

To: Georgia Child Support Guidelines Statute Review Subcommittee  
From: Jane Venohr  
Date: June 13, 2023 (draft)  
RE: Utah Low-Income Adjustment for GA

This memorandum aims to provide discussion points to determine if the Utah low-income adjustment would be appropriate for Georgia and could be integrated into the existing Georgia guidelines.

**Utah Approach.** It provides a separate child support table for low-income, payer-parents. If the payer-parent's income is below a state-determined threshold,<sup>1</sup> the child support order is the lower of:

- i) The payer-parent's prorated share of the basic obligation from the child support table; and
- ii) The amount from the low-income table.

A draft of a Utah-like table is in the April memorandum (Exhibit 16, p. 13) and shown on the next page.

**Example: Two children; payer-parent's income is \$1,400 and receiving parent's income is \$1,000.**

Step i) Basic obligation from existing child support table for combined income of \$2,600 is \$778 and payer-parent has 58% of income so payer-parent's prorated share is **\$457 per month**

Step ii) From Exhibit 16, the table amount for two children when the paying parent's income is \$1,400 is **\$445 per month.**

Step iii): Lower of **\$457** and **\$445** is \$445, so **\$445 is low-income adjusted amount**

**There are several sub-issues:**

- 1) At what point of the Georgia calculation should the low-income table appear; and how to meet the federal requirement for a low-income adjustment while maintaining judicial discretion?
- 2) Whether the parameters of the first draft of the Utah approach for Georgia (see next page) is appropriate for Georgia? Specifically,
  - a. **Is \$800 the right income for applying the minimum order or should a higher income be used?**

*Strength:* Income range is consistent with first income rung of existing table (i.e., existing table starts at combined incomes of \$800 per month)

*Weaknesses:* Significantly below fed. poverty guidelines (FPG) for one person (\$1,215 per month) and the maximum Supplemental Security Income (SSI) for one person (\$914 per month)
  - b. **Is a percentage minimum order appropriate?**

*Strength:* Meets the federal requirement to consider ability to pay head on. Produces \$0 order when \$0 income. It uses the percentages from a study cited in the narrative of the federal rule that finds child support goes unpaid when it exceeds 20% of a parent's gross income (i.e., 20% for one child and 28% for two or more children is the actual finding)

*Weaknesses:* Addressing perception that it is stepping back to percentage-of-obligor income guidelines; more current research generally finds income imputation and default matter more than order amount as percentage of income.

<sup>1</sup> Utah's low-income threshold is \$2,450 per month. Wisconsin and Nevada also provide a separate low-income table and their low-income threshold is per month. Both Wisconsin and Nevada use \$1,823 gross per month (150% of FPG),

- c. **What is the highest income that the low-income adjustment should apply?** \$1,500 is about 123% of poverty. SNAP benefits apply to up to 130% FPG (\$1,580). Several states apply their adjustment to much higher incomes and a variable amount for more children.

*Exhibit 1: Excerpt of Existing Table for Incomes of \$1,500 and more*

Paying Parent's Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
\$1,500	\$340	\$487	\$565	\$630	\$693	\$754
\$1,550	\$350	\$500	\$581	\$647	\$712	\$775
\$1,600	\$360	\$514	\$597	\$665	\$732	\$796
\$1,650	\$369	\$528	\$612	\$683	\$751	\$817
\$1,700	\$379	\$542	\$628	\$701	\$771	\$838
\$1,750	\$389	\$555	\$644	\$718	\$790	\$860
\$1,800	\$398	\$569	\$660	\$736	\$809	\$881
\$1,850	\$408	\$583	\$676	\$754	\$829	\$902
\$1,900	\$418	\$596	\$692	\$771	\$848	\$923
\$1,950	\$427	\$610	\$708	\$789	\$868	\$944
\$2,000	\$437	\$624	\$723	\$807	\$887	\$965
\$2,050	\$446	\$637	\$739	\$824	\$906	\$986
\$2,100	\$455	\$650	\$754	\$840	\$924	\$1,006
\$2,150	\$465	\$663	\$769	\$857	\$943	\$1,026
\$2,200	\$474	\$676	\$783	\$873	\$961	\$1,045
\$2,250	\$483	\$688	\$798	\$890	\$979	\$1,065
\$2,300	\$492	\$701	\$813	\$907	\$997	\$1,085
\$2,350	\$501	\$714	\$828	\$923	\$1,016	\$1,105
\$2,400	\$510	\$727	\$843	\$940	\$1,034	\$1,125
\$2,450	\$519	\$740	\$858	\$956	\$1,052	\$1,145
\$2,500	\$528	\$752	\$873	\$973	\$1,070	\$1,165
\$2,550	\$537	\$765	\$888	\$990	\$1,089	\$1,184
\$2,600	\$547	\$778	\$902	\$1,006	\$1,107	\$1,204

*Exhibit 16 (from April memo): First Stab at What A Separate, Low-Income Table for Georgia Could Look Like*

