

KANSAS
CHILD SUPPORT GUIDELINES
Pursuant to Kansas Supreme Court
Administrative Order No. 287

Effective ~~September 1, 2016~~ January 1, 2020

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KANSAS CHILD SUPPORT GUIDELINES

Pursuant to Kansas Supreme Court Administrative Order Effective January 1, 2020.

I. USE OF THE GUIDELINES

The Kansas Child Support Guidelines are the basis for establishing and reviewing child support orders in Kansas, including cases settled by agreement of the parties. Judges and hearing officers must follow the guidelines and the court shall consider all relevant evidence presented in setting an amount of child support.

The Net Parental Child Support Obligation is calculated by completing a Child Support Worksheet (Appendix I).

The calculation of the respective parental child support obligations on Line D.13 of the worksheet is a rebuttable presumption of a reasonable child support order. If a party alleges that the Line D.13 support amount is unjust or inappropriate in a particular case, the party seeking the adjustment has the burden of proof to show that an adjustment should apply. If the court finds from relevant evidence that it is in the best interest of the child to make an adjustment, the court shall consider Section E of the Child Support Worksheet. ~~The completion of Section E of the worksheet shall constitute the written findings for deviating from the rebuttable presumption.~~

II. DEFINITIONS AND EXPLANATION

II.A. Child Support

The purpose of child support is to pay for and provide for the needs of the child whether the child is lives with a parent or a third party. The needs of the child include direct and indirect expenses related to the day-to-day care and well-being of the child.

II.A.1 Direct Expenses

Direct expenses for a child shall include those fixed expenses paid directly to a third party, such as a school, church, recreational club, or sports club to allow participation in an activity or event, or to attend school. Direct expenses also include all necessary supplies and equipment purchased to support such activity.

Direct expenses shall include:

- All school and school-related expenses including school lunches.
- Extracurricular activities.
- Clothing.

II.A.2 Indirect Expenses

Indirect expenses are those expenses that benefit the child but are not paid directly for their personal needs. These include food (excluding school lunches), transportation, housing, or utilities. The indirect expenses are usually borne by the respective parents within their own household and are not shared.

II.B. Child Support Worksheet

The worksheet should contain the actual calculation of the child support based on child support income, work-related child care costs, health, dental, orthodontic, and optometric insurance premiums, and any child support adjustments. (See Section IV, Specific Instructions for the Worksheet and a completed sample worksheet on the Kansas Judicial Branch website.). In divided residency situations or if the child lives with a third party, separate child support worksheets may have to be prepared for each parent.

II.C. Child Support Schedules

The child support schedules (Appendix II) are adopted by the Kansas Supreme Court based on the recommendation of the Kansas Child Support Guidelines Advisory Committee.¹ The schedules are based upon national data regarding average family expenditures for children, which vary depending upon three major factors: the parents' combined income, the number of children in the family, and the ages of the children.² The schedules are derived from an economic model initially developed in 1987 by Dr. William Terrell.³ In the fall of 1989, Dr. Ann Coulson updated the schedules,⁴ which were then modified downward at lower income levels in 1990 at the Court's request, and adjusted for current economic data in 1993.⁵ Dr. William Terrell reviewed various studies and foundation data in 1998 and 2002. These reviews led to updated schedule proposals; however, no changes were made in 1998. His more recent statistical analyses and attendant schedule changes provide the bases for the committee's recommendations that were adopted by the Court in 2003.⁶ Dr. Jodi Pelkowski worked with Dr. Terrell during the review period which led to the adoption of Kansas Supreme Court Administrative Order No. 180 effective January 1, 2004, and took over Dr. Terrell's work during 2005.⁷ Her analyses of economic data in spending on children served as the basis for the committee recommendations in 2007, 2011, 2015, and 2018.

The schedules take into consideration that income deductions for social security, federal retirement, and federal and state income taxes, as well as property taxes on

owner-occupied housing, are not available to the family for spending.⁸ Thus, although the schedules use combined gross monthly income as an index that identifies values in the child support schedules, the entries in the schedules used to calculate the actual child support obligation are based upon either consumption spending⁹ or after-tax income, whichever is lower. The schedules also include a built-in reduction from average expenditures per child (the dissolution burden), because of the financial impact on the family of maintaining two households instead of one.¹⁰

II.D. Domestic Gross Income - Wage Earner

The domestic gross income for the wage earner is income from all sources, including that which is regularly or periodically received, excluding public assistance and child support received for other children in the residency of either parent. For purposes of these guidelines, the term “public assistance” means all income, whether in cash or in-kind, which is received from public sources and for which the recipient is eligible on the basis of financial need. It includes, but is not limited to, Supplemental Security Income (SSI), Earned Income Credit (EIC), food stamps, Temporary Assistance for Needy Families (TANF), General Assistance (GA), Medicaid, Low Income Energy Assistance Program (LIEAP), Section 8, and other forms of public housing assistance.

VA Disability payments, Social Security Disability Insurance (SSDI) payments, Social Security Retirement payments, and any employer provided or private disability insurance payments shall be considered income for child support purposes.¹¹

It may be necessary for the court to consider historical information and the seasonal nature of employment. For example, if overtime is regularly earned by one of the parties, then a historical average of one year should be considered.

In instances where one or both of the parties is employed by a branch of the armed forces or is called to active duty by a branch of the armed forces, then the court shall include the basic pay of the party plus Basic Allowance for Housing (BAH) and Basic Allowance for Subsistence (BAS). The court may consider cost of living differences in determining the domestic gross income. Depending upon the facts of the case, the court may consider all military pay including any allowances, special pay, and other forms of compensation and benefits.

Frequently, a wage earner’s income is adjusted for a salary reduction arrangement for qualified benefits offered under a cafeteria plan. In such cases, the use of gross wages (total income before any salary reduction amounts) results in the

simplest and fairest application of the guidelines. Therefore, the gross income of the wage earner, regardless of whether it is taxable or nontaxable, is to be used to compute child support payments.

II.E. Income Computation - Self-Employed

II.E.1. Self-Employment Gross Income

Self-employment gross income is income from self-employment and all other income including that which is regularly and periodically received from any source excluding public assistance and child support received for other children in the residency of either parent.

II.E.2. Reasonable Business Expenses

In cases of self-employed persons, reasonable business expenses are those actual expenditures reasonably necessary for the production of income. Depreciation shall be included only if it is shown that it is reasonably necessary for the production of income. Reasonable business expenses shall include the additional self-employment tax paid over and above the FICA rate. The qualified business income (QBI) deduction shall not be considered a reasonable business expense for child support purposes.

II.E.3. Domestic Gross Income - Self-Employed

Domestic gross income for self-employed persons is self-employment gross income less reasonable business expenses.

II.F. ~~Imputed Income~~ Ability to Earn Income

II.F.1. Imputed Income. Income may be imputed to either parent in appropriate circumstances. If the Court, within its discretion, decides to impute income in a particular case, the Court must take into consideration the specific circumstances of the non-custodial parent and the custodial parent, to the extent known ~~including such factors.~~ Such factors include:

- the non-custodial and the custodial parent's assets,
- residence,
- employment and earnings history,
- job skills,
- educational attainment,
- literacy,
- age,

- health,
- criminal record and other employment barriers,
- and record of seeking work, as well as the local job market, the availability of employers willing to hire the parent,
- prevailing earnings level in the local community, and
- other relevant background factors in the case.

The Court must make written findings in support of imputing income. Income may be imputed to either parent in appropriate circumstances, including the following:

II.F.1.a. ~~Absent substantial justification, it should be assumed that~~ After considering the factors listed in Section II.F.1, the Court may find that a parent is able to earn at least the federal minimum wage and to work 40 hours per week. ~~Incarceration does not constitute substantial justification.~~

II.F.1.b. When a parent is deliberately unemployed, although capable of working, employment potential and probable earnings may be based on the parent's recent work history, occupational skills, and the prevailing job opportunities in the community.

II.F.1.c. If a parent is terminated from employment for misconduct, rather than laid off, their previous wage may be imputed, but shall not be less than federal minimum wage.

II.F.1.d. When a parent receives significant in-kind payment or reimbursement that reduces personal living expenses as a result of employment, such as a company car, free housing, or reimbursed meals, the value of such in-kind payment or reimbursement should be added to gross income.

II.F.1.e. When there is evidence that a parent is deliberately underemployed ~~for the purpose of avoiding child support,~~ the court may evaluate the circumstances to determine whether actual or potential earnings should be used.

II.F.1.f. ~~Incarceration considered~~ by itself may not be treated as voluntary unemployment for purposes of establishing or modifying a new an order of support, preventing someone from filing a motion to modify a child support order, or denying a motion to modify. However, circumstances surrounding the

incarceration of the obligor payor may be considered with all other factors and circumstances related to the incarcerated obligor payor's ability to pay support and any other equitable considerations relevant to the specific circumstances of the case.

II.F.2. Income may be imputed to the parent having primary residency in appropriate circumstances, but should not result in a higher support obligation for the other parent.

II.G. Child Support Income

Child support income is the domestic gross income after adjustments for child support paid in other cases and for maintenance paid or received in the present case or other cases. (See Section IV, Specific Instructions for the Worksheet, subsection IV.D.1 and the Kansas Judicial Branch website for a sample worksheet.)

II.H. Child Support Adjustments

Child support adjustments are considerations of additions or subtractions from the net parental child support obligation to be made if in the best interests of the child. (See section IV.E, Specific Instructions for the Worksheet)

II.I. Effect of Social Security Disability Insurance (SSDI) Benefits or Retirement Benefits.

a. Current Support Obligation

1. Obligee: Dependent/auxiliary benefits received for a child based upon the disability of the obligee payee are not a credit toward the child support obligation of the obligor payor. The amount of the obligee's payee's benefit is included in the income for the purpose of calculating the child support obligation.
2. Obligor: Dependent/auxiliary benefits received by a obligee payee, as representative payee of the child, based upon the earnings or disability of the obligor payor shall be considered as a credit to satisfy the obligor's payor's child support obligation as follows:

i. The obligor's payor's benefits shall be included in the obligor's payor's Gross Domestic Income and the child's dependent/auxiliary benefit shall be applied as a credit to the obligor's payor's current

child support obligation. The credit shall be entered in Section F, line 6 on the child support worksheet.

ii. Any portion of the benefit that exceeds the child support obligation shall be considered a gratuity for the benefit of the child(ren).

3. In those situations in which both the obligee payee and obligor payor receives Social Security benefits and the child is eligible to receive dependent/auxiliary benefits, the judge will make findings as to how the dependent/auxiliary benefits will be applied to the child support obligation.

b. Arrearages

1. Credit for retroactive lump sum payment. If the payee, as a representative payee, received a lump sum payment of retroactive SSDI benefits, the amount shall be applied as a credit against ~~an~~ the existing child support arrearage that accumulated during the months covered by the lump-sum payment ~~if the obligee, as representative payee, received such payment as a result of the obligor's disability.~~ The obligee payee must notify the court and all parties within 30 days of receipt of the lump sum payment. The court may issue sanctions if notice is not provided (See Section V.B.2).

2. Any portion of the lump sum payments of retroactive SSDI dependent/auxillary benefits paid to children in excess of the child support obligation should not be credited against the child support arrearage and is a gift/gratuity to the children. ~~No credit should be allowed where any portion of lump sum payments of retroactive SSDI dependent/auxiliary benefits paid to children in excess of the child support obligation is not credited against the existing child support arrearage and is a gift/gratuity to the children. No credit toward future support should be granted.~~

III. GENERAL INSTRUCTIONS

III.A. Documentation

The party requesting a child support order or modification shall present to the court a completed worksheet, together with a completed Domestic Relations Affidavit (Appendix III) or Short-Form Domestic Relations Affidavit (Appendix IV). This information shall assist the court in confirming or adjusting the various

amounts entered on the worksheet. The information required shall be attached to the application for support or motion to modify support.

A worksheet approved by the court shall be filed in every case where an order of child support is entered.

III.B. Applications

III.B.1. Rounding

Calculations should be rounded to the nearest tenth for percentages.

Calculations should be rounded to the nearest dollar in all instances.

In using the child support schedules for income amounts not shown, income should be rounded to the nearest basic child support obligation amounts.

III.B.2. Age

In determining the age of a child, use the age on the child's nearest birthday.

III.B.3. Income Beyond the Child Support Schedule

If the combined child support income exceeds the highest amount shown on the schedules, the court should exercise its discretion by considering what amount of child support should be set in addition to the highest amount on the child support schedule. For the convenience of the parties, a formula is contained at the end of each child support schedule (Appendix II) to compute the amount that is not set forth on the schedules (see the Kansas Judicial Branch website for an example).

III.B.4. More than Six Children

If the parties share legal responsibility for more than six children, support should be based upon the established needs of the children and be greater than the amount of child support on the six child families' schedule.

III.B.5. Divided Residency Situations

Divided residency is when parents have two or more children and each parent has residency of one or more of the children.

For divided residency, if each parent has primary residency of one or more children, a worksheet should be prepared for each family unit using the child support schedule which corresponds with the total number of children of the parties living in each family unit. If the parties' children are covered by the same health insurance policy, the cost should be prorated based upon the number of children in each family unit. Upon completion of the two worksheets, the lower net parental child support obligation is subtracted from the higher amount. The difference is the amount of child support the party having the higher obligation will pay to the party with the lower obligation. (See the Kansas Judicial Branch website for an example)

III.B.6. Multiple-Family Application

The multiple-family application may be used to adjust the child support obligation of the parent not having primary residency when that parent has legal financial responsibility for the support of other children who reside with that parent. The multiple-family application may be used only by a parent not having primary residency when establishing an original order of child support or an increase in support is sought by the parent having primary residency. If using the multiple-family application will result in a gross child support obligation (Line D.3 in the Child Support Worksheet) below the poverty level as shown on the child support schedules, the use of the multiple-family application is discretionary.

For the multiple-family application, if the parent not having primary residency has children by another relationship who reside with him/her, use the child support schedule representing the total number of children the parent not having primary residency is legally obligated to support to determine the basic child support obligation. (See the Kansas Judicial Branch website for an example)

If the wife of the parent not having primary residency or the parent not having primary residency herself is pregnant at the time of the motion to increase child support, the court shall complete two child support worksheets, one with the multiple-family application including the unborn child, and one without the unborn child. The court shall then order that, until the birth of the child, the child support amount from the child support worksheet without a multiple-family application based on the new child will be utilized. Beginning with the first payment following the birth of the child, the child support amount from the child support worksheet including the new child shall be utilized.

In the instance of shared residency or divided residency, the multiple-family application is available to either party in defense of a requested child support increase.

III.B.7. Sharing Equal or Nearly Equal Time and Expenses

Use of this section is discretionary with the court. To qualify for shared residential custody treatment, the parties must share the children's time on an equal ~~or nearly equal~~ basis, not based on a non-primary residency extended parenting time basis (i.e. summer visitation, holidays, etc.) Second, the parties must be sharing the direct expenses of the child as defined in Section I and II.A.1.

Parents who share the children's time equally ~~or nearly equally~~ may be eligible for one of the following: the shared expense formula (see Section III.B.7.a.) or the equal parenting time formula (Section III.B.7.b). Parents who share their children's time equally ~~or nearly equally~~ but do not want or are not able to agree to share direct expenses should consider using the equal parenting time formula (Section III.B.7.b).

