislature, the average of the Rothbarth and Engel Estimators, based on a Single Tax Filing Status.

- Statute Review Subcommittee, chaired by Superior Court Judge Louisa Abbot, reviewed the HB 221 extensively for clarification, ease of operation and interpretation. The Subcommittee also reviewed HB 221 to ensure that a conflict of laws did not exist, particularly in regard to the federal regulations which apply to the Office of Child Support Enforcement. The Family Law Section of the State Bar of Georgia and the Office of Child Support Enforcement provided a tremendous amount of input with this operation. The recommendations made by this Subcommittee, which in turn was adopted by the full Commission, were not relative to substantive policy changes, but believed to be in line with legislative intent. However, pursuant to the Commission's duty of evaluating and considering the experiences and results in other states, the Statute Review Subcommittee recommended changes in the calculation of the parenting time adjustment provision and the theoretical support provision. The Statute Review

Subcommittee, through their research, realized that the calculation for both of these provisions would provide uneven results and looked to the other states' best practices as to what would work. Further, when HB 221 was passed, information was not available that the basic support obligations for the low income would rise. Since the approved table does exhibit an increase in the lower income basic support obligations, the Statute Review Subcommittee recommended a self support reserve. The Commission adopted this recommendation, along with the recommendations for the parenting time adjustment and theoretical support orders. Illustrative of the work and accomplishments of the Subcommittee is both the proposed bill and section by section comments.

- Training Subcommittee, chaired by Juvenile Court Judge R. Michael Key, developed training plans, including involving the Family Law Section of the State Bar, ICLE and ICJE in the plans. The initial statewide training for the attorneys is scheduled for April 27, 2006, which will include a live session and a satellite broadcast to sites throughout the state. The training will be divided into a plenary session which will provide general information regarding the guidelines, and then an afternoon session which will involve the actual calculation and practice with the electronic calculator and worksheets. The primary audience will be attorneys; however, judges will be made aware of available training. A separate training for judges will be available at various sites throughout the month of May. Additionally, there are plans to incorporate

other groups into training seminars and a video is anticipated which will assist in educating the public. There are also plans for an implementation guide to assist the users of the guidelines.

- Forms Subcommittee, chaired by Senator Seth Harp, tasked the Office of Child Support Enforcement to develop an electronic calculator to aid in the ease of calculating the child support awards. In addition, the Subcommittee requested that the Office of Child Support Enforcement convene a taskforce, comprised of both the private Bar and the Judiciary in designing the worksheet which the calculator will generate. Two sets of worksheets were developed by this taskforce, one exhibiting a version which is reflective of the Commission's legislative proposal and recommendations, and the other corresponding to HB 221, as passed during the previous legislative session. In addition, the electronic calculator will allow the court to submit the case disposition forms to both the Office of Child Support Enforcement and Office of Vital Records. At the same time, this will be a means to allow the Commission to collect the data required by federal regulation. *See*, 45 CFR §302.56. For those courts and litigants who do not have access to computers, the Office of Child Support Enforcement is also developing a method in which one can fax the worksheets and will be read by an Optical Character Recognition program to convert into an electronic format. The Office of Child Support Enforcement has submitted their business requirements and the proposed question driven calculator, which will be both internet based

and downloadable will be operational following the Legislature's review of the Commission's suggested revisions to HB 221. *See*, attached worksheets.

- Case Sampling Subcommittee, chaired by Court of Appeals Judge Debra Bernes, fulfilled the federal requirement, as set forth in 45 C.F.R. §302.56(h), that “[a]s part of the review of a State guidelines...a State must consider economic data on the cost of raising children and analyze case data, gathered through sampling or other methods, on the application of, and deviation from, the guidelines. The analysis of the data must be used in the State’s review of the guidelines to ensure that deviations from the guidelines are limited.” Even though this has been a federal requirement since 1991, Georgia has not previously conducted a thorough study of analyzing the data on the application of and deviation from the guidelines. In early August 2005, the Commission, through the assistance of Dr. Roger Tutterow identified twelve counties based on their statistical representation of economics and geography to study as the case sampling. The request was made for each of these counties to submit their final child support orders for the months of September 2005. In the end, each of the counties did provide the requested information, and the findings were most helpful to the Commission. The resulting information will be provided to the Department of Health and Human Services in the form of a request for certification of the state’s new guidelines, as embodied in O.C.G.A §19-6-15, as revised. Another end product was that the Commission was able to review real cases when

cases when analyzing the proposed obligation tables. The results of the sampling are attached, but the following analysis was derived:

1. 274 orders were reviewed in eleven counties;¹
2. 41% of the orders reviewed had a deviation noted, with 90% of those were set as downward deviations. 59% of the deviations were due to support obligations to other children. 9% of the deviations were due to the custodial parent's income, and another 9% were due to accident or sickness insurance for the dependents;
3. 62% of the orders involved support awards for only one child;
4. In 29% of the cases, the custodial parent did not have any income;
5. In 21.7%, the custodial parent had significantly less income than the noncustodial parent;
6. In 22.4% of the cases, the custodial parent's income was about half of the noncustodial parent's income;
7. In 16.8% of the cases, the custodial parent's income is about equal to the noncustodial parent;

¹ The case sampling statistics are based on orders received from eleven counties, rather than twelve. However, the attached table does have case order information for all twelve counties.

8. In 9.9% of the cases, the custodial parent's income was significantly higher than the noncustodial parent; and
9. In 52% of the Title IV-D cases, the average income was at minimum wage to \$1500. In contrast, 34% of the non-IV-D cases' income was \$3501 or more.

Due to the following statistics and, in particular, the extraordinarily high rate of deviations, the Flat Percentage Model, as was embodied in O.C.G.A. §19-6-15 may result in child support awards that are not appropriate. However, as July 1, 2006, the current guidelines will no longer be in effect. Yet, one of the duties of the Commission is to certify to the Department of Health and Human Services under the State Plan Federal Requirements that the application of the guidelines results in the determination of appropriate child support award amounts. On December 19, 2005, the Commission certified by an unanimous vote that with the passage of the Basic Child Support Obligation Table by the General Assembly, Georgia would be in compliance with 45 CFR §302.56. Subsequently, if the resolution (Basic Child Support Obligation Table) and the proposed statute were not to pass, then Georgia would be without an obligated system. On July 1, 2006, Georgia would be in a position with no Obligation Table, as the Flat Percentage Model will no longer be in effect. Yet, with the passage of the Basic Support Obligation Table and proposed statute revisions which will be presented to the Legislature at the beginning of the 2006 Session, the application of the guidelines,

as embodied in §19-6-15, as revised and in effect on July 1, 2006 will result in appropriate child support amounts.

The Child Support Commission wishes to thank the Governor for the opportunity to serve the children of Georgia, and is anticipating continuing this study as the Commission continues with its work to aid in the implementation of the new guidelines and continually reviewing and monitoring any further issues involving the guidelines. On behalf of the members of the Georgia Commission on Child Support, this report is submitted along with all supporting documents for consideration by the Legislature and the Governor.

Dated this 9th day of January, 2006.



Representative Earl Ehrhart

Chairman, Child Support Commission

Section II

Legislative Proposal

Senate Bill 382

By: Senator Harp of the 29th

A BILL TO BE ENTITLED
AN ACT

1 To amend Titles 5, 7, and 19 of the Official Code of Georgia Annotated, relating respectively
2 to appeal and error, banking and finance, and domestic relations, so as to change provisions
3 relating to the calculation of child support; to clarify the direct appeal process in certain
4 domestic relations cases; to clarify the calculation of the amount of interest on arrearage of
5 child support; to clarify definitions; to provide guidelines for determining the amount of child
6 support to be paid; to change provisions relating to guidelines for calculating child support;
7 to reorganize Code Section 19-6-15, relating to guidelines for calculating child support, to
8 provide more clarity on the application of such child support; to allow a jury to determine
9 deviations; to provide calculation of parenting time; to provide for definitions; to provide for
10 headings to better structure the Code section; to provide for the Child Support Obligation
11 Table; to change certain provisions relating to the duties of the Georgia Child Support
12 Commission; to provide for related matters; to provide for applicability and an effective date;
13 to repeal conflicting laws; and for other purposes.

14 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

15 SECTION 1.

16 Title 5 of the Official Code of Georgia Annotated, relating to appeal and error, is amended
17 by striking subsection (a) of Code Section 5-6-35, relating to cases requiring application for
18 appeal, and inserting in its place the following:

19 "(a) Appeals in the following cases shall be taken as provided in this Code section:

20 (1) Appeals from decisions of the superior courts reviewing decisions of the State Board
21 of Workers' Compensation, the State Board of Education, auditors, state and local
22 administrative agencies, and lower courts by certiorari or de novo proceedings; provided,
23 however, that this provision shall not apply to decisions of the Public Service
24 Commission and probate courts and to cases involving ad valorem taxes and
25 condemnations;

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- 1 (2) Appeals from judgments or orders in divorce, alimony, child custody, and other
 2 domestic relations cases including, but not limited to, granting or refusing a divorce, or
 3 temporary or permanent alimony, or temporary child support; awarding or refusing to
 4 change child custody; or holding or declining to hold persons in contempt of such
 5 alimony or child custody judgment or orders, except that all final child support orders
 6 shall be directly appealable as provided in paragraph (9) of subsection (a) of Code
 7 Section 5-6-34;
- 8 (3) Appeals from cases involving distress or dispossessory warrants in which the only
 9 issue to be resolved is the amount of rent due and such amount is \$2,500.00 or less;
- 10 (4) Appeals from cases involving garnishment or attachment, except as provided in
 11 paragraph (5) of subsection (a) of Code Section 5-6-34;
- 12 (5) Appeals from orders revoking probation;
- 13 (6) Appeals in all actions for damages in which the judgment is \$10,000.00 or less;
- 14 (7) Appeals, when separate from an original appeal, from the denial of an extraordinary
 15 motion for new trial;
- 16 (8) Appeals from orders under subsection (d) of Code Section 9-11-60 denying a motion
 17 to set aside a judgment or under subsection (e) of Code Section 9-11-60 denying relief
 18 upon a complaint in equity to set aside a judgment;
- 19 (9) Appeals from orders granting or denying temporary restraining orders;
- 20 (10) Appeals from awards of attorney's fees or expenses of litigation under Code Section
 21 9-15-14; and
- 22 (11) Appeals from decisions of the state courts reviewing decisions of the magistrate
 23 courts by de novo proceedings so long as the subject matter is not otherwise subject to
 24 a right of direct appeal."

25 **SECTION 2.**

26 Title 7 of the Official Code of Georgia Annotated, relating to banking and finance, is
 27 amended by striking in its entirety Code Section 7-4-12.1, relating to interest on arrearage
 28 of child support, and inserting in lieu thereof the following:

29 "7-4-12.1.

30 (a) All awards of child support expressed in monetary amounts shall accrue interest at the
 31 rate of 7 percent per annum commencing 30 days from the day such award or payment is
 32 due. This Code section shall apply to all awards, court orders, decrees, and judgments
 33 rendered pursuant to Title 19. It shall not be necessary for the party to whom the child
 34 support is due to reduce any such award to judgment in order to recover such interest. The

1 court shall have discretion in applying or waiving past due interest. In determining whether
 2 to apply, waive, or reduce the amount of interest owed, the Court shall consider whether:
 3 (1) Good cause existed for the nonpayment of the child support;
 4 (2) Payment of the interest would result in substantial and unreasonable hardship for the
 5 parent owing the interest;
 6 (3) Applying, waiving, or reducing the interest would enhance or detract from the
 7 parent's current ability to pay child support, including the consideration of the regularity
 8 of payments made for current child support of those dependents for whom support is
 9 owed; and
 10 (4) The waiver of reduction of interest would result in substantial and unreasonable
 11 hardship to the parent to whom interest is owed.
 12 (b) This Code section shall not be construed to abrogate the authority of a IV-D agency to
 13 waive, reduce, or negotiate a settlement of unreimbursed public assistance in accordance
 14 with subsection (b) of Code Section 19-11-5.'

15 **SECTION 3.**

16 Title 19 of the Official Code of Georgia Annotated, relating to domestic relations, is
 17 amended by striking subsection (c) of Code Section 19-5-12, relating to form of judgment
 18 and decree in divorce actions, and inserting in lieu thereof a new subsection (c) to read as
 19 follows:

20 "(c) In any case which involves the determination of child support, the form of the
 21 judgment shall also include provisions indicating both ~~parties' incomes~~ parents' income,
 22 the number of children for which support is being provided, the presumptive amount of
 23 child support award calculation, and, if the presumptive ~~award~~ amount of child support is
 24 rebutted, the award amount and the basis for the rebuttal award. The final judgment shall
 25 have attached to it the child support worksheet containing the calculation of the final award
 26 of child support. The final judgment shall specify a sum certain amount of child support
 27 to be paid."

28 **SECTION 4.**

29 Said title is further amended by striking in its entirety Code Section 19-6-15, relating to
 30 guidelines for calculating child support, and inserting in lieu thereof a new Code Section
 31 19-6-15 to read as follows:

32 "19-6-15.

33 (a) *Definitions.* As used in this Code section, the term:

- 1 (1) 'Adjusted Child Support Obligation' means the Basic Child Support Obligation
2 adjusted by the Parenting Time Adjustment, if applicable, Health Insurance, and Work
3 Related Child Care Costs.
- 4 (2) 'Adjusted Income' means the determination of a Parent's income, calculated by
5 deducting from that Parent's Gross Income one-half of the amount of any applicable
6 self-employment taxes being paid by the Parent, any Preexisting Order for current child
7 support which is being paid by the Parent, and any Theoretical Child Support Order for
8 other Qualified Children, if allowed by the Court. For further reference see paragraph (5)
9 of subsection (f) of this Code section.
- 10 (3) 'Basic Child Support Obligation' means the amount of support displayed on the Child
11 Support Obligation Table which corresponds to the Combined Adjusted Income of the
12 Custodial Parent and the Noncustodial Parent and the number of children for whom child
13 support is being determined. This amount is rebuttably presumed to be the appropriate
14 amount of child support to be provided by the Custodial Parent and the Noncustodial
15 Parent prior to consideration of percentage of income, Parenting Time Adjustments,
16 Health Insurance, Work Related Child Care Costs, and Deviations.
- 17 (4) 'Child' means child or children.
- 18 (5) 'Child Support Enforcement Agency' means the Child Support Enforcement Agency
19 within the Department of Human Resources.
- 20 (6) 'Child Support Obligation Table' means the chart which displays the dollar amount
21 of the Basic Child Support Obligation corresponding to various levels of Combined
22 Adjusted Income of the children's Parents and the number of children for whom a child
23 support order is being established or modified. The Child Support Obligation Table shall
24 be used to calculate the Basic Child Support Obligation according to the provisions of
25 this Code section. For further reference see subsections (n) and (o) of this Code section.
- 26 (7) 'Combined Adjusted Income' means the amount of Adjusted Income of the Custodial
27 Parent added to the amount of Adjusted Income of the Noncustodial Parent.
- 28 (8) 'Court' means a judge of any Court of record or an administrative law judge of the
29 Office of State Administrative Hearings.
- 30 (9) 'Custodial Parent' means the Parent with whom the Child resides more than 50
31 percent of the time. Where a Custodial Parent has not been designated or where a Child
32 resides with both Parents an equal amount of time, the Court shall designate the Custodial
33 Parent as the Parent with the lesser support obligation and the other Parent as the
34 Noncustodial Parent. Where the Child resides equally with both Parents and neither
35 Parent can be determined as owing a greater amount than the other, the Court shall

- 1 determine which Parent to designate as the Custodial Parent for the purpose of this Code
2 section.
- 3 (10) 'Deviation' means an increase or decrease from the Presumptive Amount of Child
4 Support if the presumed order is rebutted by evidence and the required findings of fact
5 are made by the Court pursuant to subsection (i) of this Code section.
- 6 (11) 'Final Child Support Order' means the Presumptive Amount of Child Support
7 adjusted by any Deviations.
- 8 (12) 'Gross Income' means all income to be included in the calculation of child support
9 as set forth in subsection (f) of this Code section.
- 10 (13) 'Health Insurance' means any general health or medical policy. For further reference
11 see paragraph (2) of subsection (h) of this Code section.
- 12 (14) 'Noncustodial Parent' means the Parent with whom the Child resides less than 50
13 percent of the time or the Parent who has the greater payment obligation for child
14 support. Where the Child resides equally with both Parents and neither Parent can be
15 determined as owing a lesser amount than the other, the Court shall determine which
16 Parent to designate as the Noncustodial Parent for the purpose of this Code section.
- 17 (15) 'Nonparent Custodian' means an individual who has been granted legal custody of
18 a Child, or an individual who has a legal right to seek, modify, or enforce a child support
19 order.
- 20 (16) 'Parent' means a person who owes a Child a duty of support pursuant to Code
21 Section 19-7-2.
- 22 (17) 'Parenting Time Adjustment' means an adjustment to the Noncustodial Parent's
23 portion of the Basic Child Support Obligation based upon the Noncustodial Parent's court
24 ordered visitation with the Child. For further reference see subsection (g) of this Code
25 section.
- 26 (18) 'Preexisting Order' means:
- 27 (A) An order in another case that requires a Parent to make child support payments for
28 another Child, which child support the Parent is actually paying, as evidenced by
29 documentation as provided in division (f)(5)(B)(iii) of this Code section; and
- 30 (B) That the date of filing of the initial order for each such other case is earlier than the
31 date of filing of the initial order in the case immediately before the Court, regardless of
32 the age of any Child in any of the cases.
- 33 (19) 'Presumptive Amount of Child Support' means the Basic Child Support Obligation
34 and the Parenting Time Adjustment, if applicable, Health Insurance, and Work Related
35 Child Care Costs.
- 36 (20) A 'Qualified Child' or 'Qualified Children' means any Child:

- 1 (A) For whom the Parent is legally responsible and in whose home the Child resides;
2 (B) That the Parent is actually supporting;
3 (C) Who is not subject to a Preexisting Child Support Order; and
4 (D) Who is not before the Court to set, modify, or enforce support in the case
5 immediately under consideration.

6 Qualified Children shall not include stepchildren or other minors in the home that the
7 Parent has no legal obligation to support.

8 (21) 'Split Parenting' can occur in a child support case only if there are two or more
9 children of the same Parents, where one Parent is the Custodial Parent for at least one
10 Child of the Parents, and the other Parent is the Custodial Parent for at least one other
11 Child of the Parents. In a Split Parenting case, each Parent is the Custodial Parent of any
12 Child spending more than 50 percent of the time with that Parent and is the Noncustodial
13 Parent of any Child spending more than 50 percent of the time with the other Parent. A
14 Split Parenting situation shall have two Custodial Parents and two Noncustodial Parents,
15 but no Child shall have more than one Custodial Parent or Noncustodial Parent.

16 (22) 'Theoretical Child Support Order' means a hypothetical child support order for
17 Qualified Children calculated as set forth in subparagraph (f)(5)(C) of this Code section
18 which allows the Court to determine the amount of child support as if a child support
19 order existed.

20 (23) 'Uninsured Health Care Expenses' means a Child's uninsured medical expenses
21 including, but not limited to, Health Insurance copayments, deductibles, and such other
22 costs as are reasonably necessary for orthodontia, dental treatment, asthma treatments,
23 physical therapy, vision care, and any acute or chronic medical or health problem or
24 mental health illness, including counseling and other medical or mental health expenses,
25 that are not covered by insurance. For further reference see paragraph (3) of subsection
26 (h) of this Code section.

27 (24) 'Work Related Child Care Costs' means expenses for the care of the Child for whom
28 support is being determined which are due to employment of either Parent. In an
29 appropriate case, the Court may consider the child care costs associated with a Parent's
30 job search or the training or education of a Parent necessary to obtain a job or enhance
31 earning potential, not to exceed a reasonable time as determined by the Court, if the
32 Parent proves by a preponderance of the evidence that the job search, job training, or
33 education will benefit the Child being supported. The term shall be projected for the next
34 consecutive 12 months and averaged to obtain a monthly amount. For further reference
35 see paragraph (1) of subsection (h) of this Code section.

- 1 (25) 'Worksheet' or 'Child Support Worksheet' means the Worksheet used to record
2 information necessary to determine and calculate child support. In Child Support
3 Enforcement Agency cases in which neither Parent prepared a Worksheet, the Court may
4 rely solely on the Worksheet prepared by the Child Support Enforcement Agency as a
5 basis for its order. For further reference see subsection (m) of this Code section.
- 6 (b) *Process of calculating child support.* Pursuant to this Code section, the determination
7 of child support shall be calculated as follows:
- 8 (1) Determine the Gross Income of both the Custodial Parent and the Noncustodial
9 Parent. This may include imputed income, if applicable. The determination of Gross
10 Income shall be entered on the Child Support Schedule A – Gross Income;
 - 11 (2) Adjust each Parent's Gross Income by deducting the following from the Parents'
12 Gross Income, and entering it on the Child Support Schedule B – Adjusted Income if any
13 of the following apply:
 - 14 (A) One-half of the amount of self-employment taxes;
 - 15 (B) Preexisting Orders; and
 - 16 (C) Theoretical Child Support Order for Qualified Children, if allowed by the Court;
 - 17 (3) Add each Parent's Adjusted Income together to compute the Combined Adjusted
18 Income;
 - 19 (4) Locate the Basic Child Support Obligation by referring to the Child Support
20 Obligation Table. Using the figure closest to the amount of the Combined Adjusted
21 Income, locate the monthly amount of the Basic Child Support Obligation in the column
22 underneath the number of children for whom support is being determined. If the monthly
23 Combined Adjusted Income falls between the amounts shown in the table, then the Basic
24 Child Support Obligation shall be based on the income bracket most closely matched to
25 the monthly Combined Adjusted Income;
 - 26 (5) Calculate the pro rata share of the Basic Child Support Obligation for the Custodial
27 Parent and the Noncustodial Parent by dividing the Combined Adjusted Income into each
28 Parent's Adjusted Income to arrive at each Parent's pro rata percentage of the Basic Child
29 Support Obligation;
 - 30 (6) Make the Parenting Time Adjustment, if applicable, to the Basic Child Support
31 Obligation based upon the calculation of the Noncustodial Parent's court ordered
32 visitation with the Child. The Parenting Time Adjustment shall be entered on the Child
33 Support Schedule C – Parenting Time Adjustment;
 - 34 (7) Find the Adjusted Child Support Obligation amount by adding the additional
35 expenses of the costs of Health Insurance and Work Related Child Care Costs, prorating
36 such expenses in accordance with each Parent's pro rata share of the obligation and

- 1 adding such expenses to the pro rata share of the obligation. The monthly cost of health
2 insurance premiums and Work Related Child Care Costs shall be entered on the Child
3 Support Schedule D – Additional Expenses. The pro rata share of the Basic Child
4 Support Obligation and the pro rata share of the combined additional expenses shall be
5 added together to create the Adjusted Child Support Obligation;
- 6 (8) Determine the Presumptive Amount of Child Support for the Custodial Parent and
7 the Noncustodial Parent resulting in a sum certain single payment due to the Custodial
8 Parent by assigning or deducting credit for actual payments for Health Insurance and
9 Work Related Child Care Costs;
- 10 (9) In accordance with subsection (i) of this Code section, deviations subtracted from or
11 increased to the Presumptive Amount of Child Support are applied, if applicable, and if
12 supported by the required findings of fact and application of the best interest of the child
13 standard. The proposed Deviations shall be entered on the Child Support Schedule E –
14 Deviations. In the Court’s or the jury’s discretion, Deviations may include, but are not
15 limited to, the following:
- 16 (A) High income;
 - 17 (B) Low income;
 - 18 (C) Other health related insurance;
 - 19 (D) Child and dependent care tax credit;
 - 20 (E) Travel expenses;
 - 21 (F) Alimony;
 - 22 (G) Mortgage;
 - 23 (H) Permanency plan or foster care plan;
 - 24 (I) Extraordinary expenses; and
 - 25 (J) Nonspecific deviations;
- 26 (10) The Final Child Support Order shall be the Presumptive Amount of Child Support
27 as increased or decreased by Deviations. The final child support amount for each Parent
28 shall be entered on the Child Support Worksheet, together with the information from each
29 of the utilized schedules;
- 30 (11) In addition, the Parents shall allocate the Uninsured Health Care Expenses which
31 shall be based on the pro rata responsibility of the Parents or as otherwise ordered by the
32 Court. Each Parent’s pro rata responsibility for Uninsured Health Care Expenses shall
33 be entered on the Child Support Worksheet; and
- 34 (12) In a Split Parenting case, there shall be a separate calculation and Final Child
35 Support Order for each Parent.
- 36 (c) *Applicability and required findings.*

1 (1) The child support guidelines contained in this Code section are a minimum basis for
2 determining the amount of child support and shall apply as a rebuttable presumption in
3 all legal proceedings involving the child support responsibility of a Parent. This Code
4 section shall be used when the Court enters a temporary or permanent child support order
5 in a contested or noncontested hearing. The rebuttable Presumptive Amount of Child
6 Support provided by this Code section may be increased according to the best interest of
7 the Child for whom support is being considered, the circumstances of the parties, the
8 grounds for Deviation set forth in subsection (i) of this Code section, and to achieve the
9 state policy of affording to children of unmarried Parents, to the extent possible, the same
10 economic standard of living enjoyed by children living in intact families consisting of
11 Parents with similar financial means.

12 (2) The provisions of this Code section shall not apply with respect to any divorce case
13 in which there are no minor children, except to the limited extent authorized by
14 subsection (e) of this Code section. In the final judgment or decree in a divorce case in
15 which there are minor children, or in other cases which are governed by the provisions
16 of this Code section, the Court shall:

17 (A) Specify in what sum certain amount and from which Parent the Child is entitled
18 to permanent support as determined by use of the Worksheet;

19 (B) Specify as required by Code Section 19-5-12 in what manner, how often, to whom,
20 and until when the support shall be paid;

21 (C) Include a written finding of the Parent's Gross Income as determined by the Court
22 or the jury;

23 (D) Determine whether Health Insurance for the Child involved is reasonably available
24 at a reasonable cost to either Parent. If the Health Insurance is reasonably available at
25 a reasonable cost to the Parent, then the Court may order that the Child be covered
26 under such Health Insurance;

27 (E) Include written findings of fact as to whether one or more of the Deviations
28 allowed under this Code section are applicable, and if one or more such Deviations are
29 applicable as determined by the Court or the jury, the written findings of fact shall
30 further set forth:

31 (i) The reasons the Court or the jury deviated from the Presumptive Amount of Child
32 Support;

33 (ii) The amount of child support that would have been required under this Code
34 section if the Presumptive Amount of Child Support had not been rebutted; and

35 (iii) A finding that states how the Court's or the jury's application of the child
36 support guidelines would be unjust or inappropriate considering the relative ability of

- 1 each Parent to provide support and how the best interest of the Child who is subject
2 to the child support determination is served by Deviation from the Presumptive
3 Amount of Child Support;
- 4 (F) Specify the amount of the Noncustodial Parent's Parenting Time Units as set forth
5 in the order of visitation; and
- 6 (G) Specify the percentage of Uninsured Health Care Expenses for which each Parent
7 shall be responsible.
- 8 (3) When child support is ordered, the party who is required to pay the child support shall
9 not be liable to third persons for necessities furnished to the Child embraced in the
10 judgment or decree. In all cases, the parties shall submit to the Court their Worksheets
11 and schedules and the presence or absence of other factors to be considered by the Court
12 pursuant to the provisions of this Code section.
- 13 (4) In any case in which the Gross Income of the Custodial Parent and the Noncustodial
14 Parent is determined by a jury, the Court shall charge the provisions of this Code section
15 applicable to the determination of Gross Income. The jury shall be required to return a
16 special interrogatory determining Gross Income. Based upon the jury's verdict as to
17 Gross Income, the Court shall determine the Presumptive Amount of Child Support in
18 accordance with the provisions of this Code section. The Court shall inform the jury of
19 the Presumptive Amount of Child Support and the identity of the Custodial and
20 Noncustodial Parents. In the final instructions to the jury, the Court shall charge the
21 provisions of this Code section applicable to the determination of Deviations and the jury
22 shall be required to return a special interrogatory as to Deviations and the final award of
23 child support. The Court shall include its findings and the jury's verdict on the Child
24 Support Worksheet in accordance with this Code section and Code Section 19-5-12.
- 25 (5) Nothing contained within this Code section shall prevent the parties from entering
26 into an enforceable agreement contrary to the Presumptive Amount of Child Support
27 which may be made the order of the Court pursuant to review by the Court of the
28 adequacy of the child support amounts negotiated by the parties, including the provision
29 for medical expenses and Health Insurance; provided, however, that if the agreement
30 negotiated by the parties does not comply with the provisions contained in this Code
31 section and does not contain findings of fact as required to support a Deviation, the Court
32 shall reject such agreement.
- 33 (6) In any case filed pursuant to Chapter 11 of this title, relating to the 'Child Support
34 Recovery Act,' the 'Uniform Reciprocal Enforcement of Support Act,' or the 'Uniform
35 Interstate Family Support Act,' the Court shall make all determinations of fact, including
36 Gross Income and Deviations, and a jury shall not hear any issue related to such cases.

1 (d) *Nature of guidelines; Court's discretion.* In the event of a hearing or trial on the issue
2 of child support, the guidelines enumerated in this Code section are intended by the
3 General Assembly to be guidelines only and any Court so applying these guidelines shall
4 not abrogate its responsibility in making the final determination of child support based on
5 the evidence presented to it at the time of the hearing or trial.

6 (e) *Duration of child support responsibility.* The duty to provide support for a minor Child
7 shall continue until the Child reaches the age of majority, dies, marries, or becomes
8 emancipated, whichever first occurs; provided, however, that, in any temporary, final, or
9 modified order for child support with respect to any proceeding for divorce, separate
10 maintenance, legitimacy, or paternity entered on or after July 1, 1992, the Court, in the
11 exercise of sound discretion, may direct either or both Parents to provide financial
12 assistance to a Child who has not previously married or become emancipated, who is
13 enrolled in and attending a secondary school, and who has attained the age of majority
14 before completing his or her secondary school education, provided that such financial
15 assistance shall not be required after a Child attains 20 years of age. The provisions for
16 child support provided in this subsection may be enforced by either Parent, by any
17 Nonparent Custodian, by a guardian appointed to receive child support for the Child for
18 whose benefit the child support is ordered, or by the Child for whose benefit the child
19 support is ordered.

20 (f) *Gross Income.*

21 (1) INCLUSION TO GROSS INCOME.

22 (A) *ATTRIBUTABLE INCOME.* Gross Income of each Parent shall be determined in the
23 process of setting the Presumptive Amount of Child Support and shall include all
24 income from any source, before deductions for taxes and other deductions such as
25 Preexisting Orders for child support and credits for other Qualified Children, whether
26 earned or unearned, and includes, but is not limited to, the following:

27 (i) Salaries;

28 (ii) Commissions, fees, and tips;

29 (iii) Income from self-employment;

30 (iv) Bonuses;

31 (v) Overtime payments;

32 (vi) Severance pay;

33 (vii) Recurring income from pensions or retirement plans including, but not limited
34 to, Veterans' Administration, Railroad Retirement Board, Keoghs, and individual
35 retirement accounts;

36 (viii) Interest income;

- 1 (ix) Dividend income;
- 2 (x) Trust income;
- 3 (xi) Income from annuities;
- 4 (xii) Capital gains;
- 5 (xiii) Disability or retirement benefits that are received from the Social Security
- 6 Administration pursuant to Title II of the federal Social Security Act;
- 7 (xiv) Workers' compensation benefits, whether temporary or permanent;
- 8 (xv) Unemployment insurance benefits;
- 9 (xvi) Judgments recovered for personal injuries and awards from other civil actions;
- 10 (xvii) Gifts that consist of cash or other liquid instruments, or which can be converted
- 11 to cash;
- 12 (xviii) Prizes;
- 13 (xix) Lottery winnings;
- 14 (xx) Alimony or maintenance received from persons other than parties to the
- 15 proceeding before the Court; and
- 16 (xxi) Assets which are used for the support of the family.

17 (B) *SELF-EMPLOYMENT INCOME*. Income from self-employment includes income from,
18 but not limited to, business operations, work as an independent contractor or consultant,
19 sales of goods or services, and rental properties, less ordinary and reasonable expenses
20 necessary to produce such income. Income from self-employment, rent, royalties,
21 proprietorship of a business, or joint ownership of a partnership, limited liability
22 company, or closely held corporation is defined as gross receipts minus ordinary and
23 necessary expenses required for self-employment or business operations. Ordinary and
24 reasonable expenses of self-employment or business operations necessary to produce
25 income do not include:

- 26 (i) Excessive promotional, travel, vehicle, or personal living expenses, depreciation
- 27 on equipment, or costs of operation of home offices; or
- 28 (ii) Amounts allowable by the Internal Revenue Service for the accelerated
- 29 component of depreciation expenses, investment tax credits, or any other business
- 30 expenses determined by the Court or the jury to be inappropriate for determining
- 31 Gross Income.

32 In general, income and expenses from self-employment or operation of a business
33 should be carefully reviewed by the Court or the jury to determine an appropriate level
34 of Gross Income available to the Parent to satisfy a child support obligation. Generally,
35 this amount will differ from a determination of business income for tax purposes.

1 (C) *FRINGE BENEFITS*. Fringe benefits for inclusion as income or 'in kind' remuneration
2 received by a Parent in the course of employment, or operation of a trade or business,
3 shall be counted as income if the benefits significantly reduce personal living expenses.
4 Such fringe benefits might include, but are not limited to, use of a company car,
5 housing, or room and board. Basic allowance for housing and subsistence and variable
6 housing allowances for members of the armed services shall be considered income for
7 the purposes of determining child support. Fringe benefits do not include employee
8 benefits that are typically added to the salary, wage, or other compensation that a
9 Parent may receive as a standard added benefit, including, but not limited to, employer
10 paid portions of Health Insurance premiums or employer contributions to a retirement
11 or pension plan.

12 (D) *VARIABLE INCOME*. Variable income such as commissions, bonuses, overtime pay,
13 and dividends shall be averaged by the Court or the jury over a reasonable period of
14 time consistent with the circumstances of the case and added to a Parent's fixed salary
15 or wages to determine Gross Income. When income is received on an irregular,
16 nonrecurring, or one-time basis, the Court or the jury may, but is not required to,
17 average or prorate the income over a reasonable specified period of time or require the
18 Parent to pay as a one-time support amount a percentage of his or her nonrecurring
19 income, taking into consideration the percentage of recurring income of that Parent.