Paying Parent's Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
Below \$800	20% of income	24% of income	25% of income	26% of income	27% of income	28% of income
\$800	\$160	\$192	\$200	\$208	\$216	\$224
\$850	\$173	\$213	\$226	\$238	\$250	\$262
\$900	\$186	\$234	\$252	\$268	\$284	\$300
\$950	\$199	\$255	\$278	\$298	\$318	\$338
\$1,000	\$212	\$276	\$304	\$329	\$352	\$375
\$1,050	\$224	\$297	\$330	\$359	\$386	\$413
\$1,100	\$237	\$318	\$356	\$389	\$420	\$451
\$1,150	\$250	\$339	\$382	\$419	\$454	\$489
\$1,200	\$263	\$360	\$408	\$449	\$488	\$527
\$1,250	\$276	\$381	\$435	\$479	\$522	\$565
\$1,300	\$289	\$402	\$461	\$509	\$557	\$602
\$1,350	\$302	\$423	\$487	\$539	\$591	\$640
\$1,400	\$315	\$445	\$513	\$570	\$625	\$678
\$1,450	\$328	\$466	\$539	\$600	\$659	\$716
\$1,500	\$340	\$487	\$565	\$630	\$693	\$754

## Issue #1: Integrating Low-Income Table into Existing Georgia Guidelines: 2 Options with a Sub-option

- Option A: Embed the low-income table into the deviation provision
- Option B: Embed the low-income table in the “ (b) Process of calculating child support”

### *Strength and Weaknesses of Option A*

**Strengths:** simple change and retains current discretionary deviation

**Weaknesses:** Will all eligible noncustodial parents receive the adjustment? The last case file review found the low-income deviation applied in 4% of cases. In contrast, it is generally applied in about 10-30% of DCSS orders when states have a presumptive low-income adjustment that is kept current with poverty. Will it be applied consistently? The vast majority of states provide that their low-income adjustment is a rebuttal presumptive.

### *Strength and Weaknesses of Option B*

**Strengths:** makes low-income adjustment a rebuttable presumption; should result in more consistent application; retains current discretionary hardship deviation that is part of the current low-income deviation; applies the hardship deviation to either parent, clearly provides a deviation to the low-income table if the custodial parent faces a hardship, and more consistent with the intent of the 2016-added federal requirements of state guidelines to consider ability to pay and consider the subsistence needs of the noncustodial parent through a low-income adjustment.

**Weakness:** more complicated change

## Sub-option: Are Add-ons (e.g., adjustment for prorated childcare expenses) considered before/after low-income adjustment?

The sub-option is only drafted for Option A. It could be drafted for Option B also.

- Option A.1: apply the low-income table after add-ons (e.g., childcare expenses); that is, the noncustodial parent’s prorated share of childcare expenses cannot bump the noncustodial parent’s order beyond their ability to pay.
- Option A.2: apply the low-income table before add-ons (e.g., childcare expenses); that is, the noncustodial parent is always responsible for the noncustodial parent’s prorated share of an add-on no matter what the childcare costs (unless a deviation is granted).

*Advantage of Suboption 1 (low-income adjustment is applied after add-ons):* Add-ons have no impact on the low-income adjusted amount. The final amount always considers the noncustodial parent’s ability to pay.

*Advantage of Suboption 2 (low-income adjustment is applied before add-ons):* The burden of the childcare expense, albeit very rare (less than 1% of DCSS orders involve both a low-income noncustodial parent and an add-on for child care), falls totally on the custodial parent when the low-income adjustment is applied after the add-on. Low-income noncustodial parents do not receive credit for health insurance that they pay (about 1% of DCSS cases).

Due to the infrequency of add-ons in low-income cases, in practice this rarely is an issue. However, when training on guidelines changes, invariably, a case scenario with an add-on in a low-income case will come up.

**Option A.1**

*Exhibit 2: Option A.1: Integrating It into Low-Income Deviation Provision, Adjustment Applies after Add-Ons*

<b>Number of Children: 2 children and \$100 child care paid by Parent A</b>	<b>Parent A</b>	<b>Parent B</b>	<b>Total</b>
1. Monthly Gross Income	\$1,400	\$1,000	\$2,400
2. Monthly Adjusted Income	\$1,400	\$1,000	\$2,400
3. Pro Rata Shares of Combined Income	58%	42%	100%
4. Basic Child Support Obligation (from Table)			\$788
5. Pro rata shares of Basic Child Support Obligation	\$457	\$331	
6. Adjustment for Work Related Child Care and Health Insurance Expenses	\$ 58	\$ 42	
7. Adjusted Child Support Obligation	\$515	\$373	
8. Adjustment for Additional Expenses Paid		\$100	
9. Presumptive Amount of Child Support	\$515	\$273	
<b>Deviations from Presumptive Child Support Amount</b>			
10. Deviations from Presumptive Child Support Amount	-\$70		
11. Subtotal	\$455		
12. Social Security Payments to Children			
13. Final Monthly Child Support Amount (rounded to whole number)	\$455		
<b>Percentages for each parent for future Uninsured Health Expenses</b>			
14. Percentages for each parent for future Uninsured Health Expenses	58%	42%	
<b>Schedules</b>	<b>Attached</b>	<b>Not Applicable</b>	
A Gross Income	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
B Adjusted Income	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
C Not in use	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
D Additional Expenses	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
E Deviations from presumptive amount	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

**Child Support Schedule E  
Deviations and Special Circumstances**

**Schedule E- All amounts/data that display on Schedule E were entered using the Online Support Calculator and...**

**Low Income Deviation**

The court or jury has discretion to allow or not allow the noncustodial parent to receive a Low Income Deviation that will reduce the Presumptive Amount of Child Support.