III.B.7.a. Shared Expense Formula

Sharing expenses and using the shared expense formula is an alternative method of paying expenses related to the children. Sharing expenses and using the shared expense formula requires parents to effectively communicate and cooperate regularly. Sharing expenses and using the formula should only be attempted by parents who:

- i. communicate well,
- ii. are highly cooperative co-parents,
- iii. have the ability and willingness to keep accurate records for the period of time necessary to raise their children,
- iv. will share the children's direct expenses in a timely manner,
- v. have similar values and tastes,
- vi. have considered the current and future needs of their children carefully, and
- vii. are willing and able to resolve minor problems without the intervention of others.

III.B.7.a.(1) Court Approval

No shared expense formula shall be ordered without the court having approved the following six requirements:

III.B.7.a.(1)(a) Equal Parenting Time

A court must have made a determination that equal parenting time is in the best interests of the minor children. The children's time with each parent must be regular and equal ~~or nearly equal~~ rather than equal based on a non-primary residency extended parenting time basis (i.e., summer visitation, holidays, etc.).

III.B.7.a.(1)(b) Agreed Detailed Plan

The parties have executed a detailed written agreement to share the direct expenses of the children on an equal ~~or nearly equal~~ basis. Direct expenses include, but are not limited to, clothing and education expenses, but do not include household food, transportation, housing, or utilities.

III.B.7.a.(1)(c) Unreimbursed Health Expenses

Unreimbursed health expenses should continue to be shared in proportion to the parties' income. See Section IV, Specific Instruction for the Worksheet, Subsection D.4.b and worksheet Line D.2.

III.B.7.a.(1)(d)

Direct expenses may be shared by dividing each expense or by offsetting expenses using an agreed expense sharing plan. See Appendix VI for a sample plan. ~~Samples of different expense sharing plans are shown in Appendix X of the Guidelines. These are shown for illustration purposes only.~~

III.B.7.a.(1)(e) Worksheet

The parties must present a child support worksheet using the shared expense or equal parenting time formula.

III.B.7.a.(1)(f) Alternative Dispute Provision

Neither party may unilaterally modify or terminate the agreed upon shared expense plan. The parties' shared expense agreement must include an alternative dispute process for any disagreements the parents may have concerning the children's expenses.

III.B.7.a.(2) Sanctions

Failure to share expenses pursuant to the expense sharing agreement or failure to abide by the time sharing agreement may result in termination of the use of the shared expense formula or other appropriate sanctions.

III.B.7.a(3) Shared Expense Calculation.

The support is calculated using one worksheet. The amount of the lower adjusted subtotal (Line F.6b) is subtracted from the higher adjusted subtotal (Line F.6b) and the difference is then multiplied by .50. The resulting amount is the child support the party having the higher obligation will pay to the party with the lower obligation. After calculating the enforcement fee, the fee is added to the child support obligation and this amount is entered on Line F.8 of the child support worksheet for the parent with the higher adjusted subtotal on Line F.6.b.

III.B.7.b. Equal Parenting Time Formula

Applying the equal parenting time formula eliminates the need for parents to exchange receipts for the purpose of dividing their share of the direct expenses. If the equal parenting time formula is utilized, the parent receiving the equal parenting time child support amount/credit shall be responsible for the payment of the reasonable direct expenses listed in Section II.A.1.

The equal parenting time formula is discretionary with the court and may be used to set child support when the court determines that: 1) a shared residential custody arrangement is in the best interests of the minor child, 2) the parents share the child's time equally ~~or nearly equally~~, and 3) one or more of the following conditions apply:

- i. the parties either do not agree to use the shared expense formula,
or

- ii. applying the shared expense formula would place the parent who would otherwise be designated to pay the direct expenses without sufficient funds to be responsible for all direct expenses, or
- iii. applying the shared expense formula is not in the best interests of the child for other reasons.

See the Kansas Judicial Branch website for an example. ~~[Note: The equal parenting time formula replaces the equal parenting time adjustment (the 80/20 Rule) formerly found in Kansas Child Support Guidelines.]~~

When the equal parenting time formula is used to set child support, absent agreement of the parties as to which parent is to pay the direct expenses, the court shall consider, including but not limited to, the following factors, in establishing which parent shall pay the direct expenses.

- a. Historical roles of the parties for the children.
- b. Familiarity of parties with purchasing needs of children.
- c. Demonstrated performance under previous EPT or shared expense formula, if applicable.
- d. Demonstrated responsibility with money.
- e. Ability of party to cooperate with other party.
- f. Demonstrated payment of historical percentages of child's medical/dental bills.
- g. Relative incomes of the parties.

The equal parenting time formula calculation shall consist of three steps:

Step 1: A child support worksheet shall be prepared. The amount of the lower adjusted subtotal on Line F.3 shall be subtracted from the higher adjusted subtotal on Line F.3. The resulting figure shall be multiplied by 0.5 and shall constitute the first portion of the formula.

Unless otherwise ordered by the court, the parents are presumed to each provide the child's clothing in their own home. Use either Step 2.a. or 2.b. depending on whether the parents each provide clothing for the child in their own home.

Step 2.a: For parents providing clothing for the child in their own home, the Line D.3 child support obligation figure will be multiplied by one of the following percentages:

- ~~40~~7% if total combined monthly child support income on Line D.1. is equal to or less than \$4,690;

- ~~12~~10.5% if total combined monthly child support income on Line D.1. is more than \$4,690 and less than \$8,125;
- 15% if total combined monthly child support income on Line D.1. is equal to or greater than \$8,125, or;

Step 2.b: If the parents do not provide the child’s clothing in their own home, the Line D.3. child support obligation amount will be multiplied by one of the following percentages:

- ~~13~~11% if total combined monthly child support income on Line D.1. is equal to or less than \$4,690;
- ~~15~~14% if total combined monthly child support income on Line D.1. is more than \$4,690 and less than \$8,125;
- 18% if total combined monthly child support income on Line D.1. is equal to or greater than \$8,125, or;

Choose either Step 3.a or 3.b. depending on which parent is designated to pay the direct expenses for the child to determine the percentage by which the result on Line D.3 will be multiplied.

Step 3.a. If the parent with the lower adjusted subtotal from Line F.3 of the child support worksheet (the parent receiving support) is responsible for paying all direct expenses of the child, the resulting figure from Step 1 shall be added to the resulting figure from either Step 2.a or Step 2.b. This result shall be the amount the parent with the higher support obligation on Line F.3 pays to the parent with the lower support obligation on Line F.3 before the child support enforcement fee is calculated. This amount is entered on Line F.4 of the child support worksheet. The equal parenting time worksheet, or a worksheet in substantially the same form, shall be filed with the child support worksheet.

Step 3.b. If the parent with the higher adjusted subtotal from Line F.3 (~~the parent paying support~~) is responsible for paying all direct expenses of the child, the resulting figure from either Step 2.a or Step 2.b shall be subtracted from the resulting figure from Step 1. This result shall be the amount the parent with the higher support obligation on Line F.3 ~~pays to the parent with the lower support obligation~~ is credited on Line F.3 before the child support enforcement fee is calculated. This amount is entered on Line F.4 of the child support worksheet.

If the result on Line 14 of the Equal Parenting Time Worksheet (Appendix 5) is less than zero, the court shall consider the overall financial circumstances of the parties to determine whether an adjustment should be made. The equal parenting time worksheet, or a worksheet in substantially the same form, shall be filed with the child support worksheet. (Sample worksheets may be found on the Kansas Judicial Branch website).

In situations where the Equal Parenting Time formula has previously been established with one parent paying the direct expense portion and there is a subsequent realignment of the relative incomes, absent agreement of the parties, the Court shall determine which parent should pay the direct expense portion.

III.B.8. Residence with a Third Party

If the child is residing with a third party, the court shall order each of the parties to pay to the third party their respective amounts of child support as determined by the worksheet.

III.B.9. ~~Interstate Pay~~ Cost of Living Differential

The cost of living varies among states. The “~~Average Annual Pay by State and Industry~~ Regional Price Parities by State” as reported by the United States Department of Commerce, Bureau of Economic Analysis ~~Labor Statistics~~ can be used to compute a value for the interstate pay cost of living differential. (See the Kansas Judicial Branch website for tables, instructions, and examples.) The adjusted monthly income figure is entered on Line A.1, Line B.1, or Line C.5 of the child support worksheet, as appropriate. There is a rebuttable presumption that the adjusted pay amount reflects the variance in average pay cost of living. The application of the Interstate Pay cost of living differential is discretionary. The cost of living differential is not applicable in cases where a cost of living adjustment has already been applied to a person's wages. The child support worksheet should be marked to indicate whether the cost of living differential is used.

The income of the parties will not be subject to a interstate cost of living differential if both parties live in Kansas or reside in the same metropolitan statistical area (MSA).

III.B.10. Birth Expenses

If a judgment for birth expenses is awarded, the presumed amount is the parent's proportionate share as reflected in Line D.2 of the Worksheet.

If a parent's proportionate share of the birth expenses is more than 5% of the parent's current gross annual income projected over five years, the parent may request deviation from the presumed amount.

IV. SPECIFIC INSTRUCTIONS FOR THE WORKSHEET

~~A completed worksheet using an example is attached as Appendix VII.~~

IV.A. Income Computation - Wage Earner (Section A)

Section A of the worksheet determines the domestic gross income for wage earners. Federal and State taxes and Social Security are already considered within the child support schedules. The amount of the domestic gross income is entered on Line A.1 and also on Line C.1 (see <http://http://www.kscourts.org/Rules-procedures-forms/Child-Support-Guidelines/default.asp/Rules-procedures-forms/Child-Support-Guidelines/default.asp> for a completed worksheet and Appendix VIII, Example 1, subsection A).

IV.B. Income Computation - Self-Employed (Section B)

Section B of the worksheet determines the domestic gross income (Line B.3) for self-employed persons. Reasonable business expenses (Line B.2) will be deducted from the self-employment gross income (Line B.1). The qualified business income (QBI) deduction shall not be considered a reasonable business expense for child support purposes. The resulting amount on Line B.3 is also entered on Line C.1 (see the Kansas Judicial Branch website ~~Appendix VII~~ for a completed worksheet and examples).

IV.C. Adjustments to Domestic Gross Income (Section C)

Section C of the child support worksheet contains adjustments to domestic gross income for individuals who are wage earners in Section A or self-employed persons in Section B of the worksheet. The payments of child support arrearages shall not be deducted. The following adjustments to domestic gross income may be appropriate in individual circumstances:

IV.C.1. Domestic Gross Income (Line C.1)

This amount is transferred from either Line A.1 or Line B.3 above or both, if applicable.

IV.C.2. Court-Ordered Child Support Paid (Line C.2)

Child support obligations in other cases shall be deducted to the extent that these support obligations are actually paid. These amounts are entered on Line C.2. The payment of child support arrearages shall not be deducted.

IV.C.3. ~~Court-Ordered~~ Spousal Maintenance Paid (Line C.3)

- (a) For orders entered on or before December 31, 2018, the amount of spousal maintenance **paid** pursuant to a court-approved separation agreement or a court order shall be deducted to the extent that the spousal maintenance is actually paid. This amount is entered on Line C.3. The payments of court-approved separation agreement or a court order spousal maintenance arrearages shall not be deducted.
- (b) For orders entered after December 31, 2018, as a result of the 2017 Tax Cuts and Jobs Act Tax Reform, the amount of spousal maintenance paid pursuant to a court-approved separation agreement or a court order, income for child support purposes may be calculated by taking the total maintenance awarded, increasing it by the federal and state marginal tax rate of the payor, and subtracting the total from payor's income while also taking the total maintenance awarded, increasing it by the marginal tax rate of the payee, and adding this amount to the payee's income.
- (c) Rather than using the calculation stated in the paragraph (b), if the parties agree, the amount of spousal maintenance paid may be increased by an average tax rate of 25%. This amount is entered on Line C.3. The payments of court-ordered spousal maintenance arrearages shall not be deducted. ~~The amount of court-ordered maintenance paid pursuant to a court order in this or a prior divorce case shall be deducted to the extent that the maintenance is actually paid. This amount is entered on Line C.3. The payments of court-ordered maintenance arrearages shall not be deducted.~~

IV.C.4. ~~Court-Ordered~~ Spousal Maintenance Received (Line C.4)

- (a) For orders entered on or before December 31, 2018, the amount of spousal maintenance **received** pursuant to a court-approved separation agreement or a

court order shall be added on Line C.4 to the extent that the spousal maintenance is actually received and is not for arrearages.

- (b) For orders entered after December 31, 2018, as a result of the 2017 Tax Cuts and Jobs Act Tax Reform, the amount of any spousal maintenance received by a party pursuant to a court-approved separation agreement or court order, income for child support purposes shall be calculated by taking the total maintenance awarded, increasing it by the federal and state marginal tax rate of the payor, and subtracting the total from payor's income while also taking the total maintenance awarded, increasing it by the marginal tax rate of the payee, and adding this amount to the payee's income.
- (c) Rather than using the calculation stated in the paragraph (b), if the parties agree, the amount of spousal maintenance shall be increased by an average tax rate 25%, added as income to the extent that the spousal maintenance is actually received and is not for arrearages. This amount is entered on Line C.4.

~~The amount of any court-ordered maintenance received by a party pursuant to a court order in this or a prior divorce case shall be added as income to the extent that the maintenance is actually received and is not for arrearages. This amount is entered on Line C.4.~~

IV.C.5. Child Support Income (Line C.5)

The result of the adjustments to the domestic gross income is entered on Line C.5 of the worksheet and then transferred to Line D.1 (see <http://http://www.kscourts.org/Rules-procedures-forms/Child-Support-Guidelines/default.asp/Rules-procedures-forms/Child-Support-Guidelines/default.asp> ~~Appendix VII~~, for a completed worksheet and examples Appendix VIII, Example 1, Subsection C).

IV.D. Computation of Child Support (Section D)

IV.D.1. Child Support Income (Line D.1)

The Child Support Income amounts are transferred from Line C.5. The amounts for the parties are added together for the Combined Child Support Income amount and entered on Line D.1.

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

To determine each parent's proportionate share of the combined child support income, each parent's child support income is divided by the total of the combined child support income. These percentages are entered on Line D.2 (see the Kansas Judicial Branch website Appendix VII for a completed worksheet and examples Appendix VIII, Example 1, Subsection D.1).

IV.D.3. Gross Child Support Obligation (Line D.3)

The gross child support obligation is determined using the child support schedules. The child support schedules have three major factors: the number of children in the family, the combined child support income, and the age of each child. The child support schedule corresponding to the total number of children for whom the parents share responsibility should be found. If the multiple-family application applies, then the child support schedule for the number of children the parent not having primary residency is supporting under the multiple-family application should be used. (If using the multiple-family application will result in a gross child support obligation (Line D.3) below the poverty level shown on the second page of the applicable child support schedule, the use of the multiple-family application is discretionary.)