20 (2) *EXCLUSIONS FROM GROSS INCOME*. Excluded from Gross Income are the following:

21 (A) Child support payments received by either Parent for the benefit of a Child of
22 another relationship;

23 (B) Benefits received from means-tested public assistance programs such as, but not
24 limited to:

25 (i) PeachCare for Kids Program, temporary assistance for needy families, or similar
26 programs in other states or territories under Title IV-A of the federal Social Security
27 Act;

28 (ii) Food stamps or the value of food assistance provided by way of electronic
29 benefits transfer procedures by the Department of Human Resources;

30 (iii) Supplemental security income received under Title XVI of the federal Social
31 Security Act;

32 (iv) Benefits received under Section 402(d) of the federal Social Security Act for
33 disabled adult children of deceased disabled workers; and

34 (v) Low income heating and energy assistance program payments; and

35 (C) A Nonparent Custodian's Gross Income.

36 (3) *SOCIAL SECURITY BENEFITS*.

1 (A) Benefits received under Title II of the federal Social Security Act by a Child on the
2 obligor's account shall be counted as child support payments and shall be applied
3 against the Final Child Support Order to be paid by the obligor for the Child.

4 (B) After calculating the obligor's Gross Income, including the countable Social
5 Security benefits as specified in division (1)(A)(xiii) of this subsection, and after
6 calculating the amount of child support, if the Presumptive Amount of Child Support
7 is greater than the Social Security benefits paid on behalf of the Child on the obligor's
8 account, the obligor shall be required to pay the amount exceeding the Social Security
9 benefit as part of the Final Child Support Order in the case.

10 (C) After calculating the obligor's Gross Income, including the countable Social
11 Security benefits as specified in division (1)(A)(xiii) of this subsection, and after
12 calculating the amount of child support, if the Presumptive Amount of Child Support
13 is equal to or less than the Social Security benefits paid to the Nonparent Custodian or
14 Custodial Parent on behalf of the Child on the obligor's account, the child support
15 responsibility of that Parent is met and no further child support shall be paid.

16 (D) Any benefit amounts under Title II of the federal Social Security Act as determined
17 by the Social Security Administration sent to the Nonparent Custodian or Custodial
18 Parent by the Social Security Administration for the Child's benefit which are greater
19 than the Final Child Support Order shall be retained by the Nonparent Custodian or
20 Custodial Parent for the Child's benefit and shall not be used as a reason for decreasing
21 the Final Child Support Order or reducing arrearages.

22 (E) The Court shall make a written finding of fact in the Final Child Support Order
23 regarding the use of Social Security benefits in the calculation of the child support.

24 (4) RELIABLE EVIDENCE OF INCOME.

25 (A) *IMPUTED INCOME*. When establishing the amount of child support, if a Parent fails
26 to produce reliable evidence of income, such as tax returns for prior years, check stubs,
27 or other information for determining current ability to pay child support or ability to pay
28 child support in prior years, and the Court or the jury has no other reliable evidence of
29 the Parent's income or income potential, Gross Income for the current year shall be
30 determined by imputing Gross Income based on a 40 hour workweek at minimum wage.

31 (B) *MODIFICATION*. When cases with established orders are reviewed for modification
32 and a Parent fails to produce reliable evidence of income, such as tax returns for prior
33 years, check stubs, or other information for determining current ability to pay child
34 support or ability to pay child support in prior years, and the Court has no other reliable
35 evidence of that Parent's income or income potential, the Court may enter an order to
36 increase the child support of the Parent failing or refusing to produce evidence of

1 income by an increment of at least 10 percent per year of that Parent's pro rata share of
2 the Basic Child Support Obligation for each year since the Final Child Support Order
3 was entered or last modified.

4 (C) *REHEARING*. If income is imputed pursuant to subparagraph (A) of this paragraph,
5 the party believing the income of the other party is higher than the amount imputed may
6 provide within 90 days, upon motion to the Court, evidence necessary to determine the
7 appropriate amount of child support based upon reliable evidence. A hearing shall be
8 scheduled after the motion is filed. The Court may increase, decrease, or the amount
9 of current child support may remain the same from the date of filing of either Parent's
10 initial filing or motion for reconsideration. While the motion for reconsideration is
11 pending, the obligor shall be responsible for the amount of child support originally
12 ordered. Arrearages entered in the original child support order based upon imputed
13 income shall not be forgiven. When there is reliable evidence to support a motion for
14 reconsideration of the amount of income imputed, the party shall not be required to
15 demonstrate the existence of a significant variance or other such factors required for
16 modification of an order pursuant to subsection (k) of this Code section.

17 (D) *WILLFUL OR VOLUNTARY UNEMPLOYMENT OR UNDEREMPLOYMENT*. In determining
18 whether a Parent is willfully or voluntarily unemployed or underemployed, the Court
19 or the jury shall ascertain the reasons for the Parent's occupational choices and assess
20 the reasonableness of these choices in light of the Parent's responsibility to support his
21 or her Child and whether such choices benefit the Child. A determination of willful or
22 voluntary unemployment or underemployment shall not be limited to occupational
23 choices motivated only by an intent to avoid or reduce the payment of child support but
24 can be based on any intentional choice or act that affects a Parent's income. In
25 determining willful or voluntary unemployment or underemployment, the Court may
26 examine whether there is a substantial likelihood that the Parent could, with reasonable
27 effort, apply his or her education, skills, or training to produce income. Specific factors
28 for the Court to consider when determining willful or voluntary unemployment or
29 underemployment include, but are not limited to:

- 30 (i) The Parent's past and present employment;
31 (ii) The Parent's education and training;
32 (iii) Whether unemployment or underemployment for the purpose of pursuing
33 additional training or education is reasonable in light of the Parent's responsibility to
34 support his or her Child and, to this end, whether the training or education may
35 ultimately benefit the Child in the case immediately under consideration by increasing
36 the Parent's level of support for that Child in the future;

- 1 (iv) A Parent's ownership of valuable assets and resources, such as an expensive
 2 home or automobile, that appear inappropriate or unreasonable for the income
 3 claimed by the Parent;
- 4 (v) The Parent's own health and ability to work outside the home; and
- 5 (vi) The Parent's role as caretaker of a Child of that Parent, a disabled or seriously
 6 ill Child of that Parent, or a disabled or seriously ill adult Child of that Parent, or any
 7 other disabled or seriously ill relative for whom that Parent has assumed the role of
 8 caretaker, which eliminates or substantially reduces the Parent's ability to work
 9 outside the home, and the need of that Parent to continue in the role of caretaker in
 10 the future. When considering the income potential of a Parent whose work experience
 11 is limited due to the caretaker role of that Parent, the Court shall consider the
 12 following factors:
- 13 (I) Whether the Parent acted in the role of full-time caretaker immediately prior to
 14 separation by the married parties or prior to the divorce or annulment of the
 15 marriage or dissolution of another relationship in which the Parent was a full-time
 16 caretaker;
- 17 (II) The length of time the Parent staying at home has remained out of the
 18 workforce for this purpose;
- 19 (III) The Parent's education, training, and ability to work; and
- 20 (IV) Whether the Parent is caring for a Child who is four years of age or younger.
 21 If the Court or the jury determines that a Parent is willfully or voluntarily
 22 unemployed or underemployed, child support shall be calculated based on a
 23 determination of earning capacity, as evidenced by educational level or previous
 24 work experience. In the absence of any other reliable evidence, income may be
 25 imputed to the Parent pursuant to a determination that Gross Income for the current
 26 year is based on a 40 hour workweek at minimum wage. A determination of willful
 27 and voluntary unemployment or underemployment shall not be made when an
 28 individual is activated from the National Guard or other armed forces unit or enlists
 29 or is drafted for full-time service in the armed forces of the United States.
- 30 (5) ADJUSTMENTS TO GROSS INCOME.
- 31 (A) *SELF-EMPLOYMENT*. One-half of the self-employment and Medicare taxes shall be
 32 calculated as follows:
- 33 (i) Six and one-quarter percent of self-employment income up to the maximum
 34 amount to which federal old age, survivors, and disability insurance (OASDI) applies;
 35 plus

1 (ii) One and forty-five one-hundredths of a percent of self-employment income for
2 Medicare

3 and this amount shall be deducted from a self-employed Parent's Gross Income.

4 (B) *PREEXISTING ORDERS.* An adjustment to the Parent's Gross Income shall be made
5 on the Child Support Schedule B – Adjusted Income for current Preexisting Orders
6 actually being paid under an order of support for a period of not less than 12
7 consecutive months immediately prior to the date of the hearing or such period that an
8 order has been in effect if less than 12 months prior to the date of the hearing before the
9 Court to set, modify, or enforce child support.

10 (i) In calculating the adjustment for Preexisting Orders, the Court shall include only
11 those Preexisting Orders where the date of entry of the initial support order precedes
12 the date of entry of the initial order in the case immediately under consideration;

13 (ii) The priority for Preexisting Orders shall be determined by the date of the initial
14 order in each case. Subsequent modifications of the initial support order shall not
15 affect the priority position established by the date of the initial order. In any
16 modification proceeding, the Court rendering the decision shall make a specific
17 finding of the date of the initial order of the case;

18 (iii) Adjustments shall be allowed for current preexisting support only to the extent
19 that the payments are actually being paid as evidenced by documentation including,
20 but not limited to, payment history from a court clerk, a IV-D agency, as defined in
21 Code Section 19-6-31, the Child Support Enforcement Agency's computer data base,
22 the child support payment history, or canceled checks or other written proof of
23 payments paid directly to the other Parent. The maximum credit allowed for a
24 Preexisting Order is an average of the amount of current support actually paid under
25 the Preexisting Order over the past 12 months prior to the hearing date;

26 (iv) All Preexisting Orders shall be entered on the Child Support Schedule
27 B – Adjusted Income for the purpose of calculating the total amount of the credit to
28 be included on the Child Support Worksheet; and

29 (v) Payments being made by a Parent on any arrearages shall not be considered
30 payments on Preexisting Orders or subsequent orders and shall not be used as a basis
31 for reducing Gross Income.

32 (C) *THEORETICAL CHILD SUPPORT ORDERS.* In addition to the adjustments to Gross
33 Income for self-employment taxes provided in subparagraph (A) of this paragraph and
34 for Preexisting Orders provided in subparagraph (B) of this paragraph, credits for either
35 Parent's other Qualified Child living in the Parent's home for whom the Parent owes
36 a legal duty of support may be considered by the Court for the purpose of reducing the

1 Parent's Gross Income. To consider a Parent's other Qualified Children for
2 determining the Theoretical Child Support Order, a Parent shall present documentary
3 evidence of the Parent-Child relationship to the Court. Adjustments to income pursuant
4 to this paragraph may be considered in such circumstances in which the failure to
5 consider a Qualified Child would cause substantial hardship to the Parent. If the Court,
6 in its discretion, decides to apply the Qualified Child adjustment, the Basic Child
7 Support Obligation of the Parent for the number of other Qualified Children living with
8 such Parent shall be determined based upon that Parent's Gross Income. Except for
9 self-employment taxes paid, no other amounts shall be subtracted from the Parent's
10 Gross Income when calculating a Theoretical Child Support Order under this
11 subparagraph. The Basic Child Support Obligation for such Parent shall be multiplied
12 by 75 percent and the resulting amount shall be subtracted from such Parent's Gross
13 Income and entered on the Child Support Schedule B – Adjusted Income.

14 (D) *PRIORITY OF ADJUSTMENTS*. In multiple family situations, the adjustments to a
15 Parent's Gross Income shall be calculated in the following order:

- 16 (i) Preexisting Orders according to the date of the initial order; and
17 (ii) After applying the deductions on the Child Support Schedule B – Adjusted
18 Income for Preexisting Orders, if any, in subparagraph (A) of paragraph (4) of this
19 subsection, any credit for a Parent's other Qualified Children may be considered using
20 the procedure set forth in subparagraph (B) of this paragraph.

21 (g) *Parenting Time Adjustment*.

22 (1) For purposes of this subsection, the term:

23 (A) 'Calendar Day' means from 12:00 Midnight to 11:59 P.M.

24 (B) 'Day' means more than 12 hours of a Calendar Day.

25 (C) 'Overnight' means the time period, which does not otherwise qualify as a Day,
26 when the Child spends at a minimum from 11:00 P.M. until 5:00 A.M. the following
27 morning with the Noncustodial Parent.

28 (D) 'Parenting Time Units' means Days or Overnights in which the Child is under the
29 control of a Parent and that Parent expends a reasonable amount of resources on the
30 Child during such time period directly related to the care and supervision of the Child.
31 A Child is under the control of a Parent when the Child is in the Parent's home or at
32 school, work related day care, or such activity as the Parent expressly permits. In
33 calculating Parenting Time Units, time in the order for visitation shall count as either
34 a Day, if applicable, or an Overnight, if applicable, but not as both a Day and an
35 Overnight.

1 (2) The Child Support Obligation Table is based upon expenditures for the Child in
 2 intact households and therefore there is no consideration for cost associated with court
 3 ordered visitation exceeding the standard visitation period with the Noncustodial Parent,
 4 which typically includes a minimum of every other weekend from Friday through Sunday,
 5 two weeks in the summer, and two weeks during holidays throughout the year, for a total
 6 of approximately 80 days per calendar year.

7 (3)(A) If the Noncustodial Parent is ordered more than 90 Parenting Time Units of
 8 court ordered visitation per calendar year with a Child, the Noncustodial Parent shall
 9 be entitled to a Parenting Time Adjustment as provided in subparagraph (B) of this
 10 paragraph.

11 (B) The Noncustodial Parent shall be entitled to seek a reduction in his or her Basic
 12 Child Support Obligation based upon the following schedule:

13 Number of Parenting Time Units	Adjustment Percentage
14 91 - 115 Parenting Time Units	10 percent
15 116 - 128 Parenting Time Units	14 percent
16 129 - 142 Parenting Time Units	21 percent
17 143 - 152 Parenting Time Units	28 percent
18 153 - 162 Parenting Time Units	34 percent
19 163 - 172 Parenting Time Units	41 percent
20 173 - 182 Parenting Time Units	49 percent

21 (C) Multiply the adjustment percentage by the Basic Child Support Obligation, and the
 22 resulting number from this multiplication shall be subtracted from the Noncustodial
 23 Parent's Basic Child Support Obligation to arrive at the Parenting Time Adjustment.

24 (D) If there is more than one Child in the case with whom the Noncustodial Parent is
 25 ordered more than 90 Parenting Time Units of visitation per calendar year, and the
 26 Noncustodial Parent is ordered different amounts of visitation time with each Child,
 27 then the time the Noncustodial Parent is ordered with each Child shall be averaged to
 28 determine the Parenting Time Adjustment.

29 (E) If the Adjusted Incomes of the Parents are equal and the court ordered visitation
 30 with each Parent is equal, neither Parent shall pay any Basic Child Support Obligation;
 31 provided, however, that the Noncustodial Parent may be responsible for additional
 32 support obligations, including the Noncustodial Parent's pro rata share for Health
 33 Insurance, Work Related Child Care Costs, Uninsured Health Care Expenses, and
 34 Deviations for Extraordinary Expenses as set forth in subparagraph (i)(2)(I) of this
 35 Code section.

1 (4) The presumption of Parenting Time Adjustment may be rebutted by evidence
2 showing that the court ordered visitation should not reduce the Noncustodial Parent's
3 Basic Child Support Obligation.

4 (5) In accordance with subsection (d) of Code Section 19-11-8, if any action or claim for
5 Parenting Time Adjustment is brought under this subsection, it shall be an action or claim
6 solely between the Custodial Parent and the Noncustodial Parent, and not any third
7 parties, including the Child Support Enforcement Agency.

8 (h) *Adjusted support obligation.* The Child Support Obligation Table does not include the
9 cost of the Parent's Work Related Child Care Costs, Health Insurance premiums, or
10 Uninsured Health Care Expenses. The additional expenses for the Child's Health
11 Insurance premium and Work Related Child Care Costs shall be included in the
12 calculations to determine child support. A Nonparent Custodian's expenses for Work
13 Related Child Care Costs and Health Insurance premiums shall be taken into account when
14 establishing a Final Child Support Order.

15 (1) WORK RELATED CHILD CARE COSTS.

16 (A) Work Related Child Care Costs necessary for the Parent's employment, education,
17 or vocational training that are determined by the Court to be appropriate, and that are
18 appropriate to the Parents' financial abilities and to the lifestyle of the Child if the
19 Parents and Child were living together, shall be averaged for a monthly amount and
20 entered on the Child Support Worksheet in the column of the Parent initially paying the
21 expense. Work Related Child Care Costs of a Nonparent Custodian shall be considered
22 when determining the amount of this expense.

23 (B) If a child care subsidy is being provided pursuant to a means-tested public
24 assistance program, only the amount of the child care expense actually paid by either
25 Parent or a Nonparent Custodian shall be included in the calculation.

26 (C) If either Parent is the provider of child care services to the Child for whom support
27 is being determined, the value of those services shall not be an adjustment to the Basic
28 Child Support Obligation when calculating the support award.

29 (D) If child care is provided without charge to the Parent, the value of these services
30 shall not be an adjustment to the Basic Child Support Obligation. If child care is or will
31 be provided by a person who is paid for his or her services, proof of actual cost or
32 payment shall be shown to the Court before the Court includes such payment in its
33 consideration.

34 (E) The amount of Work Related Child Care Costs shall be determined and added as
35 an adjustment to the Basic Child Support Obligation as 'additional expenses' whether
36 paid directly by the Parent or through a payroll deduction.

1 (F) The total amount of Work Related Child Care Costs shall be divided between the
2 Parents pro rata to determine the Presumptive Amount of Child Support and shall be
3 included in the Worksheet and written order of the Court.

4 (2) COST OF HEALTH INSURANCE PREMIUMS.

5 (A)(i) The amount that is, or will be, paid by a Parent for Health Insurance for the
6 Child for whom support is being determined shall be an adjustment to the Basic Child
7 Support Obligation and prorated between the Parents based upon their respective
8 incomes. Payments made by a Parent's employer for Health Insurance and not
9 deducted from the Parent's wages shall not be included. When a Child for whom
10 support is being determined is covered by a family policy, only the Health Insurance
11 premium actually attributable to that Child shall be added.

12 (ii) The amount of the cost for the Child's Health Insurance premium shall be
13 determined and added as an adjustment to the Basic Child Support Obligation as
14 'additional expenses' whether paid directly by the Parent or through a payroll
15 deduction.

16 (iii) The total amount of the cost for the Child's Health Insurance premium shall be
17 divided between the Parents pro rata to determine the total Presumptive Amount of
18 Child Support and shall be included in the Child Support Schedule D – Additional
19 Expenses and written order of the Court together with the amount of the Basic Child
20 Support Obligation.

21 (B)(i) If Health Insurance that provides for the health care needs of the Child can be
22 obtained by a Parent at reasonable cost, then an amount to cover the cost of the
23 premium shall be added as an adjustment to the Basic Child Support Obligation. A
24 Health Insurance premium paid by a Nonparent Custodian shall be included when
25 determining the amount of Health Insurance expense. In determining the amount to
26 be added to the order for the Health Insurance cost, only the amount of the Health
27 Insurance cost attributable to the Child who is the subject of the order shall be
28 included.

29 (ii) If coverage is applicable to other persons and the amount of the Health Insurance
30 premium attributable to the Child who is the subject of the current action for support
31 is not verifiable, the total cost to the Parent paying the premium shall be prorated by
32 the number of persons covered so that only the cost attributable to the Child who is
33 the subject of the order under consideration is included. The amount of Health
34 Insurance premium shall be determined by dividing the total amount of the insurance
35 premium by the number of persons covered by the insurance policy and multiplying
36 the resulting amount by the number of children covered by the insurance policy. The

1 monthly cost of Health Insurance premium shall be entered on the Child Support
 2 Schedule D – Additional Expenses in the column of the Parent paying the premium.
 3 (iii) Eligibility for or enrollment of the Child in Medicaid or PeachCare for Kids
 4 Program shall not satisfy the requirement that the Final Child Support Order provide
 5 for the Child’s health care needs. Health coverage through PeachCare for Kids
 6 Program and Medicaid shall not prevent a Court from ordering either or both Parents
 7 to obtain other Health Insurance.

8 (3) UNINSURED HEALTH CARE EXPENSES.

9 (A) The Child’s Uninsured Health Care Expenses shall be the financial responsibility
 10 of both Parents. The Final Child Support Order shall include provisions for payment
 11 of the Uninsured Health Care Expenses; provided, however, that the Uninsured Health
 12 Care Expenses shall not be used for the purpose of calculating the amount of child
 13 support. The Parents shall divide the Uninsured Health Care Expenses pro rata, unless
 14 otherwise specifically ordered by the Court.

15 (B) If a Parent fails to pay his or her pro rata share of the Child’s Uninsured Health
 16 Care Expenses, as specified in the Final Child Support Order, within a reasonable time
 17 after receipt of evidence documenting the uninsured portion of the expense:

18 (i) The other Parent or the Nonparent Custodian may enforce payment of the expense
 19 by any means permitted by law; or

20 (ii) The Child Support Enforcement Agency shall pursue enforcement of payment of
 21 such unpaid expenses only if the unpaid expenses have been reduced to a judgment
 22 in a sum certain amount.

23 (i) *Grounds for Deviation.*

24 (1) GENERAL PRINCIPLES.

25 (A) The amount of child support established by this Code section and the Presumptive
 26 Amount of Child Support are rebuttable and the Court or the jury may deviate from the
 27 Presumptive Amount of Child Support in compliance with this subsection. In deviating
 28 from the Presumptive Amount of Child Support, primary consideration shall be given
 29 to the best interest of the Child for whom support under this Code section is being
 30 determined. A Nonparent Custodian’s expenses may be the basis for a Deviation.

31 (B) When ordering a Deviation from the Presumptive Amount of Child Support, the
 32 Court or the jury shall consider all available income of the Parents and shall make
 33 written findings or special interrogatory findings that an amount of child support other
 34 than the amount calculated is reasonably necessary to provide for the needs of the Child
 35 for whom child support is being determined and the order or special interrogatory shall
 36 state:

- 1 (i) The reasons for the Deviation from the Presumptive Amount of Child Support;
 2 (ii) The amount of child support that would have been required under this Code
 3 section if the Presumptive Amount of Child Support had not been rebutted; and
 4 (iii) How, in its determination:
 5 (I) Application of the Presumptive Amount of Child Support would be unjust or
 6 inappropriate; and
 7 (II) The best interest of the Child for whom support is being determined will be
 8 served by Deviation from the Presumptive Amount of Child Support.
 9 (C) No Deviation in the Presumptive Amount of Child Support shall be made which
 10 seriously impairs the ability of the Custodial Parent to maintain minimally adequate
 11 housing, food, and clothing for the Child being supported by the order and to provide
 12 other basic necessities, as determined by the Court or the jury.

13 (2) SPECIFIC DEVIATIONS.

14 (A) *HIGH INCOME*. For purposes of this subparagraph, Parents are considered to be
 15 high-income Parents if their Combined Adjusted Income exceeds \$30,000.00 per
 16 month. For high-income Parents, the Court shall set the Basic Child Support Obligation
 17 at the highest amount allowed by the Child Support Obligation Table but the Court or
 18 the jury may consider upward Deviation to attain an appropriate award of child support
 19 for high-income Parents which is consistent with the best interest of the Child.

20 (B) *LOW INCOME*. For purposes of this subparagraph, 'low income person' means a
 21 Parent whose annual Gross Income is at or below \$1,850.00 per month.

22 (i) If the Noncustodial Parent is a low income person and requests a Deviation on
 23 such basis, the Court or the jury shall determine if the Noncustodial Parent will be
 24 financially able to pay the child support order and maintain at least a minimum
 25 standard of living by calculating a self-support reserve as set forth in division (ii) of
 26 this subparagraph. The Court or the jury shall take into account all nonexempt
 27 sources of income available to each Parent and all reasonable expenses of each Parent,
 28 ensuring that such expenses are actually paid by the Parent and are clearly justified
 29 expenses. The Court or the jury shall also consider the financial impact that a
 30 reduction in the amount of child support paid to the Custodial Parent would have on
 31 the Custodial Parent's household. Under no circumstances shall the amount of child
 32 support awarded to the Custodial Parent impair the ability of the Custodial Parent to
 33 maintain minimally adequate housing, food, and clothing and provide for other basic
 34 necessities for the child being supported by the court order.

35 (ii) To calculate the self-support reserve for the Noncustodial Parent, the Court or the
 36 jury shall deduct \$900.00 from the Noncustodial Parent's Adjusted Income. If the

- 1 resulting amount is less than the Noncustodial Parent's pro rata responsibility of the
2 Presumptive Amount of Child Support, the Court or the jury may deviate from the
3 amount of support provided for in the Child Support Obligation Table to the resulting
4 amount. If the child support award amount would be less than \$75.00, then the
5 minimum child support order amount shall be \$75.00.
- 6 (iii) If the Custodial Parent is a low income person, the Court or the jury shall
7 subtract \$900.00 from the Custodial Parent's Adjusted Income. If the resulting
8 amount is less than the Custodial Parent's pro rata responsibility of the Presumptive
9 Amount of Child Support, the Court or the jury shall not deviate from the amount of
10 support required to be paid by the Noncustodial Parent as provided for in the Child
11 Support Obligation Table.
- 12 (iv) The self-support reserve calculation described in this subparagraph shall apply
13 only to the current child support amount and shall not prohibit an additional amount
14 being ordered to reduce an obligor's arrears.
- 15 (v) The Court shall make a written finding in its order or the jury shall find by special
16 interrogatory that the low income Deviation from the Presumptive Amount of Child
17 Support is clearly justified based upon the considerations and calculations described
18 in this subparagraph.
- 19 (C) *OTHER HEALTH-RELATED INSURANCE*. If the Court or the jury finds that either Parent
20 has vision or dental insurance available at a reasonable cost for the Child, the Court
21 may deviate from the Presumptive Amount of Child Support for the cost of such
22 insurance.
- 23 (D) *CHILD AND DEPENDENT CARE TAX CREDIT*. If the Court or the jury finds that one of
24 the Parents is entitled to the Child and Dependent Care Tax Credit, the Court or the jury
25 may deviate from the Presumptive Amount of Child Support in consideration of such
26 credit.
- 27 (E) *TRAVEL EXPENSES*. If court ordered visitation related travel expenses are substantial
28 due to the distance between the Parents, the Court may order the allocation of such
29 costs or the jury may by a finding in its special interrogatory allocate such costs by
30 Deviation from the Presumptive Amount of Child Support, taking into consideration
31 the circumstances of the respective Parents as well as which Parent moved and the
32 reason for such move.
- 33 (F) *ALIMONY*. Actual payments of alimony shall not be considered as a deduction from
34 Gross Income but may be considered as a Deviation from the Presumptive Amount of
35 Child Support. If the Court or the jury considers the actual payment of alimony, the
36 Court shall make a written finding of such consideration or the jury in its special

1 interrogatory of such consideration as a basis for Deviation from the Presumptive
2 Amount of Child Support.

3 (G) *MORTGAGE*. If the Noncustodial Parent is providing shelter, such as paying the
4 mortgage of the home, or has provided a home at no cost to the Custodial Parent in
5 which the Child resides, the Court or the jury may allocate such costs or an amount
6 equivalent to such costs by Deviation from the Presumptive Amount of Child Support,
7 taking into consideration the circumstances of the respective Parents and the best
8 interest of the Child.

9 (H) *PERMANENCY PLAN OR FOSTER CARE PLAN*. In cases where the Child is in the legal
10 custody of the Department of Human Resources, the child protection or foster care
11 agency of another state or territory, or any other child-caring entity, public or private,
12 the Court or the jury may consider a Deviation from the Presumptive Amount of Child
13 Support if the Deviation will assist in accomplishing a permanency plan or foster care
14 plan for the Child that has a goal of returning the Child to the Parent or Parents and the
15 Parent's need to establish an adequate household or to otherwise adequately prepare
16 herself or himself for the return of the Child clearly justifies a Deviation for this
17 purpose.

18 (I) *EXTRAORDINARY EXPENSES*. The Child Support Obligation Table includes average
19 child rearing expenditures for families given the Parents' monthly combined income
20 and number of children. Extraordinary expenses are in excess of average amounts
21 estimated in the Child Support Obligation Table and are highly variable among
22 families. Extraordinary expenses shall be considered on a case-by-case basis in the
23 calculation of support and may form the basis for Deviation from the Presumptive
24 Amount of Child Support so that the actual amount of the expense is considered in the
25 calculation of the Final Child Support Order for only those families actually incurring
26 the expense. Extraordinary expenses shall be prorated between the Parents.

27 (i) *Extraordinary educational expenses*. Extraordinary educational expenses may be
28 a basis for Deviation from the Presumptive Amount of Child Support. Extraordinary
29 educational expenses include, but are not limited to, tuition, room and board, lab fees,
30 books, fees, and other reasonable and necessary expenses associated with special
31 needs education or private elementary and secondary schooling that are appropriate
32 to the Parent's financial abilities and to the lifestyle of the Child if the Parents and the
33 Child were living together.

34 (I) In determining the amount of Deviation for extraordinary educational expenses,
35 scholarships, grants, stipends, and other cost-reducing programs received by or on
36 behalf of the Child shall be considered; and

1 (II) If a Deviation is allowed for extraordinary educational expenses, a monthly
2 average of the extraordinary educational expenses shall be based on evidence of
3 prior or anticipated expenses and entered on the Child Support Schedule
4 E – Deviations.

5 (ii) *Special expenses incurred for child rearing.* Special expenses incurred for child
6 rearing, including, but not limited to, quantifiable expense variations related to the
7 food, clothing, and hygiene costs of children at different age levels, may be a basis for
8 a Deviation from the Presumptive Amount of Child Support. Such expenses include,
9 but are not limited to, summer camp; music or art lessons; travel; school sponsored
10 extracurricular activities, such as band, clubs, and athletics; and other activities
11 intended to enhance the athletic, social, or cultural development of a Child but not
12 otherwise required to be used in calculating the Presumptive Amount of Child
13 Support as are Health Insurance premiums and Work Related Child Care Costs. A
14 portion of the Basic Child Support Obligation is intended to cover average amounts
15 of special expenses incurred in the rearing of a Child. In order to determine if a
16 Deviation for special expenses is warranted, the Court or the jury shall consider the
17 full amount of the special expenses as described in this division; and when these
18 special expenses exceed 7 percent of the monthly Basic Child Support Obligation,
19 then the additional amount of special expenses shall be considered as a Deviation to
20 cover the full amount of the special expenses.

21 (iii) *Extraordinary medical expenses.* In instances of extreme economic hardship,
22 such as in cases involving extraordinary medical needs not covered by insurance or
23 other extraordinary special needs for the Child of a Parent's current family, Deviation
24 from the Presumptive Amount of Child Support may be considered. In such cases,
25 the Court or the jury shall consider the resources available for meeting such needs,
26 including those available from agencies and other adults. The Court or the jury may
27 consider extraordinary medical expenses of a Parent as a reason for finding a
28 Deviation from the Presumptive Child Support amount, but such Deviation shall not
29 act to leave a Child unsupported and such Deviation may be ordered for a specific
30 period of time measured in months.

31 (3) **NONSPECIFIC DEVIATIONS.** Deviation from the Presumptive Amount of Child
32 Support may be appropriate for reasons in addition to those established under this
33 subsection when the Court or the jury finds it is in the best interest of the Child. If the
34 circumstances which supported the Deviation cease to exist, the Final Child Support
35 Order may be modified as set forth in subsection (k) of this Code section to eliminate the
36 Deviation.

1 (j) *Involuntary loss of income.*

2 (1) In the event a Parent suffers an involuntary termination of employment, has an
3 extended involuntary loss of average weekly hours, is involved in an organized strike,
4 incurs a loss of health, or similar involuntary adversity resulting in a loss of income of 25
5 percent or more, then the portion of child support attributable to lost income shall not
6 accrue from the date of the service of the petition for modification, provided that service
7 is made on the other Parent. It shall not be considered an involuntary termination of
8 employment if the Parent has left the employer without good cause in connection with the
9 Parent's most recent work.

10 (2) In the event a modification action is filed pursuant to this subsection, the Court shall
11 make every effort to expedite hearing such action.

12 (3) The Court may, at its discretion, phase in the new child support award over a period
13 of up to one year with the phasing in being largely evenly distributed with at least an
14 initial immediate adjustment of not less than 25 percent of the difference and at least one
15 intermediate adjustment prior to the final adjustment at the end of the phase-in period.

16 (k) *Modification.*

17 (1) No petition to modify child support may be filed by either Parent within a period of
18 two years from the date of the final order on a previous petition to modify by the same
19 Parent except where:

20 (A) The Child Support Obligation Table set forth in subsection (o) of this Code section
21 creates a difference of 15 percent or more between a new award and a prior award;

22 (B) A Parenting Time Adjustment pursuant to subsection (g) of this Code section was
23 made and a Noncustodial Parent has failed to exercise the court ordered visitation;

24 (C) A Parenting Time Adjustment pursuant to subsection (g) of this Code section was
25 made and a Noncustodial Parent has exercised a greater amount of visitation than was
26 provided in the court order; or

27 (D) The motion to modify is based upon an involuntary loss of income as set forth in
28 subsection (j) of this Code section.

29 (2) In any proceeding to modify an order entered prior to July 1, 2006, an increase or
30 decrease of 15 percent or more between the amount of the existing order and the amount
31 of child support resulting from the application of the Child Support Obligation Table
32 shall be presumed to constitute a substantial change of circumstances as may warrant a
33 modification based upon the Court's consideration of the Parent's income and financial
34 status and the needs of the Child. This differential shall be calculated by applying 15
35 percent to the existing award. If there is a difference of 30 percent or more between a
36 new award and a prior award, the Court may, at its discretion, phase in the new child

1 support award over a period of up to one year with the phasing in being largely evenly
2 distributed with at least an initial immediate adjustment of not less than 25 percent of the
3 difference and at least one intermediate adjustment prior to the final adjustment at the end
4 of the phase-in period. All IV-D case reviews and modifications shall proceed and be
5 governed by Code Section 19-11-12. Subsequent changes to the Child Support
6 Obligation Table shall be a reason to request a review for modification from the IV-D
7 agency to the extent that such changes are consistent with the requirements of Code
8 Section 19-11-12.