If Low Income Deviation does not apply in this case, fields in this section will be blank or equal to zero.

Note: Low Income Deviation amount displays as a negative number and included as a subtraction with all other deviations. By use of this deviation, the court or jury is not prohibited from granting an increase or decrease to the presumptive amount of child support by use of other deviations.

**Court or jury Allowable Deviations  
Only amounts entered by the Court  
or jury display here.**

		Parent A	Parent B	Parent A	Parent B
<b>1(a).</b>	<del>Low Income Deviation Amount</del> <u>Proposed Low-Income Amount of Child Support from Low-Income Table</u>	\$445			
<b>1(b).</b>	<u>Difference between Presumptive Amount of Child Support (Line 9) and Proposed Low-income Amount of Child Support from Low-Income Table</u>	\$70			
<b>1(c).</b>	Low Income Deviation Amount Used	-\$70			
<b>Calculations of Extraordinary Educational, Medical and Special Expenses</b>					
12(a).	Extraordinary Educational Expenses Total amounts display under the labeled columns				
<i>Rest of Schedule E is the Same</i>					

**Exhibit 3: Example of Statutory Language Changes Needed to Apply Option A.2**

**(b) Process of calculating child support.**

Pursuant to this Code section, the determination of monthly child support shall be calculated as follows:

- (1) Determine the monthly gross income of both...;
- (2) Adjust each parent's monthly gross income by deducting...;
- (3) Add each parent's adjusted income together;
- (4) Locate the basic child support obligation by referring to the child support obligation table. Using the figure.... The basic child support obligation amount stated in subsection (o) of this Code section shall be rebuttably presumed to be the appropriate amount of child support to be provided by the custodial parent and the noncustodial parent prior to consideration of health insurance, work related child care costs, and deviations;
- (5) Calculate the pro rata share of the basic child support obligation...;
- (6) Find the adjusted child support obligation amount by adding the additional expenses...;
- (7) Determine the amount of child support ... by assigning or deducting credit for actual payments...;
- (8) In accordance with subsection (i) of this Code section, deviations subtracted from or added to the presumptive amount of child support shall be applied, if applicable, and if supported by the required findings of fact and application of the best interest of the child standard. The proposed deviations shall be entered on the Child Support Schedule E — Deviations. In the court's or the jury's discretion, deviations may include, but shall not be limited to, the following...

**2) Specific deviations.**

(B) Low income.

- (i) If the noncustodial parent's adjusted gross income is below \$1,500 per month or the noncustodial parent can provide evidence sufficient to demonstrate no earning capacity or that his or her pro rata share of the presumptive amount of child support would create an extreme economic hardship for such parent, the court or the jury may consider a low-income deviation.
- (ii) A noncustodial parent whose sole source of income is supplemental security income received under Title XVI of the federal Social Security Act shall be considered to have no earning capacity.

(iii) The court or the jury shall examine all attributable and excluded sources of income, assets, and benefits available to the noncustodial parent and may consider the noncustodial parent's basic subsistence needs and all of his or her reasonable expenses, ensuring that such expenses are actually paid by the noncustodial parent and are clearly justified expenses.

(iv) In considering a request for a low-income deviation, the court or the jury shall then weigh the income and all attributable and excluded sources of income, assets, and benefits and all reasonable expenses of each parent, the relative hardship that a reduction in the amount of child support paid to the custodial parent would have on the custodial parent's household, the needs of each parent, the needs of the child for whom child support is being determined, and the ability of the noncustodial parent to pay child support.

(v) Following a review of the noncustodial parent's gross income and expenses, and taking into account each parent's basic child support obligation adjusted by health insurance and work related child care costs and the relative hardships on the parents and the child, the court or the jury, upon request by either party or upon the court's initiative, may consider a downward deviation to attain an appropriate award of child support which is consistent with the best interest of the child.

(vi) the court or jury may use the low-income table if the noncustodial parent's adjusted gross income is below \$1,500 per month and the low-income table yields less than the presumptive amount of child support from (b)(7).