The combined child support income amount should be identified in the left-hand column of the applicable child support schedule. The amount for each child should be identified in the appropriate age column for each child. The amounts for all of the children should be added together to arrive at the total gross child support obligation. The total gross child support obligation is entered on Line D.3. If there is divided residency as defined in Section III. B.5, two child support schedules must be prepared (see Child Support Schedules in Appendix II and the Kansas Judicial Branch website for sample worksheets and examples Appendix VII, and Appendix VIII, Subsection D.2.)

IV.D.4. Health, Dental, Orthodontic, and Optometric Expenses (Line D.7)

IV.D.4.a. Health, Dental, Orthodontic, and Optometric Premiums

The cost to the parent or parent's household to provide for health, dental, orthodontic, or optometric insurance coverage for the minor child or children is to be added to the gross child support obligation. If coverage is provided without cost to the parent or parent's household, then zero should be entered as the amount. If there is a cost, the amount to be used on Line D.7 is the actual cost for the child or children.

The court has the discretion to determine whether the proposed insurance cost is reasonable, taking into consideration the income and circumstances of each of the parties and the quality of the insurance proposed, and to make an adjustment as appropriate. The cost of insurance coverage should be entered in the column of the parent or parent's household which is providing it, and the total is entered on Line D.7 (see the Kansas Judicial Branch website for examples Appendix VIII, Example 1, Subsection D.3).

IV.D.4.b. Unreimbursed Medical Expenses

- (1) In all residential arrangements, including shared residency, the court shall provide that all necessary medical expenses (including, but not limited to, health, dental, orthodontic, therapeutic or optometric and/or any other necessary medical expenses incurred for the benefit of the minor children) not covered by insurance (including deductibles and co-pays) shall be assessed to the parties in accordance with the parties' proportional share shown on Line D.2 of the worksheet.
- (2) If either party owes reimbursement to the other party for any non-covered or uninsured medical expense as described in the preceding paragraph, the owing party shall indemnify and hold the other party harmless from the owing party's respective share of the non-covered/uninsured expense.
- (3) Any party seeking reimbursement from the other party shall, within thirty (30) days of receipt of said billing statement from provider, submit to the other a copy of the billing statement along with (a) proof of the expenditure and (b) proof of payment of the uninsured portion of the expenditure; and, if applicable, (c) proof of having submitted the claim to the insurance provider for reimbursement and (d) proof of insurance considerations, payment or exclusion. The Court may deny any request for reimbursement that is not submitted in compliance with the provisions of this section.
- (4) The party receiving the demand for reimbursement shall have thirty (30) days after receipt of the demand to pay the party's respective Line D.2 percentage of the amount not covered by insurance to the requesting party or directly to the provider if payment in full has not already been made to the provider by the requesting party.
- (5) In the event the receiving party fails to pay the amount due to the other party or fails to make satisfactory payment arrangements with the other party within the thirty (30) day period, the court may impose appropriate sanctions against the non-complying party for their failure

to pay which may include assessing 100% of the uninsured balance, and/or attorney's fees incurred by the paying party.

(6) In the event one party receives a payment for reimbursement of medical expenses from the insurer, they shall notify the other party of such payment. If one party has advanced the expense which has been submitted to the insurer, that party shall be entitled to the insurance/reimbursement check to the extent of the advanced payment made by them. If the obligation has not been paid in full to the healthcare provider at the time that the insurance reimbursement check is received, said check shall be endorsed directly to the healthcare provider to the extent of the outstanding obligation.

IV.D.4.b. Unreimbursed Health Costs

~~In all residential arrangements, including shared residency, the court shall provide that all necessary medical expenses (including, but not limited to, health, dental, orthodontic, **therapeutic**, or optometric) not covered by insurance (including deductible **and coinsurance**) should be assessed to the parties in accordance with the parties' proportional share on Line D.2 of the worksheet.~~

IV.D.5. Work-Related Child Care Costs (Line D.9)

Actual, reasonable, and necessary child care costs paid to permit employment or job search of a parent should be added to the support obligation. "Paid" means the net amount after deducting any third party reimbursements. The court has the discretion to determine whether proposed or actual child care costs are reasonable, taking into consideration the income and circumstances of each of the parties. The monthly figure is the average annual amount, including variations for ~~summer~~ school breaks. This amount is entered on Line D.9.

Projected child care expenses should be reduced by the anticipated/available tax credit for child care before an amount is entered on the worksheet (See the Kansas Judicial Branch website for examples Appendix VIII, D.4, Table 1):

IV.D.5.a. The annual adjusted gross income, as defined by the IRS, of the party incurring the child care costs should be used to determine the applicable percentage.

IV.D.5.b. The appropriate percentage should be applied to the monthly child care costs incurred for children under 13 years of age. The tax credit applies to actual child care expenditures up to \$250 per month for one child or \$500 per month for two or

more children receiving child care. See the Kansas Judicial Branch website for more information on Table 1 in Appendix VIII, subsection D.4, lists the maximum allowable monthly child care credit.

IV.D.5.c. The federal credit is to be subtracted from the monthly child care costs to determine the basic child care costs entered on Line D.9 of the worksheet.

IV.D.5.d. Note that the amounts and percentages used in this section may change from time to time due to changes in federal and/or Kansas tax law. Current tax law should be reviewed for any potential changes.

IV.D.5.e The proportionate share of the work-related child care costs should be entered on Line D.10.

IV.D.6. Proportionate Child Support Obligation for Each Parent (Line D.11)

The proportionate child support obligation of each parent is the sum of the gross child support obligation (Line D.6), the health, dental, orthodontic, and optometric premiums (Line D.8), and the work-related child care costs (Line D.10). This amount is entered on Line D.11 (see the Kansas Judicial Branch website for examples Appendix VIII, Example 1, Subsection D.5).

IV.D.7. Parental Child Support Obligation (Line D.4)

The support obligation for each parent is determined by multiplying each parent's proportionate share shown on Line D.2 by the parents' total support obligation (Line D.6). The result is entered on Line D.7 (see <http://www.kscourts.org/Rules-procedures-forms/Child-Support-Guidelines/default.asp/Rules-procedures-forms/Child-Support-Guidelines/default.asp> for examples Appendix VIII, Example 1, Subsection D.6).

IV.D.7. Adjustment for Health, Dental, Orthodontic, and Optometric Premiums and Work-Related Child Care Costs (Line D.12)

If costs of health, dental, orthodontic, and optometric premiums and/or work-related child care costs are included in the total child support obligation, the parent or the parent's household actually making the payment is credited. The amount paid is entered in the column of the parent(s) providing the payment on

Line D.12 (see the Kansas Judicial Branch website for examples Appendix VIII, Example 1, Subsection D.7).

IV.D.8. Basic Parental Child Support Obligation (Line D.13)

The basic parental child support obligation is the parental child support obligation (Line D.11) minus the adjustment for health, dental, orthodontic, and optometric premiums and work-related child care costs paid by each party (Line D.12) and is entered on Line D.13. The parent having primary residency retains his/her portion of the net obligation. The net obligation of the parent not having primary residency becomes the rebuttable presumption amount of the support order (see the Kansas Judicial Branch website for examples Appendix VIII, Example 1, Subsection D.8).

IV.E. Child Support Adjustments (Section E)

Child support adjustments apply only when requested by a party. The request for the adjustment must be made in writing by the requesting party prior to the hearing. If no adjustment is requested, this section does not need to be completed. All requested adjustments are discretionary with the court. The party requesting the adjustment is responsible for proving the basis for the adjustment. The court shall determine if a requested adjustment should be granted in a particular case based upon the best interests of the child. If granted, the court has discretion to determine the amount to be allowed as either an addition or a subtraction. The allowed adjustment should be annualized to a monthly amount. The amount granted for each requested child support adjustment should be entered on the appropriate line in Section E. All adjustments shall be totaled on Line E.6.

IV.E.1. Long-Distance Parenting Time Costs (Line E.1)

- (a) Any substantial and reasonable long-distance transportation or communication costs directly associated with parenting time shall be considered by the court. If the parties are equally sharing the transportation of the child for long-distance parenting time, this adjustment should not be used.
- (b) In making the calculation, the court should divide the total amount by 2 so that the noncustodial parent is only given a credit for the other parent's portion of the costs. The court is not required to use federal mileage cost in the calculation. The court may consider the circumstances that created the long-distance situation. The amount allowed should be prorated to an annualized monthly amount. If the parties are equally sharing the transportation of the

~~child for long distance parenting time, this adjustment should not be used.~~
The amount allowed, if any, should be entered on Line D.5.

IV.E.2. Parenting Time Adjustment (Line D.5 ~~Line E.2~~)

The court may allow a parenting time adjustment to a parent under the following subsections. The court may allow a parenting time adjustment in favor of the parent not having primary residency using either subsection IV.E.2.a or subsection IV.E.2.b but not both. The court may allow an extended parenting time adjustment pursuant to IV.E.2.c. The court may allow a non-exercise of parenting time adjustment to the parent having primary residency pursuant to IV.E.2.d.

The parenting time adjustment, like all other adjustments, is subject to the 10% rule pursuant to Section V.A. Because the adjustment is prospective and assumes that parenting time will occur, the court may consider the historical exercise or historical non-exercise of parenting time as a factor in denying, limiting, or granting an adjustment under this section. Adjustments under this section may be prorated over twelve months unless the parent having primary residency requests otherwise. If the shared expense formula or the equal parenting time formula (Section III.B.7) applies in shared residency situations, no parenting time adjustment may be made under this section.

IV.E.2.a. Actual Cost Adjustment: The court may consider: 1) the fixed obligations of the parent having primary residency that are attributable to the child and any savings because of the time spent with the non-primary residency parent; and 2) the increased cost of additional parenting time to the parent having non-primary residency. The amount allowed should be entered on line D.5 of the child support worksheet.

IV.E.2.b. Parenting Time Formula Adjustment: The court may consider the amount of time that the parent spends with the child. If the child spends 35% or more of the child's time with the parent not having primary residency, the court shall determine whether an adjustment in child support is appropriate. In calculating the parenting time adjustment, the child's time at school or in day care shall not be considered. To assist the court, the following table may be used to calculate the amount of parenting time adjustment. The adjustment percentage should be averaged if there is more than one child and if the percentages are not the same for each child. The amount of the

parenting time adjustment allowed should be entered on the child support worksheet. The basic child support obligation (line D.9) is then multiplied by the appropriate parenting time adjustment percentage using the following table. The parenting time adjustment percentage and the amount are entered on Line E.2.

Nonresidential Parent's % of Child's Time	Parenting Time Adjustment
35%-39%	5 10%
40%-44%	10 20%
45%-49%	15 30%

IV.E.2.c Steps to complete the child support calculation for the parenting time formula, health insurance, and work-related child care adjustments.

Step 1: To make the parenting time calculation, the appropriate parenting time adjustment percentage should be determined and entered at the bottom of page one of the child support worksheet.

Step 2: The Line D.3 Combined Child Support amount is multiplied by Line D.2 Proportionate Share of the parent entitled to the Parenting Time Adjustment and the respective amounts should be entered on Line D.4.

Step 3: The parenting time adjustment amount from Step 1 should be entered at Line D.5 of the child support worksheet as a credit against the parent's Line D.4 Proportionate Parental Child Support Obligation

Step 4: The respective Proportionate Parent Child Support Obligation amounts after credit for the Parenting Time adjustment should be entered on Line D.6.

Step 5: The amount of the health insurance premium paid for the child and the parent paying the premium designated should be entered on Line D.7.

Step 6: The amount from Line D.7 should be multiplied by the respective income share percentages and resulting amounts should be entered on Line D.8.

Step 7: The amount of the work related child care paid for the child and the parent paying the premiums should be entered on Line D.9

Step 8: The combined amount of the work related child should be multiplied by the respective income share percentages and the resulting amounts entered on Line D.10

Step 9: The amounts from Lines D.6, D.8 and D.10 should be added and the respective amounts should be entered on Line D.11

Step 10: The amounts paid by each parent for Insurance from Line D.7 and Day Care from Line D.9 should be entered on Line D.12 as a respective credits for the parent who made the payment

Step 11: The resulting amount after credit for payment of Insurance and Day Care should be entered at the Basic Proportionate Child Support Obligation of each parent on Line D.13

IV.E.2.d. Extended Parenting Time Adjustment: In situations where a child spends fourteen (14) or more consecutive days with the parent not having primary residency, or when the child spends time on a shared time schedule during the summer, the support amount of the parent not having primary residency from Line F.5 (calculated without a parenting time adjustment) may be proportionately reduced by up to 50% of the monthly support from Line F.5. Brief parenting time with the parent having primary residency shall not be deemed to interrupt the consecutive nature of the time. The amount allowed should be entered on ~~Line E.2~~ on the child support worksheet.

IV.E.2.e. Non-Exercise of Parenting Time Adjustment: The court may make an adjustment based on the historical non-exercise of parenting time as set forth in the parenting plan. The amount allowed should be entered on ~~line E.2~~ of the child support worksheet.

IV.E.3. Income Tax Considerations (Line E.2)

The parties are encouraged to maximize the tax benefits of the dependency exemption and credits for a minor child and to share those actual economic benefits.

If the parties do not agree to share the actual economic benefits of the dependency exemption for a minor child or, if after agreeing, the parent having primary residency refuses to execute IRS Form 8332, the court shall consider the actual economic effect to both parties and may adjust the child support.

The party seeking the income tax consideration adjustment shall have the burden of proof.

The court also may consider any other income tax impacts, regardless of an agreement upon the dependency exemption and tax credit issues.

See the Kansas Judicial Branch website for additional discussion and examples Appendix V for additional discussion and example computations.

IV.E.4. Special Needs (Line E.3)

Special needs of the child are items which exceed the usual and ordinary expenses incurred, such as ongoing treatment for health problems, orthodontist care, special education, or therapy costs, which are not considered elsewhere in the support order or in computations on the worksheet.

The amount of the special needs expenses, reduced to a monthly average, should be entered on Line E.3 (Special Needs).

IV.E.5. Support of Children Beyond the Age of Majority (Line E.4)

If the parties have a written agreement for a parent to continue to support a child beyond the age of majority, it may be considered in setting child support.

The fact that a parent is currently supporting a child of the parties in college (or past the age of majority) may be considered if the parent having primary residency seeks to increase the child support for the benefit of any children still under the age of eighteen. The amount allowed should be entered on Line E.4.

IV.E.6. Overall Financial Conditions of the Parties (Line E.5)

The financial situation of the parties may be reason to deviate from the calculated basic parental child support obligation if the deviation is in the best interests of the child. The amount allowed should be entered on Line E.5.

One example might be if either party has more than one job or works overtime, the circumstances requiring the additional employment/income should be considered. If the additional employment/income was historically relied upon by the parties prior to the dissolution of the relationship, then all of the income should be included in the calculation of the child support obligation. However, if the additional employment/income was secured after the dissolution of the relationship in an effort to meet additional financial responsibilities, consideration should be given to that circumstance, provided that the court shall keep in mind the best interests of the child. In such a situation, two worksheets can be prepared with one worksheet including all income and the other worksheet including only the primary employment/income to determine the margin of deviation.

IV.E.7. Total (Line E.6)

The total of all child support adjustments allowed should be entered on Line E.6. The total(s) specified on this line should be transferred to Line F.2 (see the Kansas Judicial Branch website for examples Appendix VIII, Example 1, Subsection E).

