

## **Step by Step Process of Calculating Child Support\*:**

*Pursuant to §19-6-15, effective January 1, 2007, and as revised in 2008 and 2009—*

1. Determine the gross monthly income of both the mother and father. Gross income shall be calculated on a monthly basis for each parent.
2. The gross income of either parent may be reduced based upon one or more of the following reasons:
  - Is either parent self employed?*
    - If so, that parent's monthly gross income can be reduced by 6.2% of FICA (up to the annual maximum amount allowed), and 1.45% for Medicare.
  - Has either parent been paying preexisting child support orders?*
    - If so, that parent's monthly gross income can be reduced by the amount of monthly current support the parent has been paying consistently for a specific period (12 months if order has been in effect that long). If less than full payments have been made, use the average of the amount of current support actually paid. Do not count the back child support (arrears) owed.
  - Is either parent supporting his or her other children living in the home, who are not the subject of the case before the court or any preexisting child support order?*
    - If so, the court may allow a reduction of that parent's monthly gross income if: (a) the failure to consider the parent's other child in the home would cause a substantial hardship to the parent, and (b) such adjustment is in the best interest of the child in the current case. If the parent qualifies for this reduction of gross income, a "Theoretical Support Order" is calculated. To calculate: Using the Child Support Obligation Table, locate the Basic Child Support Obligation by determining the dollar figure corresponding to that parent's gross income and the number of qualified other children. Multiply that dollar figure by 75% and the parent's gross income may be reduced by that number, if the court so allows.
3. Add each parent's adjusted income together to arrive at the combined adjusted income amount.
4. Go to the Child Support Obligation Table and locate the dollar figure which corresponds with the combined adjusted income amount and the number of children for whom child support is being requested. If using the electronic worksheet, it will automatically pull this amount from the table. This amount is known as the Basic Child Support Obligation.
5. Divide the combined adjusted income into each parent's adjusted gross income to arrive at a number which is referred to as each parent's pro rata share of the child support. The pro rata share is expressed as a percentage. After obtaining the Basic Child Support Obligation Amount from the Table, multiply each parent's pro rata percentage by the Basic Child Support Obligation amount to determine each parent's child support responsibility.
6. Include health insurance premiums and/or work related child care costs that apply. These costs are added together and divided between the parents, based on the same pro rata percentage as determined in #5 above. Please note that if either parent is already paying these costs, the parent who is paying or will pay the expense will receive credit for the expense. After the adjustments to the Basic Child Support Obligation are made for health insurance and work related child care costs, the resulting amount is considered the "Presumptive Amount of Child Support."
7. If there are no special circumstances involved which the court or jury may determine the amount of child support needs to be adjusted (deviated from), the noncustodial parent owes the custodial parent the Presumptive Amount of Child Support. The Presumptive Amount of Child Support is the total of his or her pro rata share of the Basic Child Support Obligation and the additional expenses of health insurance and work related child care costs. This amount may be viewed from the Child Support Worksheet.

8. If the court or jury finds there are special circumstances, the Presumptive Amount of Child Support may be deviated upward or downward, if applicable. The court or jury will need to make written findings as to why the Presumptive Amount of Child Support is to be deviated. The findings of fact shall state the reasons for the deviation, including how the best interest of the child for whom support is being determined will be served by deviating from the Presumptive Amount of Child Support.

□ **Specific Deviations:** The court or jury may deviate from the Presumptive Amount of Child Support by applying specific deviations set forth in the Guidelines.

- On a case by case basis, if the parties prove extraordinary educational expenses, extraordinary medical expenses and/or special expenses incurred for child rearing, these expenses are to be pro rated between the parties. Where special expenses exist, the amount of special expenses must exceed 7% of the Basic Child Support Obligation to be considered.
- A noncustodial parent must request a low income deviation for the court or jury to consider this deviation in the calculation. The court or jury must also weigh considerations of financial impact. See O.C.G.A. §19-6-15(i)(2)(B). In weighing the income sources of both parents, the court will ask:
  - Does the noncustodial parent requesting a low income deviation have no earning capacity? Or, does his/her pro rata share of the presumptive amount of child support create an extreme economic hardship for such parent?
  - What will be the relative hardship that a reduction in the amount of child support would have on the custodial parent's household? The needs of each parent? The needs of the child(ren) for whom child support is being determined? The ability of noncustodial parent to pay child support?
- Other specific deviations include upward deviations for high income, and deviations for parenting time, travel expenses for visitation, dental, vision or life insurance, child and dependent tax care credit, permanency of foster care plan, payment of alimony or a mortgage or housing costs for the custodial parent.

□ **Nonspecific Deviations:** The court may also deviate for any other reason when appropriate if in the best interest of the child.

9. After adjusting the Presumptive Amount of Child Support for any potential deviations, the resulting dollar amount equals the Final Child Support Order amount.

10. An additional adjustment to the final Amount of Child Support owed by the noncustodial parent may be made *if* a child in the current case receives a monthly payment for Title II Social Security benefits (i.e., RSDI/SSD for a parent's disability/retirement) as a dependent on the *noncustodial parent's account*.

11. At the bottom of the Worksheet, the court will allocate the uninsured health care expenses between the parents by assigning percentages. These expenses are not a part of the support awarded or part of the calculation. The parties may agree on the percentage of the uninsured health care expenses.

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\*Please note that the basic steps listed above are only just that, the basic steps. For more thorough details regarding the provisions found within the child support guidelines, please see O.C.G.A. §19-6-15, as revised. Further, many of the mathematical operations will be automatically calculated if using the electronic calculators. Access the electronic Excel Worksheets and paper worksheets for hand calculations created to assist in calculating consistent child support amounts at: <http://www.georgiacourts.gov/csc> (the Child Support Commission Website.)

To aid in calculating your child support easily, it is highly recommended that you have the appropriate documentation in hand. Examples include: documentation relating to income, preexisting child support orders, health insurance and work related child care expenses, and/or the child's extraordinary or special expenses.