9 (3) In proceedings for the modification of a child support award pursuant to the
10 provisions of this Code section, the Court may award attorney's fees, costs, and expenses
11 of litigation to the prevailing party as the interests of justice may require. Where a
12 Custodial Parent prevails in an upward modification of child support based upon the
13 Noncustodial Parent's failure to be available and willing to exercise court ordered
14 visitation as scheduled under the prior order of child support which provided a Parenting
15 Time Adjustment in accordance with subsection (g) of this Code section, reasonable and
16 necessary attorney's fees and expenses of litigation shall be awarded to the Custodial
17 Parent.

18 (l) *Split Parenting.* In cases of Split Parenting, a Worksheet shall be prepared separately
19 for the Child for whom the father is the Custodial Parent and for the Child for whom the
20 mother is the Custodial Parent, and that Worksheet shall be filed with the clerk of court.
21 For each Split Parenting custodial situation, the Court shall determine:

- 22 (1) Which Parent is the obligor;
- 23 (2) The Presumptive Amount of Child Support;
- 24 (3) The actual award of child support, if different from the Presumptive Amount of Child
25 Support;
- 26 (4) How and when the sum certain amount of child support owed shall be paid; and
- 27 (5) Any other child support responsibilities for each Parent.

28 (m) *Worksheets.*

29 (1) The Child Support Worksheet is used to record information necessary to determine
30 and calculate child support. Schedules and Worksheets shall be prepared by the parties
31 for purposes of calculating the amount of child support. Information from the schedules
32 shall be entered on the Child Support Worksheet. The Child Support Worksheet shall be
33 attached to the final court order or judgment, and any schedules completed by the parties
34 shall be filed with the clerk of court.

35 (2) The Child Support Worksheet and schedules shall be promulgated by the Georgia
36 Child Support Commission.

1 (n) *Child Support Obligation Table.* The Child Support Obligation Table shall be
 2 proposed by the Georgia Child Support Commission and shall be as codified in
 3 subsection (o) of this Code section.

4 (o) *Georgia Schedule of Basic Child Support Obligations.*

Georgia Schedule of Basic Child Support Obligations						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
\$ 800.00	\$ 197.00	\$ 283.00	\$ 330.00	\$ 367.00	\$ 404.00	\$ 440.00
850.00	208.00	298.00	347.00	387.00	425.00	463.00
900.00	218.00	313.00	364.00	406.00	447.00	486.00
950.00	229.00	328.00	381.00	425.00	468.00	509.00
1,000.00	239.00	343.00	398.00	444.00	489.00	532.00
1,050.00	250.00	357.00	415.00	463.00	510.00	554.00
1,100.00	260.00	372.00	432.00	482.00	530.00	577.00
1,150.00	270.00	387.00	449.00	501.00	551.00	600.00
1,200.00	280.00	401.00	466.00	520.00	572.00	622.00
1,250.00	291.00	416.00	483.00	539.00	593.00	645.00
1,300.00	301.00	431.00	500.00	558.00	614.00	668.00
1,350.00	311.00	445.00	517.00	577.00	634.00	690.00
1,400.00	321.00	459.00	533.00	594.00	654.00	711.00
1,450.00	331.00	473.00	549.00	612.00	673.00	733.00
1,500.00	340.00	487.00	565.00	630.00	693.00	754.00
1,550.00	350.00	500.00	581.00	647.00	712.00	775.00
1,600.00	360.00	514.00	597.00	665.00	732.00	796.00
1,650.00	369.00	528.00	612.00	683.00	751.00	817.00
1,700.00	379.00	542.00	628.00	701.00	771.00	838.00
1,750.00	389.00	555.00	644.00	718.00	790.00	860.00
1,800.00	398.00	569.00	660.00	736.00	809.00	881.00
1,850.00	408.00	583.00	676.00	754.00	829.00	902.00
1,900.00	418.00	596.00	692.00	771.00	848.00	923.00
1,950.00	427.00	610.00	708.00	789.00	868.00	944.00
2,000.00	437.00	624.00	723.00	807.00	887.00	965.00

1	2,050.00	446.00	637.00	739.00	824.00	906.00	986.00
2	2,100.00	455.00	650.00	754.00	840.00	924.00	1,006.00
3	2,150.00	465.00	663.00	769.00	857.00	943.00	1,026.00
4	2,200.00	474.00	676.00	783.00	873.00	961.00	1,045.00
5	2,250.00	483.00	688.00	798.00	890.00	979.00	1,065.00
6	2,300.00	492.00	701.00	813.00	907.00	997.00	1,085.00
7	2,350.00	501.00	714.00	828.00	923.00	1,016.00	1,105.00
8	2,400.00	510.00	727.00	843.00	940.00	1,034.00	1,125.00
9	2,450.00	519.00	740.00	858.00	956.00	1,052.00	1,145.00
10	2,500.00	528.00	752.00	873.00	973.00	1,070.00	1,165.00
11	2,550.00	537.00	765.00	888.00	990.00	1,089.00	1,184.00
12	2,600.00	547.00	778.00	902.00	1,006.00	1,107.00	1,204.00
13	2,650.00	556.00	791.00	917.00	1,023.00	1,125.00	1,224.00
14	2,700.00	565.00	804.00	932.00	1,039.00	1,143.00	1,244.00
15	2,750.00	574.00	816.00	947.00	1,056.00	1,162.00	1,264.00
16	2,800.00	583.00	829.00	962.00	1,073.00	1,180.00	1,284.00
17	2,850.00	592.00	842.00	977.00	1,089.00	1,198.00	1,303.00
18	2,900.00	601.00	855.00	992.00	1,106.00	1,216.00	1,323.00
19	2,950.00	611.00	868.00	1,006.00	1,122.00	1,234.00	1,343.00
20	3,000.00	620.00	881.00	1,021.00	1,139.00	1,253.00	1,363.00
21	3,050.00	629.00	893.00	1,036.00	1,155.00	1,271.00	1,383.00
22	3,100.00	638.00	906.00	1,051.00	1,172.00	1,289.00	1,402.00
23	3,150.00	647.00	919.00	1,066.00	1,188.00	1,307.00	1,422.00
24	3,200.00	655.00	930.00	1,079.00	1,203.00	1,323.00	1,440.00
25	3,250.00	663.00	941.00	1,092.00	1,217.00	1,339.00	1,457.00
26	3,300.00	671.00	952.00	1,104.00	1,231.00	1,355.00	1,474.00
27	3,350.00	679.00	963.00	1,117.00	1,246.00	1,370.00	1,491.00
28	3,400.00	687.00	974.00	1,130.00	1,260.00	1,386.00	1,508.00
29	3,450.00	694.00	985.00	1,143.00	1,274.00	1,402.00	1,525.00
30	3,500.00	702.00	996.00	1,155.00	1,288.00	1,417.00	1,542.00
31	3,550.00	710.00	1,008.00	1,168.00	1,303.00	1,433.00	1,559.00
32	3,600.00	718.00	1,019.00	1,181.00	1,317.00	1,448.00	1,576.00
33	3,650.00	726.00	1,030.00	1,194.00	1,331.00	1,464.00	1,593.00
34	3,700.00	734.00	1,041.00	1,207.00	1,345.00	1,480.00	1,610.00

1	3,750.00	741.00	1,051.00	1,219.00	1,359.00	1,495.00	1,627.00
2	3,800.00	749.00	1,062.00	1,231.00	1,373.00	1,510.00	1,643.00
3	3,850.00	756.00	1,072.00	1,243.00	1,386.00	1,525.00	1,659.00
4	3,900.00	764.00	1,083.00	1,255.00	1,400.00	1,540.00	1,675.00
5	3,950.00	771.00	1,093.00	1,267.00	1,413.00	1,555.00	1,691.00
6	4,000.00	779.00	1,104.00	1,280.00	1,427.00	1,569.00	1,707.00
7	4,050.00	786.00	1,114.00	1,292.00	1,440.00	1,584.00	1,724.00
8	4,100.00	794.00	1,125.00	1,304.00	1,454.00	1,599.00	1,740.00
9	4,150.00	801.00	1,135.00	1,316.00	1,467.00	1,614.00	1,756.00
10	4,200.00	809.00	1,146.00	1,328.00	1,481.00	1,629.00	1,772.00
11	4,250.00	816.00	1,156.00	1,340.00	1,494.00	1,643.00	1,788.00
12	4,300.00	824.00	1,167.00	1,352.00	1,508.00	1,658.00	1,804.00
13	4,350.00	831.00	1,177.00	1,364.00	1,521.00	1,673.00	1,820.00
14	4,400.00	839.00	1,188.00	1,376.00	1,534.00	1,688.00	1,836.00
15	4,450.00	846.00	1,198.00	1,388.00	1,548.00	1,703.00	1,853.00
16	4,500.00	853.00	1,209.00	1,400.00	1,561.00	1,718.00	1,869.00
17	4,550.00	861.00	1,219.00	1,412.00	1,575.00	1,732.00	1,885.00
18	4,600.00	868.00	1,230.00	1,425.00	1,588.00	1,747.00	1,901.00
19	4,650.00	876.00	1,240.00	1,437.00	1,602.00	1,762.00	1,917.00
20	4,700.00	883.00	1,251.00	1,449.00	1,615.00	1,777.00	1,933.00
21	4,750.00	891.00	1,261.00	1,461.00	1,629.00	1,792.00	1,949.00
22	4,800.00	898.00	1,271.00	1,473.00	1,642.00	1,807.00	1,966.00
23	4,850.00	906.00	1,282.00	1,485.00	1,656.00	1,821.00	1,982.00
24	4,900.00	911.00	1,289.00	1,493.00	1,664.00	1,831.00	1,992.00
25	4,950.00	914.00	1,293.00	1,496.00	1,668.00	1,835.00	1,997.00
26	5,000.00	917.00	1,297.00	1,500.00	1,672.00	1,839.00	2,001.00
27	5,050.00	921.00	1,300.00	1,503.00	1,676.00	1,844.00	2,006.00
28	5,100.00	924.00	1,304.00	1,507.00	1,680.00	1,848.00	2,011.00
29	5,150.00	927.00	1,308.00	1,510.00	1,684.00	1,852.00	2,015.00
30	5,200.00	930.00	1,312.00	1,514.00	1,688.00	1,857.00	2,020.00
31	5,250.00	934.00	1,316.00	1,517.00	1,692.00	1,861.00	2,025.00
32	5,300.00	937.00	1,320.00	1,521.00	1,696.00	1,865.00	2,029.00
33	5,350.00	940.00	1,323.00	1,524.00	1,700.00	1,870.00	2,034.00
34	5,400.00	943.00	1,327.00	1,528.00	1,704.00	1,874.00	2,039.00

1	5,450.00	947.00	1,331.00	1,531.00	1,708.00	1,878.00	2,044.00
2	5,500.00	950.00	1,335.00	1,535.00	1,711.00	1,883.00	2,048.00
3	5,550.00	953.00	1,339.00	1,538.00	1,715.00	1,887.00	2,053.00
4	5,600.00	956.00	1,342.00	1,542.00	1,719.00	1,891.00	2,058.00
5	5,650.00	960.00	1,347.00	1,546.00	1,724.00	1,896.00	2,063.00
6	5,700.00	964.00	1,352.00	1,552.00	1,731.00	1,904.00	2,071.00
7	5,750.00	968.00	1,357.00	1,558.00	1,737.00	1,911.00	2,079.00
8	5,800.00	971.00	1,363.00	1,564.00	1,744.00	1,918.00	2,087.00
9	5,850.00	975.00	1,368.00	1,570.00	1,750.00	1,925.00	2,094.00
10	5,900.00	979.00	1,373.00	1,575.00	1,757.00	1,932.00	2,102.00
11	5,950.00	983.00	1,379.00	1,581.00	1,763.00	1,939.00	2,110.00
12	6,000.00	987.00	1,384.00	1,587.00	1,770.00	1,947.00	2,118.00
13	6,050.00	991.00	1,389.00	1,593.00	1,776.00	1,954.00	2,126.00
14	6,100.00	995.00	1,394.00	1,599.00	1,783.00	1,961.00	2,133.00
15	6,150.00	999.00	1,400.00	1,605.00	1,789.00	1,968.00	2,141.00
16	6,200.00	1,003.00	1,405.00	1,610.00	1,796.00	1,975.00	2,149.00
17	6,250.00	1,007.00	1,410.00	1,616.00	1,802.00	1,982.00	2,157.00
18	6,300.00	1,011.00	1,416.00	1,622.00	1,809.00	1,989.00	2,164.00
19	6,350.00	1,015.00	1,421.00	1,628.00	1,815.00	1,996.00	2,172.00
20	6,400.00	1,018.00	1,426.00	1,633.00	1,821.00	2,003.00	2,180.00
21	6,450.00	1,023.00	1,432.00	1,639.00	1,828.00	2,011.00	2,188.00
22	6,500.00	1,027.00	1,437.00	1,646.00	1,835.00	2,018.00	2,196.00
23	6,550.00	1,031.00	1,442.00	1,652.00	1,841.00	2,026.00	2,204.00
24	6,600.00	1,035.00	1,448.00	1,658.00	1,848.00	2,033.00	2,212.00
25	6,650.00	1,039.00	1,453.00	1,664.00	1,855.00	2,040.00	2,220.00
26	6,700.00	1,043.00	1,459.00	1,670.00	1,862.00	2,048.00	2,228.00
27	6,750.00	1,047.00	1,464.00	1,676.00	1,869.00	2,055.00	2,236.00
28	6,800.00	1,051.00	1,470.00	1,682.00	1,875.00	2,063.00	2,244.00
29	6,850.00	1,055.00	1,475.00	1,688.00	1,882.00	2,070.00	2,252.00
30	6,900.00	1,059.00	1,480.00	1,694.00	1,889.00	2,078.00	2,260.00
31	6,950.00	1,063.00	1,486.00	1,700.00	1,896.00	2,085.00	2,269.00
32	7,000.00	1,067.00	1,491.00	1,706.00	1,902.00	2,092.00	2,277.00
33	7,050.00	1,071.00	1,497.00	1,712.00	1,909.00	2,100.00	2,285.00
34	7,100.00	1,075.00	1,502.00	1,718.00	1,916.00	2,107.00	2,293.00

1	7,150.00	1,079.00	1,508.00	1,724.00	1,923.00	2,115.00	2,301.00
2	7,200.00	1,083.00	1,513.00	1,730.00	1,929.00	2,122.00	2,309.00
3	7,250.00	1,087.00	1,518.00	1,736.00	1,936.00	2,130.00	2,317.00
4	7,300.00	1,092.00	1,524.00	1,742.00	1,943.00	2,137.00	2,325.00
5	7,350.00	1,096.00	1,529.00	1,748.00	1,950.00	2,144.00	2,333.00
6	7,400.00	1,100.00	1,535.00	1,755.00	1,956.00	2,152.00	2,341.00
7	7,450.00	1,104.00	1,540.00	1,761.00	1,963.00	2,159.00	2,349.00
8	7,500.00	1,108.00	1,546.00	1,767.00	1,970.00	2,167.00	2,357.00
9	7,550.00	1,112.00	1,552.00	1,773.00	1,977.00	2,175.00	2,366.00
10	7,600.00	1,116.00	1,556.00	1,778.00	1,983.00	2,181.00	2,373.00
11	7,650.00	1,117.00	1,557.00	1,779.00	1,984.00	2,182.00	2,375.00
12	7,700.00	1,118.00	1,559.00	1,781.00	1,986.00	2,184.00	2,376.00
13	7,750.00	1,119.00	1,560.00	1,782.00	1,987.00	2,186.00	2,378.00
14	7,800.00	1,120.00	1,562.00	1,784.00	1,989.00	2,188.00	2,380.00
15	7,850.00	1,122.00	1,563.00	1,785.00	1,990.00	2,189.00	2,382.00
16	7,900.00	1,123.00	1,565.00	1,786.00	1,992.00	2,191.00	2,384.00
17	7,950.00	1,124.00	1,566.00	1,788.00	1,993.00	2,193.00	2,386.00
18	8,000.00	1,125.00	1,567.00	1,789.00	1,995.00	2,194.00	2,387.00
19	8,050.00	1,127.00	1,569.00	1,790.00	1,996.00	2,196.00	2,389.00
20	8,100.00	1,128.00	1,570.00	1,792.00	1,998.00	2,198.00	2,391.00
21	8,150.00	1,129.00	1,572.00	1,793.00	1,999.00	2,199.00	2,393.00
22	8,200.00	1,130.00	1,573.00	1,795.00	2,001.00	2,201.00	2,395.00
23	8,250.00	1,131.00	1,575.00	1,796.00	2,003.00	2,203.00	2,397.00
24	8,300.00	1,133.00	1,576.00	1,797.00	2,004.00	2,204.00	2,398.00
25	8,350.00	1,134.00	1,578.00	1,799.00	2,006.00	2,206.00	2,400.00
26	8,400.00	1,135.00	1,579.00	1,800.00	2,007.00	2,208.00	2,402.00
27	8,450.00	1,136.00	1,580.00	1,802.00	2,009.00	2,210.00	2,404.00
28	8,500.00	1,138.00	1,582.00	1,803.00	2,010.00	2,211.00	2,406.00
29	8,550.00	1,139.00	1,583.00	1,804.00	2,012.00	2,213.00	2,408.00
30	8,600.00	1,140.00	1,585.00	1,806.00	2,013.00	2,215.00	2,410.00
31	8,650.00	1,141.00	1,586.00	1,807.00	2,015.00	2,216.00	2,411.00
32	8,700.00	1,142.00	1,588.00	1,808.00	2,016.00	2,218.00	2,413.00
33	8,750.00	1,144.00	1,589.00	1,810.00	2,018.00	2,220.00	2,415.00
34	8,800.00	1,145.00	1,591.00	1,811.00	2,019.00	2,221.00	2,417.00

1	8,850.00	1,146.00	1,592.00	1,813.00	2,021.00	2,223.00	2,419.00
2	8,900.00	1,147.00	1,593.00	1,814.00	2,023.00	2,225.00	2,421.00
3	8,950.00	1,149.00	1,595.00	1,815.00	2,024.00	2,226.00	2,422.00
4	9,000.00	1,150.00	1,596.00	1,817.00	2,026.00	2,228.00	2,424.00
5	9,050.00	1,153.00	1,601.00	1,822.00	2,032.00	2,235.00	2,431.00
6	9,100.00	1,159.00	1,609.00	1,831.00	2,042.00	2,246.00	2,443.00
7	9,150.00	1,164.00	1,617.00	1,840.00	2,052.00	2,257.00	2,455.00
8	9,200.00	1,170.00	1,624.00	1,849.00	2,062.00	2,268.00	2,467.00
9	9,250.00	1,175.00	1,632.00	1,858.00	2,071.00	2,279.00	2,479.00
10	9,300.00	1,181.00	1,640.00	1,867.00	2,081.00	2,290.00	2,491.00
11	9,350.00	1,187.00	1,648.00	1,876.00	2,091.00	2,301.00	2,503.00
12	9,400.00	1,192.00	1,656.00	1,885.00	2,101.00	2,311.00	2,515.00
13	9,450.00	1,198.00	1,663.00	1,894.00	2,111.00	2,322.00	2,527.00
14	9,500.00	1,203.00	1,671.00	1,902.00	2,121.00	2,333.00	2,539.00
15	9,550.00	1,209.00	1,679.00	1,911.00	2,131.00	2,344.00	2,551.00
16	9,600.00	1,214.00	1,687.00	1,920.00	2,141.00	2,355.00	2,563.00
17	9,650.00	1,220.00	1,694.00	1,929.00	2,151.00	2,366.00	2,574.00
18	9,700.00	1,226.00	1,702.00	1,938.00	2,161.00	2,377.00	2,586.00
19	9,750.00	1,231.00	1,710.00	1,947.00	2,171.00	2,388.00	2,598.00
20	9,800.00	1,237.00	1,718.00	1,956.00	2,181.00	2,399.00	2,610.00
21	9,850.00	1,242.00	1,725.00	1,965.00	2,191.00	2,410.00	2,622.00
22	9,900.00	1,248.00	1,733.00	1,974.00	2,201.00	2,421.00	2,634.00
23	9,950.00	1,253.00	1,741.00	1,983.00	2,211.00	2,432.00	2,646.00
24	10,000.00	1,259.00	1,749.00	1,992.00	2,221.00	2,443.00	2,658.00
25	10,050.00	1,264.00	1,757.00	2,001.00	2,231.00	2,454.00	2,670.00
26	10,100.00	1,270.00	1,764.00	2,010.00	2,241.00	2,465.00	2,682.00
27	10,150.00	1,276.00	1,772.00	2,019.00	2,251.00	2,476.00	2,694.00
28	10,200.00	1,281.00	1,780.00	2,028.00	2,261.00	2,487.00	2,706.00
29	10,250.00	1,287.00	1,788.00	2,036.00	2,271.00	2,498.00	2,718.00
30	10,300.00	1,292.00	1,795.00	2,045.00	2,281.00	2,509.00	2,729.00
31	10,350.00	1,298.00	1,803.00	2,054.00	2,291.00	2,520.00	2,741.00
32	10,400.00	1,303.00	1,811.00	2,063.00	2,301.00	2,531.00	2,753.00
33	10,450.00	1,309.00	1,819.00	2,072.00	2,311.00	2,542.00	2,765.00
34	10,500.00	1,313.00	1,825.00	2,079.00	2,318.00	2,550.00	2,774.00

1	10,550.00	1,317.00	1,830.00	2,085.00	2,325.00	2,557.00	2,782.00
2	10,600.00	1,321.00	1,835.00	2,091.00	2,331.00	2,564.00	2,790.00
3	10,650.00	1,325.00	1,841.00	2,096.00	2,338.00	2,571.00	2,798.00
4	10,700.00	1,329.00	1,846.00	2,102.00	2,344.00	2,578.00	2,805.00
5	10,750.00	1,332.00	1,851.00	2,108.00	2,351.00	2,586.00	2,813.00
6	10,800.00	1,336.00	1,856.00	2,114.00	2,357.00	2,593.00	2,821.00
7	10,850.00	1,340.00	1,862.00	2,120.00	2,364.00	2,600.00	2,829.00
8	10,900.00	1,344.00	1,867.00	2,126.00	2,370.00	2,607.00	2,836.00
9	10,950.00	1,348.00	1,872.00	2,131.00	2,377.00	2,614.00	2,844.00
10	11,000.00	1,351.00	1,877.00	2,137.00	2,383.00	2,621.00	2,852.00
11	11,050.00	1,355.00	1,883.00	2,143.00	2,390.00	2,628.00	2,860.00
12	11,100.00	1,359.00	1,888.00	2,149.00	2,396.00	2,636.00	2,868.00
13	11,150.00	1,363.00	1,893.00	2,155.00	2,403.00	2,643.00	2,875.00
14	11,200.00	1,367.00	1,898.00	2,161.00	2,409.00	2,650.00	2,883.00
15	11,250.00	1,371.00	1,904.00	2,166.00	2,415.00	2,657.00	2,891.00
16	11,300.00	1,374.00	1,909.00	2,172.00	2,422.00	2,664.00	2,899.00
17	11,350.00	1,378.00	1,914.00	2,178.00	2,428.00	2,671.00	2,906.00
18	11,400.00	1,382.00	1,919.00	2,184.00	2,435.00	2,678.00	2,914.00
19	11,450.00	1,386.00	1,925.00	2,190.00	2,441.00	2,686.00	2,922.00
20	11,500.00	1,390.00	1,930.00	2,195.00	2,448.00	2,693.00	2,930.00
21	11,550.00	1,394.00	1,935.00	2,201.00	2,454.00	2,700.00	2,938.00
22	11,600.00	1,397.00	1,940.00	2,207.00	2,461.00	2,707.00	2,945.00
23	11,650.00	1,401.00	1,946.00	2,213.00	2,467.00	2,714.00	2,953.00
24	11,700.00	1,405.00	1,951.00	2,219.00	2,474.00	2,721.00	2,961.00
25	11,750.00	1,409.00	1,956.00	2,225.00	2,480.00	2,728.00	2,969.00
26	11,800.00	1,413.00	1,961.00	2,230.00	2,487.00	2,736.00	2,976.00
27	11,850.00	1,417.00	1,967.00	2,236.00	2,493.00	2,743.00	2,984.00
28	11,900.00	1,420.00	1,972.00	2,242.00	2,500.00	2,750.00	2,992.00
29	11,950.00	1,424.00	1,977.00	2,248.00	2,506.00	2,757.00	3,000.00
30	12,000.00	1,428.00	1,982.00	2,254.00	2,513.00	2,764.00	3,007.00
31	12,050.00	1,432.00	1,988.00	2,260.00	2,519.00	2,771.00	3,015.00
32	12,100.00	1,436.00	1,993.00	2,265.00	2,526.00	2,779.00	3,023.00
33	12,150.00	1,439.00	1,998.00	2,271.00	2,532.00	2,786.00	3,031.00
34	12,200.00	1,443.00	2,003.00	2,277.00	2,539.00	2,793.00	3,039.00

1	12,250.00	1,447.00	2,009.00	2,283.00	2,545.00	2,800.00	3,046.00
2	12,300.00	1,451.00	2,014.00	2,289.00	2,552.00	2,807.00	3,054.00
3	12,350.00	1,455.00	2,019.00	2,295.00	2,558.00	2,814.00	3,062.00
4	12,400.00	1,459.00	2,024.00	2,300.00	2,565.00	2,821.00	3,070.00
5	12,450.00	1,462.00	2,030.00	2,306.00	2,571.00	2,829.00	3,077.00
6	12,500.00	1,466.00	2,035.00	2,312.00	2,578.00	2,836.00	3,085.00
7	12,550.00	1,470.00	2,040.00	2,318.00	2,584.00	2,843.00	3,093.00
8	12,600.00	1,474.00	2,045.00	2,324.00	2,591.00	2,850.00	3,101.00
9	12,650.00	1,477.00	2,050.00	2,329.00	2,597.00	2,857.00	3,108.00
10	12,700.00	1,481.00	2,055.00	2,335.00	2,603.00	2,863.00	3,115.00
11	12,750.00	1,484.00	2,060.00	2,340.00	2,609.00	2,870.00	3,123.00
12	12,800.00	1,487.00	2,064.00	2,345.00	2,615.00	2,877.00	3,130.00
13	12,850.00	1,491.00	2,069.00	2,351.00	2,621.00	2,883.00	3,137.00
14	12,900.00	1,494.00	2,074.00	2,356.00	2,627.00	2,890.00	3,144.00
15	12,950.00	1,497.00	2,078.00	2,361.00	2,633.00	2,896.00	3,151.00
16	13,000.00	1,501.00	2,083.00	2,367.00	2,639.00	2,903.00	3,158.00
17	13,050.00	1,504.00	2,087.00	2,372.00	2,645.00	2,909.00	3,165.00
18	13,100.00	1,507.00	2,092.00	2,377.00	2,651.00	2,916.00	3,172.00
19	13,150.00	1,510.00	2,097.00	2,383.00	2,657.00	2,922.00	3,180.00
20	13,200.00	1,514.00	2,101.00	2,388.00	2,663.00	2,929.00	3,187.00
21	13,250.00	1,517.00	2,106.00	2,393.00	2,668.00	2,935.00	3,193.00
22	13,300.00	1,520.00	2,110.00	2,398.00	2,674.00	2,941.00	3,200.00
23	13,350.00	1,523.00	2,114.00	2,403.00	2,679.00	2,947.00	3,206.00
24	13,400.00	1,526.00	2,118.00	2,408.00	2,685.00	2,953.00	3,213.00
25	13,450.00	1,529.00	2,123.00	2,413.00	2,690.00	2,959.00	3,220.00
26	13,500.00	1,532.00	2,127.00	2,418.00	2,696.00	2,965.00	3,226.00
27	13,550.00	1,535.00	2,131.00	2,423.00	2,701.00	2,971.00	3,233.00
28	13,600.00	1,538.00	2,136.00	2,428.00	2,707.00	2,977.00	3,239.00
29	13,650.00	1,541.00	2,140.00	2,432.00	2,712.00	2,983.00	3,246.00
30	13,700.00	1,544.00	2,144.00	2,437.00	2,718.00	2,989.00	3,253.00
31	13,750.00	1,547.00	2,148.00	2,442.00	2,723.00	2,996.00	3,259.00
32	13,800.00	1,550.00	2,153.00	2,447.00	2,729.00	3,002.00	3,266.00
33	13,850.00	1,553.00	2,157.00	2,452.00	2,734.00	3,008.00	3,272.00
34	13,900.00	1,556.00	2,161.00	2,457.00	2,740.00	3,014.00	3,279.00

1	13,950.00	1,559.00	2,166.00	2,462.00	2,745.00	3,020.00	3,285.00
2	14,000.00	1,562.00	2,170.00	2,467.00	2,751.00	3,026.00	3,292.00
3	14,050.00	1,565.00	2,174.00	2,472.00	2,756.00	3,032.00	3,299.00
4	14,100.00	1,568.00	2,178.00	2,477.00	2,762.00	3,038.00	3,305.00
5	14,150.00	1,571.00	2,183.00	2,482.00	2,767.00	3,044.00	3,312.00
6	14,200.00	1,574.00	2,187.00	2,487.00	2,773.00	3,050.00	3,318.00
7	14,250.00	1,577.00	2,191.00	2,492.00	2,778.00	3,056.00	3,325.00
8	14,300.00	1,581.00	2,195.00	2,497.00	2,784.00	3,062.00	3,332.00
9	14,350.00	1,584.00	2,200.00	2,502.00	2,789.00	3,068.00	3,338.00
10	14,400.00	1,587.00	2,204.00	2,506.00	2,795.00	3,074.00	3,345.00
11	14,450.00	1,590.00	2,208.00	2,511.00	2,800.00	3,080.00	3,351.00
12	14,500.00	1,593.00	2,213.00	2,516.00	2,806.00	3,086.00	3,358.00
13	14,550.00	1,596.00	2,217.00	2,521.00	2,811.00	3,092.00	3,365.00
14	14,600.00	1,599.00	2,221.00	2,526.00	2,817.00	3,098.00	3,371.00
15	14,650.00	1,602.00	2,225.00	2,531.00	2,822.00	3,104.00	3,378.00
16	14,700.00	1,605.00	2,230.00	2,536.00	2,828.00	3,111.00	3,384.00
17	14,750.00	1,608.00	2,234.00	2,541.00	2,833.00	3,117.00	3,391.00
18	14,800.00	1,611.00	2,238.00	2,546.00	2,839.00	3,123.00	3,397.00
19	14,850.00	1,614.00	2,243.00	2,551.00	2,844.00	3,129.00	3,404.00
20	14,900.00	1,617.00	2,247.00	2,556.00	2,850.00	3,135.00	3,411.00
21	14,950.00	1,620.00	2,251.00	2,561.00	2,855.00	3,141.00	3,417.00
22	15,000.00	1,623.00	2,255.00	2,566.00	2,861.00	3,147.00	3,424.00
23	15,050.00	1,626.00	2,260.00	2,571.00	2,866.00	3,153.00	3,430.00
24	15,100.00	1,629.00	2,264.00	2,576.00	2,872.00	3,159.00	3,437.00
25	15,150.00	1,632.00	2,268.00	2,581.00	2,877.00	3,165.00	3,444.00
26	15,200.00	1,635.00	2,272.00	2,585.00	2,883.00	3,171.00	3,450.00
27	15,250.00	1,638.00	2,277.00	2,590.00	2,888.00	3,177.00	3,457.00
28	15,300.00	1,641.00	2,281.00	2,595.00	2,894.00	3,183.00	3,463.00
29	15,350.00	1,644.00	2,285.00	2,600.00	2,899.00	3,189.00	3,470.00
30	15,400.00	1,647.00	2,290.00	2,605.00	2,905.00	3,195.00	3,476.00
31	15,450.00	1,650.00	2,294.00	2,610.00	2,910.00	3,201.00	3,483.00
32	15,500.00	1,653.00	2,298.00	2,615.00	2,916.00	3,207.00	3,490.00
33	15,550.00	1,656.00	2,302.00	2,620.00	2,921.00	3,213.00	3,496.00
34	15,600.00	1,659.00	2,307.00	2,625.00	2,927.00	3,219.00	3,503.00

1	15,650.00	1,663.00	2,311.00	2,630.00	2,932.00	3,226.00	3,509.00
2	15,700.00	1,666.00	2,315.00	2,635.00	2,938.00	3,232.00	3,516.00
3	15,750.00	1,669.00	2,320.00	2,640.00	2,943.00	3,238.00	3,523.00
4	15,800.00	1,672.00	2,324.00	2,645.00	2,949.00	3,244.00	3,529.00
5	15,850.00	1,675.00	2,328.00	2,650.00	2,954.00	3,250.00	3,536.00
6	15,900.00	1,678.00	2,332.00	2,655.00	2,960.00	3,256.00	3,542.00
7	15,950.00	1,681.00	2,337.00	2,659.00	2,965.00	3,262.00	3,549.00
8	16,000.00	1,684.00	2,341.00	2,664.00	2,971.00	3,268.00	3,555.00
9	16,050.00	1,687.00	2,345.00	2,669.00	2,976.00	3,274.00	3,562.00
10	16,100.00	1,690.00	2,349.00	2,674.00	2,982.00	3,280.00	3,569.00
11	16,150.00	1,692.00	2,353.00	2,678.00	2,986.00	3,285.00	3,574.00
12	16,200.00	1,695.00	2,356.00	2,682.00	2,990.00	3,289.00	3,579.00
13	16,250.00	1,698.00	2,360.00	2,686.00	2,994.00	3,294.00	3,584.00
14	16,300.00	1,700.00	2,363.00	2,689.00	2,999.00	3,299.00	3,589.00
15	16,350.00	1,703.00	2,367.00	2,693.00	3,003.00	3,303.00	3,594.00
16	16,400.00	1,706.00	2,370.00	2,697.00	3,007.00	3,308.00	3,599.00
17	16,450.00	1,708.00	2,374.00	2,701.00	3,011.00	3,313.00	3,604.00
18	16,500.00	1,711.00	2,377.00	2,705.00	3,016.00	3,317.00	3,609.00
19	16,550.00	1,714.00	2,381.00	2,708.00	3,020.00	3,322.00	3,614.00
20	16,600.00	1,716.00	2,384.00	2,712.00	3,024.00	3,327.00	3,619.00
21	16,650.00	1,719.00	2,388.00	2,716.00	3,028.00	3,331.00	3,624.00
22	16,700.00	1,722.00	2,391.00	2,720.00	3,033.00	3,336.00	3,630.00
23	16,750.00	1,724.00	2,395.00	2,724.00	3,037.00	3,341.00	3,635.00
24	16,800.00	1,727.00	2,398.00	2,728.00	3,041.00	3,345.00	3,640.00
25	16,850.00	1,730.00	2,402.00	2,731.00	3,045.00	3,350.00	3,645.00
26	16,900.00	1,732.00	2,405.00	2,735.00	3,050.00	3,355.00	3,650.00
27	16,950.00	1,735.00	2,409.00	2,739.00	3,054.00	3,359.00	3,655.00
28	17,000.00	1,737.00	2,412.00	2,743.00	3,058.00	3,364.00	3,660.00
29	17,050.00	1,740.00	2,416.00	2,747.00	3,062.00	3,369.00	3,665.00
30	17,100.00	1,743.00	2,419.00	2,750.00	3,067.00	3,373.00	3,670.00
31	17,150.00	1,745.00	2,423.00	2,754.00	3,071.00	3,378.00	3,675.00
32	17,200.00	1,748.00	2,426.00	2,758.00	3,075.00	3,383.00	3,680.00
33	17,250.00	1,751.00	2,430.00	2,762.00	3,079.00	3,387.00	3,685.00
34	17,300.00	1,753.00	2,433.00	2,766.00	3,084.00	3,392.00	3,691.00