IV.F. Deviation(s) From Rebuttable Presumption Amount (Section F)

The court must make written findings regarding deviations to the child support guideline amount and include a justification of why the deviation is in the best interest of the child. The final part of the worksheet shows the adjustments allowed under Section E to the basic parental child support obligation, and any enforcement fee charged against payments in IV-D cases and cases assigned to a court trustee for enforcement.

IV.F.1. Basic Parental Child Support Obligation (Line F.1)

The amount from Line D.13 above is transferred to Line F.1.

IV.F.2 Ability to Pay Calculation

The court must take into consideration the basic subsistence needs of the noncustodial parent, and at the court's discretion, the custodial parent and children. In calculating child support, the court must take into consideration the

~~non-custodial parent's ability to meet his or her own basic needs per the current federal poverty guidelines for a household of one. The current poverty guidelines can be found at <https://aspe.hhs.gov>.~~

To calculate this adjustment, the court must subtract the federal poverty guidelines for a household of one from the child support income (Line D.1). This amount is the income available for support.

If the ~~monthly federal poverty guideline~~ income available for support amount is ~~lesser greater~~ than the child support owed by the noncustodial parent, the lesser of the two amounts shown in F.5.a should be entered in Line F.5.b. as the amount of child support owed by the noncustodial parent.

If the income available for support is less than the child support owed by the noncustodial parent, the court shall set a child support obligation based on the best interest of the child and enter it on Line F.5.b. as the amount of child support owed by the noncustodial parent. ~~The court shall compare the income available for support and the Adjusted Subtotal (Line F.3). The lesser of the two amounts shall be the Subtotal (Line F.5.b) If the child support income (Line D.1) is less than the federal poverty guidelines for a household of one, the presumptive child support obligation is \$0 absent written findings made by the court setting a child support obligation.~~

IV.F.2. Total Child Support Adjustments (Line F.2)

The amount from Line E.6 above is transferred to Line F.2.

IV.F.3. Adjusted Subtotal (Line F.3)

The result of adding or subtracting the total child support adjustments on Line F.2 to or from the basic parental child support obligation is entered on Line F.3.

IV.F.4. Equal Parenting Time Obligation

If the shared expense formula or the equal parenting time formula is used to determine the child support obligation, the result is entered on Line F.4.

IV.F.5 Social Security Disability or Retirement Dependent/Auxiliary Benefits

If the child receives Social Security dependent/auxiliary benefits through the payor, the actual amount of such benefits received must be entered on Line F.6. If the amount received is equal to or exceeds the Line F.5.b subtotal, the payor's obligation is \$0, which amount must be entered on Line F.6.b. If the amount

received is less than the Line F.5.b subtotal, the payor's support obligation is the difference between Line F.5.b subtotal and the benefit received, which amount must be entered on Line F.6.b. If the dependent/auxiliary benefit is in excess of the subtotal entered in line F.5.b., the new parental child support obligation is \$0. If the dependent/auxiliary benefit is less than the subtotal entered in line F.5.b, the new parental child support obligation is the difference between the subtotal and the dependent/auxiliary benefit.

IV.F.6. Enforcement Fee Allowance (Line F.7)

In instances where the court trustee or DCF is providing assistance in collecting child support for which a fee is charged, the fee should be divided equally between the parties. One half of the total monthly fee should be entered as an additional amount allowed on Line F.7 for the parent not having primary residency. In areas where the court trustee or DCF charge a percentage of each payment, this amount is determined by multiplying the percentage fee charged by the court trustee or DCF by the figure on Line F.3 and then multiplying by .5 ((Line F.3 x Collection Fee %) x .5). In areas where a flat fee is charged, that flat fee is multiplied by .5 to find the amount applied on Line F.4 (Monthly Flat Fee x .5). These fees may vary and should be entered on Line.F.7 (see the Kansas Judicial Branch website for examples and a fee chart Appendix VIII, Example 1, Subsection F.1).

IV.F.7. Net Parental Child Support Obligation (Line F.8)

The net parental child support obligation is determined by adding the enforcement fee allowance (Line F.7), if any, to the adjusted subtotal on Line F.6.b. The resulting amount is entered on Line F.8 and becomes the amount of the child support order.

IV.F.8. Required Worksheet Signatures

The person preparing the worksheet shall sign and date the worksheet submitted to the judge for approval. The judge approving the worksheet used to establish the parents' child support obligation shall sign and date the approved child support worksheet. Worksheets submitted but not approved shall not be signed by the judge.

IV.G. Payment of Child Support

IV.G.1. Except for good cause shown, every order requiring payment of child support shall require that the support be paid through the Kansas

~~Payment Center. state distribution unit for collection and disbursement of support payments designated pursuant to K.S.A. 23-3004 and amendments thereto.~~

IV.G.2. A written agreement between the parties to make direct child support payments to the ~~obligee payee~~ and not pay through the state distribution unit shall constitute good cause, unless the court finds the agreement is not in the best interests of the child or children.

IV.G.3. The ~~obligor payor~~ shall file such an agreement with the court and shall maintain written evidence of the payment of the support obligation, which shall consist of cancelled checks negotiated by the ~~obligee payee~~ or receipts signed by the ~~obligee payee~~ or evidence of direct electronic deposit in an account designated by the ~~obligee payee~~ . The ~~obligor payor~~ shall, at least annually on the date the first payment under the agreement was to be made, provide such evidence to the court and the ~~obligee payee~~.

IV.G.4. Each court order authorizing direct payment to the ~~obligee payee~~ shall include language requiring the ~~obligor payor~~ to comply with the above requirements for maintaining written evidence and providing it to the court and the ~~obligee payee~~.

IV.G.5. Failure of the ~~obligor payor~~ to maintain records or failure to make payments are grounds for immediate modification of the order to require payments to be made through the state distribution unit for collection and disbursement of support payments to K.S.A. 23-3004 and amendments thereto.

V. CHANGE OF CIRCUMSTANCES

V.A. Courts have continuing jurisdiction to modify child support orders to advance the welfare of the child when there is a material change of circumstances.

V.B. In addition to changes of circumstances which have traditionally been considered by courts, any of the following constitute a material change of circumstances to warrant judicial review of existing support orders:

V.B.1. 10% Rule

Change of financial circumstances of the parents or the guidelines which would increase or decrease by 10% the amount shown on Line F.13 of the worksheet,

except that the income from a second job taken by the parent not having primary residency shall not alone be considered a material change of circumstances to warrant a modification of the parent's child support obligation. Income from bonuses not shown to be regularly paid by the employer shall not be considered a material change of circumstances to warrant a modification of the parent's child support obligation.

An increase in the gross income of the parent having primary residency is not a material change of circumstances for the purpose of increasing the child support obligation.

In a case in which the court has approved either a shared residency or divided residency plan, any change in income by either parent may be used as a material change in circumstance if the change would increase or decrease by 10% the amount shown in Line F.13 of the worksheet.

A parent shall notify the other parent of any change of financial circumstances including, but not necessarily limited to, income, work-related child care costs, and health insurance premiums which, if changed, could constitute a material change of circumstances.

V.B.2. Duty to Notify

In the event of a failure to disclose a material change of circumstances, such as the understatement, overstatement, or concealment of financial information, as a result of such breach of duty, the court may determine the dollar value of a party's failure to disclose, and assess the amount in the form of a credit on the Line F.13 child support amount or an amount in addition to Line F.13 child support amount for a determinate amount of time. The court may also adopt other sanctions.

Upon receipt of written request for financial information, a parent shall have thirty days within which to provide the requested information in writing to the other parent. Refusal to provide the requested information may make the non-complying parent responsible for the costs and expenses, including attorney fees, incurred in obtaining the requested information.

V.B.3. Age Change

The child is in a higher age group as a result of having passed the child's 6th or 12th birthday, or because the child's ages place them in the higher age group as a result in the change in the guidelines.

V.B.4. Termination of Child Support Obligation

Support orders for One Child. In child support orders for one child, child support stops pursuant to court order or pursuant to K.S.A. 23-3001, et seq. and amendments thereto.

Support Orders for Two or More Children. In child support orders, support amounts for two or more children, are stated as a total amount rather than on a per child basis. Absent judicial modification of the order, as each child emancipates as defined in K.S.A. 23-3001, et seq. and amendments thereto, or by court order, the total obligation will decrease proportionately based on the number of minor children at the time of the termination or emancipation.

Parents may seek to modify child support orders and income withholding orders when the legal obligation to pay child support terminates for any child or any child is emancipated.

V.B.5. ~~Incarceration or~~ Termination from Employment

~~Termination from employment for incarceration shall not constitute a material change of circumstances that justifies a reduction in child support.~~

Termination from Employment for Misconduct: Termination from employment for misconduct will not ordinarily constitute a material change of circumstances that justifies a reduction in child support.

Voluntary Termination from Employment: Voluntary termination from employment will not ordinarily constitute a material change of circumstances that justifies a reduction in child support.

The court may consider the circumstances surrounding termination from employment.

V.B.6. Failure to Comply

Failure to comply with the terms of a positive or negative adjustment to the basic parental child support obligation awarded by the court, such as failure to exercise parenting time or non-utilization of a special needs allocation, would constitute a change in circumstance.

VI. REVIEW OF GUIDELINES

Chapter 45, Code of Federal Regulations, Section 302.56 requires that the state guidelines for child support must be “reviewed at least every four years to ensure that their application results in the determination of appropriate child support amounts.” Therefore, these Kansas guidelines shall be reviewed by the Child Support Guidelines Advisory Committee as required by federal mandate.

ENDNOTES

¹ The original child support guidelines, promulgated pursuant to K.S.A. 20-165 by the Supreme Court on October 1, 1987, were proposed by the Kansas Commission on Child Support following a two-year study. See Kansas Commission on Child Support, “Proposed Kansas Child Support Guidelines,” 1987 (available in Kansas Supreme Court Law Library, Topeka, Kansas). The report includes a detailed background discussion, including the policy criteria upon which the original guidelines were based.

The Child Support Guidelines Advisory Committee was initially appointed by the Supreme Court on April 7, 1989, to review the implementation of the statewide child support guidelines, solicit public input regarding the guidelines, and make recommendations to address the new federal mandates of the Family Support Act of 1988. The committee has been convened periodically to conduct a comprehensive review of the guidelines and to update the economic data. ~~Office of Judicial Administration Staff to the Committee for the current review: Mark Gleeson Amy Raymond, Director of Trial Court Programs, and Elizabeth Reimer, Staff Attorney.~~ The current Advisory Committee’s members are:

	Date First Appointed
Hon. Thomas E. Foster, Olathe, Appointed Chair, 7/1/09 District Court Judge, 10 th Judicial District	05/24/01
Charles F. Harris, Wichita Attorney	04/07/89
Sherri Loveland, Lawrence Attorney	04/07/89
Hon. Constance Alvey District Court Judge, 29 th Judicial District	07/01/09
Hon. Amy Harth District Court Judge, 6 th Judicial District	07/01/09
Amy Fletcher, Wichita Parent Representative	04/03/2014
Doni Mooberry, Lawrence Attorney	06/02/2014
<u>Michelle Slinkard, Topeka Attorney</u>	<u>07/01/2016</u>
<u>Marc White, Topeka District Court Trustee, 3rd Judicial District</u>	<u>09/01/2017</u>

<u>Richard Samaniego, Wichita</u> <u>Attorney</u>	<u>07/01/18</u>
<u>Sara Beezley, Girard</u> <u>Attorney</u>	<u>07/01/18</u>
<u>Ryan Brady, Hutchinson</u> <u>Parent Representative</u>	<u>08/06/2018</u>
<u>Elizabeth Cohn, Topeka</u> <u>Interim IV-D Director, Kansas Department for Children and Families</u>	<u>08/29/2018</u>
<u>Carol Park</u> <u>Attorney</u>	<u>07/01/12</u>
<u>Lisa Howell</u> <u>Child Support Recipient</u>	<u>04/03/14</u>
<u>William McClain</u> <u>Child Support Payor</u>	<u>04/03/14</u>
<u>Melissa Johnson</u> <u>Attorney, Kansas Department for Children and Families</u>	<u>04/03/14</u>
<u>Brian Mull</u> <u>Child Support Payor</u>	<u>04/03/14</u>
<u>Past members of the Advisory Committee:</u>	
<u>Hon. Herbert W. Walton (Chairman), Olathe</u> <u>Administrative Judge, Retired, 10th Judicial District</u>	<u>04/07/89 06/07/99</u>
<u>Allen B. Angst, Abilene</u> <u>Attorney, Shared Primary Residency Parent</u>	<u>07/06/93 06/30/00</u>
<u>John T. Bird, Hays</u> <u>Attorney</u>	<u>04/07/89 06/30/12</u>
<u>Roy F. Brungardt, Hays</u> <u>Certified Public Accountant</u>	<u>07/06/93 06/02/14</u>
<u>William Coffee, Olathe</u> <u>District Court Trustee</u>	<u>07/01/97 06/30/01</u>
<u>Jamie Corkhill, Topeka</u> <u>Child Support Enforcement</u>	<u>09/01/96 06/30/00</u>
<u>Jackie Fletcher, Kansas City</u> <u>United Way</u>	<u>07/06/93 06/30/00</u>
<u>James L. Francisco, Wichita</u> <u>State Senator, 26th District</u>	<u>04/07/89 06/30/92</u>
<u>Sen. Greta H. Goodwin, Winfield</u>	<u>05/24/01 6/30/09</u>

State Senator, 32 nd District	
Rep. Lana Gordon, Topeka State Representative, 52 nd District	12/27/06 04/03/14
Hon. Thomas H. Graber, Wellington District Court Judge, 30 th Judicial District	04/07/89 06/30/09
Dave Gregory, Wichita Parent	05/24/01 1/18/11
Sheila Hochhauser, Manhattan State Representative, 67 th District	07/01/96 06/30/00
Sen. Tom Holland State Senator	07/01/09 04/03/14
Dr. Woody Houseman, Topeka Principal, Highland Park South Elementary	04/07/89 06/30/96
James R. Johnston, Wichita Nonprimary Residency Parent	02/04/98 06/30/00
David Kerr, Hutchinson State Senator, 34 th District	04/07/92 06/30/96
Candace Lattin, Pratt Attorney, Child Support Enforcement	5/24/01 10/1/05
Ward Loyd, Garden City State Representative, 123 rd District	5/24/01 17/1/07
Nancy K. Meacham, Wichita Attorney, Primary Residency Parent	06/30/92 06/30/02
Hon. Paul E. Miller, Manhattan District Judge, 21 st Judicial District	04/07/89 06/30/98
Mike O'Neal, Hutchinson State Representative, 104 th District	07/19/95 06/30/99
Thomas C. Owens, Overland Park Attorney	04/07/89 6/30/09
Mark Parkinson, Olathe State Senator, 23 rd District	07/09/95 06/30/00
Hon. Nancy Parrish (Chair), Topeka District Court Judge, 3 rd Judicial District	07/01/97 06/30/09
Gary Pomeroy, Lawrence Attorney, Child Support Enforcement	07/01/05 04/03/14
Richard Staub, Topeka Santa Fe General Offices	04/07/89 06/30/96

~~Joan Wagnon, Topeka
State Representative, 55th District~~

~~04/07/89-06/30/01~~

~~Members of the original Kansas Commission on Child Support, appointed in December 1984 by then Governor John Carlin:~~

~~Ms. Lynn Barelay
Kansas Children's Service League~~

~~Hon. James G. Beasley
District Court Judge, Wichita~~

~~Ms. Peggy Browning
Commission on Equal Status of Women, Wichita~~

~~Hon. James P. Buchele
District Court Judge, Topeka~~

~~Professor Linda Elrod, Vice Chairman
Washburn Law School~~

~~Robert G. Frey
State Senator, 125th District~~

~~Dr. Woody Houseman
Topeka~~

~~Hon. Tracy D. Klinginsmith
District Court Judge, Holton~~

~~Ms. Evelyn Leat
Kansas City~~

~~Mr. David Litwin
Director of Taxation, Kansas Chamber of Commerce & Industry~~

~~Ms. Nancy Meacham
Wichita~~

~~Vic Miller
Topeka~~

~~Ms. Diane Nusbaum
District Court Administrator, Junction City~~

~~Mr. Larry Rute
Kansas Legal Services, Inc.~~

~~Mr. John Schneider
Social & Rehabilitation Services, Income Maintenance & Medical Services~~

~~Dr. Howard Schwartz
Judicial Administrator~~

~~Mr. Richard Staub
Santa Fe Railway Company~~

~~Robert T. Stephan
Attorney General~~

~~Joan Wagnon
State Representative, 55th District~~

~~Hon. Herbert W. Walton, Chairman
District Court Judge, Olathe~~

~~Ms. Aileen Whitfill
Policy & Program Development, Social & Rehabilitation Services~~

² See Linda Henry Elrod, *Kansas Child Support Guidelines: An Elusive Search for Fairness in Support Orders*, 27 WASHBURN. L. J. 104, 120-25 (1987). Expenditures per child are assumed to increase with increases in parents' combined income, decrease per child as the total number of children in the family increases, and increase as the child grows older.