<u>Noncustodial Parent's Gross Adjusted Income</u>	<u>One Child</u>	<u>Two Children</u>	<u>Three Children</u>	<u>Four Children</u>	<u>Five Children</u>	<u>Six Children</u>
<u>Below \$800</u>	<u>20% of income</u>	<u>24% of income</u>	<u>25% of income</u>	<u>26% of income</u>	<u>27% of income</u>	<u>28% of income</u>
<u>\$800</u>	<u>\$160</u>	<u>\$192</u>	<u>\$200</u>	<u>\$208</u>	<u>\$216</u>	<u>\$224</u>
<u>\$850</u>	<u>\$173</u>	<u>\$213</u>	<u>\$226</u>	<u>\$238</u>	<u>\$250</u>	<u>\$262</u>
<u>\$900</u>	<u>\$186</u>	<u>\$234</u>	<u>\$252</u>	<u>\$268</u>	<u>\$284</u>	<u>\$300</u>
<u>\$950</u>	<u>\$199</u>	<u>\$255</u>	<u>\$278</u>	<u>\$298</u>	<u>\$318</u>	<u>\$338</u>
<u>\$1,000</u>	<u>\$212</u>	<u>\$276</u>	<u>\$304</u>	<u>\$329</u>	<u>\$352</u>	<u>\$375</u>
<u>\$1,050</u>	<u>\$224</u>	<u>\$297</u>	<u>\$330</u>	<u>\$359</u>	<u>\$386</u>	<u>\$413</u>
<u>\$1,100</u>	<u>\$237</u>	<u>\$318</u>	<u>\$356</u>	<u>\$389</u>	<u>\$420</u>	<u>\$451</u>
<u>\$1,150</u>	<u>\$250</u>	<u>\$339</u>	<u>\$382</u>	<u>\$419</u>	<u>\$454</u>	<u>\$489</u>
<u>\$1,200</u>	<u>\$263</u>	<u>\$360</u>	<u>\$408</u>	<u>\$449</u>	<u>\$488</u>	<u>\$527</u>
<u>\$1,250</u>	<u>\$276</u>	<u>\$381</u>	<u>\$435</u>	<u>\$479</u>	<u>\$522</u>	<u>\$565</u>
<u>\$1,300</u>	<u>\$289</u>	<u>\$402</u>	<u>\$461</u>	<u>\$509</u>	<u>\$557</u>	<u>\$602</u>
<u>\$1,350</u>	<u>\$302</u>	<u>\$423</u>	<u>\$487</u>	<u>\$539</u>	<u>\$591</u>	<u>\$640</u>
<u>\$1,400</u>	<u>\$315</u>	<u>\$445</u>	<u>\$513</u>	<u>\$570</u>	<u>\$625</u>	<u>\$678</u>
<u>\$1,450</u>	<u>\$328</u>	<u>\$466</u>	<u>\$539</u>	<u>\$600</u>	<u>\$659</u>	<u>\$716</u>
<u>\$1,500</u>	<u>\$340</u>	<u>\$487</u>	<u>\$565</u>	<u>\$630</u>	<u>\$693</u>	<u>\$754</u>

(vi) For the purpose of calculating a low-income deviation when the noncustodial parent's gross adjusted income is less than \$800 per month, the noncustodial parent's minimum child support for one child shall be not less than ~~\$100.00 per month~~ 20% of the noncustodial parent's gross adjusted gross income, and such amount shall be increased to 24% of the noncustodial parent's gross adjusted gross income for two children... ~~by at least \$50.00 for each additional child for the same case for which child support is being ordered.~~

(vii) A low-income deviation granted pursuant to this subparagraph shall apply only to the current child support amount and shall not prohibit an additional amount being ordered to reduce a noncustodial parent's arrears.

(viii) If a low-income deviation is granted pursuant to this subparagraph, such deviation shall not prohibit the court or the jury from granting an increase or decrease to the presumptive amount of child support by the use of any other specific or nonspecific deviation

**Option A.2**

*Exhibit 4: Option A.2: Integrating It into Low-Income Deviation Provision, Low-Income Adjustment Applies **before** Add-Ons*

<b>Number of Children: 2 children and \$100 child care paid by Parent A</b>		<b>Parent A</b>	<b>Parent B</b>	<b>Total</b>
1.	Monthly Gross Income	\$1,400	\$1,000	\$2,400
2.	Monthly Adjusted Income	\$1,400	\$1,000	\$2,400
3.	Pro Rata Shares of Combined Income	58%	42%	100%
4.	Basic Child Support Obligation (from Table)			\$788
5.	Pro rata shares of Basic Child Support Obligation	<b>\$457</b>	\$331	
6.	Adjustment for Work Related Child Care and Health Insurance Expenses	\$ 58	\$ 42	
7.	Adjusted Child Support Obligation	\$515	\$373	
8.	Adjustment for Additional Expenses Paid		\$100	
9.	Presumptive Amount of Child Support	<b>\$515</b>	\$273	
<b>Deviations from Presumptive Child Support Amount</b>				
10.	Deviations from Presumptive Child Support Amount	<b>-\$12</b>		
11.	Subtotal	\$503		
12.	Social Security Payments to Children			
13.	Final Monthly Child Support Amount (rounded to whole number)	\$503		

**Child Support Schedule E  
Deviations and Special Circumstances**

**Schedule E- All amounts/data that display on Schedule E were entered using the Online Support Calculator and...**

**Low Income Deviation**

The court or jury has discretion to allow or not allow the noncustodial parent to receive a Low Income Deviation that will reduce the Presumptive Amount of Child Support.