1	17,350.00	1,756.00	2,437.00	2,769.00	3,088.00	3,397.00	3,696.00
2	17,400.00	1,759.00	2,440.00	2,773.00	3,092.00	3,401.00	3,701.00
3	17,450.00	1,761.00	2,444.00	2,777.00	3,096.00	3,406.00	3,706.00
4	17,500.00	1,764.00	2,447.00	2,781.00	3,101.00	3,411.00	3,711.00
5	17,550.00	1,767.00	2,451.00	2,785.00	3,105.00	3,415.00	3,716.00
6	17,600.00	1,769.00	2,454.00	2,788.00	3,109.00	3,420.00	3,721.00
7	17,650.00	1,772.00	2,458.00	2,792.00	3,113.00	3,425.00	3,726.00
8	17,700.00	1,774.00	2,461.00	2,796.00	3,118.00	3,429.00	3,731.00
9	17,750.00	1,777.00	2,465.00	2,800.00	3,122.00	3,434.00	3,736.00
10	17,800.00	1,780.00	2,468.00	2,804.00	3,126.00	3,439.00	3,741.00
11	17,850.00	1,782.00	2,472.00	2,808.00	3,130.00	3,443.00	3,746.00
12	17,900.00	1,785.00	2,475.00	2,811.00	3,135.00	3,448.00	3,752.00
13	17,950.00	1,788.00	2,478.00	2,815.00	3,139.00	3,453.00	3,757.00
14	18,000.00	1,790.00	2,482.00	2,819.00	3,143.00	3,457.00	3,762.00
15	18,050.00	1,793.00	2,485.00	2,823.00	3,147.00	3,462.00	3,767.00
16	18,100.00	1,796.00	2,489.00	2,827.00	3,152.00	3,467.00	3,772.00
17	18,150.00	1,798.00	2,492.00	2,830.00	3,156.00	3,471.00	3,777.00
18	18,200.00	1,801.00	2,496.00	2,834.00	3,160.00	3,476.00	3,782.00
19	18,250.00	1,804.00	2,499.00	2,838.00	3,164.00	3,481.00	3,787.00
20	18,300.00	1,806.00	2,503.00	2,842.00	3,169.00	3,485.00	3,792.00
21	18,350.00	1,809.00	2,506.00	2,846.00	3,173.00	3,490.00	3,797.00
22	18,400.00	1,812.00	2,510.00	2,849.00	3,177.00	3,495.00	3,802.00
23	18,450.00	1,814.00	2,513.00	2,853.00	3,181.00	3,499.00	3,807.00
24	18,500.00	1,817.00	2,517.00	2,857.00	3,186.00	3,504.00	3,813.00
25	18,550.00	1,819.00	2,520.00	2,861.00	3,190.00	3,509.00	3,818.00
26	18,600.00	1,822.00	2,524.00	2,865.00	3,194.00	3,513.00	3,823.00
27	18,650.00	1,825.00	2,527.00	2,868.00	3,198.00	3,518.00	3,828.00
28	18,700.00	1,827.00	2,531.00	2,872.00	3,203.00	3,523.00	3,833.00
29	18,750.00	1,830.00	2,534.00	2,876.00	3,207.00	3,528.00	3,838.00
30	18,800.00	1,833.00	2,538.00	2,880.00	3,211.00	3,532.00	3,843.00
31	18,850.00	1,835.00	2,541.00	2,884.00	3,215.00	3,537.00	3,848.00
32	18,900.00	1,838.00	2,545.00	2,888.00	3,220.00	3,542.00	3,853.00
33	18,950.00	1,841.00	2,548.00	2,891.00	3,224.00	3,546.00	3,858.00
34	19,000.00	1,843.00	2,552.00	2,895.00	3,228.00	3,551.00	3,863.00

1	19,050.00	1,846.00	2,555.00	2,899.00	3,232.00	3,556.00	3,868.00
2	19,100.00	1,849.00	2,559.00	2,903.00	3,237.00	3,560.00	3,874.00
3	19,150.00	1,851.00	2,562.00	2,907.00	3,241.00	3,565.00	3,879.00
4	19,200.00	1,854.00	2,566.00	2,910.00	3,245.00	3,570.00	3,884.00
5	19,250.00	1,856.00	2,569.00	2,914.00	3,249.00	3,574.00	3,889.00
6	19,300.00	1,859.00	2,573.00	2,918.00	3,254.00	3,579.00	3,894.00
7	19,350.00	1,862.00	2,576.00	2,922.00	3,258.00	3,584.00	3,899.00
8	19,400.00	1,864.00	2,580.00	2,926.00	3,262.00	3,588.00	3,904.00
9	19,450.00	1,867.00	2,583.00	2,929.00	3,266.00	3,593.00	3,909.00
10	19,500.00	1,870.00	2,587.00	2,933.00	3,271.00	3,598.00	3,914.00
11	19,550.00	1,872.00	2,590.00	2,937.00	3,275.00	3,602.00	3,919.00
12	19,600.00	1,875.00	2,594.00	2,941.00	3,279.00	3,607.00	3,924.00
13	19,650.00	1,878.00	2,597.00	2,945.00	3,283.00	3,612.00	3,929.00
14	19,700.00	1,880.00	2,601.00	2,948.00	3,288.00	3,616.00	3,935.00
15	19,750.00	1,883.00	2,604.00	2,952.00	3,292.00	3,621.00	3,940.00
16	19,800.00	1,886.00	2,608.00	2,956.00	3,296.00	3,626.00	3,945.00
17	19,850.00	1,888.00	2,611.00	2,960.00	3,300.00	3,630.00	3,950.00
18	19,900.00	1,891.00	2,615.00	2,964.00	3,305.00	3,635.00	3,955.00
19	19,950.00	1,893.00	2,618.00	2,967.00	3,309.00	3,640.00	3,960.00
20	20,000.00	1,896.00	2,622.00	2,971.00	3,313.00	3,644.00	3,965.00
21	20,050.00	1,899.00	2,625.00	2,975.00	3,317.00	3,649.00	3,970.00
22	20,100.00	1,901.00	2,628.00	2,979.00	3,321.00	3,654.00	3,975.00
23	20,150.00	1,904.00	2,632.00	2,983.00	3,326.00	3,658.00	3,980.00
24	20,200.00	1,907.00	2,635.00	2,987.00	3,330.00	3,663.00	3,985.00
25	20,250.00	1,909.00	2,639.00	2,990.00	3,334.00	3,668.00	3,990.00
26	20,300.00	1,912.00	2,642.00	2,994.00	3,338.00	3,672.00	3,996.00
27	20,350.00	1,915.00	2,646.00	2,998.00	3,343.00	3,677.00	4,001.00
28	20,400.00	1,917.00	2,649.00	3,002.00	3,347.00	3,682.00	4,006.00
29	20,450.00	1,920.00	2,653.00	3,006.00	3,351.00	3,686.00	4,011.00
30	20,500.00	1,923.00	2,656.00	3,009.00	3,355.00	3,691.00	4,016.00
31	20,550.00	1,925.00	2,660.00	3,013.00	3,360.00	3,696.00	4,021.00
32	20,600.00	1,928.00	2,663.00	3,017.00	3,364.00	3,700.00	4,026.00
33	20,650.00	1,931.00	2,667.00	3,021.00	3,368.00	3,705.00	4,031.00
34	20,700.00	1,933.00	2,670.00	3,025.00	3,372.00	3,710.00	4,036.00

1	20,750.00	1,936.00	2,674.00	3,028.00	3,377.00	3,714.00	4,041.00
2	20,800.00	1,938.00	2,677.00	3,032.00	3,381.00	3,719.00	4,046.00
3	20,850.00	1,941.00	2,681.00	3,036.00	3,385.00	3,724.00	4,051.00
4	20,900.00	1,944.00	2,684.00	3,040.00	3,389.00	3,728.00	4,056.00
5	20,950.00	1,946.00	2,688.00	3,044.00	3,394.00	3,733.00	4,062.00
6	21,000.00	1,949.00	2,691.00	3,047.00	3,398.00	3,738.00	4,067.00
7	21,050.00	1,952.00	2,695.00	3,051.00	3,402.00	3,742.00	4,072.00
8	21,100.00	1,954.00	2,698.00	3,055.00	3,406.00	3,747.00	4,077.00
9	21,150.00	1,957.00	2,702.00	3,059.00	3,411.00	3,752.00	4,082.00
10	21,200.00	1,960.00	2,705.00	3,063.00	3,415.00	3,756.00	4,087.00
11	21,250.00	1,962.00	2,709.00	3,067.00	3,419.00	3,761.00	4,092.00
12	21,300.00	1,965.00	2,712.00	3,070.00	3,423.00	3,766.00	4,097.00
13	21,350.00	1,968.00	2,716.00	3,074.00	3,428.00	3,770.00	4,102.00
14	21,400.00	1,970.00	2,719.00	3,078.00	3,432.00	3,775.00	4,107.00
15	21,450.00	1,973.00	2,723.00	3,082.00	3,436.00	3,780.00	4,112.00
16	21,500.00	1,975.00	2,726.00	3,086.00	3,440.00	3,784.00	4,117.00
17	21,550.00	1,978.00	2,730.00	3,089.00	3,445.00	3,789.00	4,123.00
18	21,600.00	1,981.00	2,733.00	3,093.00	3,449.00	3,794.00	4,128.00
19	21,650.00	1,983.00	2,737.00	3,097.00	3,453.00	3,798.00	4,133.00
20	21,700.00	1,986.00	2,740.00	3,101.00	3,457.00	3,803.00	4,138.00
21	21,750.00	1,989.00	2,744.00	3,105.00	3,462.00	3,808.00	4,143.00
22	21,800.00	1,991.00	2,747.00	3,108.00	3,466.00	3,812.00	4,148.00
23	21,850.00	1,994.00	2,751.00	3,112.00	3,470.00	3,817.00	4,153.00
24	21,900.00	1,997.00	2,754.00	3,116.00	3,474.00	3,822.00	4,158.00
25	21,950.00	1,999.00	2,758.00	3,120.00	3,479.00	3,827.00	4,163.00
26	22,000.00	2,002.00	2,761.00	3,124.00	3,483.00	3,831.00	4,168.00
27	22,050.00	2,005.00	2,765.00	3,127.00	3,487.00	3,836.00	4,173.00
28	22,100.00	2,007.00	2,768.00	3,131.00	3,491.00	3,841.00	4,178.00
29	22,150.00	2,010.00	2,772.00	3,135.00	3,496.00	3,845.00	4,184.00
30	22,200.00	2,012.00	2,775.00	3,139.00	3,500.00	3,850.00	4,189.00
31	22,250.00	2,015.00	2,779.00	3,143.00	3,504.00	3,855.00	4,194.00
32	22,300.00	2,018.00	2,782.00	3,147.00	3,508.00	3,859.00	4,199.00
33	22,350.00	2,020.00	2,785.00	3,150.00	3,513.00	3,864.00	4,204.00
34	22,400.00	2,022.00	2,788.00	3,153.00	3,515.00	3,867.00	4,207.00

1	22,450.00	2,024.00	2,790.00	3,155.00	3,517.00	3,869.00	4,210.00
2	22,500.00	2,025.00	2,792.00	3,157.00	3,520.00	3,872.00	4,212.00
3	22,550.00	2,027.00	2,793.00	3,158.00	3,522.00	3,874.00	4,215.00
4	22,600.00	2,028.00	2,795.00	3,160.00	3,524.00	3,876.00	4,217.00
5	22,650.00	2,029.00	2,797.00	3,162.00	3,526.00	3,878.00	4,220.00
6	22,700.00	2,031.00	2,799.00	3,164.00	3,528.00	3,881.00	4,222.00
7	22,750.00	2,032.00	2,801.00	3,166.00	3,530.00	3,883.00	4,225.00
8	22,800.00	2,034.00	2,803.00	3,168.00	3,532.00	3,885.00	4,227.00
9	22,850.00	2,035.00	2,804.00	3,169.00	3,534.00	3,888.00	4,230.00
10	22,900.00	2,036.00	2,806.00	3,171.00	3,536.00	3,890.00	4,232.00
11	22,950.00	2,038.00	2,808.00	3,173.00	3,538.00	3,892.00	4,235.00
12	23,000.00	2,039.00	2,810.00	3,175.00	3,540.00	3,894.00	4,237.00
13	23,050.00	2,041.00	2,812.00	3,177.00	3,542.00	3,897.00	4,240.00
14	23,100.00	2,042.00	2,814.00	3,179.00	3,544.00	3,899.00	4,242.00
15	23,150.00	2,044.00	2,816.00	3,181.00	3,546.00	3,901.00	4,245.00
16	23,200.00	2,045.00	2,817.00	3,182.00	3,548.00	3,904.00	4,247.00
17	23,250.00	2,046.00	2,819.00	3,184.00	3,550.00	3,906.00	4,250.00
18	23,300.00	2,048.00	2,821.00	3,186.00	3,552.00	3,908.00	4,252.00
19	23,350.00	2,049.00	2,823.00	3,188.00	3,555.00	3,910.00	4,254.00
20	23,400.00	2,051.00	2,825.00	3,190.00	3,557.00	3,913.00	4,257.00
21	23,450.00	2,052.00	2,827.00	3,192.00	3,559.00	3,915.00	4,259.00
22	23,500.00	2,053.00	2,828.00	3,193.00	3,561.00	3,917.00	4,262.00
23	23,550.00	2,055.00	2,830.00	3,195.00	3,563.00	3,919.00	4,264.00
24	23,600.00	2,056.00	2,832.00	3,197.00	3,565.00	3,922.00	4,267.00
25	23,650.00	2,058.00	2,834.00	3,199.00	3,567.00	3,924.00	4,269.00
26	23,700.00	2,059.00	2,836.00	3,201.00	3,569.00	3,926.00	4,272.00
27	23,750.00	2,061.00	2,838.00	3,203.00	3,571.00	3,929.00	4,274.00
28	23,800.00	2,062.00	2,840.00	3,204.00	3,573.00	3,931.00	4,277.00
29	23,850.00	2,063.00	2,841.00	3,206.00	3,575.00	3,933.00	4,279.00
30	23,900.00	2,065.00	2,843.00	3,208.00	3,577.00	3,935.00	4,282.00
31	23,950.00	2,066.00	2,845.00	3,210.00	3,579.00	3,938.00	4,284.00
32	24,000.00	2,068.00	2,847.00	3,212.00	3,581.00	3,940.00	4,287.00
33	24,050.00	2,069.00	2,849.00	3,214.00	3,583.00	3,942.00	4,289.00
34	24,100.00	2,070.00	2,851.00	3,216.00	3,585.00	3,945.00	4,292.00

1	24,150.00	2,072.00	2,852.00	3,217.00	3,587.00	3,947.00	4,294.00
2	24,200.00	2,073.00	2,854.00	3,219.00	3,589.00	3,949.00	4,297.00
3	24,250.00	2,075.00	2,856.00	3,221.00	3,592.00	3,951.00	4,299.00
4	24,300.00	2,076.00	2,858.00	3,223.00	3,594.00	3,954.00	4,302.00
5	24,350.00	2,077.00	2,860.00	3,225.00	3,596.00	3,956.00	4,304.00
6	24,400.00	2,079.00	2,862.00	3,227.00	3,598.00	3,958.00	4,307.00
7	24,450.00	2,080.00	2,864.00	3,228.00	3,600.00	3,961.00	4,309.00
8	24,500.00	2,082.00	2,865.00	3,230.00	3,602.00	3,963.00	4,312.00
9	24,550.00	2,083.00	2,867.00	3,232.00	3,604.00	3,965.00	4,314.00
10	24,600.00	2,085.00	2,869.00	3,234.00	3,606.00	3,967.00	4,317.00
11	24,650.00	2,086.00	2,871.00	3,236.00	3,608.00	3,970.00	4,319.00
12	24,700.00	2,087.00	2,873.00	3,238.00	3,610.00	3,972.00	4,322.00
13	24,750.00	2,089.00	2,875.00	3,240.00	3,612.00	3,974.00	4,324.00
14	24,800.00	2,090.00	2,876.00	3,241.00	3,614.00	3,977.00	4,326.00
15	24,850.00	2,092.00	2,878.00	3,243.00	3,616.00	3,979.00	4,329.00
16	24,900.00	2,093.00	2,880.00	3,245.00	3,618.00	3,981.00	4,331.00
17	24,950.00	2,094.00	2,882.00	3,247.00	3,620.00	3,983.00	4,334.00
18	25,000.00	2,096.00	2,884.00	3,249.00	3,622.00	3,986.00	4,336.00
19	25,050.00	2,097.00	2,886.00	3,251.00	3,624.00	3,988.00	4,339.00
20	25,100.00	2,099.00	2,887.00	3,252.00	3,626.00	3,990.00	4,341.00
21	25,150.00	2,100.00	2,889.00	3,254.00	3,629.00	3,993.00	4,344.00
22	25,200.00	2,102.00	2,891.00	3,256.00	3,631.00	3,995.00	4,346.00
23	25,250.00	2,103.00	2,893.00	3,258.00	3,633.00	3,997.00	4,349.00
24	25,300.00	2,104.00	2,895.00	3,260.00	3,635.00	3,999.00	4,351.00
25	25,350.00	2,106.00	2,897.00	3,262.00	3,637.00	4,002.00	4,354.00
26	25,400.00	2,107.00	2,899.00	3,264.00	3,639.00	4,004.00	4,356.00
27	25,450.00	2,109.00	2,900.00	3,265.00	3,641.00	4,006.00	4,359.00
28	25,500.00	2,110.00	2,902.00	3,267.00	3,643.00	4,009.00	4,361.00
29	25,550.00	2,111.00	2,904.00	3,269.00	3,645.00	4,011.00	4,364.00
30	25,600.00	2,113.00	2,906.00	3,271.00	3,647.00	4,013.00	4,366.00
31	25,650.00	2,114.00	2,908.00	3,273.00	3,649.00	4,015.00	4,369.00
32	25,700.00	2,116.00	2,910.00	3,275.00	3,651.00	4,018.00	4,371.00
33	25,750.00	2,117.00	2,911.00	3,276.00	3,653.00	4,020.00	4,374.00
34	25,800.00	2,119.00	2,913.00	3,278.00	3,655.00	4,022.00	4,376.00

1	25,850.00	2,120.00	2,915.00	3,280.00	3,657.00	4,024.00	4,379.00
2	25,900.00	2,121.00	2,917.00	3,282.00	3,659.00	4,027.00	4,381.00
3	25,950.00	2,123.00	2,919.00	3,284.00	3,661.00	4,029.00	4,384.00
4	26,000.00	2,124.00	2,921.00	3,286.00	3,663.00	4,031.00	4,386.00
5	26,050.00	2,126.00	2,923.00	3,287.00	3,666.00	4,034.00	4,389.00
6	26,100.00	2,127.00	2,924.00	3,289.00	3,668.00	4,036.00	4,391.00
7	26,150.00	2,128.00	2,926.00	3,291.00	3,670.00	4,038.00	4,394.00
8	26,200.00	2,130.00	2,928.00	3,293.00	3,672.00	4,040.00	4,396.00
9	26,250.00	2,131.00	2,930.00	3,295.00	3,674.00	4,043.00	4,399.00
10	26,300.00	2,133.00	2,932.00	3,297.00	3,676.00	4,045.00	4,401.00
11	26,350.00	2,134.00	2,934.00	3,299.00	3,678.00	4,047.00	4,403.00
12	26,400.00	2,136.00	2,935.00	3,300.00	3,680.00	4,050.00	4,406.00
13	26,450.00	2,137.00	2,937.00	3,302.00	3,682.00	4,052.00	4,408.00
14	26,500.00	2,138.00	2,939.00	3,304.00	3,684.00	4,054.00	4,411.00
15	26,550.00	2,140.00	2,941.00	3,306.00	3,686.00	4,056.00	4,413.00
16	26,600.00	2,141.00	2,943.00	3,308.00	3,688.00	4,059.00	4,416.00
17	26,650.00	2,143.00	2,945.00	3,310.00	3,690.00	4,061.00	4,418.00
18	26,700.00	2,144.00	2,947.00	3,311.00	3,692.00	4,063.00	4,421.00
19	26,750.00	2,145.00	2,948.00	3,313.00	3,694.00	4,066.00	4,423.00
20	26,800.00	2,147.00	2,950.00	3,315.00	3,696.00	4,068.00	4,426.00
21	26,850.00	2,148.00	2,952.00	3,317.00	3,698.00	4,070.00	4,428.00
22	26,900.00	2,150.00	2,954.00	3,319.00	3,701.00	4,072.00	4,431.00
23	26,950.00	2,151.00	2,956.00	3,321.00	3,703.00	4,075.00	4,433.00
24	27,000.00	2,153.00	2,958.00	3,323.00	3,705.00	4,077.00	4,436.00
25	27,050.00	2,154.00	2,959.00	3,324.00	3,707.00	4,079.00	4,438.00
26	27,100.00	2,155.00	2,961.00	3,326.00	3,709.00	4,082.00	4,441.00
27	27,150.00	2,157.00	2,963.00	3,328.00	3,711.00	4,084.00	4,443.00
28	27,200.00	2,158.00	2,965.00	3,330.00	3,713.00	4,086.00	4,446.00
29	27,250.00	2,160.00	2,967.00	3,332.00	3,715.00	4,088.00	4,448.00
30	27,300.00	2,161.00	2,969.00	3,334.00	3,717.00	4,091.00	4,451.00
31	27,350.00	2,162.00	2,970.00	3,335.00	3,719.00	4,093.00	4,453.00
32	27,400.00	2,164.00	2,972.00	3,337.00	3,721.00	4,095.00	4,456.00
33	27,450.00	2,165.00	2,974.00	3,339.00	3,723.00	4,098.00	4,458.00
34	27,500.00	2,167.00	2,976.00	3,341.00	3,725.00	4,100.00	4,461.00

1	27,550.00	2,168.00	2,978.00	3,343.00	3,727.00	4,102.00	4,463.00
2	27,600.00	2,170.00	2,980.00	3,345.00	3,729.00	4,104.00	4,466.00
3	27,650.00	2,171.00	2,982.00	3,347.00	3,731.00	4,107.00	4,468.00
4	27,700.00	2,172.00	2,983.00	3,348.00	3,733.00	4,109.00	4,471.00
5	27,750.00	2,174.00	2,985.00	3,350.00	3,735.00	4,111.00	4,473.00
6	27,800.00	2,175.00	2,987.00	3,352.00	3,738.00	4,114.00	4,475.00
7	27,850.00	2,177.00	2,989.00	3,354.00	3,740.00	4,116.00	4,478.00
8	27,900.00	2,178.00	2,991.00	3,356.00	3,742.00	4,118.00	4,480.00
9	27,950.00	2,179.00	2,993.00	3,357.00	3,744.00	4,120.00	4,483.00
10	28,000.00	2,181.00	2,994.00	3,359.00	3,746.00	4,122.00	4,485.00
11	28,050.00	2,182.00	2,996.00	3,361.00	3,748.00	4,125.00	4,488.00
12	28,100.00	2,184.00	2,998.00	3,363.00	3,750.00	4,127.00	4,490.00
13	28,150.00	2,185.00	3,000.00	3,365.00	3,752.00	4,129.00	4,492.00
14	28,200.00	2,186.00	3,001.00	3,366.00	3,754.00	4,131.00	4,495.00
15	28,250.00	2,188.00	3,003.00	3,368.00	3,756.00	4,133.00	4,497.00
16	28,300.00	2,189.00	3,005.00	3,370.00	3,758.00	4,136.00	4,500.00
17	28,350.00	2,190.00	3,007.00	3,372.00	3,759.00	4,138.00	4,502.00
18	28,400.00	2,192.00	3,009.00	3,374.00	3,761.00	4,140.00	4,504.00
19	28,450.00	2,193.00	3,010.00	3,375.00	3,763.00	4,142.00	4,507.00
20	28,500.00	2,194.00	3,012.00	3,377.00	3,765.00	4,145.00	4,509.00
21	28,550.00	2,196.00	3,014.00	3,379.00	3,767.00	4,147.00	4,512.00
22	28,600.00	2,197.00	3,016.00	3,381.00	3,769.00	4,149.00	4,514.00
23	28,650.00	2,199.00	3,017.00	3,382.00	3,771.00	4,151.00	4,516.00
24	28,700.00	2,200.00	3,019.00	3,384.00	3,773.00	4,153.00	4,519.00
25	28,750.00	2,201.00	3,021.00	3,386.00	3,775.00	4,156.00	4,521.00
26	28,800.00	2,203.00	3,023.00	3,388.00	3,777.00	4,158.00	4,524.00
27	28,850.00	2,204.00	3,025.00	3,390.00	3,779.00	4,160.00	4,526.00
28	28,900.00	2,205.00	3,026.00	3,391.00	3,781.00	4,162.00	4,528.00
29	28,950.00	2,207.00	3,028.00	3,393.00	3,783.00	4,164.00	4,531.00
30	29,000.00	2,208.00	3,030.00	3,395.00	3,785.00	4,167.00	4,533.00
31	29,050.00	2,210.00	3,032.00	3,397.00	3,787.00	4,169.00	4,536.00
32	29,100.00	2,211.00	3,034.00	3,398.00	3,789.00	4,171.00	4,538.00
33	29,150.00	2,212.00	3,035.00	3,400.00	3,791.00	4,173.00	4,540.00
34	29,200.00	2,214.00	3,037.00	3,402.00	3,793.00	4,175.00	4,543.00

1	29,250.00	2,215.00	3,039.00	3,404.00	3,795.00	4,178.00	4,545.00
2	29,300.00	2,216.00	3,041.00	3,406.00	3,797.00	4,180.00	4,548.00
3	29,350.00	2,218.00	3,042.00	3,407.00	3,799.00	4,182.00	4,550.00
4	29,400.00	2,219.00	3,044.00	3,409.00	3,801.00	4,184.00	4,552.00
5	29,450.00	2,220.00	3,046.00	3,411.00	3,803.00	4,186.00	4,555.00
6	29,500.00	2,222.00	3,048.00	3,413.00	3,805.00	4,189.00	4,557.00
7	29,550.00	2,223.00	3,050.00	3,415.00	3,807.00	4,191.00	4,560.00
8	29,600.00	2,225.00	3,051.00	3,416.00	3,809.00	4,193.00	4,562.00
9	29,650.00	2,226.00	3,053.00	3,418.00	3,811.00	4,195.00	4,564.00
10	29,700.00	2,227.00	3,055.00	3,420.00	3,813.00	4,197.00	4,567.00
11	29,750.00	2,229.00	3,057.00	3,422.00	3,815.00	4,200.00	4,569.00
12	29,800.00	2,230.00	3,058.00	3,423.00	3,817.00	4,202.00	4,572.00
13	29,850.00	2,231.00	3,060.00	3,425.00	3,819.00	4,204.00	4,574.00
14	29,900.00	2,233.00	3,062.00	3,427.00	3,821.00	4,206.00	4,576.00
15	29,950.00	2,234.00	3,064.00	3,429.00	3,823.00	4,208.00	4,579.00
16	30,000.00	2,236.00	3,066.00	3,431.00	3,825.00	4,211.00	4,581.00"

17

SECTION 5.

18 Said title is further amended by striking paragraph (6) of subsection (a) of Code Section
 19 19-6-53, relating to the duties of the Georgia Child Support Commission, and inserting in
 20 lieu thereof the following:

21 "(6) To develop, ~~and~~ publish, and update the child support obligation table and
 22 worksheets and schedules associated with the use of such table;"

23

SECTION 6.

24 This Act shall become effective on July 1, 2006, and shall apply to all cases pending on and
 25 after July 1, 2006.

26

SECTION 7.

27 All laws and parts of laws in conflict with this Act are repealed.

Section III

Basic Obligation Table

Section III a

Economic Study Report

MEMORANDUM

TO: REPRESENTATIVE EARL EHRHART, CHAIRMAN, CHILD SUPPORT COMMISSION

FROM: DR. ROGER TUTTEROW, CO-CHAIR OF THE ECONOMIC STUDY AND OBLIGATION TABLE SUBCOMMITTEE OF THE CHILD SUPPORT COMMISSION

SUBJECT: RECOMMENDATIONS OF THE ECONOMIC TASK FORCE

DATE: 10/6/2005

Findings and Recommendations in the Matter of
An Economic Basis for Georgia Child Support Guidelines

1. After reviewing academic and government literature on the economic cost of raising a child, economic studies associated with child support guidelines from other states, a presentation of Policy Studies Inc, various data sources including the U.S. Department of Labor's *Consumer Expenditure Survey* and the U.S. Department of Labor's *Consumer Prices Index*, and applying our professional training as economists, we have the following findings and recommendations with regard to Georgia's child support guidelines.
 2. We recommend that the calculation of expenditures on children be based on national rather than Georgia-specific data other than those adjustments outlined elsewhere in these recommendations. We acknowledge that there may be some regional variations in consumption patterns. However, inspection of data from the *Consumer Expenditure Survey* suggests that the variation is not as significant as one might expect. While, at first blush, it may appear that differences in median incomes across states would require some adjustment in estimating the cost of raising a child, we believe that differences in incomes across states is implicitly controlled by allowing the expenditures on a child to vary with the combined gross income of the parent.
 3. We believe that intrastate variations are likely to be larger than interstate variations. However, adjusting for these intrastate variations would likely be prohibitive in complexity.
 4. We believe that both the Rothbarth and Engel estimators are grounded in economic theory. However, it is generally accepted that these estimators underestimate and overestimate the actual cost respectively. As such, we recommend that an arithmetic average of the Rothbarth and Engel estimators be used.
 5. We recommend that the Consumer Price Index (CPI-U) should be used for any inflation adjustments.
 6. We have no recommendation with regard to additional consideration of health insurance other than to acknowledge that it will be addressed as an "add on" in the statute.
-

7. We recommend that the child cost tables be extrapolated to households with more than four children.
8. We recommend that the child cost tables be extrapolated to incomes beyond \$20,000 per month.
9. We make no recommendation with regard to any adjustment for non-current consumption.
10. We recommend that consideration should be made for federal and state taxes.
11. We believe that there is an economic basis for a self-support reserve. However, its application is seen as a policy issue for the entire Commission and the Georgia General Assembly.

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Section III b

Policy Studies, Inc.
(PSI)



Performance. Service. Integrity.

Technical Documentation: **Georgia Child Support Guidelines** **Obligation Table**

December 30, 2005

Submitted by:

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Section I

Introduction

The purpose of this report is to document the technical assumptions and economic data underlying the child support obligation table recommended by the Georgia Child Support Commission.¹ The creation of the obligation table fulfills a legislative mandate passed by the Georgia Legislature in 2005 (HB 221/AP) that:

- Overhauled the Georgia child support guidelines;
- Created the Georgia Child Support Commission;²
- Charged the Commission with creating a child support obligation table that comports with the provisions of the new guidelines; and
- Provided for amendments to Titles 5, 7, and 19 pertaining to domestic relations.

The recommended obligation table is displayed at the end of the last section of the report.

This report focuses on the obligation table. It is largely technical because it documents the assumptions and economic data underlying the obligation table recommended by the Georgia Child Support Commission. It does not discuss any of the Commission's recommended changes to other provisions of HB 221/AP (e.g., recommendations that would affect the parenting time adjustment).³ The background information provided in this report is also limited to what is relevant to the obligation table. Readers interested in other recommendations made by the Commission or the overall change to the Georgia child support guidelines should consult meeting minutes and other materials developed by the Commission.

This report is organized into four sections.

1. *Introduction.* This section provides background information, including summaries of federal requirements and guidelines models. It concludes with a summary of the approach used by the Commission to arrive at the recommended obligation table.
2. *Economic Considerations.* There are several economic considerations in the development of child support obligation tables. For example, there are several credible estimates of child-rearing expenditures that can be used to develop an obligation table. Additional economic considerations include such things as the methodologies for expanding the estimates of child-rearing expenditures for three children to a larger number of children.⁴ The Commission heard the numerous economic considerations underlying obligation tables in state guidelines with obligation tables similar to the framework provided in HB 221/AP at its September 9, 2005 meeting. This section lists the economic considerations and the decisions of the Commission.
3. *Assumptions and Steps in Developing the Obligation Table.* This Section is the technical companion to the previous section. It describes the assumptions and steps at a technical level.

¹ The Commission voted on the obligation table at its December 19, 2005 meeting.

² Section 11, Article 2 of (H. B. 221/AP).

³ Many of the Child Support Commission's recommendations are contained in the minutes of their December 19, 2005 meeting.

⁴ Most estimates only consider one, two and three children because the data set used to estimate child-rearing expenditures contains too few larger families. Economists have developed equivalence scales to expand the estimates for three children to a larger number of children.



4. *Obligation Table.* The recommended obligation table is provided in this final section. The section also demonstrates how the obligation table is to be used to determine the child support order under the new Georgia child support guidelines.

Policy Studies Inc. (PSI) contracted with the Administrative Office of the Courts of Georgia to develop alternative obligation tables and prepare this report.

BACKGROUND

Federal Requirements

Federal law has required states to have advisory child support guidelines since 1987.⁵ In 1989, the federal requirements were expanded. State judicial and administrative officials are required to apply the guidelines presumptively rather than on an advisory basis.⁶ However, the 1989 federal requirements also provide that officials can deviate from the presumptive guidelines according to state-determined deviation criteria.