³ William T. Terrell, Ph.D., is a consultant in private practice. Prior to his retirement, he served as an Associate Professor of Economics at Wichita State University, Wichita, Kansas. For an explanation of Dr. Terrell's economic model, see W.T. Terrell, "Expenditures on Children for Child Support: Economist as Policy Advisor" (paper presented to the Eastern Economic Association at Baltimore, Maryland, March 1989) (available in Kansas Supreme Court Law Library, Topeka, Kansas). See also Kansas Commission on Child Support; *supra* note 1, at 13-15.

⁴ At the time of the review, Ann Coulson, Ph.D., held a position as an Assistant Professor in the Department of Human Development and Family Studies, Kansas State University, Manhattan, Kansas. The following sources were used to update the model: Bureau of Labor Statistics, *Consumer Expenditure Survey Series: Interview Survey, 1986-87* (1989); U.S. Bureau of the Census, Current Population Reports, Household After-Tax Income: 1986, ser. P-23, No. 157 (1989); U.S. Department of Agriculture, Agricultural Research Service, *Updated Estimates of the Cost of Raising a Child, Family Economics Review*, No. 2 (May 1989). See Letter from Dr. Ann Coulson to Hon. Herbert Walton, February 21, 1990, at 1, 3 (available in Kansas Supreme Court Law Library, Topeka, Kansas).

Adjustments were made to the national expenditure data to avoid double-counting certain expenditures, such as health care, health insurance, and child care services. Because social security was considered [as] a tax in the initial stage of the development of the schedule, the category of social security and pension plan contributions was also excluded so that the expenditure would not be counted twice. Additionally, the Committee excluded a number of expenditures considered to be discretionary or not attributable to children. Expenditures thus excluded were for alcoholic beverages, tobacco, vacation homes, boarding costs for children away at school, and cash contributions.

⁵ See Child Support Guidelines Committee Report dated November 1993. Ann Coulson, Ph.D. prepared a description of the derivation of the 1993 child support schedules.

⁶ The 2002 support schedule relies upon three data sources: Bureau of Labor Statistics, *Consumer Expenditure Survey, 1999-2000* (integrated diary and interview components); United States Department of Agriculture, Mark Lino, Ph.D., *Expenditures on Children by Families: 2001 Annual Report*; United States Department of Health and Human Services, *The 2002 HHS Poverty Guidelines*, 67 (31) FED. REGISTER, (Feb. 14, 2002).

⁷ Jodi Messer Pelkowski, Ph.D, is an Associate Professor of Economics at the Barton School of Business, Wichita State University, Wichita, Kansas.

- ⁸ See Terrell, *supra* note 3, at 7; Letter from Dr. Ann Coulson to Hon. Herbert Walton, February 21, 1990, *supra* note 4, at 2.
- ⁹ Consumption spending means household outlays for consumer goods and services as opposed to the purchase of assets or savings accounts.
- ¹⁰ This reduction involves subtracting the age 16-18 child's share of a total family burden at two points on the equation that relates average spending per the age 16-18 child to gross family income. Once the two lower points are determined, then the entire equation is reduced in order to compute the support schedules. For example, the one child aged 16-18 family calls for a reduction of \$228 at the poverty level income of \$1,650. Hence, the poverty level average spending of \$579 becomes the schedule entry of \$351. Similarly, at an income of \$15,500 per month, average spending of \$2,580 per child declines by \$324 to the support amount of \$2,256. The tabled values derive from an equation that passes through these two diminished values.
- ¹¹ In deciding to include Veteran's Disability pay as income for child support payments, the Kansas Child Support Guidelines Advisory Committee determined that it was consistent with the rule of *Ardler v Ardler*, 217 Kan. 538 (1975). In that case the Supreme Court held that Social Security payments to a parent were to be considered as income for child support purposes. The only difference between veteran's disability and Social Security, the situation in *Ardler*, is that in the context of Social Security disability, the child received a Social Security dependent amount. In the Social Security disability situation, under the *Ardler* Rule, the amount of the parent's Social Security disability award is treated as income and included on the child support worksheet. The amount of disabled parent's child support obligation as calculated on the child support worksheet is then compared to the amount of the dependent award that the child is receiving. If the dependent award exceeds the amount of the child support obligation, no child support is ordered. If the amount of the child support exceeds the dependent award, the difference is paid as child support. In the VA disability situation, there is no child benefit as a result of the disability.

Case No. _____

PARTY NAME PARTY NAME

4.	<u>Proportionate Share (Line D.3 x Line D.2)</u>	_____	_____
5.	<u>Parenting Time Adjustment</u> _____ % x Line D.4 (-)	_____	_____
6.	<u>Proportionate Shares after Parenting Time Adjustment</u>	_____	_____
7.	Health and Dental Insurance Premium	\$ _____	+ \$ _____
8.	<u>Proportionate Shares Health Insurance Premium</u>	_____	_____
9.	Work-Related Child Care Costs Formula: Amt. - (Amt. x %) for each child care credit Example: 200 - (200 x 30%)	_____	_____
10.	<u>Proportionate Shares Work-Related Child Care Costs</u>	_____	_____
11.	<u>Proportionate Child Support Obligation for Each Parent</u> (Line D.6 + D.8 + D.10)	_____	_____
12.	<u>Credit for Insurance or Work-Related Child Care Paid</u> (-)	_____	_____
9.	<u>Parents' Total Child Support Obligation</u> (Line D.3. plus Lines D.4. & D.5.)	_____	_____
7.	<u>Parental Child Support Obligation</u> (Line D.2. times Line D.6. for each parent)	_____	_____
8.	<u>Adjustment for Insurance and Child Care</u> (-) (Subtract for actual payment made for items D.4. and D.5.)	_____	_____
13.	Basic Parental Child Support Obligation ((Line 11-Line D.12); Insert on Line F.1. below)	_____	_____

E. CHILD SUPPORT ADJUSTMENTS

APPLICABLE	N/A	CATEGORY	AMOUNT ALLOWED	
			PARTY NAME	PARTY NAME
1. <input type="checkbox"/>	<input type="checkbox"/>	Long Distance Parenting Time Costs	(+/-) _____	(+/-) _____
2. <input type="checkbox"/>	<input type="checkbox"/>	Parenting Time Adjustment (if b. ___%)	(+/-) _____	(+/-) _____
2. <input type="checkbox"/>	<input type="checkbox"/>	Income Tax Considerations	(+/-) _____	(+/-) _____
3. <input type="checkbox"/>	<input type="checkbox"/>	Special Needs	(+/-) _____	(+/-) _____
4. <input type="checkbox"/>	<input type="checkbox"/>	Agreement Past Majority	(+/-) _____	(+/-) _____
5. <input type="checkbox"/>	<input type="checkbox"/>	Overall Financial Condition	(+/-) _____	(+/-) _____
6		TOTAL (Insert on Line F.2. below)	_____	_____

F. DEVIATION(S) FROM REBUTTABLE PRESUMPTION AMOUNT

	PARTY NAME	PARTY NAME
1. Basic Parental Child Support Obligation (Line D.13. from above)	_____	_____
2. Total Child Support Adjustments (Line E.6. from above)	(+/-) _____	_____
3. Adjusted Subtotal (Line F.1. +/- Line F.2.)	_____	_____
4. Equal Parenting Time Obligation (<input type="checkbox"/> EPT Worksheet or <input type="checkbox"/> Shared Expense Formula)	_____	_____
5. a. <u>Ability to Pay Calculation</u> Child Support Income (D.1) _____ - Poverty Guidelines for Household of One _____ = _____		
5. b. Subtotal (lesser amount of F.3 and F.5.a)		
6. <u>Social Security Dependent Benefits</u>	(-) _____	(-) _____
6. b. <u>Final Subtotal</u>	_____	_____
7. Enforcement Fee Allowance** (Applied only to Nonresidential Parent) ((Line F.3. x Collection Fee %) x .5) or (Monthly Flat Fee x .5)	Percentage _____ % Flat Fee \$ _____	
	(+)	(+)
8. Net Parental Child Support Obligation (Line 5.b. + Line F.4.)	_____	_____

**Parent with non primary residency or parent paying support.

Prepared By (Signature)

Judge/Hearing Officer Signature

Prepared By (Print Name)

Date Submitted

Date Approved

Child Support Schedules

ONE CHILD FAMILIES: CHILD SUPPORT SCHEDULE
Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age	Age	Age		Age	Age	Age		Age	Age	Age
	0-5	6-11	12-18		0-5	6-11	12-18		0-5	6-11	12-18
50	99	1010	1111	1650	305281	342323	363351	4500	676646	757743	805808
100	1917	2119	2221	1700	315288	352331	375360	4600	688658	770757	819823
150	2826	3129	3332	1750	324295	362339	386369	4700	699670	783771	833838
200	3734	4140	4443	1800	331302	370347	394377	4800	711682	796784	846852
250	4642	5249	5553	1850	338309	378355	403386	4900	723694	809798	860867
300	5651	6259	6664	1900	345316	386363	411395	5000	734706	821811	874882
350	6559	7268	7774	1950	352322	394371	419403	5100	745717	834824	887896
400	7468	8378	8885	2000	359330	402379	428412	5200	757729	847838	901911
450	8377	9388	9996	2100	373343	418395	444429	5300	768740	860851	914925
500	9385	10498	110106	2200	387357	433410	461446	5400	779752	872865	928940
550	10294	114108	121117	2300	401370	448426	477463	5500	791763	885878	941954
600	111102	124118	132128	2400	414383	464441	493479	5600	802775	897891	955969
650	120110	135127	143138	2500	428397	479456	509496	5700	813786	910904	968983
700	130119	145137	154149	2600	441410	493471	525512	5800	824798	922917	981997
750	139128	155147	165160	2700	454423	508487	541529	5900	835810	935931	9941012
800	148136	166156	176170	2800	467436	523501	556545	6000	846821	947944	10071026
850	157145	176167	187181	2900	480449	537516	572561	6100	857832	959957	10201040
900	167154	186177	198192	3000	493462	552531	587577	6200	868843	971970	10331054
950	176162	197186	209202	3100	506474	566546	602593	6300	879854	984983	10461068
1000	185170	207196	220213	3200	518487	580560	617609	6400	890866	996995	10591082
1050	194178	217205	231223	3300	531499	594574	632624	6500	901877	10081008	10721096
1100	204187	228215	242234	3400	543512	608589	647640	6600	911888	10201021	10851110
1150	213196	238225	253245	3500	556525	622604	662656	6700	922899	10321034	10981124
1200	222204	248235	264255	3600	568537	636617	676671	6800	933910	10441047	11111138
1250	231213	259245	275266	3700	580550	650632	691687	6900	944922	10561060	11231152
1300	241222	269255	286277	3800	593562	663646	706702	7000	954933	10681073	11361166
1350	250230	280264	297287	3900	605574	677660	720717	7100	965944	10801086	11491180
1400	259238	290274	308298	4000	617586	690674	734733	7200	975955	10911098	11611194
1450	268247	300284	319309	4100	629598	704688	749748	7300	986966	11031110	11741207
1500	278255	311293	330319	4200	641610	717702	763763	7400	996977	11151123	11861221
1550	287264	321304	341330	4300	653622	730716	777778	7500	1007988	11271136	11991235
1600	296272	331313	352340	4400	664634	744730	791793	7600	1017998	11381148	12111248

ONE CHILD FAMILIES: CHILD SUPPORT SCHEDULE (Continued)

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
7700	10281010	11501161	12241262	10400	12991296	14541490	15471620	13100	15551570	17401805	18521962
7800	10381021	11621174	12361276	10500	13091306	14651502	15581633	13200	15651579	17511816	18631974
7900	10491031	11731186	12481289	10600	13191317	14761514	15701646	13300	15741590	17611828	18741987
8000	10591042	11851199	12611303	10700	13281326	14861525	15811658	13400	15831599	17711839	18841999
8100	10691053	11961211	12731316	10800	13381337	14971537	15931671	13500	15921610	17821851	18952012
8200	10791064	12081224	12851330	10900	13481347	15081549	16041684	13600	16011619	17921862	19062024
8300	10901074	12191236	12971343	11000	13571358	15191561	16161697	13700	16111629	18021873	19172036
8400	11001086	12311248	13091357	11100	13671368	15301573	16271710	13800	16201639	18131885	19282049
8500	11101096	12421260	13221370	11200	13761378	15401585	16391723	13900	16291649	18231896	19392061
8600	11201106	12541272	13341383	11300	13861388	15511596	16501735	14000	16381658	18331907	19502073
8700	11301118	12651285	13461397	11400	13961398	15621608	16611748	14100	16471669	18431919	19612086
8800	11411128	12761297	13581410	11500	14051409	15721620	16731761	14200	16561678	18531930	19722098
8900	11511138	12881309	13701423	11600	14151419	15831632	16841774	14300	16651688	18631941	19822110
9000	11611150	12991322	13821437	11700	14241429	15941643	16951786	14400	16741698	18741952	19932122
9100	11711160	13101334	13941450	11800	14341439	16041655	17071799	14500	16831708	18841964	20042135
9200	11811170	13211346	14061463	11900	14431450	16151667	17181812	14600	16921718	18941975	20152147
9300	11911181	13331358	14181476	12000	14521459	16251678	17291824	14700	17011727	19041986	20262159
9400	12011191	13441370	14291489	12100	14621470	16361690	17401837	14800	17101737	19141997	20362171
9500	12111202	13551382	14411502	12200	14711479	16461701	17521849	14900	17191746	19242008	20472183
9600	12211213	13661395	14531516	12300	14811490	16571713	17631862	15000	17281757	19342020	20582196
9700	12301223	13771407	14651529	12400	14901500	16671725	17741875	15100	17371766	19442031	20682208
9800	12401234	13881419	14771542	12500	14991510	16781736	17851887	15200	17461776	19542042	20792220
9900	12501244	13991431	14881555	12600	15091520	16881748	17961900	15300	17551786	19642053	20902232
10000	12601254	14101443	15001568	12700	15181530	16991759	18071912	15400	17641795	19742064	21002244
10100	12701265	14211455	15121581	12800	15271540	17091771	18181925	15500	17731805	19842076	21112256
10200	12801275	14321466	15231594	12900	15371550	17201782	18291937				
10300	12891286	14431478	15351607	13000	15461560	17301794	18401950				

*2018 Federal Poverty Guideline values converted to monthly values and rounded up to nearest \$50 increment are \$1050 for a one-person household and \$1750 for a three-person household.