If Low Income Deviation does not apply in this case, fields in this section will be blank or equal to zero.

Note: Low Income Deviation amount displays as a negative number and included as a subtraction with all other deviations. By use of this deviation, the court or jury is not prohibited from granting an increase or decrease to the presumptive amount of child support by use of other deviations.

**Court or jury Allowable Deviations  
Only amounts entered by the Court  
or jury display here.**

		<b>Parent A</b>	<b>Parent B</b>	<b>Parent A</b>	<b>Parent B</b>
<b>1(a).</b>	<del>Low Income Deviation Amount</del> <u>Proposed Low-Income Amount of Child Support from Low-Income Table</u>	\$445			
<b>1(b).</b>	<u>Difference between Noncustodial Parent's Prorata Share of Basic Child Support Obligation (Line 5) and Proposed Low-income Amount of Child Support from Low-Income Table</u>	\$12			
<b>1(c).</b>	Low Income Deviation Amount Used	-\$12			

*Exhibit 5: Statutory Changes for Option A.2: Same as A.1 except use term "prorated share..."*

(vi) the court or jury may use the low-income table if the noncustodial parent's adjusted gross income is below \$1,500 per month and the low-income table yields less than the noncustodial parent's prorate share of basic child support obligation from (b)(5).

## Option B

Number of Children: 2 children and \$100 child care paid by Parent A		Parent A	Parent B	Total	
1.	Monthly Gross Income	\$1,400	\$1,000	\$2,400	
2.	Monthly Adjusted Income	\$1,400	\$1,000	\$2,400	
3.	Pro Rata Shares of Combined Income	58%	42%	100%	
4.	Basic Child Support Obligation (from Table)			\$788	
5.	Pro rata shares of Basic Child Support Obligation	\$457	\$331		
	A. If noncustodial parent's adjusted income is below \$1,500 per month, provide the amount from the low-income table	\$445			
	B. Use the lower of the noncustodial parent's pro rata share of the basic obligation and the low-income table (Line B)	\$445			
6.	Adjustment for Work Related Child Care and Health Insurance Expenses	\$ 58	\$ 42		
7.	Adjusted Child Support Obligation	\$503	\$373		
8.	Adjustment for Additional Expenses Paid		\$100		
9.	Presumptive Amount of Child Support	\$503	\$273		
10.	Deviations from Presumptive Child Support Amount				
11.	Subtotal				
12.	Social Security Payments to Children				
13.	Final Monthly Child Support Amount (rounded to whole number)				
<b>Child Support Schedule E Deviations and Special Circumstances</b>					
<b>Schedule E- All amounts/data that display on Schedule E were entered using the Online Support Calculator and...</b>					
<b><del>Low Income</del> Economic Hardship Deviation</b>					
The court or jury has discretion to allow or not allow <del>the noncustodial</del> a parent to receive a <del>Low Income</del> Economic Hardship Deviation that will reduce <u>or increase</u> the Presumptive Amount of Child Support.					
If <del>Low Income</del> Economic Hardship Deviation does not apply in this case, fields in this section will be blank or equal to zero.					
Note: <del>Low Income</del> Economic Hardship Deviation amount displays as a <u>positive or</u> negative number and <del>included as a subtraction with all other deviations</del> . By use of this deviation, the court or jury is not prohibited from granting an increase or decrease to the presumptive amount of child support by use of other deviations.				<b>Court or jury Allowable Deviations Only amounts entered by the Court or jury display here.</b>	
		<b>Parent A</b>	<b>Parent B</b>	<b>Parent A</b>	<b>Parent B</b>
<b>1(a).</b>	Proposed <del>Low Income</del> Hardship Deviation Amount				
<b>1(b).</b>	<del>Low Income</del> Hardship Deviation Amount Used				
<b>Calculations of Extraordinary Educational, Medical and Special Expenses</b>					
12(a).	Extraordinary Educational Expenses Total amounts display under the labeled columns				
<i>Rest of Schedule E is the Same</i>					



### Exhibit 6: Statutory Changes for Option B.

(b) Process of calculating child support.

Pursuant to this Code section, the determination of monthly child support shall be calculated as follows:

- (1) Determine the monthly gross income of both the custodial parent and the noncustodial parent. Gross income may include imputed income, if applicable. The determination of monthly gross income shall be entered on the Child Support Schedule A — Gross Income;
- (2) Adjust each parent's monthly gross income by deducting the following from the parents' monthly gross income and entering it on the Child Support Schedule B — Adjusted Income if any of the following apply:
  - (A) One-half of the amount of self-employment taxes;
  - (B) Preexisting orders; and
  - (C) Theoretical child support order for qualified children, if allowed by the court;
- (3) Add each parent's adjusted income together;
- (4) Locate the basic child support obligation by referring to the child support obligation table. Using the figure closest to the amount of the combined adjusted income, locate the amount of the basic child support obligation. If the combined adjusted income falls between the amounts shown in the table, then the basic child support obligation shall be based on the income bracket most closely matched to the combined adjusted income. The basic child support obligation amount stated in subsection (o) of this Code section shall be rebuttably presumed to be the appropriate amount of child support to be provided by the custodial parent and the noncustodial parent prior to consideration of health insurance, work related child care costs, and deviations;
- (5) Calculate the pro rata share of the basic child support obligation for the custodial parent and the noncustodial parent by dividing the combined adjusted income into each parent's adjusted income to arrive at each parent's pro rata percentage of the basic child support obligation; **If the noncustodial parent's adjusted gross income is below \$1,500, use the amount from the low-income table below instead of the noncustodial parent's pro rata share of the basic child support if the amount from the low-income table is less than the noncustodial parent's pro rated share.**

<u>Noncustodial Parent's Gross Adjusted Income</u>	<u>One Child</u>	<u>Two Children</u>	<u>Three Children</u>	<u>Four Children</u>	<u>Five Children</u>	<u>Six Children</u>
<u>Below \$800</u>	<u>20% of income</u>	<u>24% of income</u>	<u>25% of income</u>	<u>26% of income</u>	<u>27% of income</u>	<u>28% of income</u>
<u>\$800</u>	<u>\$160</u>	<u>\$192</u>	<u>\$200</u>	<u>\$208</u>	<u>\$216</u>	<u>\$224</u>
<u>\$850</u>	<u>\$173</u>	<u>\$213</u>	<u>\$226</u>	<u>\$238</u>	<u>\$250</u>	<u>\$262</u>
<u>\$900</u>	<u>\$186</u>	<u>\$234</u>	<u>\$252</u>	<u>\$268</u>	<u>\$284</u>	<u>\$300</u>
<u>\$950</u>	<u>\$199</u>	<u>\$255</u>	<u>\$278</u>	<u>\$298</u>	<u>\$318</u>	<u>\$338</u>
<u>\$1,000</u>	<u>\$212</u>	<u>\$276</u>	<u>\$304</u>	<u>\$329</u>	<u>\$352</u>	<u>\$375</u>
<u>\$1,050</u>	<u>\$224</u>	<u>\$297</u>	<u>\$330</u>	<u>\$359</u>	<u>\$386</u>	<u>\$413</u>
<u>\$1,100</u>	<u>\$237</u>	<u>\$318</u>	<u>\$356</u>	<u>\$389</u>	<u>\$420</u>	<u>\$451</u>
<u>\$1,150</u>	<u>\$250</u>	<u>\$339</u>	<u>\$382</u>	<u>\$419</u>	<u>\$454</u>	<u>\$489</u>
<u>\$1,200</u>	<u>\$263</u>	<u>\$360</u>	<u>\$408</u>	<u>\$449</u>	<u>\$488</u>	<u>\$527</u>
<u>\$1,250</u>	<u>\$276</u>	<u>\$381</u>	<u>\$435</u>	<u>\$479</u>	<u>\$522</u>	<u>\$565</u>
<u>\$1,300</u>	<u>\$289</u>	<u>\$402</u>	<u>\$461</u>	<u>\$509</u>	<u>\$557</u>	<u>\$602</u>
<u>\$1,350</u>	<u>\$302</u>	<u>\$423</u>	<u>\$487</u>	<u>\$539</u>	<u>\$591</u>	<u>\$640</u>
<u>\$1,400</u>	<u>\$315</u>	<u>\$445</u>	<u>\$513</u>	<u>\$570</u>	<u>\$625</u>	<u>\$678</u>
<u>\$1,450</u>	<u>\$328</u>	<u>\$466</u>	<u>\$539</u>	<u>\$600</u>	<u>\$659</u>	<u>\$716</u>
<u>\$1,500</u>	<u>\$340</u>	<u>\$487</u>	<u>\$565</u>	<u>\$630</u>	<u>\$693</u>	<u>\$754</u>

- (6) Find the adjusted child support obligation amount by adding the additional expenses of the costs of health insurance and work related child care costs, prorating such expenses in accordance with each parent's pro rata share of the obligation and adding such expenses to the pro rata share of the basic child support obligation. The monthly cost of health insurance premiums and work related child care costs shall be entered on the Child Support Schedule D — Additional Expenses. The pro rata share of the monthly basic child support obligation and the pro rata share of the combined additional expenses shall be added together to create the monthly adjusted child support obligation;
- (7) Determine the amount of child support for the custodial parent and the noncustodial parent resulting in a monthly sum certain payment due to the custodial parent by assigning or deducting credit for actual payments for health insurance and work related child care costs from the basic child support obligation;
- (8) In accordance with subsection (i) of this Code section, deviations subtracted from or added to the presumptive amount of child support shall be applied, if applicable, and if supported by the required findings of fact and application of the best interest of the child standard. The proposed deviations shall be entered on the Child Support Schedule E — Deviations. In the court's or the jury's discretion, deviations may include, but shall not be limited to, the following:
  - (A) High income;
  - (B) ~~Low income~~ **Economic Hardship**;