States have discretion in the guidelines models that they use; yet, according to federal requirements, they must:

- Be based on specific descriptive and numeric criteria;
- Take into consideration all earnings and income of the noncustodial parent; and
- Provide for the child(ren)'s health care needs.

Guidelines Models

As of 2005, Georgia is one of twelve states to rely on the percentage-of-obligor income guidelines model. The obligee's income (i.e., the income of the custodial parent) is not considered in the calculation of child support in the percentage-of-obligor income model. Percentage-of-obligor income guidelines are less likely than other guidelines models to consider unique (or highly variable) factors in the calculation of support. Examples of unique or highly variable factors are shared parenting time, work-related child care expenses, the costs of providing health insurance coverage for the children and whether a parent has an additional child support order or other children to support.

In contrast, most states (34 states in 2005) base their guidelines on the Income Shares model, which can address the unique and highly variable factors described above. The Income Shares model is based on the principle that both parents have a financial responsibility to their children. Further, the Income Shares is premised on the principle that the children are entitled to the same level of expenditures the children would have received had the parents and children lived as an intact family. That amount of expenditures (called the basic support obligation in most Income Shares guidelines including HB 221/AP) is prorated between the parents. The obligee is presumed to spend his/her prorated share directly on the children. The obligor's share becomes the basis for the child support order amount. There may be additional adjustments for child care expenses, health insurance premiums, parenting time and other factors.

⁵Advisory statewide guidelines were required as part of Child Support Enforcement Amendments of 1984 [P.L. No. 98-378].

⁶Presumptive guidelines were required as part of The Family Support Act of 1988 [P.L. No. 100-485].



The 1984-87 National Child Support Guidelines Advisory Panel, which was convened by the Federal Office of Child Support Enforcement at the request of Congress, recommended the Income Shares model for state adoption.⁷ The purpose of the Panel was to provide assistance to states by recommending guideline models and provisions and other information that would help states meet the 1987 and 1989 federal requirements for statewide guidelines. The Panel comprised judicial and legislative officials, representatives of custodial and noncustodial parents' groups, and legal and economic scholars.

Georgia Adopts the Income Shares Model

Through HB 221/AP, Georgia has adopted the Income Shares model. It will be effective beginning July 1, 2006. Tennessee and Minnesota have also recently adopted the Income Shares model. Both of these states formerly relied on the percentage-of-obligor income model. Tennessee's Income Shares guidelines became effective in January 2005. Minnesota's Income Shares guidelines will become effective in January 2007. This means as of 2007, there will be 36 state guidelines that rely on the Income Shares model. The fact that three states have recently changed guidelines models is unprecedented. Only three states have changed guidelines models in the fifteen years prior to the change in Tennessee.

COMMISSION'S APPROACH AND RECOMMENDATION

Precise details about the Commission's approach and deliberations can be found in their meeting minutes.

For simplicity, we summarize their approach in the following four steps. The Commission:

1. Convened an Economic Task Force and Economic Study and Obligation Table Subcommittee to develop recommendations on the data to be used as the basis of the obligation table.⁸ The Subcommittee was comprised of economic professors across the State. Their recommendations were presented and approved by the Commission at its October 6, 2005 meeting.
2. Contracted with PSI, a national firm that has consulted with over 30 states on child support guidelines, to develop alternative tables per the Commission's recommendations in Step 1. The Commission recommended the development of three obligation tables: one using the lower bound of credible estimates of child-rearing expenditures; another using the upper bound of credible estimates of child-rearing expenditures; and the third using the average of the two estimates.⁹
3. Reviewed the alternative tables developed by PSI and narrowed the recommendation to two tables. They were presented at the public hearings held in December across the State.¹⁰
4. Recommended the obligation table that is based on the average of the estimates of child-rearing expenditures for State adoption at its December 19, 2005 meeting.

⁷National Center for State Courts (March 1987).

⁸ See *Summary of Meeting Minutes*, Georgia Child Support Guidelines Commission Meeting, October 6, 2005. The Subcommittee concluded that there "were not sufficient variation between Georgia and national averages in terms of consumption and spending patterns to justify going with Georgia specific adjustments to these child-rearing estimates."

⁹ As discussed in more detail in Section 2, the lower and upper bound of credible estimates are defined in a report (Lewin/ICF 1990) commissioned by the U.S. Department of Health and Human Services specifically to assist states with the development and review of child support guidelines.

¹⁰ This recommendation was made at the November 30, 2005 Commission meeting.



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Section II

Economic Considerations: Developing an Obligation Table

There are several economic considerations in developing a child support obligation table. The primary one is selecting the estimates of child-rearing expenditures that will form the basis of the table. As discussed later, there are several different estimates.

At the September 9, 2005 meeting, PSI presented an overview of the considerations, assumptions and alternatives that states using the Income Shares guidelines have contemplated in the development of obligation tables. They include the following considerations.¹¹

1. Select economic basis (estimate of child-rearing expenditures) of obligation table.
2. Adjust estimates of child-rearing expenditures to current price levels.
3. Realign estimates of child-rearing expenditures based on national data if state's income differs significantly from national average.
4. Subtract child care expenses; health insurance premium; and extraordinary, uninsured health care expenses from estimates of child-rearing expenditures. This step is necessary because the actual amounts of these expenses are considered in other steps in the calculation of the support award outside of the obligation table in most Income Shares guidelines.
5. Extend the estimates of child-rearing expenditures to cover four and more children.
6. Extrapolate the estimates of child-rearing expenditures to higher incomes if desired.
7. Back out the estimates of child-rearing expenditures to net income if necessary.
8. Back out the estimates of child-rearing expenditures to gross income if necessary.

The remainder of this section describes each of these considerations individually. Each description explains why the consideration is necessary, identifies alternatives as defined by what other states do, and summarizes what the Commission recommended.

CONSIDERATION 1: SELECT ESTIMATE OF CHILD-REARING EXPENDITURES

The most common and authoritative studies on child-rearing expenditures used to develop and review child support guidelines are listed below in chronological order.

- ♦ Jacques van der Gaag, *On Measuring the Cost of Children*. Discussion Paper 663-81. University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin (1981).
- ♦ Thomas J. Espenshade, *Investing in Children: New Estimates of Parental Expenditures*, Urban Institute Press: Washington, D.C. (1984).
- ♦ David M. Betson, *Alternative Estimates of the Cost of Children from the 1980-86 Consumer Expenditure Survey*, Report to U.S. Department of Health and Human Services, Office of the Assistant

¹¹ PSI also presented a ninth, optional consideration that was to incorporate the self support reserve into the obligation table, but the Commission did not elect this option.



Secretary for Planning and Evaluation, University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin (1990).

- Lewin/ICF, *Estimates of Expenditures on Children and Child Support Guidelines*, Report to U.S. Department of Health and Human Services (Office of the Assistant Secretary for Planning and Evaluation), Lewin/ICF, Fairfax, Virginia. (1990).
- David M. Betson, "Chapter 5: Parental Expenditures on Children," in *Judicial Council of California, Review of Statewide Uniform Child Support Guidelines*, San Francisco, California, (2001).
- Mark Lino, *Expenditures on Children by Families: 2004 Annual Report*, U.S. Department of Agriculture (USDA), Center for Nutrition and Policy Promotion. Miscellaneous Publication No. 1528-2004, Washington D.C. (2005).

Van der Gaag's study was used by Wisconsin to develop its guidelines. Subsequently, Georgia, Mississippi, Nevada and New York adapted Wisconsin's guidelines for their own use.¹² The only Income Shares guideline to use a formula rather than a table—the California guideline—bases its formula on van der Gaag's study. However, the architects of the California guideline also considered Espenshade's study when devising the California formula.¹³

Most Income Shares guidelines relied on Espenshade's estimates when they first developed child support guidelines in the 1980s because it was the most authoritative study available at the time. Beginning in the mid-1990s, states began to update their guidelines using Betson's 1990 study. Using five different estimation methodologies, Betson's first study was commissioned by the U.S. Department of Health and Human Services (DHHS) for the explicit purpose of assisting states by providing information that could be used to develop or update child support guidelines. DHHS also commissioned Lewin/ICF to independently review Betson's study and other studies of child-rearing expenditures.¹⁴ Betson's second study used the methodologies in his first study, but he applied them to more current expenditures data.

The majority of Income Shares states today base their tables on one of Betson's measurements of child-rearing expenditures. A few Income Shares states—mostly those that have never updated their tables—still base their tables on Espenshade's measurements of child-rearing expenditures. Minnesota will be the first state to base its guidelines on the USDA estimates, when its Income Shares guideline becomes effective in 2007. However, Minnesota downward adjusted the USDA estimates, specifically the child's housing expenses because, even as acknowledged by the USDA, the USDA's approach to measuring the child's housing expenses is likely to overstate the child's share.¹⁵

Estimation Methodologies and Data (Exhibits 1 and 2)

Exhibit 1 lists the economic studies that form the basis of state guidelines. It also shows the data and methodologies used to estimate child-rearing expenditures. Specifically, Exhibit 1 shows the Lewin/ICF's

¹² Most of these state guidelines percentages are still similar to those of the Wisconsin child support guidelines. The notable exception is Mississippi.

¹³ California Judicial Council (1998).

¹⁴ Lewin/ICF is now known as the Lewin Group.

¹⁵ Lino (2005), page 5.



assessment of the various methodologies underlying state guidelines. Recall that the U.S. DHHS contracted with Lewin/ICF to independently evaluate the estimates of child-rearing expenditures with the specific purpose of providing states with information to use in their guidelines reviews.

Exhibit 1 Estimates of Child-Rearing Expenditures that Form the Basis of State Guidelines					
Study	Purpose & Funding	Method	Lewin/ICF Assessment Whether Method Understates or Overstates Actual Child-Rearing Expenditures	Data Source	Use in State Guidelines
Van der Gaag (1981)	Narrow the wide range of estimates of child-rearing costs to be used in public policy decisions by State of Wisconsin	Range of other estimates	None	Various years	About 5 states
Espenshade (1984)	Parent education & policy formation, including child support guidelines Funded by U.S. Nat'l Inst. For Child Health & Development	Engel	Overstate	CEX 1972-73	About 8 states
Betson (1990)	Provide information to assist states with guidelines review. Funded by U.S. Dept. of Health & Human Services at the request of Congress	Engel	Overstate	CEX 1980-86	None
		Rothbarth	Understate		About 14 states
Betson (2001)	Update Betson (1990) estimates using more recent data. Funded by University of Wisconsin Institute for Research on Poverty & child support projects in CA & MI	Engel	Overstate	CEX 1996-99	None
		Rothbarth	Understate		About 8 states
USDA (Lino 2005)	Parent education & policy formation Funded by USDA	USDA	Overstate	CEX 1990-92	None in 2005, MN with adjustments in 2007

Estimation Methodologies

Parents and children share consumption of most items (e.g., electricity for the home, a loaf of bread). An economic methodology is used to separate the child's share from the adults' share. The most common methodology is a marginal cost approach that compares expenditures between two equally well-off families: (a) a married couple with children; and, (b) a married couple of child-rearing age without children. The difference in expenditures between these two families is deemed to be child-rearing expenditures. The "Engel" and "Rothbarth" methodologies, named by the economists who developed them, are both forms of the marginal cost approach. They differ in how they define equally well-off households. The Engel methodology relies on food shares, while the Rothbarth methodology relies on expenditures for adult goods (specifically, adult clothes in the Rothbarth estimates that form the basis of state guidelines). Economists have determined that Engel methodology overstates actual child-rearing expenditures and the Rothbarth methodology understates actual child-rearing expenditures.

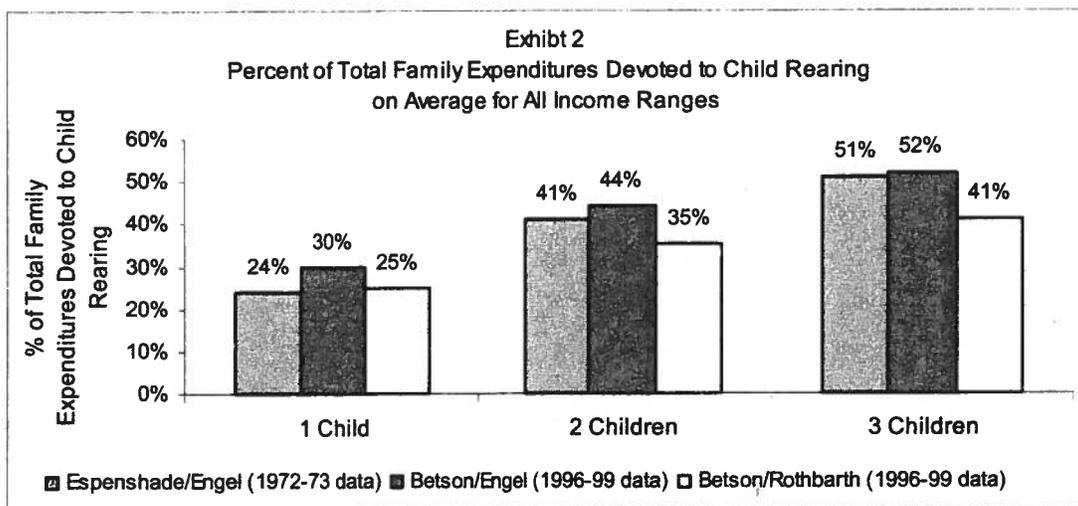


The USDA estimates expenditures for seven different categories, then sums them up to determine total child-rearing expenditures. Economists believe that the USDA estimates overstate actual child-rearing expenditures because of its reliance on a per capita methodology to separate the child's and adults' shares of some items, including housing, which is the largest expenditures item incurred by families, on average. The per capita methodology divides the total expenditures on the item by the number of individuals in the households. For example, if there were one adult and one child, each individual consumes one half of total expenditures and the child's share would be one half. Stated another way, the per capita methodology implies that a single individual would have to double his or her housing expenses (e.g., add another kitchen) to accommodate a child.

Summary of Estimation Methodologies

In summary, there is no consensus among economists as to which methodology most accurately estimates actual child-rearing expenditures. Nonetheless, economists generally agree on whether a methodology overstates or understates actual child-rearing expenditures. Lewin/ICF concluded that the Rothbarth estimator is the lower bound of the credible range of child-rearing expenditures and the Engel estimator is the upper bound of the credible range of estimates of child-rearing expenditures.

Exhibit 2 shows the range of the most commonly considered estimates of child-rearing expenditures. This is the average percent of total expenditures devoted to child-rearing expenditures across all income ranges. Later, we show that the percentage actually decreases as income increases. To be clear, the absolute dollar amount expended on children continues to increase as income increases, but a smaller percentage is devoted to child-rearing expenditures as income increases.



Economic Data Underlying the Estimates

All of the studies discussed in this section rely on national data. We know of no state that uses state-specific data as the basis of its guidelines schedule. Most economists use the Consumer Expenditure Survey (CEX),



which is conducted by the Bureau of Labor Statistics (BLS), to estimate child-rearing expenditures.¹⁶ It is the most comprehensive and detailed survey conducted on expenditures. The CEX surveys over 7,000 households weekly or quarterly on expenditures, income and household characteristics (e.g., family size). Households remain in the survey for five consecutive quarters with households rotating in and out each quarter. Most economists use expenditures data from families that have at least three quarters or a year of expenditure data. The BLS designed the CEX to produce a nationally representative sample and samples representative of the four regions (Midwest, Northeast, South, and West). The sample size is insufficient, however, to produce state-specific estimates.

Number of States Using Various Estimates

As shown in Exhibit 1, over 20 states use Betson's estimates of child-rearing expenditures based on the Rothbarth methodology. Some use his older estimates (i.e., those applied to expenditures data collected in 1980-86) and others use his newer estimates (i.e., those applied to expenditures data collected in 1996-99). One of the major reasons many states use the Rothbarth methodology is that it is based on more current data and results in the least amount of change to previous guidelines amounts. In addition, Betson concluded that the Rothbarth methodology resulted in the most plausible and robust results of the five methodologies he explored.

No state uses Betson's estimates of child-rearing expenditures based on the Engel methodology, in part, because his estimates are much higher than Espenshade's estimates based on the Engel methodology applied to expenditures data collected in 1972-73. Recall that many states initially used Espenshade's study as the basis for their guidelines because it was the most authoritative study on child-rearing expenditures available at the time the federal requirement for statewide guidelines was imposed. In fact, about eight state guidelines continue their reliance on Espenshade's study. Lewin/ICF, Betson and others have been unable to determine whether the differences between Betson's and Espenshade's estimates relying on the Engel methodology result from differences in the data years or how the Engel methodology was applied. However, some of the difference is likely to be attributed to data differences. The CEX survey, which is the data source of both studies, made significant changes to the survey and methodology in the early 1980s. The changes are significant enough that the BLS recommends against making comparisons between data collected before and after 1980.

Although not shown in Exhibit 1, some states have considered averaging Betson's estimates from the Rothbarth and Engel methodologies. They base their recommendation on theoretical grounds; specifically, that the Rothbarth is the lower bound and the Engel methodology is the upper bound, so the average should be reasonably close to actual child-rearing expenditures. The 2003 committee reviewing the Utah guidelines recommended an obligation table based on the average of the Rothbarth and Engel methodologies, but it did not pass as legislation.¹⁷ A 2005 commission in Washington State also recommended updating its obligation table using the average of the Rothbarth and Engel methodologies. It may be proposed as legislation in 2006.

¹⁶ Detailed information about the CEX can be found at the BLS website: <http://www.bls.gov>.

¹⁷ There was strong opposition to any increase to the Utah guidelines, which are second lowest guidelines in the nation for one child.



Commission's Decision on Consideration 1 (Select Estimate)

The Commission voted in favor of using the average of the Rothbarth and Engel methodologies as the basis of the obligation table. They reviewed tables based on the Rothbarth methodology, the Engel methodology and the average.

CONSIDERATION 2: ADJUST TO CURRENT PRICE LEVELS

Betson's most recent study is based on expenditures data collected in 1996-99 and the most recent USDA study is based on expenditures data collected in 1990-92. Estimates based on more recent data have not been developed due to the considerable amount of time and effort required to convert the expenditures data in a format suitable for developing estimates.¹⁸ Even if new estimates were developed from more recent data, there is still a lag between when the data are collected, the time necessary to compile the data set, when it is released for public use, and the time necessary for an economist to conduct his or her study.

Most states update the estimates to current price levels. All states use the Consumer Price Index (CPI) published by the BLS to adjust to current price levels.

Commission's Decision on Consideration 2 (Update to Current Price Levels)

The Commission had no questions about updating the estimates of child-rearing expenditures using the most current CPI.

CONSIDERATION 3: REALIGN ESTIMATES TO ACCOUNT FOR STATE AND NATIONAL DIFFERENCES IF SIGNIFICANT

For many states this is not an issue because the state's income is close to the national average. A few states with incomes extremely above or below the average have realigned the national estimates of child-rearing expenditures to account for the difference between the state's income and the national average. For example, New Jersey, which ranks first in median family income (\$73,973 per year), bases its child support schedule on national estimates of child-rearing expenditures realigned downward to account for New Jersey's higher incomes. (Since the percent of income devoted to child-rearing expenditures decreases as income increases, this effectively applies higher percentages at lower incomes.) Still another example is Arkansas, which ranks fiftieth in median family income (\$39,945 per year). Arkansas bases its child support schedule on national estimates of child-rearing expenditures realigned upward to account for Arkansas' lower income.

The median family incomes of Georgia and the U.S. are \$49,745 and \$53,692 per year, respectively.¹⁹

¹⁸ Further, federal and most state governments are reluctant to pay for estimates based on recent expenditures data. Instead, states tend to rely on estimates produced by other state studies. A recent exception, however, is the State of Oregon, which has commissioned new estimates based on expenditures data from 1999 to 2003.

¹⁹2002 American Communities Survey (U.S. Census). The American Communities Survey is a new Census survey aimed at providing information between the decennial censuses.



Commission's Decision on Consideration 3 (Realign Estimates)

After an extensive review, the Economic Task Force and Economic Study and Obligation Table Subcommittee recommended the use of national data; hence, no realignment. The Commission approved the recommendation in its October 6, 2005 meeting.

CONSIDERATION 4: SUBTRACT EXPENDITURES ON ITEMS CONSIDERED ELSEWHERE IN THE CALCULATION

The studies estimating child-rearing expenditures include all expenditures on the child(ren) including child care and all out-of-pocket health care expenses for the child(ren). Yet, most Income Shares guidelines provide that the actual amounts expended for work-related child care expenses, the child's health insurance, and any recurring uninsured and extraordinary medical expenses are to be added to the basic support obligation. In turn, they are prorated between the parents and the parent paying the expenses receives a credit for his or her expenditures.

Due to how child care and the child's health care expenses are considered, all expenditures on child care and the child's health care are subtracted from the estimates of child-rearing expenditures in most state obligation tables. However, there is typically one small exception. Most state obligation tables include a small amount of health care expenditures to cover routine, ordinary medical expenses such as band-aids, over-the-counter medicines and co-pays for well visits.

Commission's Decision on Step 4 (Subtract expenditures on items considered elsewhere in the calculation of support)

Subtracting these expenses are consistent with the new Georgia child support guidelines. HB 221/AP [(11) (B) (g)(1)] states that, "The child support obligation table does not include the cost of the child's work related child care costs or the cost of health insurance premiums or uninsured health expenses."

CONSIDERATION 5: EXTEND THE ESTIMATES TO FOUR AND MORE CHILDREN

Betson developed estimates for one, two and three children. He did not estimate expenditures for a larger number of children because there are few large families in the CEX. This reflects the nation as a whole. In fact, a recent Census study found that 88 percent of child support orders cover one or two children.²⁰

Most Income Shares guidelines that have updated their obligation table in the last ten years are based on estimates extended to four, five and six children using an equivalence scale (i.e., formula to adjust indexes of standard of living for family size) developed by the National Research Council (NRC), which is an arm of the National Academy of Science.²¹

Commission's Decision on Step 5 (Expend estimates to four and more children)

The Commission had no questions about extending the estimates to four and more children using the NRC equivalence scale.

²⁰ U.S. Census (2003).

²¹ See Citro and Michael (1995) for a review of equivalence scales and the NRC's recommended equivalence scale.



CONSIDERATION 6: EXTRAPOLATE ESTIMATES TO HIGHER INCOMES

The CEX captures a limited number of very high-income families in its sample because there are few very high-income families nationally. Due to this limitation, the estimates are only applicable to a certain income level. Betson's estimates are applicable up to net incomes of about \$14,000 per month, which is equivalent to about \$20,000 to \$23,000 per month gross depending on the tax assumptions.

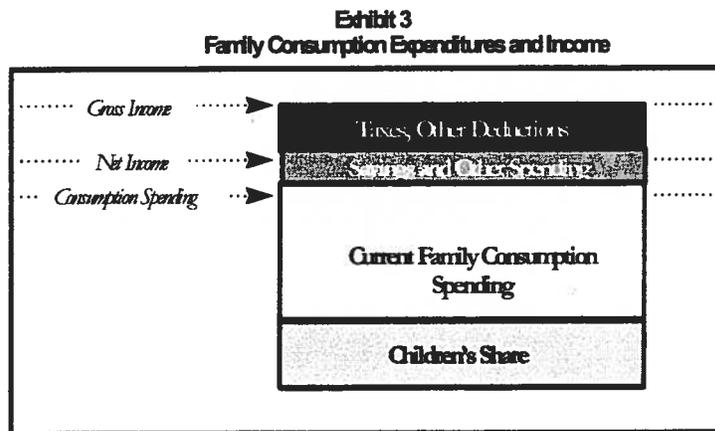
A few states extend the estimates to higher incomes through extrapolation. This allows the guidelines to be applied to higher incomes. This has the advantage of increasing the predictability and uniform application of the guidelines to very high-income parties. The disadvantage is that if the extrapolation extends to very, very high income (e.g., monthly incomes in the millions), it may no longer reflect actual child-rearing expenditures for this income group. We recommend extrapolations not be overextended and limited to incomes just above what the estimates cover.

Commission's Decision on Consideration 6 (Extrapolation to Higher Incomes)

The Commission requested that the estimates be extrapolated to consider gross incomes up to \$30,000.

STEP 7: BACK OUT ESTIMATES TO NET INCOME

Betson measures child-rearing expenditures as a percent of total family expenditures. Specifically, Betson considers only the bottom two tiers of income and expenditures items in Exhibit 3 (i.e., current family consumption spending and the child's share). He does not consider the other items in Exhibit 3: taxes, other deductions from income, savings, and other spending that is not considered current consumption (e.g. payments on mortgage principal are not considered current consumption in part because the home can be sold).



Most state guidelines are based on net or gross income, not family expenditures. Most state guidelines based on Betson's estimates are converted to net income by using the ratio of total family expenditures to net income in the same CEX dataset Betson used to produce his estimates. On average, low-income families have no savings and families do not begin to have savings until gross income exceeds about \$60,000 per year. As a consequence, most state guidelines relying on Betson's estimates, which are expressed as a percent of



total family expenditures, are not adjusted for low-income families because, on average, they spend all of their income. However, they are adjusted for higher incomes because, on average, they do not spend all of their income. This effectively lowers the percentages at higher incomes.

Alternatively, it could be assumed that total family expenditures equals net incomes for all families. This assumption was adopted in the development of the obligation table recommended by the District of Columbia Child Support Commission.

Commission's Decision on Consideration 7 (Convert to Net Income)

The Commission did not express interest in applying the alternative District of Columbia approach.

CONSIDERATION 8: BACK OUT ESTIMATES TO GROSS INCOME

The issue is similar to that described in Consideration 7; that is, Betson measures child-rearing expenditures as a percent of total family expenditures; whereas, the majority of obligation tables consider the parents' combined gross income. Most obligation tables based on Betson's estimates are backed out to gross income using Federal and State personal income tax rates and FICA. Taxes are typically backed out using IRS and State formulas for employers withholding taxes for a single individual.²² Withholding formulas are used rather than the year-end IRS 1040 and state personal income tax forms because withholding formulas reflect what is actually in a parent's paycheck and many individuals live paycheck to paycheck.

A single tax-filing status is typically assumed among state guidelines based on Betson's estimates. This is consistent with the obligor filing taxes as a single individual. Further, it results in obligation amounts similar to those if the obligation table were based on net income, the obligor's tax filing status was single, the obligee's tax filing status was head-of-household and the obligee claimed the child(ren) for whom support was being determined as dependents.

Two alternatives to the above approach were explored. Vermont bases its obligation table on net income, but has two tables that standardize the conversion of the parents' gross incomes to net. The advantage of standardizing the gross to net income conversion is that similarly situated parents (e.g., obligors with equal gross incomes) are treated the same regardless of their individual tax consequences. One of Vermont's table converts gross to net income for sole custody cases. The other table converts gross to net income for shared custody cases. The gross-to-net conversion table for sole custody cases assumes that the obligor's tax filing status is single, the obligee's tax filing status is head-of-household and the obligee claims the child(ren) for whom support was being determined as dependents.²³ This creates an extra step in Vermont's calculation of support, but the advantage of this approach is that the differences in the tax consequences are obviously addressed. However, simulations find little differences in support award amounts between the Vermont approach and that of most Income Shares guidelines based on gross income where employer withholding tax formulas for a single individual were used to convert gross income to net.

²² For example, IRS Publication Circular E: Employer Withholding Formula.

²³ This is consistent with IRS code that provides that the custodial parent is entitled to claim the children as dependents in divorce unless the custodial parent signs his or her rights to the noncustodial parent or other criteria are met.



The District of Columbia Child Support Guidelines Commission proposes another alternative. Gross income is converted to net income assuming that all income is earned by a married couple with a number of dependents equivalent to the number of children for whom support is being determined. The strength of this approach is that it reflects after-tax income of intact families. The weakness of this approach is that overestimates the after-tax income available to an obligor that files taxes as a single individual. The effective tax rate is lower for married couples than single individuals. As a consequence, married couples have more disposable income available for child-rearing expenditures than single individuals even if they were to have identical gross incomes.

Commission's Decision on Consideration 8 (Convert to Gross Income)

PSI provided the Commission with two sets for each obligation table requested by the Commission. The Commission requested three obligation tables— one based on the Rothbarth estimates; another based on the Engel estimates; and the third based on the average, but PSI actually produced six obligation tables. For each request, PSI produced one table where the table was backed out to gross income assuming a single tax filing status and the other table was backed out to gross income assuming married tax filing status. So, for example, PSI produced a Rothbarth table where the gross to net income conversion assumed single tax filing status and another Rothbarth table where the gross to net income conversion assumed joint, married tax filing status. The Commission recommended the obligation table based on the single tax filing status.

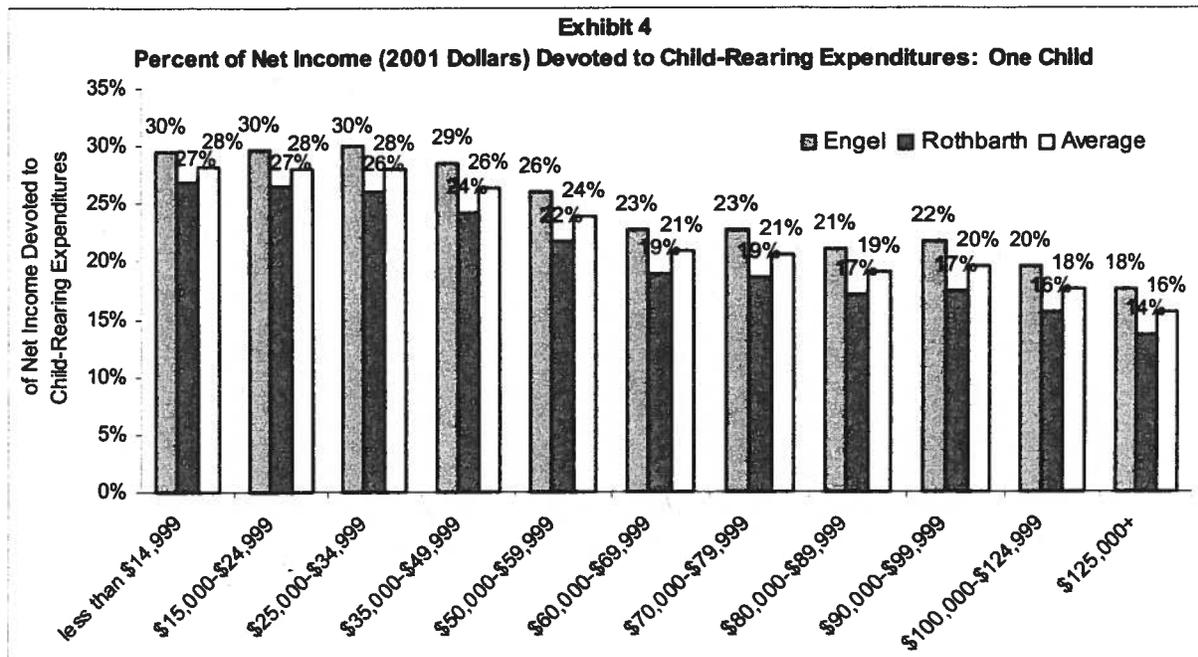
Section III

Technical Assumptions and Steps

This section consists of two parts. The first part describes the data underlying Betson's estimates in detail. The second part describes the technical steps taken to convert Betson's estimates in a format suitable for an obligation table based on gross income.

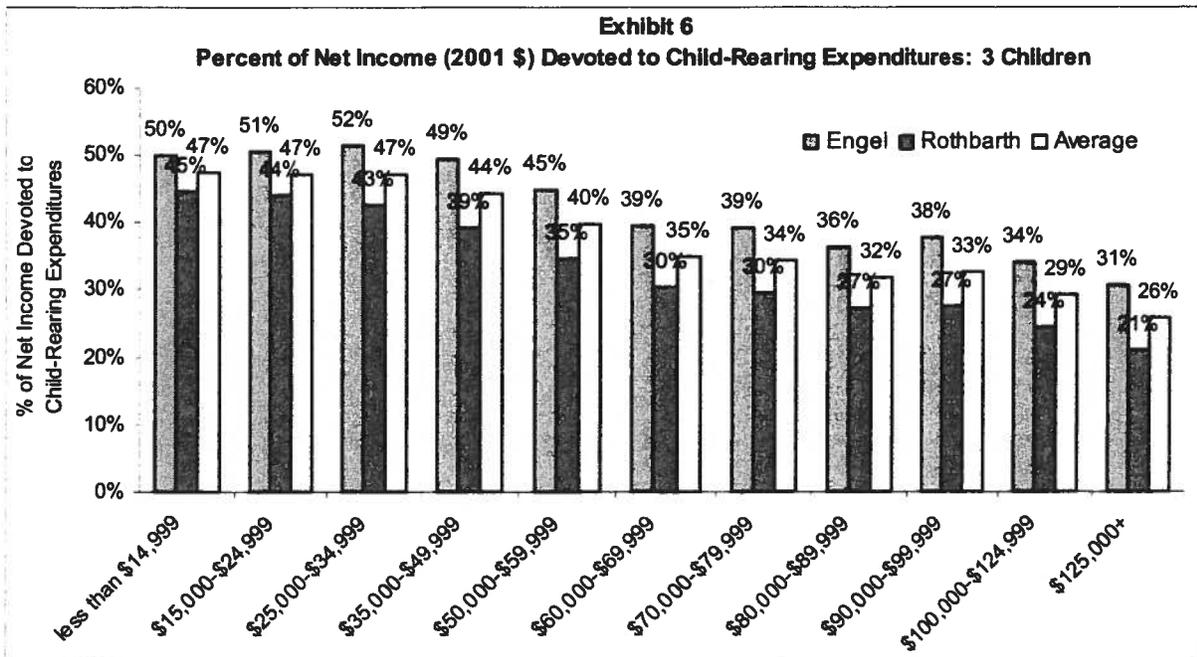
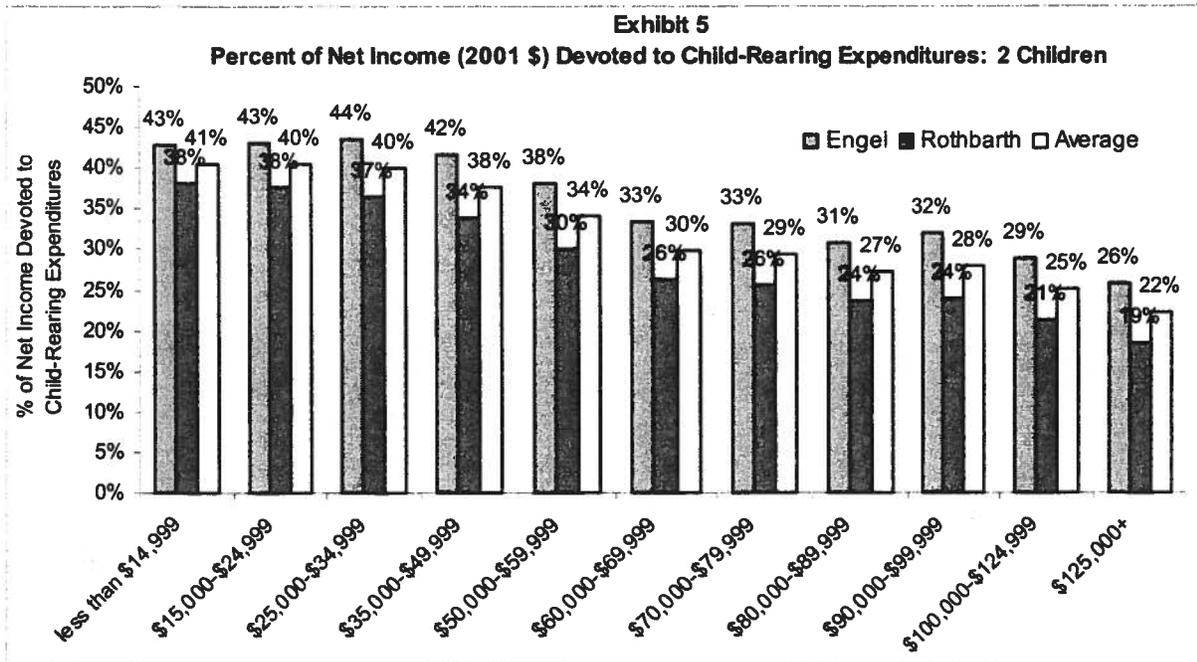
DATA SOURCES

Exhibits 4, 5 and 6 show Betson's estimates of child-rearing expenditures for one, two and three children, respectively, as a percent of net income. These exhibits show Betson's estimates using the Rothbarth methodology, Engel methodology and the average of the two estimates applied to 1996-99 CEX data.²⁴ Recall from the previous section that Betson estimated child-rearing expenditures using the Rothbarth and Engel methodologies (which are considered the lower and upper bounds, respectively, of credible estimates of child-rearing expenditures) and the Commission recommended using the average of the two estimates as the basis of the obligation table. Betson originally published his estimates in 2001 for California's guideline review and then expanded them for Michigan's guideline review.²⁵



²⁴ As discussed in the previous section, the CEX is the data set used by most economists estimating child-rearing expenditures. It stands for the Consumer Expenditures Survey conducted by the Bureau of Labor Statistics.