**The schedules show the nearest dollar value based on support functions. The numerical values for the 0-5 and 6-11 age ranges are calculated by multiplying 0.84 and 0.94, respectively, by the 12-18 year old non-rounded calculated value.

To determine child support at higher income levels:

Age 12-18: Raise income to the power .61209 and multiply the result by 5.749332.

Age 6-11: Determine child support for Age 12-18 and then multiply by 0.94.

Age 0-5: Determine child support for Age 12-18 and then multiply by 0.84.

TWO CHILD FAMILIES: CHILD SUPPORT SCHEDULE
Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
50	76	87	98	1650	236213	264245	281266	4500	526490	589563	627612
100	1413	1615	1716	1700	243219	272252	289274	4600	535498	599573	637623
150	2119	2422	2624	1750	250226	280259	298282	4700	543506	608582	647633
200	2926	3229	3432	1800	257232	288267	306290	4800	552515	618592	657644
250	3632	4037	4340	1850	264238	296274	315298	4900	560524	627603	667655
300	4338	4844	5148	1900	271245	304282	323306	5000	569532	637612	677665
350	5045	5652	6056	1950	278251	312289	332314	5100	577541	646622	687676
400	5751	6459	6864	2000	286258	320296	340322	5200	586549	655631	697686
450	6458	7266	7772	2100	300268	336308	357335	5300	594557	665640	707696
500	7165	8075	8581	2200	310278	347319	370347	5400	602566	674650	717707
550	7971	8882	9489	2300	321288	359331	382360	5500	610574	683660	727717
600	8678	9689	10297	2400	331298	370342	394372	5600	618582	692669	736727
650	9384	10497	111105	2500	341307	382353	406384	5700	627590	701679	746738
700	10090	112104	119113	2600	351317	393364	418396	5800	635598	710688	756748
750	10797	120111	128121	2700	361326	404375	430408	5900	643606	719697	765758
800	114103	128119	136129	2800	371336	415386	441420	6000	651614	728707	775768
850	121110	136126	145137	2900	381346	426397	453432	6100	659622	737716	784778
900	129116	144133	153145	3000	390355	437408	465444	6200	667631	746726	794789
950	136122	152141	162153	3100	400365	447420	476456	6300	675639	755735	803799
1000	143129	160148	170161	3200	409374	458430	487467	6400	682647	764744	812809
1050	150135	168155	179169	3300	419383	468441	498479	6500	690655	772753	822819
1100	157142	176163	187177	3400	428392	479451	509490	6600	698663	781763	831829
1150	164148	184170	196185	3500	437402	489462	520502	6700	706670	790771	840838
1200	171154	192178	204193	3600	446410	500472	531513	6800	714678	799780	850848
1250	179161	200185	213201	3700	456419	510482	542524	6900	721686	807789	859858
1300	186167	208192	221209	3800	465428	520492	553535	7000	729694	816799	868868
1350	193174	216200	230217	3900	474437	530502	564546	7100	737702	824808	877878
1400	200180	224207	238225	4000	482446	540512	574557	7200	744710	833817	886888
1450	207187	232215	247234	4100	491454	550523	585568	7300	752718	842825	895897
1500	214194	240223	255242	4200	500463	560533	595579	7400	760726	850834	904907
1550	221200	248230	264250	4300	509472	570543	606590	7500	767734	859844	913917
1600	228206	256237	272258	4400	518481	579553	616601	7600	775741	867852	922926

TWO CHILD FAMILIES: CHILD SUPPORT SCHEDULE
Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
7700	782749	875861	931936	10400	976950	10931092	11621187	13100	11581140	12961311	13781425
7800	790757	884870	940946	10500	983957	11001100	11711196	13200	11641147	13031319	13861434
7900	797764	892879	949955	10600	990964	11081109	11791205	13300	11711154	13101328	13941443
8000	805772	900888	958965	10700	997971	11161117	11871214	13400	11771161	13171335	14011451
8100	812779	909896	967974	10800	1004978	11241125	11951223	13500	11841168	13251343	14091460
8200	819787	917905	975984	10900	1011986	11311133	12031232	13600	11901174	13321351	14171468
8300	827794	925914	984993	11000	1018993	11391142	12121241	13700	11971182	13391359	14251477
8400	834802	933923	9931003	11100	10251000	11471150	12201250	13800	12031188	13461366	14321485
8500	841810	942931	10021012	11200	10311007	11541158	12281259	13900	12101195	13531374	14401494
8600	849818	950940	10101022	11300	10381014	11621167	12361268	14000	12161202	13611382	14481502
8700	856825	958949	10191031	11400	10451022	11691175	12441277	14100	12221209	13681390	14551511
8800	863832	966957	10281040	11500	10521029	11771183	12521286	14200	12291215	13751397	14631519
8900	870840	974966	10361050	11600	10581036	11841191	12601295	14300	12351222	13821406	14701528
9000	878847	982974	10451059	11700	10651042	11921199	12681303	14400	12411229	13891413	14781536
9100	885854	990983	10531068	11800	10721050	11991207	12761312	14500	12481236	13961421	14851545
9200	892862	998992	10621078	11900	10791057	12071215	12841321	14600	12541242	14031429	14931553
9300	899870	10061000	10701087	12000	10851064	12141224	12921330	14700	12601249	14111436	15011561
9400	906877	10141008	10791096	12100	10921071	12221232	13001339	14800	12671256	14181444	15081570
9500	913884	10221017	10871105	12200	10991078	12291239	13081347	14900	12731262	14251452	15161578
9600	920891	10301025	10961114	12300	11051085	12371248	13161356	15000	12791270	14321460	15231587
9700	928899	10381034	11041124	12400	11121092	12441256	13241365	15100	12861276	14391467	15311595
9800	935906	10461042	11131133	12500	11181098	12521263	13311373	15200	12921282	14461475	15381603
9900	942914	10541051	11211142	12600	11251106	12591271	13391382	15300	12981290	14531483	15461612
10000	949921	10621059	11291151	12700	11321113	12661280	13471391	15400	13051296	14601490	15531620
10100	956928	10691067	11381160	12800	11381119	12741287	13551399	15500	13111302	14671498	15601628
10200	963935	10771075	11461169	12900	11451126	12811295	13631408				
10300	970942	10851084	11541178	13000	11511134	12881304	13711417				

*2018 Federal Poverty Guideline values converted to monthly values and rounded up to nearest \$50 increment are \$1050 for a one-person household and \$2100 for a four-person household.

**The schedules show the nearest dollar value based on support functions. The numerical values for the 0-5 and 6-11 age ranges are calculated by multiplying 0.84 and 0.94, respectively, by the 12-18 year old non-rounded calculated value.

To determine child support at higher income levels:

Age 12-18: Raise income to the power .61209 and multiply the result by 4.24994.

Age 6-11: Determine child support for Age 12-18 and then multiply by 0.94.

Age 0-5: Determine child support for Age 12-18 and then multiply by 0.84.

THREE CHILD FAMILIES: CHILD SUPPORT SCHEDULE
Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
50	66	76	77	1650	198485	221213	236231	4500	456438	510503	543547
100	1244	1343	1414	1700	204490	228219	243238	4600	463446	518512	551557
150	1817	2049	2121	1750	210496	235225	250245	4700	470453	526521	560566
200	2422	2726	2928	1800	216202	242232	257252	4800	477460	534529	568575
250	3028	3432	3635	1850	222207	248238	264259	4900	484468	542538	576585
300	3634	4039	4342	1900	228213	255245	271266	5000	491475	550546	585594
350	4239	4745	5049	1950	234218	262251	278273	5100	498482	558555	593603
400	4845	5452	5756	2000	240224	268258	286280	5200	505490	565563	601612
450	5450	6058	6463	2100	252235	282270	300294	5300	512498	573572	610622
500	6056	6764	7170	2200	264246	295283	314308	5400	519505	581581	618631
550	6662	7471	7977	2300	276258	309296	328322	5500	526512	588589	626640
600	7267	8177	8684	2400	288268	322308	343335	5600	533519	596597	634649
650	7873	8784	9391	2500	300277	336318	357346	5700	539526	604605	642658
700	8478	9490	10098	2600	308286	345328	367357	5800	546534	611614	650667
750	9084	10197	107105	2700	317294	354338	377367	5900	553541	619622	658676
800	9690	107403	114112	2800	325302	364348	387378	6000	559548	626630	666685
850	10295	114109	121119	2900	333310	373357	397388	6100	566555	633638	674694
900	108404	121116	129126	3000	341319	382367	406399	6200	573562	641647	682703
950	114106	128122	136133	3100	349327	391376	416409	6300	579569	648654	689711
1000	120112	134129	143140	3200	357335	400385	426419	6400	586576	655662	697720
1050	126118	141135	150147	3300	365343	409395	435429	6500	592583	663671	705729
1100	132123	148142	157154	3400	373352	418405	444440	6600	599590	670679	713738
1150	138129	154148	164161	3500	381360	426414	454450	6700	605597	677686	720746
1200	144134	161155	171168	3600	389368	435423	463460	6800	612604	684695	728755
1250	150140	168161	179175	3700	396376	444432	472470	6900	618611	692703	736764
1300	156146	175167	186182	3800	404383	452441	481479	7000	624618	699710	743772
1350	162151	181174	193189	3900	412391	461450	490489	7100	631625	706719	751781
1400	168157	188180	200196	4000	419399	469459	499499	7200	637632	713727	758790
1450	174162	195187	207203	4100	426407	477468	508509	7300	643638	720734	766798
1500	180168	201193	214210	4200	434414	486477	517518	7400	650646	727742	773807
1550	186174	208200	221217	4300	441422	494486	525528	7500	656652	734750	781815
1600	192179	215206	228224	4400	448430	502495	534538	7600	662659	741758	788824

THREE CHILD FAMILIES: CHILD SUPPORT SCHEDULE (Continued)
Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			
	Age Group				Age Group				Age Group			
	Age	Age	Age		Age	Age	Age		Age	Age	Age	Age
	0-5	6-11	12-18		0-5	6-11	12-18		0-5	6-11	12-18	
7700	668666	748765	795832	10400	828842	926968	9854052	13100	9764008	10924159	11614260	
7800	674672	755773	803840	10500	833848	933975	9924060	13200	9814014	10984166	11684267	
7900	680679	761784	810849	10600	839854	939983	9994068	13300	9864020	11044173	11744275	
8000	687686	768788	817857	10700	845864	945990	10064076	13400	9914026	11104179	11804282	
8100	693693	775797	825866	10800	850866	951996	10124083	13500	9974032	11154187	11874290	
8200	699699	782804	832874	10900	856873	10041019	10194091	13600	10024038	11214193	11934297	
8300	705706	789814	839882	11000	861879	9644011	10264099	13700	10074043	11274200	11994304	
8400	711712	796819	846890	11100	867886	9704018	10324107	13800	10124050	11334207	12054312	
8500	717719	802827	853899	11200	873892	9764026	10394115	13900	10184055	11394213	12124319	
8600	723726	809834	861907	11300	878898	9834032	10454122	14000	10234062	11454221	12184327	
8700	729732	816842	868915	11400	884904	9894040	10524130	14100	10284067	11514227	12244334	
8800	735738	822849	875923	11500	889910	9954047	10594138	14200	10334073	11564234	12304341	
8900	741746	829857	882932	11600	895917	10014054	10654146	14300	10384079	11624241	12364349	
9000	747752	836865	889940	11700	900922	10074061	10724153	14400	10444085	11684248	12424356	
9100	753758	842872	896948	11800	906929	10134068	10784161	14500	10494090	11744254	12494363	
9200	758765	849880	903956	11900	911935	10204075	10854169	14600	10544097	11794261	12554371	
9300	764771	855887	910964	12000	917941	10264082	10914176	14700	10594102	11854268	12614378	
9400	770778	862894	917972	12100	922947	10324089	10984184	14800	10644108	11914274	12674385	
9500	776784	868902	924980	12200	927954	10384097	11044192	14900	10694114	11974282	12734393	
9600	782790	875909	931988	12300	933959	10444103	11104199	15000	10744120	12024288	12794400	
9700	788797	881916	938996	12400	938966	10504110	11174207	15100	10804126	12084294	12854407	
9800	793803	888924	9454004	12500	944971	10564117	11234214	15200	10854132	12144302	12914415	
9900	799810	894931	9514012	12600	949978	10624124	11304222	15300	10904138	12194308	12974422	
10000	805816	901938	9584020	12700	954983	10684131	11364229	15400	10954143	12254315	13034429	
10100	811822	907946	9654028	12800	960990	10744138	11424237	15500	11004149	12314321	13094436	
10200	816829	914953	9724036	12900	965996	10804145	11494245					
10300	822835	920960	9794044	13000	9704002	10864152	11554252					

*2018 Federal Poverty Guideline values converted to monthly values and rounded up to nearest \$50 increment are \$1050 for a one-person household and \$2500 for a five-person household.

**The schedules show the nearest dollar value based on support functions. The numerical values for the 0-5 and 6-11 age ranges are calculated by multiplying 0.84 and 0.94, respectively, by the 12-18 year old non-rounded calculated

To determine child support at higher income levels:

Age 12-18: Raise income to the power .61209 and multiply the result by 3.566057.

Age 6-11: Determine child support for Age 12-18 and then multiply by 0.94.

Age 0-5: Determine child support for Age 12-18 and then multiply by 0.84.