- (C) Other health related insurance;
  - (D) Life insurance;
  - (E) Child and dependent care tax credit;
  - (F) Travel expenses;
  - (G) Alimony;
  - (H) Mortgage;
  - (I) Permanency plan or foster care plan;
  - (J) Extraordinary expenses;
  - (K) Parenting time; and
  - (L) Nonspecific deviations;
- (9) Any benefits which the child receives under Title II of the federal Social Security Act shall be applied against the final child support amount. The final child support amount for each parent shall be entered on the child support worksheet, together with the information from each of the utilized schedules;
- (10) The parents shall allocate the uninsured health care expenses which shall be based on the pro rata responsibility of the parents or as otherwise ordered by the court. Each parent's pro rata responsibility for uninsured health care expenses shall be entered on the child support worksheet;
- (11) In a split parenting case, there shall be a separate calculation and final order for each parent; and
- (12) When there is more than one child for whom support is being determined, the court shall establish the amount of support and the duration of such support in accordance with subsection (e) of this Code section. When, within two years of a final order being entered, there is a likelihood that a child will become ineligible to receive support, the court may allow for the use of separate worksheets. Separate worksheets shall show the final child support amount to be paid for all such children and the adjusted amount of support to be paid as each child becomes ineligible to receive support during such two-year period. Such worksheets shall be attached to the final order. Such order shall contain findings as required by law. A final order entered pursuant to this paragraph shall not preclude a petition for modification.

**(2) Specific deviations.**

(B) **Economic Hardship** ~~Low income.~~

- (i) If the noncustodial parent ~~or custodial parent~~ can provide evidence sufficient to demonstrate ~~no earning capacity~~ or that his or her pro rata share of the presumptive amount of child support or ~~application of the low-income table~~ would create an extreme economic hardship for such parent or ~~the child(ren) for whom support is being determined~~, the court or the jury may consider a ~~low-income~~ **economic hardship** deviation.
- (ii) A ~~noncustodial~~ parent whose sole source of income is supplemental security income received under Title XVI of the federal Social Security Act shall be considered to have no earning capacity.
- (iii) The court or the jury shall examine all attributable and excluded sources of income, assets, and benefits available to the ~~noncustodial~~ parent and may consider the ~~noncustodial~~ parent's basic subsistence needs and all of his or her reasonable expenses, ensuring that such expenses are actually paid by the ~~noncustodial~~ parent and are clearly justified expenses.
- (iv) In considering a request for a ~~low-income~~ **economic hardship** deviation, the court or the jury shall then weigh the income and all attributable and excluded sources of income, assets, and benefits and all reasonable expenses of each parent, the relative hardship that a reduction in the amount of child support paid ~~or application of the low-income table~~ to the custodial parent would have on the custodial parent's household, the needs of each parent, the needs of the child for whom child support is being determined, and the ability of the noncustodial parent to pay child support.
- (v) Following a review of ~~the noncustodial~~ **each** parent's gross income and expenses, and taking into account each parent's basic child support obligation adjusted by health insurance and work related child care costs and the relative hardships on the parents and the child, the court or the jury, upon request by either party or upon the court's initiative, may consider a downward ~~or upward~~ deviation to attain an appropriate award of child support which is consistent with the best interest of the child.
- (vi) For the purpose of calculating a ~~low-income~~ **economic hardship** deviation, the noncustodial parent's minimum child support for one child shall be not less than \$100.00 per month, and such amount shall be increased by at least \$50.00 for each additional child for the same case for which child support is being ordered.
- (vii) A low-income deviation granted pursuant to this subparagraph shall apply only to the current child support amount and shall not prohibit an additional amount being ordered to reduce a noncustodial parent's arrears.
- (viii) If a low-income deviation is granted pursuant to this subparagraph, such deviation shall not prohibit the court or the jury from granting an increase or decrease to the presumptive amount of child support by the use of any other specific or nonspecific deviation.

*Exhibit 7: Unedited Statutory Provisions Relevant to Low-Income Adjustment*

## (b) Process of calculating child support.

Pursuant to this Code section, the determination of monthly child support shall be calculated as follows:

- (1) Determine the monthly gross income of both the custodial parent and the noncustodial parent. Gross income may include imputed income, if applicable. The determination of monthly gross income shall be entered on the Child Support Schedule A — Gross Income;
- (2) Adjust each parent's monthly gross income by deducting the following from the parents' monthly gross income and entering it on the Child Support Schedule B — Adjusted Income if any of the following apply:
  - (A) One-half of the amount of self-employment taxes;
  - (B) Preexisting orders; and
  - (C) Theoretical child support order for qualified children, if allowed by the court;
- (3) Add each parent's adjusted income together;
- (4) Locate the basic child support obligation by referring to the child support obligation table. Using the figure closest to the amount of the combined adjusted income, locate the amount of the basic child support obligation. If the combined adjusted income falls between the amounts shown in the table, then the basic child support obligation shall be based on the income bracket most closely matched to the combined adjusted income. The basic child support obligation amount stated in subsection (o) of this Code section shall be rebuttably presumed to be the appropriate amount of child support to be provided by the custodial parent and the noncustodial parent prior to consideration of health insurance, work related child care costs, and deviations;
- (5) Calculate the pro rata share of the basic child support obligation for the custodial parent and the noncustodial parent by dividing the combined adjusted income into each parent's adjusted income to arrive at each parent's pro rata percentage of the basic child support obligation;
- (6) Find the adjusted child support obligation amount by adding the additional expenses of the costs of health insurance and work related child care costs, prorating such expenses in accordance with each parent's pro rata share of the obligation and adding such expenses to the pro rata share of the basic child support obligation. The monthly cost of health insurance premiums and work related child care costs shall be entered on the Child Support Schedule D — Additional Expenses. The pro rata share of the monthly basic child support obligation and the pro rata share of the combined additional expenses shall be added together to create the monthly adjusted child support obligation;
- (7) Determine the amount of child support for the custodial parent and the noncustodial parent resulting in a monthly sum certain payment due to the custodial parent by assigning or deducting credit for actual payments for health insurance and work related child care costs from the basic child support obligation;
- (8) In accordance with subsection (i) of this Code section, deviations subtracted from or added to the presumptive amount of child support shall be applied, if applicable, and if supported by the required findings of fact and application of the best interest of the child standard. The proposed deviations shall be entered on the Child Support Schedule E — Deviations. In the court's or the jury's discretion, deviations may include, but shall not be limited to, the following:
  - (A) High income;
  - (B) Low income;
  - (C) Other health related insurance;
  - (D) Life insurance;
  - (E) Child and dependent care tax credit;
  - (F) Travel expenses;
  - (G) Alimony;
  - (H) Mortgage;
  - (I) Permanency plan or foster care plan;
  - (J) Extraordinary expenses;
  - (K) Parenting time; and
  - (L) Nonspecific deviations;
- (9) Any benefits which the child receives under Title II of the federal Social Security Act shall be applied against the final child support amount. The final child support amount for each parent shall be entered on the child support worksheet, together with the information from each of the utilized schedules;
- (10) The parents shall allocate the uninsured health care expenses which shall be based on the pro rata responsibility of the parents or as otherwise ordered by the court. Each parent's pro rata responsibility for uninsured health care expenses shall be entered on the child support worksheet;
- (11) In a split parenting case, there shall be a separate calculation and final order for each parent; and
- (12) When there is more than one child for whom support is being determined, the court shall establish the amount of support and the duration of such support in accordance with subsection (e) of this Code section. When, within two years of a final order being entered, there is a likelihood that a child will become ineligible to receive support, the court may allow for the use of separate worksheets. Separate worksheets shall show the final child support amount to be paid for all such children and the adjusted amount of support to be paid as each child becomes ineligible to receive support during such two-year period. Such worksheets shall be attached to the final

order. Such order shall contain findings as required by law. A final order entered pursuant to this paragraph shall not preclude a petition for modification.

**(2) Specific deviations.**

(B) Low income.

(i) If the noncustodial parent can provide evidence sufficient to demonstrate no earning capacity or that his or her pro rata share of the presumptive amount of child support would create an extreme economic hardship for such parent, the court or the jury may consider a low-income deviation.

(ii) A noncustodial parent whose sole source of income is supplemental security income received under Title XVI of the federal Social Security Act shall be considered to have no earning capacity.

(iii) The court or the jury shall examine all attributable and excluded sources of income, assets, and benefits available to the noncustodial parent and may consider the noncustodial parent's basic subsistence needs and all of his or her reasonable expenses, ensuring that such expenses are actually paid by the noncustodial parent and are clearly justified expenses.

(iv) In considering a request for a low-income deviation, the court or the jury shall then weigh the income and all attributable and excluded sources of income, assets, and benefits and all reasonable expenses of each parent, the relative hardship that a reduction in the amount of child support paid to the custodial parent would have on the custodial parent's household, the needs of each parent, the needs of the child for whom child support is being determined, and the ability of the noncustodial parent to pay child support.

(v) Following a review of the noncustodial parent's gross income and expenses, and taking into account each parent's basic child support obligation adjusted by health insurance and work related child care costs and the relative hardships on the parents and the child, the court or the jury, upon request by either party or upon the court's initiative, may consider a downward deviation to attain an appropriate award of child support which is consistent with the best interest of the child.

(vi) For the purpose of calculating a low-income deviation, the noncustodial parent's minimum child support for one child shall be not less than \$100.00 per month, and such amount shall be increased by at least \$50.00 for each additional child for the same case for which child support is being ordered.

(vii) A low-income deviation granted pursuant to this subparagraph shall apply only to the current child support amount and shall not prohibit an additional amount being ordered to reduce a noncustodial parent's arrears.

(viii) If a low-income deviation is granted pursuant to this subparagraph, such deviation shall not prohibit the court or the jury from granting an increase or decrease to the presumptive amount of child support by the use of any other specific or nonspecific deviation.