²⁵ See Chapter 5 of the 2001 report reviewing the California guideline (Betson 2001) and the report reviewing the Michigan formula (PSI 2002). For the California review, Betson only had expenditures data available through 1998, but he was able to include 1999 data for the Michigan review.





The primary data source of the obligation table presented in this report is Betson's estimates of child-rearing expenditures as a percent of total family expenditures measured from 1996-99 CEX data. In addition, Betson also provided PSI with other information needed to develop an obligation table from the same data he used to produce the estimates of child-rearing expenditures. This included:

- percent of net income devoted to total family expenditures;
- percent of total family expenditures devoted to child care expenses; and
- percentage of total family expenditures devoted to healthcare costs exceeding \$250 per person per year for the reference family.²⁶

These amounts are shown in Exhibit 7.

Consumer Expenditures Survey (CEX) Data

Since Betson relies on the CEX data, we elaborate on some of the specifics and nuances of the CEX data most relevant to child support obligation tables. More information about the CEX can be found at the U.S. Bureau of Labor Statistics (BLS) website.²⁷

Family Net Income

Gross and net incomes are reported by families participating in the CEX. The difference between gross and net income is taxes. In fact, the CEX uses the terms "income before taxes" and "income after taxes" instead of gross and net income. Income before taxes is the total money earnings and selected money receipt. It includes wages and salary; self-employment income; Social Security benefits, pensions income, rental income, unemployment compensation, workers' compensation, veteran's benefits, public assistance, and other sources of income.

The BLS has concerns that income may be under-reported in the CEX. Although underreporting of income is a problem inherent to most surveys, the BLS is particularly concerned because expenditures exceed income among low-income households participating in the CEX. The BLS is unclear whether the cause is underreporting of income or that low-income households are actually spending more than their incomes because of an unemployment spell, being a student, or otherwise withdrawing from their savings. In an effort to improve income information, the BLS added and revised income questions in 2001. It is still too early to determine if these changes have resulted in any improvements or insight on whether income is actually being underreported.

²⁶ As discussed in more detail when defining health care expenses, the \$250 per person per year is to cover ordinary health care expenses such as band-aids, over-the-counter medicines, and co-pays for well visits to the doctor.

²⁷ <http://www.bls.gov>.

Exhibit 7
Parental Expenditures on Children

Monthly Net Income Ranges	Consumption as a % of Net Income	Expenditures on Children as a % of Total Consumption Expenditures (Average of Rothbarth and Engel Estimators)			Child Care \$ as a % of Consumption (per child)	Medical \$ as a % of Consumption
		Consumption Expenditures (Average of Rothbarth and Engel Estimators)				
		One Child	Two Children	Three Children		
Less than \$1,396	264.6%	28.15%	40.55%	47.40%	.24%	2.45%
\$1,396 - \$1,860	154.1%	28.13%	40.50%	47.36%	.58%	1.50%
\$1,861 - \$2,326	144.1%	28.08%	40.35%	47.27%	.67%	2.26%
\$2,327 - \$3,256	117.9%	27.98%	40.14%	47.08%	.77%	2.61%
\$3,257 - \$3,722	99.9%	27.85%	39.90%	46.78%	.80%	3.46%
\$3,723 - \$4,187	94.2%	27.80%	39.82%	46.67%	1.31%	2.77%
\$4,188 - \$4,653	90.2%	27.76%	39.73%	46.53%	1.40%	2.98%
\$4,654 - \$5,583	86.2%	27.70%	39.57%	46.32%	1.49%	3.39%
\$5,584 - \$6,514	75.4%	27.67%	39.52%	46.26%	1.74%	2.59%
\$6,515 - \$7,445	74.9%	27.55%	39.32%	46.02%	1.64%	3.06%
\$7,446 - \$9,306	70.4%	27.43%	39.13%	45.70%	1.69%	2.61%
\$9,307 - \$11,633	67.7%	27.26%	38.82%	45.29%	1.47%	3.11%
\$11,634+	57.9%	27.03%	38.35%	44.67%	1.71%	2.73%



Current Expenditures, Savings and Income

Expenditures in the CEX consist of expenditures for current consumption. Specifically, current consumption consists of the costs of goods and services, including the taxes on the good or service, acquired during the survey period. Expenditures may equal, exceed or be less than income due to savings and expenditures on items that are not considered part of current consumption.²⁸ For example, mortgage principal payments are excluded from current consumption because they can be considered a form of savings in the sense that the home can be sold. Current consumption, however, does include other expenditures for housing such as mortgage interest payments, property taxes and rent. In measuring child-rearing costs, personal insurance, pensions and cash contributions are also excluded by most economists because they also are not part of current consumption or are expended on someone outside the immediate household. In addition, Dr. Betson excludes the net purchase price of vehicles since vehicles are typically kept for more than a year. If the data were available, he would only include the amount of the vehicle consumed in that year (e.g., depreciation of the vehicle).

It is assumed that expenditures cannot exceed income. Without this assumption, the table amounts for low incomes would be significantly more.

Expenditures Items

The CEX surveys households on whether they make expenditures on hundreds of items. In turn, the BLS groups specific items into major categories such as housing and transportation, but each major category typically contains dozens of items. For example, housing includes rent, mortgage interest, utilities, homeowner's fees, furniture, cleaning supplies and several other housing-related items.

In Betson's most recent study, he found that the average percent of total family expenditures spent on specific categories was: 41 percent on housing; 21 percent on food; 14 percent on transportation; 7 percent on entertainment; 6 percent on apparel; 5 percent on medical; and 7 percent on other items.²⁹

Child Care Expenses

Betson's measurements of child care expenses, which are shown in Exhibit 7, represent the average percent of total expenditures devoted to child care expenses across all families regardless whether the family incurs any child care expenses. If only those families with child care expenses were included, the percentages would be much higher. The percentage across all families is necessary to back out child care expenses from total child-rearing expenses since the total is derived for all families.

One limitation pertaining to child care expenses is that "necessary" child care expenses (e.g., those incurred to allow someone to work) can not be distinguished from "discretionary" child care expenses. Ideally, only work-related child care expenses would be subtracted because most state guidelines only factor work-related child care expenses in the child support order calculation outside of the basic obligation. State guidelines may include child care expenses associated with a parent's job search or education aimed at increasing his or her

²⁸ A more detailed analysis of consumption and savings among families can be found in most recent California guideline review report (2005 draft).

²⁹ Betson (2001), Table 5-3. Amounts are for a two-child family.



earnings. Since they cannot be distinguished, however, work-related child care expenses may be somewhat overstated and too much is subtracted from the estimates. In turn, this would cause the amounts in the obligation table to be somewhat less than if work-related and discretionary child care expenses could be separated. Nonetheless, since most child care expenses are work-related, discretionary child care expenses are likely to compose a minuscule share of total expenditures. To this end, the magnitude of any bias is likely to be negligible.

Health Care Expenses

In the CEX, health care expenses consider all out-of-pocket health-related expenses. This includes prescription medicines, over-the-counter medicines (e.g., aspirin), the employee's share of health insurance premiums, co-pays and deductibles; orthodontia; and other health-related expenses. Health care expenses on children cannot be distinguished from expenses on adult household members, so it is assumed that the child's share of health care expenses is the same as the child's share of total health care expenses. If the child's health care expenses actually cost more, on average, this will result in upward biases to the amounts in the obligation table because too little is subtracted from the estimates than the actual amount expended on the child's health care. Conversely, if the child's health care expenses actually cost less, on average, this will result in downward biases to the amounts in the obligation table. Nonetheless, if any bias exists, the amount is likely to be very small because uninsured health care expenses only compose a small portion of total expenditures.

Ordinary and routine medical expenses (e.g., band-aids, over-the-counter medicines, co-pays for well visits) are assumed to be \$250 per child per year for the reference family. This amount approximates average out-of-pocket health care costs per child.³⁰ Those medical expenses in excess of the \$250 threshold are considered to be extraordinary. They are likely to be expended on such items as orthodontia and uninsured expenses that may include asthma treatment, certain medical equipment, visits to the emergency room of a hospital outside of the healthcare provider's network and other expenses.

Expenditures by Age of the Child

The estimates are based on expenditures on children of ages 0 through 17 years old. Betson tested for differences in expenditures by the age of the child in his most recent study.³¹ He found no statistical differences in expenditures by the child's age for the Rothbarth estimates. Betson, however, found limited statistical differences in the Engel estimates. He found that younger children (0-5 years old) cost more than mid-age children (6-11 years old). The difference between mid-age children (6-11 years old) and older children (12-17 years old), however, was not statistically significant. Betson included child care expenses in his statistical tests.

TECHNICAL STEPS TO DEVELOP THE OBLIGATION TABLE

There are ten technical steps used to derive the obligation table from Betson's estimates. The steps are expanded from the economic considerations discussed in the previous section. Exhibit 7 shows the raw numbers used in critical steps: percent of total expenditures devoted to child-rearing expenditures for one,

³⁰ McCormick, R. Weinick, A. Elixhauser, et al. (2001).

³¹ Betson (2001).



two and three children in 2005 dollars; percent of total expenditures devoted to child care expenses; percent of total expenditures devoted to extraordinary, uninsured health care expenses; and expenditures to net income ratios.

Step 1: Update Betson's estimates to current price levels

Betson's estimates are expressed as a percentage of total family expenditures for 13 income ranges in 2001 dollars. The income ranges are updated to 2005 price levels by using the Consumer Price Index published by the Bureau of Labor Statistics for September 2005.

Step 2: Average Betson's estimates

Betson developed estimates using the Rothbarth and Engel methodologies, which are considered the lower and upper bound of credible estimates of child-rearing expenditures. The Commission recommended averaging them to arrive at an amount closer to actual child-rearing expenditures. The average is computed for each income range.

Step 3: Subtract child care expenses

The average percent of total family expenditures attributable to child care expenses is now subtracted from the average percent of total expenditures devoted to child-rearing expenditures for each income range.

Step 4: Calculate the child's share of health care expenses

The child's share of out-of-pocket health care expenses is determined by multiplying the percentage of total expenditures devoted to the child by the percent of total family expenditures devoted to health care expenses for each income range.

Step 5: Subtract the child's share of health care expenses

The next step is to subtract the child's share of health care expenses from the percent of total expenditures allocated to child-rearing expenditures less child care expenses, which were subtracted in Step 3.

Step 6: Adjust for net expenditures

The results from Step 5 are child-rearing expenditures that are still expressed as a percent of total family expenditures. In this step, they are converted to a percentage of net income by multiplying them by the ratio of expenditures to net income. (These amounts are shown in Exhibit 7.) If the ratio is greater than 100 percent—that is, on average, families of that income bracket spend more than their net income—the result from Step 5 is multiplied by 100 percent instead. As shown in Exhibit 7, families with net incomes less than about \$3,300 per month spend more than their net income, on average.

Step 7: Extend percentages to six children

As discussed in the previous section, Betson's estimates only cover one, two and three children. The National Research Council's equivalence scale, as shown below, is used to extend the three-child estimate to four, five and six children.³²

³² Citro and Michael (1995).



$$= (\text{Number of adults} + 0.7 \times \text{number of children})^{0.7}$$

Application of the equivalence scale implies that expenditures on four children are 11.5 percent more than the expenditures for three children; expenditures on five children are 10 percent more than the expenditures for four children; and expenditures for six children are 8.8 percent more than expenditures for five children.

Step 8: Calculate marginal percentages

At this point, we now have percentages of net income attributable to child-rearing expenditures for one to six children that do not include child care expenses, health insurance premiums, or uninsured, extraordinary medical expenses for 13 income ranges. To gradually phase between income ranges, we create marginal percentages by taking the ratio of (a) the difference in the base support amount between one income bracket and the next bracket and (b) the difference in the monthly net income between the same income brackets. Base support is calculated by applying the percentage of net income attributable to child-rearing expenditures to the midpoint of each income range. The results are shown in Exhibit 8.

The Table of Proportions shown in Exhibit 8 functions much like a tax schedule. The midpoint percentage is applied to the net income shown in Exhibit 8. The marginal percentage is applied to any net income above that amount and less than the amount of the net income in the next row. For example, if there is \$1,000 in net monthly income and one child, 27.22 percent is applied to the first \$698.03 in net income and 27.06 percent is applied to the remainder (\$301.97 = \$1,000 - \$698.03). The result is \$272, which is the sum of \$190 (\$190 = 27.22 X \$698.03) and \$82 (\$301.97 X 27.01).

Exhibit 8 TABLE OF SUPPORT PROPORTIONS												
Midpoint of Monthly Net Income Range	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
	Midpoint %	Marginal %										
\$698.03	27.22%	27.06%	39.08%	38.47%	45.52%	44.44%	50.75%	49.56%	55.83%	54.51%	60.74%	59.31%
\$1,628.75	27.13%	25.54%	38.73%	35.89%	44.90%	41.72%	50.07%	46.52%	55.08%	51.17%	59.92%	55.67%
\$2,094.10	26.78%	25.61%	38.10%	35.94%	44.20%	41.60%	49.28%	46.38%	54.21%	51.02%	58.98%	55.51%
\$2,792.13	26.48%	24.34%	37.56%	34.15%	43.55%	39.40%	48.56%	43.93%	53.41%	48.33%	58.11%	52.58%
\$3,490.17	26.06%	10.53%	36.88%	12.42%	42.72%	11.46%	47.63%	12.78%	52.39%	14.06%	57.01%	15.30%
\$3,955.52	24.23%	12.80%	34.00%	17.30%	39.04%	18.99%	43.53%	21.17%	47.88%	23.29%	52.10%	25.34%
\$4,420.88	23.03%	13.91%	32.24%	18.61%	36.93%	20.76%	41.18%	23.14%	45.30%	25.46%	49.28%	27.70%
\$5,118.91	21.78%	3.78%	30.38%	4.48%	34.73%	4.28%	38.72%	4.77%	42.59%	5.24%	46.34%	5.71%
\$6,049.63	19.01%	17.22%	26.40%	24.08%	30.04%	27.68%	33.50%	30.86%	36.85%	33.95%	40.09%	36.93%
\$6,980.34	18.78%	11.85%	26.09%	16.28%	29.73%	18.05%	33.14%	20.12%	36.46%	22.14%	39.67%	24.08%
\$8,376.40	17.62%	10.20%	24.45%	14.37%	27.78%	16.57%	30.97%	18.48%	34.07%	20.33%	37.07%	22.12%
\$10,470.51	16.14%	8.88%	22.44%	11.72%	25.54%	12.79%	28.47%	14.26%	31.32%	15.69%	34.08%	17.07%
\$14,204.61	14.23%	4.76%	19.62%	6.19%	22.19%	6.19%	24.74%	6.91%	27.21%	7.67%	29.61%	8.34%



Step 9: Extrapolate to higher incomes

As shown in Exhibit 8, the midpoint of the highest net income covered by the estimates is \$14,205 per month. This is equivalent to about \$22,400 per month in gross income. A marginal percentage above this midpoint is extrapolated by regressing the midpoint percentages onto the marginal percentages for all other income ranges. It is used to extend the obligation table to \$30,000 per month.

Step 10: Back out to gross income

An obligation table that is based on gross income is developed by converting gross income to net income. In turn, the basic obligation is calculated using net income from the table of support proportions shown in Exhibit 8. In effect, there is a hidden column for the net income equivalent to gross income in the obligation table. Exhibit 9 shows the hidden column to help illustrate how an obligation table based on gross income is developed.

Exhibit 9
Illustration of the Hidden Net Income Column in an Obligation Table

Net Equivalent to Gross Income (Hidden Column)	Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
724.50	800.00	197	283	330	367	404	440
763.66	850.00	208	298	347	387	425	463
802.39	900.00	218	313	364	406	447	486
841.06	950.00	229	328	381	425	468	509
879.73	1000.00	239	343	398	444	489	532

All income is assumed to be taxable and that it is taxable at the same rate; that is, all income is treated as if it is earned income subject to Federal and State withholding and FICA tax formulas. Tax rates prevailing in 2005 were used to convert gross income based on Federal and State employer withholding tax formulas.³³ Taxes are computed assuming (a) all income is taxed at the rate of a single individual;³⁴ and (b) two withholding allowances (one for a single exemption and one to simulate the standard deduction), based on IRS instructions. Although, the Federal Earned Income Tax Credit (EITC) is available to single wage earners, it is not advanced in the IRS employer's withholding formula for individuals without qualifying children, so it is not considered in the calculation.

Limitations to the Tax Assumptions

There are two common concerns to this simplified approach to taxes. First is that this tax assumption does not mimic the after-tax income available to an intact family. An intact family is likely to have more after-tax income than a single individual because the intact family claims more dependents and may be eligible for the

³³ Specifically, Federal and FICA tax withholding formulas provided in IRS (2005) *Circular E; Employer's Tax Guide*, and State tax withholding formula provided by State of Georgia Department of Revenue (Revised December 2004) *Employer's Tax Guide*.

³⁴ The IRS employer withholding formula is the same for single persons as it is for head of households.



child tax credit or the earned income tax credit. This translates to more after-tax income available for child support. However, if the employer withholding formula is used, it does not advance the Federal child tax credit and the full EITC, so these would not be considered anyway. One reason that only part of the EITC is advanced is so low-income families are not put in the precarious position of owing federal taxes when filing their tax return.

PSI actually prepared alternative obligation tables that assumed all income was taxed at the rate for a married couple filing jointly and claiming a number of dependents equivalent to the number of children for whom support was being determined. This resulted in higher obligation tables. The Commission rejected them. As discussed earlier, no state guidelines based on Betson's estimates use tax rates for married couples in its assumption of taxes.

The second common concern stems from the underestimation of the obligee's income if the obligee claims the children as dependents for tax purposes. The concern that this results in higher child support orders is refuted by simulations comparing order amounts using the single-tax filing status assumption to those using the Vermont approach for several different scenarios. As discussed earlier, Vermont bases its obligation table on net income; however, Vermont provides standardized tables that convert gross to net income assuming the obligor files as a single tax filer and the obligee claims the children as dependents and receives the child care tax credit or the EITC if eligible.³⁵ Although this adds another step, this most closely resembles the typical tax situations of obligors and obligees. The simulations show little difference in the child support amounts between the two methods. This is because there are actually two effects of using the Vermont method that typically negate each other; hence, result in order amounts similar to the single-tax filing status assumption. When using the Vermont method, the obligor's share of the basic obligation is less, but the basic obligation—which is the amount owned by both parents—is more.

Of further interest may be the treatment of specific tax credits. Many states consider the EITC to be means-tested income, so exclude it from income used to determine support.³⁶ In addition, most Income Shares guidelines adjust for the child care tax credit (calculated from IRS form 2441) in the calculation of work-related child care expenses, rather than in the conversion of gross to net income.³⁷ Typically, the amount of the tax credit is subtracted from work-related child care expenses.

³⁵ Vermont has typically used the 1040 IRS forms to calculate the child tax credit and the EITC.

³⁶ For examples, see the Michigan and Wyoming child support guidelines.

³⁷ For examples, see Arizona and South Carolina child support guidelines.



Section IV

Recommended Obligation Table

The obligation table recommended for State adoption by the Georgia Child Support Commission is displayed at the end of this section.

EXAMPLE OF HOW TO USE THE OBLIGATION TABLE

Exhibit 10 illustrates how the child support order would be computed under the new Georgia child support guidelines for a simple scenario where the obligor's adjusted gross income is \$1,500 per month, the obligee's adjusted gross income is \$1,000 per month, and support is being determined for one child. There are no other considerations in this simple scenario (i.e., no adjustments to income; no child care expenses, no premium for health insurance, and parenting time is standard).

- ◆ **Line 1: Monthly Adjusted Gross Income.** The parents' incomes available for child support are entered on this line.
- ◆ **Line 2: Percent of Combined Income.** Each parent's share of combined income is calculated on this line.
- ◆ **Line 3: Basic Child Support Obligation from Table.** The basic child support obligation is found by looking it up on the obligation table for the combined income of \$2,500 and one child. This is the parents' combined financial responsibility to the child. It reflects how much would have been spent on the child if the parents were to live together. It is \$528 per month.
- ◆ **Line 4: Each Parent's Share.** Each parent's financial share of the basic child support obligation is determined in this line. It is assumed that the obligee expends his or her share (\$211 per month) directly on the child.
- ◆ **Line 5: Final Child Support Order.** The obligor's share of the basic child support obligation (\$317 per month) becomes the final child support order amount in this simple scenario. If there were other factors, such as work-related child care expenses or extraordinary parenting time, there would be additional steps taken prior to arriving at the final child support order amount.

Exhibit 10 Sample Guidelines Calculation Scenario: One Child. Obligor Gross Income = \$1,500/month; Obligee Gross Income = \$1,000 per month			
	Obligor	Obligee	Combined
Line 1. Parent's Adjusted Gross Income	\$1,500	\$1,000	\$2,500
Line 2. Percent of Combined Income (Each parent's Line 1 divided by combined of Line 1)	60%	40%	100%
Line 3. Basic Child Support Obligation from Table			\$528
Line 4. Each Parent's Share (Line 2 multiplied by Line 3)	\$317	\$211	\$528
Line 5. Final Child Support Order	\$317		



Georgia Proposed Obligation Table						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
800.00	197	283	330	367	404	440
850.00	208	298	347	387	425	463
900.00	218	313	364	406	447	486
950.00	229	328	381	425	468	509
1000.00	239	343	398	444	489	532
1050.00	250	357	415	463	510	554
1100.00	260	372	432	482	530	577
1150.00	270	387	449	501	551	600
1200.00	280	401	466	520	572	622
1250.00	291	416	483	539	593	645
1300.00	301	431	500	558	614	668
1350.00	311	445	517	577	634	690
1400.00	321	459	533	594	654	711
1450.00	331	473	549	612	673	733
1500.00	340	487	565	630	693	754
1550.00	350	500	581	647	712	775
1600.00	360	514	597	665	732	796
1650.00	369	528	612	683	751	817
1700.00	379	542	628	701	771	838
1750.00	389	555	644	718	790	860
1800.00	398	569	660	736	809	881
1850.00	408	583	676	754	829	902
1900.00	418	596	692	771	848	923
1950.00	427	610	708	789	868	944
2000.00	437	624	723	807	887	965
2050.00	446	637	739	824	906	986
2100.00	455	650	754	840	924	1006
2150.00	465	663	769	857	943	1026
2200.00	474	676	783	873	961	1045
2250.00	483	688	798	890	979	1065
2300.00	492	701	813	907	997	1085
2350.00	501	714	828	923	1016	1105
2400.00	510	727	843	940	1034	1125
2450.00	519	740	858	956	1052	1145
2500.00	528	752	873	973	1070	1165
2550.00	537	765	888	990	1089	1184
2600.00	547	778	902	1006	1107	1204
2650.00	556	791	917	1023	1125	1224
2700.00	565	804	932	1039	1143	1244
2750.00	574	816	947	1056	1162	1264



Georgia Proposed Obligation Table						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
2800.00	583	829	962	1073	1180	1284
2850.00	592	842	977	1089	1198	1303
2900.00	601	855	992	1106	1216	1323
2950.00	611	868	1006	1122	1234	1343
3000.00	620	881	1021	1139	1253	1363
3050.00	629	893	1036	1155	1271	1383
3100.00	638	906	1051	1172	1289	1402
3150.00	647	919	1066	1188	1307	1422
3200.00	655	930	1079	1203	1323	1440
3250.00	663	941	1092	1217	1339	1457
3300.00	671	952	1104	1231	1355	1474
3350.00	679	963	1117	1246	1370	1491
3400.00	687	974	1130	1260	1386	1508
3450.00	694	985	1143	1274	1402	1525
3500.00	702	996	1155	1288	1417	1542
3550.00	710	1008	1168	1303	1433	1559
3600.00	718	1019	1181	1317	1448	1576
3650.00	726	1030	1194	1331	1464	1593
3700.00	734	1041	1207	1345	1480	1610
3750.00	741	1051	1219	1359	1495	1627
3800.00	749	1062	1231	1373	1510	1643
3850.00	756	1072	1243	1386	1525	1659
3900.00	764	1083	1255	1400	1540	1675
3950.00	771	1093	1267	1413	1555	1691
4000.00	779	1104	1280	1427	1569	1707
4050.00	786	1114	1292	1440	1584	1724
4100.00	794	1125	1304	1454	1599	1740
4150.00	801	1135	1316	1467	1614	1756
4200.00	809	1146	1328	1481	1629	1772
4250.00	816	1156	1340	1494	1643	1788
4300.00	824	1167	1352	1508	1658	1804
4350.00	831	1177	1364	1521	1673	1820
4400.00	839	1188	1376	1534	1688	1836
4450.00	846	1198	1388	1548	1703	1853
4500.00	853	1209	1400	1561	1718	1869
4550.00	861	1219	1412	1575	1732	1885
4600.00	868	1230	1425	1588	1747	1901
4650.00	876	1240	1437	1602	1762	1917
4700.00	883	1251	1449	1615	1777	1933
4750.00	891	1261	1461	1629	1792	1949



Georgia Proposed Obligation Table						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
4800.00	898	1271	1473	1642	1807	1966
4850.00	906	1282	1485	1656	1821	1982
4900.00	911	1289	1493	1664	1831	1992
4950.00	914	1293	1496	1668	1835	1997
5000.00	917	1297	1500	1672	1839	2001
5050.00	921	1300	1503	1676	1844	2006
5100.00	924	1304	1507	1680	1848	2011
5150.00	927	1308	1510	1684	1852	2015
5200.00	930	1312	1514	1688	1857	2020
5250.00	934	1316	1517	1692	1861	2025
5300.00	937	1320	1521	1696	1865	2029
5350.00	940	1323	1524	1700	1870	2034
5400.00	943	1327	1528	1704	1874	2039
5450.00	947	1331	1531	1708	1878	2044
5500.00	950	1335	1535	1711	1883	2048
5550.00	953	1339	1538	1715	1887	2053
5600.00	956	1342	1542	1719	1891	2058
5650.00	960	1347	1546	1724	1896	2063
5700.00	964	1352	1552	1731	1904	2071
5750.00	968	1357	1558	1737	1911	2079
5800.00	971	1363	1564	1744	1918	2087
5850.00	975	1368	1570	1750	1925	2094
5900.00	979	1373	1575	1757	1932	2102
5950.00	983	1379	1581	1763	1939	2110
6000.00	987	1384	1587	1770	1947	2118
6050.00	991	1389	1593	1776	1954	2126
6100.00	995	1394	1599	1783	1961	2133
6150.00	999	1400	1605	1789	1968	2141
6200.00	1003	1405	1610	1796	1975	2149
6250.00	1007	1410	1616	1802	1982	2157
6300.00	1011	1416	1622	1809	1989	2164
6350.00	1015	1421	1628	1815	1996	2172
6400.00	1018	1426	1633	1821	2003	2180
6450.00	1023	1432	1639	1828	2011	2188
6500.00	1027	1437	1646	1835	2018	2196
6550.00	1031	1442	1652	1841	2026	2204
6600.00	1035	1448	1658	1848	2033	2212
6650.00	1039	1453	1664	1855	2040	2220
6700.00	1043	1459	1670	1862	2048	2228
6750.00	1047	1464	1676	1869	2055	2236



Georgia Proposed Obligation Table						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
6800.00	1051	1470	1682	1875	2063	2244
6850.00	1055	1475	1688	1882	2070	2252
6900.00	1059	1480	1694	1889	2078	2260
6950.00	1063	1486	1700	1896	2085	2269
7000.00	1067	1491	1706	1902	2092	2277
7050.00	1071	1497	1712	1909	2100	2285
7100.00	1075	1502	1718	1916	2107	2293
7150.00	1079	1508	1724	1923	2115	2301
7200.00	1083	1513	1730	1929	2122	2309
7250.00	1087	1518	1736	1936	2130	2317
7300.00	1092	1524	1742	1943	2137	2325
7350.00	1096	1529	1748	1950	2144	2333
7400.00	1100	1535	1755	1956	2152	2341
7450.00	1104	1540	1761	1963	2159	2349
7500.00	1108	1546	1767	1970	2167	2357
7550.00	1112	1552	1773	1977	2175	2366
7600.00	1116	1556	1778	1983	2181	2373
7650.00	1117	1557	1779	1984	2182	2375
7700.00	1118	1559	1781	1986	2184	2376
7750.00	1119	1560	1782	1987	2186	2378
7800.00	1120	1562	1784	1989	2188	2380
7850.00	1122	1563	1785	1990	2189	2382
7900.00	1123	1565	1786	1992	2191	2384
7950.00	1124	1566	1788	1993	2193	2386
8000.00	1125	1567	1789	1995	2194	2387
8050.00	1127	1569	1790	1996	2196	2389
8100.00	1128	1570	1792	1998	2198	2391
8150.00	1129	1572	1793	1999	2199	2393
8200.00	1130	1573	1795	2001	2201	2395
8250.00	1131	1575	1796	2003	2203	2397
8300.00	1133	1576	1797	2004	2204	2398
8350.00	1134	1578	1799	2006	2206	2400
8400.00	1135	1579	1800	2007	2208	2402
8450.00	1136	1580	1802	2009	2210	2404
8500.00	1138	1582	1803	2010	2211	2406
8550.00	1139	1583	1804	2012	2213	2408
8600.00	1140	1585	1806	2013	2215	2410
8650.00	1141	1586	1807	2015	2216	2411
8700.00	1142	1588	1808	2016	2218	2413
8750.00	1144	1589	1810	2018	2220	2415



Georgia Proposed Obligation Table						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
8800.00	1145	1591	1811	2019	2221	2417
8850.00	1146	1592	1813	2021	2223	2419
8900.00	1147	1593	1814	2023	2225	2421
8950.00	1149	1595	1815	2024	2226	2422
9000.00	1150	1596	1817	2026	2228	2424
9050.00	1153	1601	1822	2032	2235	2431
9100.00	1159	1609	1831	2042	2246	2443
9150.00	1164	1617	1840	2052	2257	2455
9200.00	1170	1624	1849	2062	2268	2467
9250.00	1175	1632	1858	2071	2279	2479
9300.00	1181	1640	1867	2081	2290	2491
9350.00	1187	1648	1876	2091	2301	2503
9400.00	1192	1656	1885	2101	2311	2515
9450.00	1198	1663	1894	2111	2322	2527
9500.00	1203	1671	1902	2121	2333	2539
9550.00	1209	1679	1911	2131	2344	2551
9600.00	1214	1687	1920	2141	2355	2563
9650.00	1220	1694	1929	2151	2366	2574
9700.00	1226	1702	1938	2161	2377	2586
9750.00	1231	1710	1947	2171	2388	2598
9800.00	1237	1718	1956	2181	2399	2610
9850.00	1242	1725	1965	2191	2410	2622
9900.00	1248	1733	1974	2201	2421	2634
9950.00	1253	1741	1983	2211	2432	2646
10000.00	1259	1749	1992	2221	2443	2658
10050.00	1264	1757	2001	2231	2454	2670
10100.00	1270	1764	2010	2241	2465	2682
10150.00	1276	1772	2019	2251	2476	2694
10200.00	1281	1780	2028	2261	2487	2706
10250.00	1287	1788	2036	2271	2498	2718
10300.00	1292	1795	2045	2281	2509	2729
10350.00	1298	1803	2054	2291	2520	2741
10400.00	1303	1811	2063	2301	2531	2753
10450.00	1309	1819	2072	2311	2542	2765
10500.00	1313	1825	2079	2318	2550	2774
10550.00	1317	1830	2085	2325	2557	2782
10600.00	1321	1835	2091	2331	2564	2790
10650.00	1325	1841	2096	2338	2571	2798
10700.00	1329	1846	2102	2344	2578	2805
10750.00	1332	1851	2108	2351	2586	2813