FOUR CHILD FAMILIES: CHILD SUPPORT SCHEDULE
Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
50	55	66	66	1650	163154	183177	194192	4500	391375	437431	465469
100	1010	1111	1212	1700	168158	188182	200198	4600	397382	444439	472477
150	1514	1716	1817	1750	173163	194188	206204	4700	403388	451446	480485
200	2018	2221	2423	1800	178168	199193	212210	4800	409394	458454	487493
250	2523	2827	2929	1850	183173	205199	218216	4900	415401	464461	494501
300	3028	3332	3535	1900	188177	210203	224221	5000	421407	471468	501509
350	3533	3938	4141	1950	193182	216209	230227	5100	427414	478476	508517
400	4038	4443	4747	2000	198186	221214	236233	5200	433420	484483	515525
450	4542	5048	5352	2100	208196	233225	247245	5300	439426	491490	522533
500	4946	5553	5958	2200	218205	244236	259256	5400	445432	498497	529540
550	5451	6159	6564	2300	228214	255247	271268	5500	451438	504504	536548
600	5956	6664	7170	2400	237224	266258	283280	5600	456445	511512	543556
650	6461	7270	7776	2500	247233	277268	295291	5700	462451	517519	550564
700	6966	7875	8282	2600	257242	288279	306303	5800	468457	524525	557571
750	7470	8380	8887	2700	267252	299290	318315	5900	474463	530533	564579
800	7974	8986	9493	2800	277259	310298	330324	6000	479470	536540	571587
850	8479	9491	10099	2900	286266	320306	340333	6100	485475	543546	577594
900	8984	10097	106105	3000	293274	327315	348342	6200	491482	549554	584602
950	9489	105102	112111	3100	299280	335322	357350	6300	496488	555561	591610
1000	9994	111108	118117	3200	306287	343330	365359	6400	502494	562568	597617
1050	10498	116112	124122	3300	313294	350339	373368	6500	507500	568575	604625
1100	109102	122118	130128	3400	320302	358347	381377	6600	513506	574581	611632
1150	114107	127123	135134	3500	327308	365354	389385	6700	519512	580589	617640
1200	119112	133129	141140	3600	333315	373362	397394	6800	524518	586595	624647
1250	124117	138134	147146	3700	340322	380370	404402	6900	530523	593602	630654
1300	129122	144140	153152	3800	346329	387378	412411	7000	535530	599609	637662
1350	134126	149144	159157	3900	353335	395385	420419	7100	540535	605615	643669
1400	139130	155150	165163	4000	359342	402394	427428	7200	546542	611623	650677
1450	143135	161155	171169	4100	365349	409401	435436	7300	551547	617629	656684
1500	148140	166161	177175	4200	372355	416408	443444	7400	557553	623636	663691
1550	153145	172167	183181	4300	378362	423416	450452	7500	562558	629642	669698
1600	158149	177171	188186	4400	384369	430424	458461	7600	567565	635650	675706

FOUR CHILD FAMILIES: CHILD SUPPORT SCHEDULE (Continued)
Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
7700	573570	641656	682713	10400	709721	794829	844901	13100	836863	936993	9951079
7800	578576	647662	688720	10500	714726	799835	850908	13200	841869	941999	10011086
7900	583582	653669	694727	10600	719732	805842	856915	13300	845874	9461005	10061092
8000	588588	658676	700735	10700	724738	810848	862922	13400	850879	9511011	10111099
8100	594594	664683	707742	10800	729742	815854	867928	13500	854884	9561017	10171105
8200	599599	670689	713749	10900	733748	821860	873935	13600	859889	9611022	10221111
8300	604605	676696	719756	11000	738754	826867	879942	13700	863894	9661029	10281118
8400	609610	682702	725763	11100	743758	831872	884948	13800	868899	9711034	10331124
8500	614616	687708	731770	11200	748764	837879	890955	13900	872904	9761040	10381130
8600	619622	693715	737777	11300	752770	842885	896962	14000	877910	9811046	10431137
8700	625627	699721	744784	11400	757774	847891	901968	14100	881914	9861052	10491143
8800	630633	705728	750791	11500	762780	853897	907975	14200	885919	9911057	10541149
8900	635638	710734	756798	11600	767786	858903	913982	14300	890925	9961064	10591156
9000	640644	716741	762805	11700	771790	863909	918988	14400	894930	10011069	10651162
9100	645650	722747	768812	11800	776796	868915	924995	14500	899934	10061075	10701168
9200	650655	727753	774819	11900	781801	874921	9291001	14600	903940	10111081	10751175
9300	655661	733760	780826	12000	785806	879927	9351008	14700	908945	10161087	10801181
9400	660666	739766	786833	12100	790812	884934	9411015	14800	912950	10201092	10861187
9500	665672	744773	792840	12200	795817	889939	9461021	14900	916954	10251098	10911193
9600	670678	750779	798847	12300	799822	894946	9521028	15000	921960	10301104	10961200
9700	675683	755786	803854	12400	804827	900951	9571034	15100	925965	10351110	11011206
9800	680689	761792	809861	12500	809833	905958	9631041	15200	929970	10401115	11061212
9900	685694	766798	815867	12600	813838	910963	9681047	15300	934974	10451121	11121218
10000	690699	772804	821874	12700	818843	915970	9741054	15400	938980	10501127	11171225
10100	695705	777811	827881	12800	822848	920975	9791060	15500	942985	10551133	11221231
10200	700710	783817	833888	12900	827853	925981	9841066				
10300	704716	788823	839895	13000	831858	930987	9901073				

*2018 Federal Poverty Guideline values converted to monthly values and rounded up to nearest \$50 increment are \$1050 for a one-person household and \$2850 for a six-person household.

**The schedules show the nearest dollar value based on support functions. The numerical values for the 0-5 and 6-11 age ranges are calculated by multiplying 0.84 and 0.94, respectively, by the 12-18 year old non-rounded calculated value.

To determine child support at higher income levels:

Age 12-18: Raise income to the power .61209 and multiply the result by 3.055748.

Age 6-11: Determine child support for Age 12-18 and then multiply by 0.94.

Age 0-5: Determine child support for Age 12-18 and then multiply by 0.84.

FIVE CHILD FAMILIES: CHILD SUPPORT SCHEDULE
Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
50	44	55	55	1650	141134	157154	167167	4500	348334	389385	414418
100	98	109	1040	1700	145138	162158	173172	4600	353340	395391	421425
150	1312	1414	1515	1750	149142	167163	178177	4700	359346	402397	427432
200	1716	1918	2020	1800	153146	172167	183182	4800	364351	408404	434439
250	2120	2423	2525	1850	158150	177172	188187	4900	370357	414410	440446
300	2624	2928	3030	1900	162154	181177	193192	5000	375362	420417	446453
350	3028	3332	3635	1950	166158	186181	198197	5100	380368	426423	453460
400	3432	3837	4140	2000	171162	191186	203202	5200	386374	432431	459468
450	3836	4341	4645	2100	179170	200195	213212	5300	391380	437437	465475
500	4341	4847	5151	2200	188178	210204	223222	5400	396385	443443	472481
550	4745	5252	5656	2300	196186	219213	233232	5500	401390	449449	478488
600	5149	5756	6161	2400	205194	229224	244243	5600	407396	455455	484495
650	5553	6261	6666	2500	213202	239233	254253	5700	412402	461462	490502
700	6057	6765	7171	2600	222210	248242	264263	5800	417407	466468	496509
750	6461	7270	7676	2700	230218	258251	274273	5900	422413	472475	502516
800	6865	7675	8181	2800	239226	267260	284283	6000	427418	478481	508523
850	7269	8179	8686	2900	247234	277270	294293	6100	432424	484488	514530
900	7773	8684	9191	3000	256242	286279	305303	6200	437429	489493	520536
950	8177	9188	9696	3100	264250	296287	315312	6300	442434	495500	526543
1000	8581	9593	102101	3200	273256	305294	325320	6400	447440	500506	532550
1050	9085	10098	107106	3300	279262	312302	332328	6500	452445	506512	538556
1100	9489	105102	112111	3400	285269	319309	339336	6600	457450	511518	544563
1150	9893	110107	117116	3500	291274	325316	346343	6700	462456	517524	550570
1200	10297	114111	122121	3600	297281	332323	353351	6800	467461	522530	556576
1250	107101	119116	127126	3700	303286	339329	360358	6900	472466	528536	562583
1300	111105	124121	132131	3800	308293	345337	367366	7000	477472	533543	567590
1350	115109	129125	137136	3900	314298	352343	374373	7100	481477	539548	573596
1400	119114	134131	142142	4000	320305	358351	381381	7200	486482	544555	579603
1450	124118	138135	147147	4100	326310	364357	388388	7300	491487	549560	585609
1500	128122	143140	152152	4200	331317	371364	394396	7400	496493	555567	590616
1550	132126	148144	157157	4300	337322	377371	401403	7500	501498	560572	596622
1600	136130	153149	162162	4400	342328	383377	408410	7600	505503	565579	602629

FIVE CHILD FAMILIES: CHILD SUPPORT SCHEDULE (Continued)
Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
7700	510508	571584	607635	10400	632642	707739	752803	13100	745770	833885	887962
7800	515514	576591	613642	10500	636647	712744	757809	13200	749774	838890	891967
7900	519518	581596	618648	10600	640652	717750	762815	13300	753778	842895	896973
8000	524523	587602	624654	10700	645657	722755	768821	13400	757783	847901	901979
8100	529529	592608	630661	10800	649662	726761	773827	13500	761787	851905	906984
8200	533534	597614	635667	10900	653666	731766	778833	13600	765792	856911	911990
8300	538538	602619	641673	11000	658671	736772	783839	13700	769797	860916	915996
8400	543544	607626	646680	11100	662676	741777	788845	13800	773801	865921	9201001
8500	547549	612631	652686	11200	666681	745783	793851	13900	777806	869926	9251007
8600	552554	618637	657692	11300	670686	750788	798857	14000	781810	874932	9301013
8700	556559	623643	662699	11400	675690	755794	803863	14100	785814	878937	9341018
8800	561564	628649	668705	11500	679695	760799	808869	14200	789819	883942	9391024
8900	565569	633654	673711	11600	683699	764804	813874	14300	793824	887948	9441030
9000	570574	638660	679717	11700	687704	769810	818880	14400	797828	892952	9481035
9100	575579	643666	684724	11800	691709	774815	823886	14500	801833	896958	9531041
9200	579584	648672	689730	11900	695714	778821	828892	14600	805837	900962	9581046
9300	583589	653677	695736	12000	700718	783826	833898	14700	808842	905968	9621052
9400	588594	658683	700742	12100	704723	788832	838904	14800	812846	909973	9671058
9500	592598	663688	705748	12200	708728	792837	843910	14900	816850	913978	9721063
9600	597603	668694	711754	12300	712732	797842	848915	15000	820855	918983	9761069
9700	601609	673700	716761	12400	716737	801847	853921	15100	824859	922988	9811074
9800	606614	678706	721767	12500	720742	806853	857927	15200	828864	927994	9861080
9900	610618	683711	726773	12600	724746	811858	862933	15300	832868	931998	9901085
10000	614623	688717	731779	12700	728751	815864	867939	15400	836873	9351004	9951091
10100	619628	692722	737785	12800	733755	820868	872944	15500	840877	9401008	9991096
10200	623633	697728	742791	12900	737760	824874	877950				
10300	628638	702733	747797	13000	741765	829880	882956				

*2018 Federal Poverty Guideline values converted to monthly values and rounded up to nearest \$50 increment are \$1050 for a one-person household and \$3200 for a seven-person household.

**The schedules show the nearest dollar value based on support functions. The numerical values for the 0-5 and 6-11 age ranges are calculated by multiplying 0.84 and 0.94, respectively, by the 12-18 year old non-rounded calculated value.

To determine child support at higher income levels:

Age 12-18: Raise income to the power .61209 and multiply the result by 2.722181.

Age 6-11: Determine child support for Age 12-18 and then multiply by 0.94.

Age 0-5: Determine child support for Age 12-18 and then multiply by 0.84.

SIX CHILD FAMILIES: CHILD SUPPORT SCHEDULE
Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
50	44	45	45	1650	124119	139137	148149	4500	316304	354350	377380
100	87	88	99	1700	128122	143141	152153	4600	321309	360355	383386
150	1111	1313	1314	1750	132126	147145	157158	4700	326314	365362	389393
200	1514	1717	1818	1800	135130	152149	161162	4800	331320	371368	394400
250	1918	2121	2223	1850	139134	156154	166167	4900	336325	376374	400406
300	2322	2525	2727	1900	143137	160157	170171	5000	341330	382379	406412
350	2626	2929	3132	1950	147141	164162	175176	5100	346335	387385	412419
400	3029	3433	3636	2000	151144	168166	179180	5200	351340	393391	418425
450	3433	3838	4041	2100	158151	177174	188189	5300	356346	398397	423432
500	3836	4241	4545	2200	166158	185182	197198	5400	360350	403403	429438
550	4140	4646	4950	2300	173166	194190	206207	5500	365355	409408	435444
600	4543	5150	5454	2400	181173	202199	215216	5600	370361	414415	440451
650	4947	5554	5859	2500	188180	211207	224225	5700	375366	419420	446457
700	5350	5958	6363	2600	196187	219215	233234	5800	379370	424426	451463
750	5654	6363	6768	2700	203194	227224	242243	5900	384375	430431	457469
800	6058	6766	7272	2800	211202	236232	251252	6000	388381	435438	462476
850	6462	7271	7677	2900	218209	244240	260261	6100	393386	440443	468482
900	6865	7675	8181	3000	226216	253248	269270	6200	398390	445449	473488
950	7269	8079	8586	3100	233223	261257	278279	6300	402395	450454	479494
1000	7572	8483	9090	3200	241230	270265	287288	6400	407400	455460	484500
1050	7976	8887	9495	3300	248238	278273	296297	6500	411405	460466	490506
1100	8379	9391	9999	3400	256244	286281	305305	6600	416410	465471	495512
1150	8783	9796	103104	3500	263250	295287	314312	6700	420414	470477	500518
1200	9086	10199	108108	3600	270255	302293	321319	6800	425419	475482	506524
1250	9490	105104	112113	3700	275261	308300	328326	6900	429424	480488	511530
1300	9894	109108	116117	3800	281266	314306	334333	7000	434429	485493	516536
1350	10298	114112	121122	3900	286272	320313	340340	7100	438434	490499	521542
1400	105101	118116	125126	4000	291278	326319	346347	7200	442438	495504	527548
1450	109105	122121	130131	4100	296282	331325	353353	7300	447443	500510	532554
1500	113108	126124	134135	4200	301288	337331	359360	7400	451448	505515	537560
1550	117112	131129	139140	4300	306294	343338	365367	7500	455453	510521	542566
1600	120115	135132	143144	4400	311298	349343	371373	7600	460458	515526	547572

SIX CHILD FAMILIES: CHILD SUPPORT SCHEDULE (Continued)
Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
7700	464462	519532	552578	10400	575585	643673	684731	13100	678700	758805	807875
7800	468467	524537	557584	10500	579589	648677	689736	13200	681704	762810	811880
7900	473471	529542	563589	10600	583593	652682	694741	13300	685708	766814	815885
8000	477476	534547	568595	10700	587598	656687	698747	13400	689712	771819	820890
8100	481481	538553	573601	10800	590602	661692	703752	13500	692717	775824	824896
8200	485486	543558	578607	10900	594606	665697	708758	13600	696721	779829	828901
8300	489490	548564	583613	11000	598610	669702	712763	13700	699725	783834	833906
8400	494494	552569	588618	11100	602615	674707	717769	13800	703729	787838	837911
8500	498499	557574	593624	11200	606619	678712	721774	13900	707733	791843	841916
8600	502504	562580	598630	11300	610623	682717	726779	14000	710737	795847	846921
8700	506509	566585	603636	11400	614628	687722	731785	14100	714741	799852	850926
8800	510513	571590	608641	11500	617632	691727	735790	14200	718746	803857	854932
8900	514518	576595	612647	11600	621637	695732	740796	14300	721750	807862	859937
9000	519522	580601	617653	11700	625641	700737	744801	14400	725754	811867	863942
9100	523526	585605	622658	11800	629645	704742	749806	14500	728758	815871	867947
9200	527531	589611	627664	11900	633650	708747	753812	14600	732762	819876	871952
9300	531536	594616	632670	12000	636654	712752	758817	14700	735766	823880	876957
9400	535540	599621	637675	12100	640658	716756	762822	14800	739770	827885	880962
9500	539545	603627	642681	12200	644662	721761	767827	14900	743774	831890	884967
9600	543549	608631	646686	12300	648666	725766	771833	15000	746778	835894	888972
9700	547554	612637	651692	12400	652670	729771	776838	15100	750782	839899	892977
9800	551558	617641	656697	12500	655674	733776	780843	15200	753786	843903	897982
9900	555562	621647	661703	12600	659679	737781	785849	15300	757790	847908	901987
10000	559567	626652	666709	12700	663683	742786	789854	15400	760794	851913	905992
10100	563571	630657	670714	12800	666687	746790	793859	15500	764798	855917	909997
10200	567576	634662	675720	12900	670691	750795	798864				
10300	571580	639667	680725	13000	674696	754800	802870				

*2018 Federal Poverty Guideline values converted to monthly values and rounded up to nearest \$50 increment are \$1050 for a one-person household and \$3550 for an eight-person household.