Georgia Proposed Obligation Table						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
10800.00	1336	1856	2114	2357	2593	2821
10850.00	1340	1862	2120	2364	2600	2829
10900.00	1344	1867	2126	2370	2607	2836
10950.00	1348	1872	2131	2377	2614	2844
11000.00	1351	1877	2137	2383	2621	2852
11050.00	1355	1883	2143	2390	2628	2860
11100.00	1359	1888	2149	2396	2636	2868
11150.00	1363	1893	2155	2403	2643	2875
11200.00	1367	1898	2161	2409	2650	2883
11250.00	1371	1904	2166	2415	2657	2891
11300.00	1374	1909	2172	2422	2664	2899
11350.00	1378	1914	2178	2428	2671	2906
11400.00	1382	1919	2184	2435	2678	2914
11450.00	1386	1925	2190	2441	2686	2922
11500.00	1390	1930	2195	2448	2693	2930
11550.00	1394	1935	2201	2454	2700	2938
11600.00	1397	1940	2207	2461	2707	2945
11650.00	1401	1946	2213	2467	2714	2953
11700.00	1405	1951	2219	2474	2721	2961
11750.00	1409	1956	2225	2480	2728	2969
11800.00	1413	1961	2230	2487	2736	2976
11850.00	1417	1967	2236	2493	2743	2984
11900.00	1420	1972	2242	2500	2750	2992
11950.00	1424	1977	2248	2506	2757	3000
12000.00	1428	1982	2254	2513	2764	3007
12050.00	1432	1988	2260	2519	2771	3015
12100.00	1436	1993	2265	2526	2779	3023
12150.00	1439	1998	2271	2532	2786	3031
12200.00	1443	2003	2277	2539	2793	3039
12250.00	1447	2009	2283	2545	2800	3046
12300.00	1451	2014	2289	2552	2807	3054
12350.00	1455	2019	2295	2558	2814	3062
12400.00	1459	2024	2300	2565	2821	3070
12450.00	1462	2030	2306	2571	2829	3077
12500.00	1466	2035	2312	2578	2836	3085
12550.00	1470	2040	2318	2584	2843	3093
12600.00	1474	2045	2324	2591	2850	3101
12650.00	1477	2050	2329	2597	2857	3108
12700.00	1481	2055	2335	2603	2863	3115
12750.00	1484	2060	2340	2609	2870	3123



Georgia Proposed Obligation Table						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
12800.00	1487	2064	2345	2615	2877	3130
12850.00	1491	2069	2351	2621	2883	3137
12900.00	1494	2074	2356	2627	2890	3144
12950.00	1497	2078	2361	2633	2896	3151
13000.00	1501	2083	2367	2639	2903	3158
13050.00	1504	2087	2372	2645	2909	3165
13100.00	1507	2092	2377	2651	2916	3172
13150.00	1510	2097	2383	2657	2922	3180
13200.00	1514	2101	2388	2663	2929	3187
13250.00	1517	2106	2393	2668	2935	3193
13300.00	1520	2110	2398	2674	2941	3200
13350.00	1523	2114	2403	2679	2947	3206
13400.00	1526	2118	2408	2685	2953	3213
13450.00	1529	2123	2413	2690	2959	3220
13500.00	1532	2127	2418	2696	2965	3226
13550.00	1535	2131	2423	2701	2971	3233
13600.00	1538	2136	2428	2707	2977	3239
13650.00	1541	2140	2432	2712	2983	3246
13700.00	1544	2144	2437	2718	2989	3253
13750.00	1547	2148	2442	2723	2996	3259
13800.00	1550	2153	2447	2729	3002	3266
13850.00	1553	2157	2452	2734	3008	3272
13900.00	1556	2161	2457	2740	3014	3279
13950.00	1559	2166	2462	2745	3020	3285
14000.00	1562	2170	2467	2751	3026	3292
14050.00	1565	2174	2472	2756	3032	3299
14100.00	1568	2178	2477	2762	3038	3305
14150.00	1571	2183	2482	2767	3044	3312
14200.00	1574	2187	2487	2773	3050	3318
14250.00	1577	2191	2492	2778	3056	3325
14300.00	1581	2195	2497	2784	3062	3332
14350.00	1584	2200	2502	2789	3068	3338
14400.00	1587	2204	2506	2795	3074	3345
14450.00	1590	2208	2511	2800	3080	3351
14500.00	1593	2213	2516	2806	3086	3358
14550.00	1596	2217	2521	2811	3092	3365
14600.00	1599	2221	2526	2817	3098	3371
14650.00	1602	2225	2531	2822	3104	3378
14700.00	1605	2230	2536	2828	3111	3384
14750.00	1608	2234	2541	2833	3117	3391



Georgia Proposed Obligation Table						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
14800.00	1611	2238	2546	2839	3123	3397
14850.00	1614	2243	2551	2844	3129	3404
14900.00	1617	2247	2556	2850	3135	3411
14950.00	1620	2251	2561	2855	3141	3417
15000.00	1623	2255	2566	2861	3147	3424
15050.00	1626	2260	2571	2866	3153	3430
15100.00	1629	2264	2576	2872	3159	3437
15150.00	1632	2268	2581	2877	3165	3444
15200.00	1635	2272	2585	2883	3171	3450
15250.00	1638	2277	2590	2888	3177	3457
15300.00	1641	2281	2595	2894	3183	3463
15350.00	1644	2285	2600	2899	3189	3470
15400.00	1647	2290	2605	2905	3195	3476
15450.00	1650	2294	2610	2910	3201	3483
15500.00	1653	2298	2615	2916	3207	3490
15550.00	1656	2302	2620	2921	3213	3496
15600.00	1659	2307	2625	2927	3219	3503
15650.00	1663	2311	2630	2932	3226	3509
15700.00	1666	2315	2635	2938	3232	3516
15750.00	1669	2320	2640	2943	3238	3523
15800.00	1672	2324	2645	2949	3244	3529
15850.00	1675	2328	2650	2954	3250	3536
15900.00	1678	2332	2655	2960	3256	3542
15950.00	1681	2337	2659	2965	3262	3549
16000.00	1684	2341	2664	2971	3268	3555
16050.00	1687	2345	2669	2976	3274	3562
16100.00	1690	2349	2674	2982	3280	3569
16150.00	1692	2353	2678	2986	3285	3574
16200.00	1695	2356	2682	2990	3289	3579
16250.00	1698	2360	2686	2994	3294	3584
16300.00	1700	2363	2689	2999	3299	3589
16350.00	1703	2367	2693	3003	3303	3594
16400.00	1706	2370	2697	3007	3308	3599
16450.00	1708	2374	2701	3011	3313	3604
16500.00	1711	2377	2705	3016	3317	3609
16550.00	1714	2381	2708	3020	3322	3614
16600.00	1716	2384	2712	3024	3327	3619
16650.00	1719	2388	2716	3028	3331	3624
16700.00	1722	2391	2720	3033	3336	3630
16750.00	1724	2395	2724	3037	3341	3635



Georgia Proposed Obligation Table						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
16800.00	1727	2398	2728	3041	3345	3640
16850.00	1730	2402	2731	3045	3350	3645
16900.00	1732	2405	2735	3050	3355	3650
16950.00	1735	2409	2739	3054	3359	3655
17000.00	1737	2412	2743	3058	3364	3660
17050.00	1740	2416	2747	3062	3369	3665
17100.00	1743	2419	2750	3067	3373	3670
17150.00	1745	2423	2754	3071	3378	3675
17200.00	1748	2426	2758	3075	3383	3680
17250.00	1751	2430	2762	3079	3387	3685
17300.00	1753	2433	2766	3084	3392	3691
17350.00	1756	2437	2769	3088	3397	3696
17400.00	1759	2440	2773	3092	3401	3701
17450.00	1761	2444	2777	3096	3406	3706
17500.00	1764	2447	2781	3101	3411	3711
17550.00	1767	2451	2785	3105	3415	3716
17600.00	1769	2454	2788	3109	3420	3721
17650.00	1772	2458	2792	3113	3425	3726
17700.00	1774	2461	2796	3118	3429	3731
17750.00	1777	2465	2800	3122	3434	3736
17800.00	1780	2468	2804	3126	3439	3741
17850.00	1782	2472	2808	3130	3443	3746
17900.00	1785	2475	2811	3135	3448	3752
17950.00	1788	2478	2815	3139	3453	3757
18000.00	1790	2482	2819	3143	3457	3762
18050.00	1793	2485	2823	3147	3462	3767
18100.00	1796	2489	2827	3152	3467	3772
18150.00	1798	2492	2830	3156	3471	3777
18200.00	1801	2496	2834	3160	3476	3782
18250.00	1804	2499	2838	3164	3481	3787
18300.00	1806	2503	2842	3169	3485	3792
18350.00	1809	2506	2846	3173	3490	3797
18400.00	1812	2510	2849	3177	3495	3802
18450.00	1814	2513	2853	3181	3499	3807
18500.00	1817	2517	2857	3186	3504	3813
18550.00	1819	2520	2861	3190	3509	3818
18600.00	1822	2524	2865	3194	3513	3823
18650.00	1825	2527	2868	3198	3518	3828
18700.00	1827	2531	2872	3203	3523	3833
18750.00	1830	2534	2876	3207	3528	3838



Georgia Proposed Obligation Table						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
18800.00	1833	2538	2880	3211	3532	3843
18850.00	1835	2541	2884	3215	3537	3848
18900.00	1838	2545	2888	3220	3542	3853
18950.00	1841	2548	2891	3224	3546	3858
19000.00	1843	2552	2895	3228	3551	3863
19050.00	1846	2555	2899	3232	3556	3868
19100.00	1849	2559	2903	3237	3560	3874
19150.00	1851	2562	2907	3241	3565	3879
19200.00	1854	2566	2910	3245	3570	3884
19250.00	1856	2569	2914	3249	3574	3889
19300.00	1859	2573	2918	3254	3579	3894
19350.00	1862	2576	2922	3258	3584	3899
19400.00	1864	2580	2926	3262	3588	3904
19450.00	1867	2583	2929	3266	3593	3909
19500.00	1870	2587	2933	3271	3598	3914
19550.00	1872	2590	2937	3275	3602	3919
19600.00	1875	2594	2941	3279	3607	3924
19650.00	1878	2597	2945	3283	3612	3929
19700.00	1880	2601	2948	3288	3616	3935
19750.00	1883	2604	2952	3292	3621	3940
19800.00	1886	2608	2956	3296	3626	3945
19850.00	1888	2611	2960	3300	3630	3950
19900.00	1891	2615	2964	3305	3635	3955
19950.00	1893	2618	2967	3309	3640	3960
20000.00	1896	2622	2971	3313	3644	3965
20050.00	1899	2625	2975	3317	3649	3970
20100.00	1901	2628	2979	3321	3654	3975
20150.00	1904	2632	2983	3326	3658	3980
20200.00	1907	2635	2987	3330	3663	3985
20250.00	1909	2639	2990	3334	3668	3990
20300.00	1912	2642	2994	3338	3672	3996
20350.00	1915	2646	2998	3343	3677	4001
20400.00	1917	2649	3002	3347	3682	4006
20450.00	1920	2653	3006	3351	3686	4011
20500.00	1923	2656	3009	3355	3691	4016
20550.00	1925	2660	3013	3360	3696	4021
20600.00	1928	2663	3017	3364	3700	4026
20650.00	1931	2667	3021	3368	3705	4031
20700.00	1933	2670	3025	3372	3710	4036
20750.00	1936	2674	3028	3377	3714	4041



Georgia Proposed Obligation Table						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
20800.00	1938	2677	3032	3381	3719	4046
20850.00	1941	2681	3036	3385	3724	4051
20900.00	1944	2684	3040	3389	3728	4056
20950.00	1946	2688	3044	3394	3733	4062
21000.00	1949	2691	3047	3398	3738	4067
21050.00	1952	2695	3051	3402	3742	4072
21100.00	1954	2698	3055	3406	3747	4077
21150.00	1957	2702	3059	3411	3752	4082
21200.00	1960	2705	3063	3415	3756	4087
21250.00	1962	2709	3067	3419	3761	4092
21300.00	1965	2712	3070	3423	3766	4097
21350.00	1968	2716	3074	3428	3770	4102
21400.00	1970	2719	3078	3432	3775	4107
21450.00	1973	2723	3082	3436	3780	4112
21500.00	1975	2726	3086	3440	3784	4117
21550.00	1978	2730	3089	3445	3789	4123
21600.00	1981	2733	3093	3449	3794	4128
21650.00	1983	2737	3097	3453	3798	4133
21700.00	1986	2740	3101	3457	3803	4138
21750.00	1989	2744	3105	3462	3808	4143
21800.00	1991	2747	3108	3466	3812	4148
21850.00	1994	2751	3112	3470	3817	4153
21900.00	1997	2754	3116	3474	3822	4158
21950.00	1999	2758	3120	3479	3827	4163
22000.00	2002	2761	3124	3483	3831	4168
22050.00	2005	2765	3127	3487	3836	4173
22100.00	2007	2768	3131	3491	3841	4178
22150.00	2010	2772	3135	3496	3845	4184
22200.00	2012	2775	3139	3500	3850	4189
22250.00	2015	2779	3143	3504	3855	4194
22300.00	2018	2782	3147	3508	3859	4199
22350.00	2020	2785	3150	3513	3864	4204
22400.00	2022	2788	3153	3515	3867	4207
22450.00	2024	2790	3155	3517	3869	4210
22500.00	2025	2792	3157	3520	3872	4212
22550.00	2027	2793	3158	3522	3874	4215
22600.00	2028	2795	3160	3524	3876	4217
22650.00	2029	2797	3162	3526	3878	4220
22700.00	2031	2799	3164	3528	3881	4222
22750.00	2032	2801	3166	3530	3883	4225



Georgia Proposed Obligation Table						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
22800.00	2034	2803	3168	3532	3885	4227
22850.00	2035	2804	3169	3534	3888	4230
22900.00	2036	2806	3171	3536	3890	4232
22950.00	2038	2808	3173	3538	3892	4235
23000.00	2039	2810	3175	3540	3894	4237
23050.00	2041	2812	3177	3542	3897	4240
23100.00	2042	2814	3179	3544	3899	4242
23150.00	2044	2816	3181	3546	3901	4245
23200.00	2045	2817	3182	3548	3904	4247
23250.00	2046	2819	3184	3550	3906	4250
23300.00	2048	2821	3186	3552	3908	4252
23350.00	2049	2823	3188	3555	3910	4254
23400.00	2051	2825	3190	3557	3913	4257
23450.00	2052	2827	3192	3559	3915	4259
23500.00	2053	2828	3193	3561	3917	4262
23550.00	2055	2830	3195	3563	3919	4264
23600.00	2056	2832	3197	3565	3922	4267
23650.00	2058	2834	3199	3567	3924	4269
23700.00	2059	2836	3201	3569	3926	4272
23750.00	2061	2838	3203	3571	3929	4274
23800.00	2062	2840	3204	3573	3931	4277
23850.00	2063	2841	3206	3575	3933	4279
23900.00	2065	2843	3208	3577	3935	4282
23950.00	2066	2845	3210	3579	3938	4284
24000.00	2068	2847	3212	3581	3940	4287
24050.00	2069	2849	3214	3583	3942	4289
24100.00	2070	2851	3216	3585	3945	4292
24150.00	2072	2852	3217	3587	3947	4294
24200.00	2073	2854	3219	3589	3949	4297
24250.00	2075	2856	3221	3592	3951	4299
24300.00	2076	2858	3223	3594	3954	4302
24350.00	2077	2860	3225	3596	3956	4304
24400.00	2079	2862	3227	3598	3958	4307
24450.00	2080	2864	3228	3600	3961	4309
24500.00	2082	2865	3230	3602	3963	4312
24550.00	2083	2867	3232	3604	3965	4314
24600.00	2085	2869	3234	3606	3967	4317
24650.00	2086	2871	3236	3608	3970	4319
24700.00	2087	2873	3238	3610	3972	4322
24750.00	2089	2875	3240	3612	3974	4324



Georgia Proposed Obligation Table						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
24800.00	2090	2876	3241	3614	3977	4326
24850.00	2092	2878	3243	3616	3979	4329
24900.00	2093	2880	3245	3618	3981	4331
24950.00	2094	2882	3247	3620	3983	4334
25000.00	2096	2884	3249	3622	3986	4336
25050.00	2097	2886	3251	3624	3988	4339
25100.00	2099	2887	3252	3626	3990	4341
25150.00	2100	2889	3254	3629	3993	4344
25200.00	2102	2891	3256	3631	3995	4346
25250.00	2103	2893	3258	3633	3997	4349
25300.00	2104	2895	3260	3635	3999	4351
25350.00	2106	2897	3262	3637	4002	4354
25400.00	2107	2899	3264	3639	4004	4356
25450.00	2109	2900	3265	3641	4006	4359
25500.00	2110	2902	3267	3643	4009	4361
25550.00	2111	2904	3269	3645	4011	4364
25600.00	2113	2906	3271	3647	4013	4366
25650.00	2114	2908	3273	3649	4015	4369
25700.00	2116	2910	3275	3651	4018	4371
25750.00	2117	2911	3276	3653	4020	4374
25800.00	2119	2913	3278	3655	4022	4376
25850.00	2120	2915	3280	3657	4024	4379
25900.00	2121	2917	3282	3659	4027	4381
25950.00	2123	2919	3284	3661	4029	4384
26000.00	2124	2921	3286	3663	4031	4386
26050.00	2126	2923	3287	3666	4034	4389
26100.00	2127	2924	3289	3668	4036	4391
26150.00	2128	2926	3291	3670	4038	4394
26200.00	2130	2928	3293	3672	4040	4396
26250.00	2131	2930	3295	3674	4043	4399
26300.00	2133	2932	3297	3676	4045	4401
26350.00	2134	2934	3299	3678	4047	4403
26400.00	2136	2935	3300	3680	4050	4406
26450.00	2137	2937	3302	3682	4052	4408
26500.00	2138	2939	3304	3684	4054	4411
26550.00	2140	2941	3306	3686	4056	4413
26600.00	2141	2943	3308	3688	4059	4416
26650.00	2143	2945	3310	3690	4061	4418
26700.00	2144	2947	3311	3692	4063	4421
26750.00	2145	2948	3313	3694	4066	4423



Georgia Proposed Obligation Table						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
26800.00	2147	2950	3315	3696	4068	4426
26850.00	2148	2952	3317	3698	4070	4428
26900.00	2150	2954	3319	3701	4072	4431
26950.00	2151	2956	3321	3703	4075	4433
27000.00	2153	2958	3323	3705	4077	4436
27050.00	2154	2959	3324	3707	4079	4438
27100.00	2155	2961	3326	3709	4082	4441
27150.00	2157	2963	3328	3711	4084	4443
27200.00	2158	2965	3330	3713	4086	4446
27250.00	2160	2967	3332	3715	4088	4448
27300.00	2161	2969	3334	3717	4091	4451
27350.00	2162	2970	3335	3719	4093	4453
27400.00	2164	2972	3337	3721	4095	4456
27450.00	2165	2974	3339	3723	4098	4458
27500.00	2167	2976	3341	3725	4100	4461
27550.00	2168	2978	3343	3727	4102	4463
27600.00	2170	2980	3345	3729	4104	4466
27650.00	2171	2982	3347	3731	4107	4468
27700.00	2172	2983	3348	3733	4109	4471
27750.00	2174	2985	3350	3735	4111	4473
27800.00	2175	2987	3352	3738	4114	4475
27850.00	2177	2989	3354	3740	4116	4478
27900.00	2178	2991	3356	3742	4118	4480
27950.00	2179	2993	3357	3744	4120	4483
28000.00	2181	2994	3359	3746	4122	4485
28050.00	2182	2996	3361	3748	4125	4488
28100.00	2184	2998	3363	3750	4127	4490
28150.00	2185	3000	3365	3752	4129	4492
28200.00	2186	3001	3366	3754	4131	4495
28250.00	2188	3003	3368	3756	4133	4497
28300.00	2189	3005	3370	3758	4136	4500
28350.00	2190	3007	3372	3759	4138	4502
28400.00	2192	3009	3374	3761	4140	4504
28450.00	2193	3010	3375	3763	4142	4507
28500.00	2194	3012	3377	3765	4145	4509
28550.00	2196	3014	3379	3767	4147	4512
28600.00	2197	3016	3381	3769	4149	4514
28650.00	2199	3017	3382	3771	4151	4516
28700.00	2200	3019	3384	3773	4153	4519
28750.00	2201	3021	3386	3775	4156	4521



Georgia Proposed Obligation Table						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
28800.00	2203	3023	3388	3777	4158	4524
28850.00	2204	3025	3390	3779	4160	4526
28900.00	2205	3026	3391	3781	4162	4528
28950.00	2207	3028	3393	3783	4164	4531
29000.00	2208	3030	3395	3785	4167	4533
29050.00	2210	3032	3397	3787	4169	4536
29100.00	2211	3034	3398	3789	4171	4538
29150.00	2212	3035	3400	3791	4173	4540
29200.00	2214	3037	3402	3793	4175	4543
29250.00	2215	3039	3404	3795	4178	4545
29300.00	2216	3041	3406	3797	4180	4548
29350.00	2218	3042	3407	3799	4182	4550
29400.00	2219	3044	3409	3801	4184	4552
29450.00	2220	3046	3411	3803	4186	4555
29500.00	2222	3048	3413	3805	4189	4557
29550.00	2223	3050	3415	3807	4191	4560
29600.00	2225	3051	3416	3809	4193	4562
29650.00	2226	3053	3418	3811	4195	4564
29700.00	2227	3055	3420	3813	4197	4567
29750.00	2229	3057	3422	3815	4200	4569
29800.00	2230	3058	3423	3817	4202	4572
29850.00	2231	3060	3425	3819	4204	4574
29900.00	2233	3062	3427	3821	4206	4576
29950.00	2234	3064	3429	3823	4208	4579
30000.00	2236	3066	3431	3825	4211	4581



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Section IV

Worksheets

Section IV a

Worksheets

Based on

SB 382

CHILD SUPPORT WORKSHEET

IN THE _____ COURT OF _____ COUNTY
STATE OF GEORGIA

Plaintiff,
vs.

Defendant,

Civil Action Case Number _____
 Initial Action Modification
IV-D Case # _____

Mother: _____ Father: _____

Children for Whom Support is Being Determined in This Case

#	Name	Birth Date	#	Name	Birth Date

Total Number of Children: _____ Non-Custodial Parent (Father or Mother) _____

Submitted by: _____

	Mother	Father	Total
1. Monthly Gross Income (from Schedule A, Line 24)	\$ -	\$ -	\$ -
Monthly Adjusted Income			
2. > If either parent pays self-employment tax or pays child support under a pre-existing order or is claiming a credit for other qualified children living in the home, complete Schedule B and enter amount from Schedule B, Line 15 here. >Otherwise, enter amount from Line 1 here.	\$ -	\$ -	\$ -
3. Pro Rata Shares of Combined Income on Line 2 above (Divide each parent's income by the combined income to find %)			
4. Basic Child Support Obligation (from Table)			\$ -
5. Pro rata shares of Basic Child Support Obligation (Multiply Line 4 by percentages on Line 3)	\$ -	\$ -	
Adjustment for Parenting Time			
6. > If children spend from 0 to 90 days per year with noncustodial parent, skip Schedule C and carry down Line 5 to Line 7. >Otherwise, enter amount from Schedule C, Line 5 here (in noncustodial parent's column only).	\$ -	\$ -	
Subtotal			
7. > If Line 6 is zero, carry down amount from Line 5 EXCEPT see Note below. > If Line 6 is greater than zero, subtract Line 6 from Line 5 EXCEPT see Note below. > Note: If the Adjusted Incomes of the parents are equal and the court ordered visitation with each parent is equal, neither parent shall pay any Basic Child Support Obligation. In this situation, enter ZERO on Line 7.	\$ -	\$ -	
Adjustment for Expenses for Work Related Child Care & Health Ins.			
8. > If a parent or nonparent custodian pays health insurance premiums or work related child care costs, complete Schedule D and enter the amount from Schedule D, Line 5 here. > If none, skip Schedule D and enter zero here and on Line 12 below	\$ -	\$ -	\$ -
9. Add Line 7 + Line 8	\$ -	\$ -	\$ -

The amount on Line 9 is the Presumptive Child Support Amount

CHILD SUPPORT WORKSHEET

	Mother	Father	Total
Deviations from Presumptive Child Support Amount			
10. > If deviation from the presumptive amount is appropriate, complete <i>Schedule E</i> and enter the deviation amount from Section E. > Otherwise, carry amount from Line 9 to Line 11.	\$ -	\$ -	
Subtotal > If Line 10 is zero, carry down amount from Line 9. > If support amount is to be increased, add Lines 9 and 10 > If it is to be reduced, subtract Line 10 from Line 9	\$ -	\$ -	
12. Adjustment for Additional Expenses Paid. Insert amounts PAID by each parent for child care & children's insurance from <i>Schedule D</i> , Line 3, Columns (a) and (b).	\$ -	\$ -	
Subtotal > If Line 12 is zero, carry down amount from Line 11. > Otherwise, subtract Line 12 from Line 11	\$ -	\$ -	
14. Social Security Payments > If children receive Title II benefits as dependants on a parent's account, enter the monthly amount in that parent's column here. > If none, enter zero.	\$ -	\$ -	
15. > If amount on Line 14 is greater than Line 13, enter zero. > Otherwise, subtract Line 14 from Line 13	\$ -	\$ -	
The amount on Line 15 is the Final Child Support Amount. Stop here unless this is a modification case.			
16. Existing Order > If this case concerns modification of an existing order, enter the amount of the existing child support award here	\$ -	\$ -	
17. Compare amounts on Line 15 and Line 16. Subtract the smaller amount from the larger amount.	\$ -	\$ -	
18. Multiply the amount on line 17 by 15% (.15)	\$ -	\$ -	
19. Compare the amounts on Line 17 and Line 18. If Line 17 is greater than Line 18, a substantial change of circumstances warranting a modification is presumed to exist.	\$ -	\$ -	
Uninsured Medical Expenses			
20. Uninsured medical expenses - pro-rata responsibility for each of the parents (as a percentage).			

Schedules

- A Gross Income
- B Adjusted Income
- C Parenting Time Adjustment
- D Additional Expenses
- E Deviations from Presumptive Amount

Attached

Not Applicable

- | | |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |

Names of Parties: _____ vs. _____

Submitted by: _____

Case #: _____

**CHILD SUPPORT SCHEDULE A
GROSS INCOME**

Gross Income (convert all amounts to monthly average)	(a) Mother	(b) Father	Combined
1. Salary or Wages	\$ -	\$ -	
2. Commissions, Fees, Tips	\$ -	\$ -	
3. Income From Self-Employment	\$ -	\$ -	
4. Bonuses	\$ -	\$ -	
5. Overtime Payments	\$ -	\$ -	
6. Severance Pay	\$ -	\$ -	
7. Recurring Income from Pensions or Retirement Plans	\$ -	\$ -	
8. Interest Income	\$ -	\$ -	
9. Income from Dividends	\$ -	\$ -	
10. Trust Income	\$ -	\$ -	
11. Income from Annuities	\$ -	\$ -	
12. Capital Gains	\$ -	\$ -	
13. Social Security Disability or Retirement Benefits (<i>Do not include SSI or payments for children</i>)	\$ -	\$ -	
14. Worker's Compensation Benefits	\$ -	\$ -	
15. Unemployment Benefits	\$ -	\$ -	
16. Judgements from Personal Injury or Other Civil Cases	\$ -	\$ -	
17. Gifts (cash or other gifts that can be converted to cash)	\$ -	\$ -	
18. Prizes / Lottery Winnings	\$ -	\$ -	
19. Alimony & maintenance from persons not in this case	\$ -	\$ -	
20. Assets which are used for support of family	\$ -	\$ -	
21. Fringe Benefits (if significantly reduce living expenses)	\$ -	\$ -	
22. Armed Services BAH, BAS, & BHA	\$ -	\$ -	
23. Any Other Income. (<i>Do not include means-tested public assistance, such as TANF or food stamps.</i>)	\$ -	\$ -	
24. TOTAL GROSS MONTHLY INCOME	\$ -	\$ -	\$ -
25. Check box if income imputed due to lack of evidence.	<input type="checkbox"/>	<input type="checkbox"/>	

Names of Parties: _____ vs. _____

Submitted by: _____

Case #: _____

CHILD SUPPORT SCHEDULE B ADJUSTED INCOME

	(a) Mother	(b) Father
1. Total Gross Monthly Income (Schedule A, Line 24)	\$ -	\$ -
Self Employment Tax Adjustment		
2. Monthly Self-Employment Income on which parent pays Self Employment Taxes for FICA & Medicare	\$ -	\$ -
3. For FICA, multiply Line 2 above by .062. Not to exceed \$465 montly (\$5,580 per year) for 2005. (See IRS Publication No. 533 for years after 2005.)	\$ -	\$ -
4. For Medicare tax, multiply Line 2 above by 0.0145	\$ -	\$ -
5. Add Line 3 + Line 4	\$ -	\$ -
6. Subtract Line 5 from Line 1	\$ -	\$ -
Adjustment for Pre-Existing Child Support Orders Being Paid for Other Children		
For each pre-existing order, list the required information and the amount actually paid monthly. (Do not include arrears payments.) If more than 2 pre-existing orders, use extra copies of this schedule page.		
7(a) Court Name _____ Court Case # _____ Names and Birthdates of Children Under Order: _____ Date of Order _____	\$ -	\$ -
7(b) Court Name _____ Court Case # _____ Names and Birthdates of Children Under Order: _____ Date of Order _____	\$ -	\$ -
8. Add Lines 7a and 7b	\$ -	\$ -
9. Subtract Line 8 from Line 6 If a discretionary credit is being claimed for other qualified children living in the home, complete Page 2. Otherwise, carry this amount to Line 15 of Page 2 of this Schedule and enter on Line 2 of the <i>Child Support Worksheet</i> .	\$ -	\$ -

Names of Parties: _____ vs. _____

Submitted by: _____

Case #: _____

CHILD SUPPORT SCHEDULE B ADJUSTED INCOME

	(a) Mother	(b) Father
Discretionary Child Support Credit or Deviation for Children Living in Parent's Home		
The Court has the discretion to consider credit for qualified children under this section for the purpose of reducing the parent's gross income or substantial hardship to the parent.		
Credit may be considered only for children who meet ALL FIVE of the following requirements:		
A. The child lives in the parent's home;		
B. The parent is legally responsible for the child (step-children do not qualify);		
C. The parent is actually supporting the child;		
D. The child is not subject to a preexisting order for support; and		
E. The child is not before the Court to set, modify or enforce support in the case immediately under consideration.		
Credit for other QUALIFIED children pursuant to the five factors listed above:		
Name(s)	Birth Date(s)	
_____	_____	
10. _____	_____	-
_____	_____	
Total number of QUALIFIED children for whom credit is being claimed		
11. Mark 'X' in column of parent(s) seeking credit	<input type="checkbox"/>	<input type="checkbox"/>
12. Bring down amount from Line 6 above (Gross Income less Self-Employment tax only) for the parent(s) seeking the credit.	\$ -	\$ -
13. Basic Child Support Obligation for the number of children on Line 10, using the Table and the income amount on Line 12 for only the parent seeking the credit.	\$ -	\$ -
14. Enter 75% of the amount on Line 13 for the parent seeking the credit.	\$ -	\$ -
15. If this credit is allowed, subtract Line 14 from Line 9. Otherwise, enter amount from Page 1, Line 9 here. This is the Monthly Adjusted Income, which is also to be entered on Line 2 of the <i>Child Support Worksheet</i>	\$ -	\$ -

Names of Parties: _____ vs. _____

Submitted by: _____

Case #: _____

CHILD SUPPORT SCHEDULE C PARENTING TIME ADJUSTMENT

	Amount																
<p># of Parenting Time Units per year that children for whom support is being determined are with noncustodial parent. See Instructions for definition of a Parenting Time Unit, which includes the definition of a "day" and if not otherwise counted, an "overnight."</p> <p>1. Otherwise counted, an "overnight." >If different number of Parenting Time Units with different children, complete #2 below to determine the correct number here. Otherwise, skip to #3 below. >If the number of Parenting Time Units is less than 91, there is no parenting time adjustment, and you do not need to complete the rest of this Schedule. Enter a zero on Line 6 of the <i>Child Support Worksheet</i>.</p>	-																
<p>Averaging the Amount of Parenting Time Units where the noncustodial parent has different numbers of Parenting Time Units with different children for whom support is being determined</p> <p>2. Time Units with different children for whom support is being determined 2 (a) Enter here the number of Parenting Time Units per year of noncustodial parent's visitation for each child for whom support is being determined.</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%; border-bottom: 1px solid black; text-align: center;">Children's Names</th> <th style="width: 40%; border-bottom: 1px solid black; text-align: center;"># of Parenting Time Units per year</th> </tr> </thead> <tbody> <tr><td style="border-bottom: 1px solid black;"> </td><td style="border-bottom: 1px solid black;"> </td></tr> <tr><td style="border-bottom: 1px solid black;"> </td><td style="border-bottom: 1px solid black;"> </td></tr> <tr><td style="border-bottom: 1px solid black;"> </td><td style="border-bottom: 1px solid black;"> </td></tr> <tr><td style="border-bottom: 1px solid black;"> </td><td style="border-bottom: 1px solid black;"> </td></tr> <tr><td style="border-bottom: 1px solid black;"> </td><td style="border-bottom: 1px solid black;"> </td></tr> </tbody> </table> <p style="text-align: center;">Add together and enter the total number of Parenting Time Units per year.</p> <p>2 (b) Enter here the number of children listed in 2(a) here</p> <p>2 (c) Divide Line 2(a) by Line 2 (b). Enter the result here and on Line 1 of this Schedule. Then complete the rest of the schedule to determine the amount of any Parenting Time Adjustment.</p>	Children's Names	# of Parenting Time Units per year											-				
Children's Names	# of Parenting Time Units per year																
3. Noncustodial parent's share of Basic Child Support Obligation (from <i>Child Support Worksheet Line 5</i>)	\$ -																
<p>4. Insert % from column below, based on # of Parenting Time Units in line 1 above</p> <table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"># Parenting Time Units</th> <th style="text-align: left;">Percentage</th> </tr> </thead> <tbody> <tr><td>91 -115</td><td>10%</td></tr> <tr><td>116 -128</td><td>14%</td></tr> <tr><td>129 -142</td><td>21%</td></tr> <tr><td>143 -152</td><td>28%</td></tr> <tr><td>153 -162</td><td>34%</td></tr> <tr><td>163 -172</td><td>41%</td></tr> <tr><td>173 -182</td><td>49%</td></tr> </tbody> </table>	# Parenting Time Units	Percentage	91 -115	10%	116 -128	14%	129 -142	21%	143 -152	28%	153 -162	34%	163 -172	41%	173 -182	49%	-
# Parenting Time Units	Percentage																
91 -115	10%																
116 -128	14%																
129 -142	21%																
143 -152	28%																
153 -162	34%																
163 -172	41%																
173 -182	49%																
5. Parenting Time Adjustment	\$ -																

Names of Parties: _____ vs. _____

Submitted by: _____

Case #: _____

**CHILD SUPPORT SCHEDULE D
ADDITIONAL EXPENSES**

	(a) Mother	(b) Father	Nonparent Custodian	Combined
Child Care Expenses Necessary for Parent's Employment, Education or Vocational Training				
1. >Enter monthly average amount paid by each parent (or nonparent custodian) for child care for the children for whom support is being determined from Lines 11, 16, and 21 below, Total column.	\$ -	\$ -	\$ -	\$ -
Health Insurance Premiums Paid for the Children				
2. >Enter monthly amount paid by each parent or by nonparent custodian for health insurance of the children for whom support is being determined. >If the children's portion of the premium is not known, divide the total health insurance premium by the number of persons covered, then multiply that by the number of covered children for whom support is being determined and enter that amount.	\$ -	\$ -	\$ -	\$ -
3. Total Monthly Additional Expenses (Line 1 + Line 2)	\$ -	\$ -	\$ -	\$ -
4. Pro Rata Share of Parents' Income (From <i>Child Support Worksheet</i> Line 3)				
5. Pro Rata Share of Additional Expenses (Multiply total amount in Column (c) of Line 3 by percentages in Line 4 above.) Enter result on Line 8 of <i>Child Support Worksheet</i> .	\$ -	\$ -		\$ -

Use these tables to calculate amount for Line 1 above.							
6. Children's Names →							Totals
Monthly Child Care Paid by Mother							
7. Total Yearly Amount Paid for Child Care When School in Session	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8. Total Yearly Amount Paid for Child Care During Summer Break	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Total yearly Amount Paid for Child Care During Other School Breaks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Total Annual Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Monthly Average (Divide Line 10 by 12)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Monthly Child Care Paid by Father							
12. Total Yearly Amount Paid for Child Care When School in Session	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Total Yearly Amount Paid for Child Care During Summer Break	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14. Total Yearly Amount Paid for Child Care During Other School Breaks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15. Total Annual Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16. Monthly Average (Divide Line 15 by 12)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Monthly Child Care Paid by Nonparent Custodian							
17. Total Yearly Amount Paid for Child Care When School in Session	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18. Total Yearly Amount Paid for Child Care During Summer Break	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19. Total yearly Amount Paid for Child Care During Other School Breaks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20. Total Annual Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21. Monthly Average (Divide Line 20 by 12)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Names of Parties: _____ vs. _____
 Submitted by: _____
 Case #: _____

**CHILD SUPPORT SCHEDULE E
DEVIATIONS FROM PRESUMPTIVE AMOUNT**

Circumstances Supporting Deviations & Monthly Amounts		(a) Mother	(b) Father	Combined
A. Check the appropriate reasons for deviation from the presumptive amount of child support. For each one checked, provide monthly amounts or other information as required. High Income and Other Amounts				
<input type="checkbox"/> 1(a)	High Income - Combined Adjusted Income > \$30,000/month from Line 2 on Child Support Worksheet			\$ -
<input type="checkbox"/> 1(b)	Deviation Based on High Income	\$ -	\$ -	\$ -
<input type="checkbox"/> 2	Other Health Related Insurance (dental, vision, etc.)	\$ -	\$ -	\$ -
<input type="checkbox"/> 3	Child and Dependent Care Tax Credit	\$ -	\$ -	\$ -
<input type="checkbox"/> 4	Parenting Time Related Travel Expenses	\$ -	\$ -	\$ -
<input type="checkbox"/> 5	Alimony PAID	\$ -	\$ -	\$ -
<input type="checkbox"/> 6	Mortgage (if non-custodial parent is providing cost of home where child resides)	\$ -	\$ -	\$ -
<input type="checkbox"/> 7	Permanency Plan or Foster Care Plan	\$ -	\$ -	\$ -
Extraordinary and Special Expenses - Complete Tables on Page 2				
<input type="checkbox"/> 8(a)	Extraordinary and Special Expenses from Line 33 of Table on Page 2.			\$ -
<input type="checkbox"/> 8(b)	Parent's Pro-rata Share of Income (from <i>Child Support Worksheet</i> Line 3)			
<input type="checkbox"/> 8(c)	Multiply Line 8(a) Total by Percentages on Line 8(b). This is the parents' pro-rata share of the allowable expenses.	\$ -	\$ -	\$ -
<input type="checkbox"/> 8(d)	Monthly Amount Paid by Each Parent for Extraordinary Educational Expenses (Line 12 on Page 2 for Mother and Line 19 on Page 2 for Father divided by 12)	\$ -	\$ -	\$ -
<input type="checkbox"/> 8(e)	Monthly Amount Paid by Each Parent for Extraordinary Medical Expenses (Line 13 on Page 2 for Mother and Line 20 on Page 2 for Father divided by 12)	\$ -	\$ -	\$ -
<input type="checkbox"/> 8(f)	Monthly Amount Paid by Each Parent for Special Expenses (Line 18 on Page 2 for Mother and Line 25 on Page 2 for Father divided by 12)	\$ -	\$ -	\$ -
<input type="checkbox"/> 8(g)	Pro-rata share of monthly amount paid for Special Expenses. Divide each parent's payment by total payment to determine percentage.			\$ -
<input type="checkbox"/> 8(h)	Total Allowable Special Expenses (Line 31 on Page 2)			\$ -
<input type="checkbox"/> 8(i)	Multiply the percentage on Line 8(g) times total amount on line 8(h) to calculate the credit each parent receives for payment of allowable Special Expenses	\$ -	\$ -	\$ -
<input type="checkbox"/> 8(j)	Subtract Lines 8(d), 8(e) and 8(f) from Line 8(c). This is the deviation amount.	\$ -	\$ -	\$ -
Low Income Adjustment with Self Support Reserve - Complete if Non-Custodial Parent's Adjusted Income is less than \$1,850/monthly				
<input type="checkbox"/> 9(a)	Low Income (Adjusted Income from <i>Child Support Worksheet</i> Line 2 if Adjusted Income is \$1,850/month or less)	\$ -	\$ -	\$ -
<input type="checkbox"/> 9(b)	Self Support Reserve - \$800 per month	\$ -	\$ -	
<input type="checkbox"/> 9(c)	Income Available for Support (Line 9(a) less Line 9(b))	\$ -	\$ -	
<input type="checkbox"/> 9(d)	Parent's Share of BCSO (<i>Child Support Worksheet</i> Line 4)	\$ -	\$ -	
<input type="checkbox"/> 9(e)	Lesser of Line 9(c) and Line 9 (d) for non-custodial parent	\$ -	\$ -	
<input type="checkbox"/> 9(f)	Enter the greater: 9(e) or \$75 (minimum order) for non-custodial parent	\$ -	\$ -	
<input type="checkbox"/> 9(g)	If CUSTODIAL parent is considered a low income person (less than \$1,850 per month) AND Line 9(c) for CUSTODIAL parent is less than Line 9(d) for CUSTODIAL parent, enter line 9(d) for NONCUSTODIAL parent (no deviation allowed). Otherwise enter Line 9(f) for NONCUSTODIAL parent. This is the minimum amount of child support to be paid by NONCUSTODIAL parent.	\$ -	\$ -	
<input type="checkbox"/> 9(h)	Subtract Line 9(h) from Line 9(d) for the non-custodial parent. This is the amount of deviation.	\$ -	\$ -	
Other Amounts Not Considered Above				
<input type="checkbox"/> 10	Other	\$ -	\$ -	\$ -
Would the presumptive amount be unjust or inappropriate? Explain:				
C. Would deviation serve the best interests of the children for whom support is being determined? Explain				
D. Would deviation seriously impair the ability of the custodial parent or nonparent caretaker to maintain minimally adequate housing, food and clothing for the children being supported by the order and to provide other basic necessities? Explain				
E. Total Allowable Deviations <input type="checkbox"/> No Deviation <input type="checkbox"/> Deviation - The Presumptive Amount of Child Support: <input type="checkbox"/> Is to be reduced by indicated amount for the factors checked above <input type="checkbox"/> Is to be increased by the indicated amount for the factors checked above				

Names of Parties: _____ vs. _____

Submitted by: _____

Case #: _____

**CHILD SUPPORT SCHEDULE E
DEVIATIONS FROM PRESUMPTIVE AMOUNT**

Use these tables to calculate amount for Line 8 on Page 1.

11. Children's Names --	Description							Totals
Extraordinary Expenses Paid by Mother								
12. Total Yearly Extraordinary Education Expenses (Tuition, Room & Board, Fees, Books & Other)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Total Yearly Total Paid for Extraordinary Medical Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14. Special Expenses - Total Yearly Amount Paid For:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15. Special Expenses - Total Yearly Amount Paid For:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16. Special Expenses - Total Yearly Amount Paid For:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17. Special Expenses - Total Yearly Amount Paid For:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18. Total Yearly Special Expenses Paid by Mother (Add Line 14 + Line 15 + Line 16 + Line 17)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Extraordinary and Special Expenses Paid by Father								
19. Total Yearly Extraordinary Education Expenses (Tuition, Room & Board, Fees, Books & Other)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20. Total Yearly Total Paid for Extraordinary Medical Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21. Special Expenses - Total Yearly Amount Paid For:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22. Special Expenses - Total Yearly Amount Paid For:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23. Special Expenses - Total Yearly Amount Paid For:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24. Special Expenses - Total Yearly Amount Paid For:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25. Total Yearly Special Expenses Paid by Father (Line 21 + Line 22 + Line 23 + Line 24)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Extraordinary and Special Expenses								
26. Total Extraordinary Educational Expenses (Add Lines 12 and 19)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27. Total Extraordinary Medical Expenses (Add Lines 13 and 20)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28. Total Special Expenses (Add Line 18 + Line 25)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29. Enter Total BCSO from Line 4 of Child Support Worksheet								\$ -
30. Multiply Line 29 x 7% (.07)								\$ -
31. If Line 28 is greater than Line 30, subtract Line 30 from Line 28. Otherwise, enter zero. This is the amount of Allowable Special Expenses.								\$ -
32. Total Yearly Allowable Extraordinary and Special Expenses (Line 26 + Line 27 + Line 31)								\$ -
33. Average of Above								\$ -

Names of Parties: _____ vs. _____

Submitted by: _____

Case #: _____

Section IV b

Worksheets

Based on

HB 221-as passed

IN THE _____ COURT OF _____ COUNTY
STATE OF GEORGIA

F _____ ,
Plaintiff,
vs.
i _____ ,
Defendant.

Civil Action
Case Number _____
 Initial Obligation Modification
IV-D Case # _____

CHILD SUPPORT WORKSHEET

Mother: n		Father:			
Children for Whom Support Is Being Determined in This Case					
Name	Birth Date	Name	Birth Date	Name	Birth Date
a					

	(a) Mother	(b) Father	(c) Combined
1. Monthly Gross Income (from <i>Schedule A</i> , Line 24)	\$	\$	\$
2. Monthly Adjusted Income > If either parent pays self-employment tax or pays child support under a pre-existing order, complete <i>Schedule B</i> and insert amounts from Line 9 here > Otherwise, insert amount from Line 1 above	\$	\$	\$
3. Discretionary Credit for Children Living in Home > If applicable, insert credit amounts from <i>Schedule B</i> , Line 12, here or as deviation on <i>Schedule E</i> . > If not applicable, enter zero here.	\$	\$	\$
4. Subtract Line 3 from Line 2 above	\$	\$	\$
5. Pro Rata Shares of Combined Income on Line 4 above (Divide each parent's income by the combined income to find %)	%	%	100%
6. Basic Child Support Obligation (from table)			\$
7. Pro Rata Shares of Basic Child Support Obligation (Multiply line 6 by percentages on Line 5)	\$	\$	
8. Adjustment for Expenses for Child Care & Health Ins. > If a parent or nonparent caretaker pays health insurance premiums or child care costs, complete <i>Schedule C</i> and insert amounts from <i>Schedule C</i> , Line 5 here > If none, skip <i>Schedule C</i> , and enter zero here and on Line 14 below	\$	\$	\$

	(a) Mother	(b) Father	(c) Combined
9. Add Lines 7 + 8	\$	\$	
10. A djustment for Parenting Time If children spend from 61 to 99 days per year with noncustodial parent, skip <i>Schedule D</i> and carry down Line 9 to Line 11. > Otherwise, enter amount from <i>Schedule D</i> , Line 5 here (in noncustodial parent's column only).	\$	\$	
11. I f number of days is 60 or fewer, add Lines 9 + 10. If 100 or more, subtract Line 10 from Line 9.	\$	\$	
The amount on Line 11 is the Presumptive Child Support Amount			
12. D eviations From Presumptive Child Support Amount If deviation from the presumptive amount is appropriate, complete <i>Schedule E</i> and enter the amount from Line E. > If no deviation is appropriate, skip <i>Schedule E</i> and enter 0.	\$	\$	
13. > If support amount is to be increased, add Lines 11 + 12. > If it is to be reduced, subtract Line 12 from Line 11.	\$	\$	
14. A djustment for Additional Expenses Paid - Insert amounts paid by each parent for child care & children's insurance from <i>Schedule C</i> , Line 3, Columns (a) and (b).	\$	\$	
15. Subtract Line 14 from Line 13 above.	\$	\$	
16. S ocial Security Payments If children receive Title II benefits as dependents on a parent's account, enter the monthly amount in that parent's column here. > If none, enter zero.	\$	\$	
17. D ifference If amount on Line 16 is greater than Line 15, enter zero. Otherwise, subtract Line 16 from Line 15.	\$	\$	
The amount on Line 17 is the Final Child Support Amount. Stop here unless this is a modification case.			
18. M odification > If this case concerns modification of an existing order, enter the amount of child support in the existing order here.	\$	\$	
19. Compare the amounts on Line 17 and Line 18. Subtract the smaller amount from the larger one.	\$	\$	
20. Multiply the amount on Line 18 by 15% (0.15)	\$	\$	
21. C ompare the amounts on Lines 19 and 20. If Line 20 is greater than Line 21, a substantial change of circumstances warranting a modification is presumed to exist.			

Schedules

- A - Gross Income
- B - Adjusted Income - Self-Employment Tax or Supporting Other Children
- C - Additional Expenses - Child Care & Insurance
- D - Parenting Time Adjustment
- E - Deviations From Presumptive Amount

Attached

-
-
-
-
-

Not Applicable

-
-
-
-
-

Names of Parties: _____ vs. _____

Submitted by: _____ Case # _____

CHILD SUPPORT SCHEDULE A - GROSS INCOME

Gross Income (convert all amounts to monthly average)	(a) Mother	(b) Father	(c) Combined
1. Salary or Wages	\$	\$	
2. Commissions, Fees, Tips	\$	\$	
3. Income from Self-Employment	\$	\$	
4. Bonuses	\$	\$	
5. Overtime Payments	\$	\$	
6. Severance Pay	\$	\$	
7. Reurring Income from Pensions or Retirement Plans	\$	\$	
8. Interest Income	\$	\$	
9. Income from Dividends	\$	\$	
10. Trust Income	\$	\$	
11. Income from Annuities	\$	\$	
12. Capital Gains	\$	\$	
13. Social Security Disability or Retirement Benefits <i>(Do not include SSI or payments for children)</i>	\$	\$	
14. Worker's Compensation Benefits	\$	\$	
15. Unemployment Benefits	\$	\$	
16. Judgments From Personal Injury or Other Civil Cases	\$	\$	
17. Gifts (cash or other gifts that can be converted to cash)	\$	\$	
18. Prizes / Lottery Winnings	\$	\$	
19. Alimony & maintenance from persons not in this case	\$	\$	
20. Assets which are used for support of family	\$	\$	
21. Fringe Benefits (if significantly reduce living expenses)	\$	\$	
22. Armed Services BAH, BAS & BHA	\$	\$	
23. Any Other Income <i>(Do not include means-tested public assistance, such as TANF or food stamps.)</i>	\$	\$	
24. TOTAL GROSS MONTHLY INCOME Enter here & on Line 1 of Child Support Worksheet.	\$	\$	
25. Check box if income imputed due to lack of evidence.	<input type="checkbox"/>	<input type="checkbox"/>	

Names of Parties: _____ vs. _____

Submitted by: _____ Case # _____

CHILD SUPPORT SCHEDULE B – ADJUSTED INCOME

	(a) Mother	(b) Father	(c) Combined
1. Total Gross Monthly Income <i>(Child Support Schedule A, Line 24)</i>	\$	\$	\$
Self-Employment Tax Adjustment			
2. Monthly Self-Employment Income on which parent pays self-employment taxes for FICA & Medicare	\$	\$	
3. For FICA, multiply Line 2 above by 0.062 Not to exceed \$465 monthly (\$5,580 per year) for 2005. <i>(See IRS Publication No. 533 for years after 2005.)</i>	\$	\$	
4. For Medicare tax, multiply Line 2 above by 0.0145	\$	\$	
5. Add together amounts on Lines 3 and 4 above	\$	\$	
6. Subtract Line 5 from Line 1 above	\$	\$	
Adjustment for Pre-Existing Child Support Orders Being Paid for Other Children For each pre-existing order, list the required information and the amount paid monthly. (Do not include arrears payments.) If more than 2 pre-existing orders, use extra copies of this schedule page.			
7 (a) Court Name _____ Court Case # _____ Name & Birthdates of Children Under Order: _____ Date of Order _____	\$	\$	
7 (b) Court Name _____ Court Case # _____ Name & Birthdates of Children Under Order: _____ Date of Order _____	\$	\$	
8. Add together amounts on Lines 7 (a) & (b)	\$	\$	
9. Subtract Line 8 from Line 6 above This is the Monthly Adjusted Income , which is also to be entered on Line 2 of the Child Support Worksheet.	\$	\$	\$

Names of Parties: _____ vs. _____
Submitted by: _____ Case # _____

Discretionary Child Support Credit or Deviation for Children Living in Parent's Home

The Court has the discretion to consider credit for qualified children under this section for the purpose of reducing the parent's gross income or as a reason for deviation from the presumptive amount of child support, where the failure to consider the qualified children would cause substantial hardship to the parent.

Credit or deviation may be considered only for children who meet all five of the following requirements:

- A. The child lives in the parent's home;
- B. The parent is legally responsible for the child (step-children do not qualify);
- C. The parent is actually supporting the child;
- D. The child is not subject to a preexisting order for support; and
- E. The child is not before the Court to set, modify or enforce support in the case immediately under consideration.

<p>10. Credit for children whose other parent does not live with the parent seeking credit in this case:</p> <p>a</p> <table border="0"> <tr> <td style="width: 40%;">Name(s)</td> <td style="width: 20%;">Birth Date(s)</td> <td style="width: 20%;"></td> <td style="width: 20%;"></td> </tr> <tr> <td>_____</td> <td>_____</td> <td>\$</td> <td>\$</td> </tr> <tr> <td>_____</td> <td>_____</td> <td></td> <td></td> </tr> <tr> <td>_____</td> <td>_____</td> <td></td> <td></td> </tr> </table> <p>Enter the Basic Child Support Obligation for this number of children, using the Table and only the income of the parent seeking the credit (who lives with the children)</p>	Name(s)	Birth Date(s)			_____	_____	\$	\$	_____	_____			_____	_____				
Name(s)	Birth Date(s)																	
_____	_____	\$	\$															
_____	_____																	
_____	_____																	
<p>11. Credit for children whose other parent does live with the parent seeking credit in this case:</p> <p>D</p> <table border="0"> <tr> <td style="width: 40%;">Name(s)</td> <td style="width: 20%;">Birth Date(s)</td> <td style="width: 20%;"></td> <td style="width: 20%;"></td> </tr> <tr> <td>_____</td> <td>_____</td> <td>\$</td> <td>\$</td> </tr> <tr> <td>_____</td> <td>_____</td> <td></td> <td></td> </tr> <tr> <td>_____</td> <td>_____</td> <td></td> <td></td> </tr> </table> <p>Enter the 50% of the Basic Child Support Obligation for this number of children, using the Table and the combined incomes of the parent seeking the credit and the other parent of the children</p>	Name(s)	Birth Date(s)			_____	_____	\$	\$	_____	_____			_____	_____				
Name(s)	Birth Date(s)																	
_____	_____	\$	\$															
_____	_____																	
_____	_____																	
<p>12. Add amounts on lines 10 and 11</p> <p>f</p> <p>This is the Maximum Discretionary Support Credit allowable for the qualified children living with the parent. If used as a Credit, enter this amount on Line 3 of the Child Support Worksheet. If used as a Deviation, enter it on Schedule E.</p>																		

Names of Parties: _____ vs. _____

Submitted by: _____ Case # _____

CHILD SUPPORT SCHEDULE C – ADDITIONAL EXPENSES

	(a) Mother	(b) Father	(c) Total
1. Child Care Expenses Necessary for Parent's Employment, Education or Vocational Training Enter monthly average amount paid by each parent for child care for the children for whom support is being determined. <i>If the monthly amounts vary over the year, use the table below to figure average amounts.</i>	\$	\$	\$
2. Health Insurance Premiums Paid for the Children Enter monthly amount paid by each parent for health insurance for the children for whom support is being determined. <i>If the children's portion of the premium is not known, divide the total health insurance premium by the number of persons covered, then multiply that by the number of covered children for whom support is being determined, and enter that amount.</i>	\$	\$	\$
3. Total Monthly Additional Expenses (Lines 1 + 2)	\$	\$	\$
4. Pro Rata Shares of Parents' Income <i>(From Line 5 of Child Support Worksheet)</i>	%	%	100%
5. Pro Rata Shares of Additional Expenses <i>(Multiply total amount in Column (c) of Line 3 by percentages in line 4 above for each parent)</i> Enter results on Line 8 of Child Support Worksheet.	\$	\$	

Monthly Child Care Paid by: <input type="checkbox"/> Mother <input type="checkbox"/> Father (Use this table only if needed to figure out amount for Line 1 above. Make extra copies if needed.)					
A. Children's Names →					Totals
B. Total Yearly Amount Paid for Child Care When School in Session	\$	\$	\$	\$	\$
C. Total Yearly Amount Paid for Child Care During Summer Break	\$	\$	\$	\$	\$
D. Total Yearly Amount Paid for Child Care During Other School Breaks	\$	\$	\$	\$	\$
E. Total Annual Amounts	\$	\$	\$	\$	\$
F. Monthly Average <i>(Divide Line E by 12)</i>	\$	\$	\$	\$	\$

Names of Parties: _____ vs. _____

Submitted by: _____ Case # _____

CHILD SUPPORT SCHEDULE C – ADDITIONAL EXPENSES (With Nonparent Caretaker)

	(a) Mother	(b) Father	Nonparent Caretaker	(c) Total
1. Child Care Expenses Necessary for Parent's Employment, Education or Vocational Training Enter monthly average amount paid by each parent (or by nonparent caretaker) for child care for the children for whom support is being determined. <i>If the monthly amounts vary over the year, use the table below to figure average amounts.</i>	\$	\$	\$	\$
2. Health Insurance Premiums Paid for the Children Enter monthly amount paid by each parent (or by nonparent caretaker) for health insurance for the children for whom support is being determined. <i>If the children's portion of the premium is not known, divide the total health insurance premium by the number of persons covered, then multiply that by the number of covered children for whom support is being determined, and enter that amount.</i>	\$	\$	\$	\$
3. Total Monthly Additional Expenses (Lines 1 + 2)	\$	\$	\$	\$
4. Pro Rata Shares of Parents' Income <i>From Line 5 of Child Support Worksheet)</i>	%	%		100%
5. Pro Rata Shares of Additional Expenses <i>(Multiply total amount in Column (c) of Line 3 by percentages in Line 4 above.)</i> Enter results on Line 8 of Child Support Worksheet.	\$	\$		

Monthly Child Care Paid by: <input type="checkbox"/> Mother <input type="checkbox"/> Father <input type="checkbox"/> Nonparent caretaker (Use this table only if needed to figure out amount for Line 1 above. Make extra copies if needed.)					
A. Children's Names →					Totals
B. Total Yearly Amount Paid for Child Care When School in Session	\$	\$	\$	\$	\$
C. Total Yearly Amount Paid for Child Care During Summer Break	\$	\$	\$	\$	\$
D. Total Yearly Amount Paid for Child Care During Other School Breaks	\$	\$	\$	\$	\$
E. Total Annual Amounts	\$	\$	\$	\$	\$
F. Monthly Average <i>(Divide Line E by 12)</i>	\$	\$	\$	\$	\$

Names of Parties: _____ vs. _____

Submitted by: _____

Case # _____

CHILD SUPPORT SCHEDULE D – PARENTING TIME ADJUSTMENT

1.	<p>Number of Days Per Year Children (for Whom Support is Being Determined) Are With Noncustodial Parent</p> <p>(If different numbers of days with different children, complete #2 below to determine the correct number here. Otherwise, skip to #3 below.)</p> <p>If the number of days is from 61 to 99, there is no parenting time adjustment, and you do not need to complete this Schedule.</p> <p>Enter a zero on Line 10 of the Child Support Worksheet.</p>																									
2.	<p>Averaging the Amount of Parenting Time Where the Noncustodial Parent Has Different Numbers of Days with Different Children for Whom Support Is Being Determined</p> <p>(a) Enter here the number of days per year of noncustodial parent's visitation for each child for whom support is being determined.</p> <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 60%;"><i>Children's Names</i></th> <th style="text-align: left;"><i># of Days Per Year</i></th> </tr> </thead> <tbody> <tr><td>_____</td><td>_____</td></tr> <tr><td>_____</td><td>_____</td></tr> <tr><td>_____</td><td>_____</td></tr> </tbody> </table> <p>Add together and enter the total number of days per year.</p>	<i>Children's Names</i>	<i># of Days Per Year</i>	_____	_____	_____	_____	_____	_____																	
<i>Children's Names</i>	<i># of Days Per Year</i>																									
_____	_____																									
_____	_____																									
_____	_____																									
	(b) Enter the number of children listed in 2 (a) here																									
	(c) Divide Line 2 (a) by Line 2 (b). Enter the result here and on Line 1 of this Schedule. Then, complete the rest of the Schedule to determine the amount of any parenting time adjustment.																									
3.	<p>Noncustodial Parent's Share of Basic Child Support Obligation</p> <p>Insert amount from that parent's column on Child Support Worksheet, Line 7)</p>	\$																								
4.	<p>Insert percentage from columns below, based on number of days in Line 1 above.</p> <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 15%;"><i># of Days</i></th> <th style="text-align: left;"><i>Percentage</i></th> <th style="text-align: left; width: 15%;"><i># of Days</i></th> <th style="text-align: left;"><i>Percentage</i></th> </tr> </thead> <tbody> <tr> <td>0 - 8</td> <td>35%</td> <td>100-136</td> <td>10%</td> </tr> <tr> <td>9 - 23</td> <td>30%</td> <td>137-151</td> <td>20%</td> </tr> <tr> <td>24-38</td> <td>20%</td> <td>152-166</td> <td>30%</td> </tr> <tr> <td>39-60</td> <td>10%</td> <td>167-181</td> <td>40%</td> </tr> <tr> <td>61-99</td> <td>0%</td> <td>182 or more</td> <td>50%</td> </tr> </tbody> </table>	<i># of Days</i>	<i>Percentage</i>	<i># of Days</i>	<i>Percentage</i>	0 - 8	35%	100-136	10%	9 - 23	30%	137-151	20%	24-38	20%	152-166	30%	39-60	10%	167-181	40%	61-99	0%	182 or more	50%	%
<i># of Days</i>	<i>Percentage</i>	<i># of Days</i>	<i>Percentage</i>																							
0 - 8	35%	100-136	10%																							
9 - 23	30%	137-151	20%																							
24-38	20%	152-166	30%																							
39-60	10%	167-181	40%																							
61-99	0%	182 or more	50%																							
5.	<p>Parenting Time Adjustment</p> <p>Multiply amount in Line 3 by the percentage in Line 4. Write the result here and in the noncustodial parent's column on Line 10 of the Child Support Worksheet.</p> <p>If the number of days in Line 1 is 60 or fewer, the amount on Line 5 is added to the noncustodial parent's Child Support Obligation on the Child Support Worksheet. If the Number of Days in Line 1 is 100 or more, the amount on Line 5 is subtracted from the noncustodial parent's Child Support Obligation on the Child Support Worksheet.</p>	\$																								

Names of Parties: _____ vs. _____

Submitted by: _____ Case # _____

CHILD SUPPORT SCHEDULE E – DEVIATIONS FROM PRESUMPTIVE AMOUNT

Circumstances Supporting Deviation & Monthly Amounts	(a) Mother	(b) Father	(c) Combined
A. Check the applicable reasons for deviation from the presumptive amount of child support. For each one checked, provide monthly amounts or other information as required below.			
<input type="checkbox"/> (1) Combined Adjusted Income Greater Than \$20,000 per Month	\$	\$	\$
<input type="checkbox"/> (2) Travel Expenses for Parenting Time	\$	\$	\$
<input type="checkbox"/> (3) Credit for Other Qualified Children on Page Two of Schedule B <i>(Only if not included as a credit in adjusting income on Line 3 of Child Support Worksheet)</i>	\$	\$	\$
<input type="checkbox"/> (4) Alimony Paid	\$	\$	\$
<input type="checkbox"/> (5) Child in DHR Custody or Foster Care			
<input type="checkbox"/> (6) Extraordinary Educational Expenses [from Line F (15) below]	\$	\$	\$
<input type="checkbox"/> (7) Special Expenses for Child Rearing Exceeding 7% of BCSO <i>(from Line G (33) below)</i>	\$	\$	\$
<input type="checkbox"/> (8) Extreme Economic Hardship	\$	\$	\$
<input type="checkbox"/> (9) Low Income (Below the Federal Poverty Level for One Person)	\$	\$	\$
<input type="checkbox"/> (10) Other _____	\$	\$	\$
B. Would the presumptive amount be unjust or inappropriate? Explain.			
<p align="center">D</p>			
C. Would deviation serve the best interests of the children for whom support is being determined? Explain.			
<p align="center">r</p>			
D. Would deviation seriously impair the ability of the custodial parent or nonparent caretaker to maintain minimally adequate housing, food and clothing for the children being supported by the order and to provide other basic necessities? Explain.			
<p align="center">a</p>			
E. Total Allowable Deviations			
<input type="checkbox"/> No Deviation			
<input type="checkbox"/> Deviation — the Presumptive Amount of Child Support:			
<input type="checkbox"/> Is to be reduced by \$ _____ per month because of factors numbered _____			
<input type="checkbox"/> Is to be increased by \$ _____ per month because of factors numbered _____			

Names of Parties: _____ vs. _____

Submitted by: _____ Case # _____

F. Monthly Extraordinary Educational Expenses Paid by: Mother Father
 (Use this table to figure out amount for Line A (6) above. Make extra copies if needed.)

11. Children's Names →					Totals
12. Total Yearly Amount Paid for Tuition, Room & Board, Fees, and Books	\$	\$	\$	\$	\$
13. Total Yearly Amount Paid for other extraordinary educational expenses	\$	\$	\$	\$	\$
14. Total Annual Amounts	\$	\$	\$	\$	\$
15. Monthly Average (Divide Line 14 by 12) Enter total on Line A(6), Column (c)	\$	\$	\$	\$	\$

G. Monthly Special Expenses for Child Rearing
 (Use this table to figure out amount for Line A (7) above. Make extra copies if needed.)

Monthly Special Expenses Paid by Mother

16. Children's Names →					Totals
17. Total Yearly Amount Paid for _____	\$	\$	\$	\$	\$
18. Total Yearly Amount Paid for _____	\$	\$	\$	\$	\$
19. Total Yearly Amount Paid for _____	\$	\$	\$	\$	\$
20. Total Yearly Amount Paid for _____	\$	\$	\$	\$	\$
22. Total Annual Special Expenses	\$	\$	\$	\$	\$
23. Monthly Average (Divide Line 22 by 12)	\$	\$	\$	\$	\$

Monthly Special Expenses Paid by Father

24. Children's Names →					Totals
25. Total Yearly Amount Paid for _____	\$	\$	\$	\$	\$
26. Total Yearly Amount Paid for _____	\$	\$	\$	\$	\$
27. Total Yearly Amount Paid for _____	\$	\$	\$	\$	\$
28. Total Yearly Amount Paid for _____	\$	\$	\$	\$	\$
29. Total Annual Special Expenses	\$	\$	\$	\$	\$
30. Monthly Average (Divide Line 29 by 12)	\$	\$	\$	\$	\$

7% Test

31. Add Lines 23 and 30	\$	\$	\$	\$	\$
32. 7% of Basic Child Support Obligation [Amount on Line 6, Column (c) of Child Support Worksheet, times .07]					\$
33. If Total on Line 31 is greater than Line 32, subtract Line 32 from Line 31. Enter difference here and on Line A (7), Column (c). Otherwise, enter zero here and on Line A (7) above.					\$

Names of Parties: _____ vs. _____

Submitted by: _____ Case # _____

Section V

Case Sampling

Case Sampling Deviation List

- 1) Ages of the children;
- 2) A child's extraordinary medical cost or needs in addition to accident and sickness insurance, provided that all such costs or needs shall be considered if no insurance is available;
- 3) Educational costs;
- 4) Day-care costs;
- 5) Shared physical custody arrangements, including extended visitation;
- 6) A party's other support obligations to another household;
- 7) Income that should be imputed to a party because of suppression of income;
- 8) In-kind income for the self employed, such as reimbursed meals or a company car;
- 9) Other support a party is providing or willing to provide, such as payment of a mortgage;
- 10) A party's own extraordinary needs, such as medical expenses;
- 11) Extreme economic circumstances including but not limited to;
 - a) Unusually high debt structure; or
 - b) Unusually high income of either party or both parties, which shall be construed as individuals gross income of over \$75,000.00 per annum;
- 12) Historical spending in the family for children which varies significantly from the percentage table;
- 13) Considerations of the economic cost-of living factors of the community of each party, as determined by the trier of fact;
- 14) In-kind contribution of either parent;
- 15) The income of the custodial parent;
- 16) The cost of accident and sickness insurance coverage for dependent children included in the order;
- 17) Extraordinary travel expenses to exercise visitation or shared physical custody; and
- 18) Any other factor which the trier of fact deems to be required by the ends of justice.