**The schedules show the nearest dollar value based on support functions. The numerical values for the 0-5 and 6-11 age ranges are calculated by multiplying 0.84 and 0.94, respectively, by the 12-18 year old non-rounded calculated value.

To determine child support at higher income levels:

Age 12-18: Raise income to the power .61209 and multiply the result by 2.476429.

Age 6-11: Determine child support for Age 12-18 and then multiply by 0.94.

Age 0-5: Determine child support for Age 12-18 and then multiply by 0.84.

Domestic Relations Affidavit

IN THE _____ JUDICIAL DISTRICT
_____ COUNTY, KANSAS

IN THE MATTER OF

Party Name

and

Party Name

Case No. _____

DOMESTIC RELATIONS AFFIDAVIT OF _____
(name)

1. Party Name Residence _____

Party Name Birth Month/Year Social Security Number Telephone

2. Party Name Residence _____

Party Name Birth Month/Year Social Security Number Telephone

3. Date of Marriage: _____

4. Number of Marriages: Party Name Party Name

5. Number of children of the relationship: _____

6. Names, Social Security Numbers, the month and year of each child's birth and ages of minor children of the relationship:

Table with 5 columns: Name, Social Security Number, Birth Month /Year, Age, Custodian. Includes four rows of blank lines for data entry.

7. Names, Social Security Numbers, and ages of minor children of previous relationships and facts as to custody and support payments paid or received, if any.

Name	Social Security No. XXX-XX-____	Age	Custodian	Support Payment	Paid or Rec'd
_____	_____	____	_____	\$ _____	_____
_____	_____	____	_____	\$ _____	_____
_____	_____	____	_____	\$ _____	_____
_____	_____	____	_____	\$ _____	_____

8. Party Name is employed by (name) _____
 (address) _____

Party Name is employed by (name) _____
 (address) _____

with monthly income as follows:

A. Wage Earner

	Party Name	Party Name
1. Gross Income	\$ _____	\$ _____
2. Other Income	\$ _____	\$ _____
3. Subtotal Gross Income	\$ _____	\$ _____
4. Federal Withholding (Claiming _____ exemptions)	\$ _____	\$ _____
5. Federal Income Tax	\$ _____	\$ _____
6. OASDHI	\$ _____	\$ _____
7. Kansas Withholding	\$ _____	\$ _____
8. Subtotal Deductions	\$ _____	\$ _____
9. Net Income	\$ _____	\$ _____

B. Self-Employed

	Party Name	Party Name
1. Gross Income from self-employment	\$ _____	\$ _____
2. Other Income	\$ _____	\$ _____
3. Subtotal Gross Income	\$ _____	\$ _____
4. Reasonable Business Expenses (-) (Itemize on attached exhibit)	\$ _____	\$ _____
5. Self-Employment Tax (-)	\$ _____	\$ _____
6. Business Net Income	\$ _____	\$ _____
7. Estimated Tax Payments (Claim _____ exemptions)	\$ _____	\$ _____
8. Federal Income Tax	\$ _____	\$ _____
9. Kansas Withholding	\$ _____	\$ _____
10. Subtotal Deductions	\$ _____	\$ _____
11. Net Income (Line B.3. minus Line B.9.)	\$ _____	\$ _____

Pay period: _____ Party Name _____ Party Name _____

9. The liquid assets of the parties are:

	Item	Amount	Joint or Individual (Specify)
A.	Checking Accounts (Do not list account numbers):		
	_____	\$ _____	_____
	_____	\$ _____	_____
B.	Savings Accounts (Do not list account numbers):		
	_____	\$ _____	_____
	_____	\$ _____	_____
C.	Cash		
	Party Name	\$ _____	_____
	Party Name	\$ _____	_____
D.	Other		
	_____	\$ _____	_____
	_____	\$ _____	_____

10. The monthly expenses of each party are: (Please indicate with an asterisk all figures which are estimates rather than actual figures taken from records.)

A.	Item	Party Name (Actual or Estimated)	Party Name (Actual or Estimated)
1.	Rent	\$ _____	\$ _____
2.	Food	\$ _____	\$ _____
3.	Utilities/services:		
	Trash Service	\$ _____	\$ _____
	Newspaper	\$ _____	\$ _____
	Telephone	\$ _____	\$ _____
	Mobile Cell Phone	\$ _____	\$ _____
	Cable	\$ _____	\$ _____
	Gas	\$ _____	\$ _____
	Water	\$ _____	\$ _____
	Lights	\$ _____	\$ _____
	Other	\$ _____	\$ _____
4.	Insurance:		
	Life	\$ _____	\$ _____
	Health	\$ _____	\$ _____
	Car	\$ _____	\$ _____
	House/Rental	\$ _____	\$ _____
	Other	\$ _____	\$ _____
5.	Medical and dental	\$ _____	\$ _____
6.	Prescriptions drugs	\$ _____	\$ _____
7.	Child care (work-related)	\$ _____	\$ _____
8.	Child care (non-work-related)	\$ _____	\$ _____
9.	Clothing	\$ _____	\$ _____
10.	School expenses	\$ _____	\$ _____
11.	Hair cuts and beauty	\$ _____	\$ _____
12.	Car repair	\$ _____	\$ _____
13.	Gas and oil	\$ _____	\$ _____
14.	Personal property tax	\$ _____	\$ _____

	Item	Party Name (Actual or Estimated)	Party Name (Actual or Estimated)
15.	Miscellaneous (Specify)		
	_____	\$ _____	\$ _____

	_____	\$ _____	\$ _____
16. Debt Payments (Specify)			
	_____	\$ _____	\$ _____
	_____	\$ _____	\$ _____
		\$ _____	\$ _____
	Total	\$ _____	\$ _____

*Show house payments, mortgage payments, etc., in Section 10.B.

B. Monthly payments to banks, loan companies or on credit accounts: (Indicate actual or estimated monetary amount in each column; use asterisk for secured.) DO NOT LIST ANY PAYMENTS INCLUDED IN PART 10.A ABOVE.

Creditor	When Incurred	Amount of Payment	Date of Last Payment	Balance	Responsibility	
					Party Name	Party Name
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
				Subtotal of Payments	\$ _____	\$ _____
				Total	\$ _____	\$ _____

C. Total Living Expenses

	Party Name (Actual or Estimated)	Party Name (Actual or Estimated)
1. Total funds available to Both Parties (from No. 8)	\$ _____	\$ _____
2. Total needed (from No. 10.A and B)	\$ _____	\$ _____
3. Net Balance	\$ _____	\$ _____
4. Projected child support	\$ _____	\$ _____

D. Payments or contributions received, or paid, for support of others. Specify source and amount.

Source	Party Name	Party Name
_____ (+/-)	\$ _____	\$ _____
_____ (+/-)	\$ _____	\$ _____

11. How much does the party who provides health care pay for family coverage?
 \$ _____ per _____.
 How much does it cost the provider to furnish health insurance only on the provider?
 \$ _____ per _____.

FURNISH THE FOLLOWING INFORMATION IF APPLICABLE.

12. Income and financial resources of children.

Income/Resources	Amount
_____	\$ _____
_____	\$ _____

13. Child support adjustments requested.

	Party Name	Party Name
Long Distance Parenting Time Costs	\$ _____	\$ _____
Parenting Time Adjustments	\$ _____	\$ _____
Income Tax Considerations	\$ _____	\$ _____
Special Needs	\$ _____	\$ _____
Support Beyond Age of Majority	\$ _____	\$ _____
Overall Financial Condition	\$ _____	\$ _____

- parenting time adjustment
- income tax consideration
- special needs
- other: _____
- agreement past majority
- long distance parenting time
- overall financial conditions

14. All other personal property including retirement benefits (including but not limited to qualified plans such as profit-sharing, pension, IRA, 401(k), or other savings-type employee benefits, nonqualified plans, and deferred income plans), and ownership thereof (joint or individual), including policies of insurance, identified as to nature or description, ownership (joint or individual), and actual or estimated value.

Joint or Individual

	Amount	(Specify)
_____	\$ _____	_____
_____	\$ _____	_____
_____	\$ _____	_____
_____	\$ _____	_____

THE FOLLOWING NEED NOT BE FURNISHED IN POST JUDGMENT PROCEDURES.

15. List real property identified as to description, ownership (joint or individual) and actual or estimated value.

Property Description	Ownership	Actual/Estimated Value
_____	_____	_____
_____	_____	_____
_____	_____	_____

16. Identify the property, if any, acquired by each of the parties prior to marriage or acquired during marriage by a will or inheritance.

Property Description	Ownership	Source of Ownership	Actual/Estimated Value
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

17. List debt obligations, including maintenance, not listed in Section 10.A or 10.B above, identified as to name or names of obligor-payor or obligor-payors and obligee payees, balance due and rate at which payable; and, if secured, identify the encumbered property.

Debt Obligation	Obligor-Payor	Obligee-Payee	Balance Due	Payment Rate	Encumbered Property
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

18. List health insurance coverage and the right, pursuant to ERISA §§ 601-608, 29 U.S.C. §§ 1161-1168 (1986), to continued coverage by the spouse who is not a member of the covered employee group.

<u>Health Insurance</u>	<u>COBRA Continuation</u>		
	Yes	No	Unknown
_____	_____	_____	_____
_____	_____	_____	_____

I declare under penalty of perjury under the laws of the State of Kansas that the foregoing is true, correct and complete.

Executed on the _____ day of _____, 20____.

Name (Print): _____

Signature _____

In the District Court of _____ County, Kansas

vs.

Case No. _____

SHORT-FORM DOMESTIC RELATIONS AFFIDAVIT
(To be used for Paternity Actions, Child Support Actions, and
Post-Judgment Motions to Establish or Modify Child Support)

Name: _____

I am the: Parent IV-D Agency Other: _____

This case involves these dependents:

Child 1: _____	Year of Birth: _____
Child 2: _____	Year of Birth: _____
Child 3: _____	Year of Birth: _____
Child 4: _____	Year of Birth: _____
Child 5: _____	Year of Birth: _____
Child 6: _____	Year of Birth: _____

CONTACT INFORMATION

Please provide the following information about yourself:

Home #: _____ Cell #: _____ Other phone #: _____

Email: _____

Current Mailing address: _____

CHILD(REN)

- A. How many children live in your household currently? _____
- B. How many children do you have that are not part of this court order? _____
- C. What children reside with you in your home? none

Child 1: _____	Year of Birth: _____	Relationship: _____
Child 2: _____	Year of Birth: _____	Relationship: _____
Child 3: _____	Year of Birth: _____	Relationship: _____
Child 4: _____	Year of Birth: _____	Relationship: _____
Child 5: _____	Year of Birth: _____	Relationship: _____
Child 6: _____	Year of Birth: _____	Relationship: _____

D. For which children do you pay child support?

None Court Order Verbal Agreement

Child 1: _____ Year of Birth: _____ State of order: _____

Child 2: _____ Year of Birth: _____ State of order: _____

Child 3: _____ Year of Birth: _____ State of order: _____

E. Do you have any parenting agreements for these children?

None Court Order Verbal Agreement:

F. Who claims the child(ren) for tax purposes?

_____ claims every year Alternate other arrangement Unknown No one

EDUCATION & TRAINING

Check all levels of education you have completed:

G.E.D. High School Diploma Associate's Degree Bachelor's Degree

Graduate Degree/Professional License/Trade/Certification: _____

YOUR CURRENT WORK & OTHER INCOME

I am currently: Not working Employed through an employer have more than one job

Self-Employed A stay-at-home parent Other: _____

Employer Name: _____ Employer Address: _____

Employer Phone: _____ Employer Fax: _____

Type of Work: _____ Position or Title: _____

I am paid hourly; the amount is \$ _____ per hour. I usually work _____ hours each week.

I am paid a salary; the amount is \$ _____ every week two weeks month year

Please list information about any other jobs you currently have and/or information about previous jobs:

Type of job/position: _____ Wage/Salary: \$ _____

Type of job/position: _____ Wage/Salary: \$ _____

I pay \$ _____ for work-related expenses such as union dues or uniform.

Explain: _____

I have \$ _____ income from other sources (side business, odd jobs, investments, etc.).

Explain: _____

I receive \$ _____ Unemployment Compensation Worker's Compensation

Social Security Disability Insurance (SSDI) _____ Supplemental Security Income (SSI) _____

VA Disability Other Disability Other: _____

I receive \$ _____ each month Social Security benefits for a child on this case.

OTHER PARENT'S CURRENT WORK & OTHER INCOME

The other parent currently: Is not working Is employed through an employer Has more than one job
 Self-Employed A stay-at-home parent Other: _____

Employer Name: _____ Employer Address: _____
Employer Phone: _____ Employer Fax: _____
Type of Work: _____ Position or Title: _____

The other parent is paid hourly; the amount is \$ _____ per hour. The other parent usually works _____ hours each week.

The other parent is paid a salary; the amount is \$ _____ every week two weeks month year

Please list information about any other jobs the other parent currently has and/or information about previous jobs:

Type of job/position: _____ Wage/Salary: \$ _____

Type of job/position: _____ Wage/Salary: \$ _____

The other parent pays \$ _____ for work-related expenses such as union dues or uniform.

Explain: _____

The other parent has \$ _____ income from other sources (side business, odd jobs, investments, etc.).

Explain: _____

The other parent receives \$ _____ Unemployment Compensation Worker's Compensation
 Social Security Disability Insurance (SSDI) Supplemental Security Income (SSI)

VA Disability Other Disability Other: _____

The other parent receives \$ _____ each month Social Security benefits for a child on this case.

Remember: Provide documentation for each type of employment and income.

IF YOU ARE NOT CURRENTLY WORKING

Have you had a job in the past? Yes No

If yes, when did you become unemployed? Month: _____ Year: _____

If yes, why did you become unemployed? I was laid off. I was terminated. I quit.

Are you looking for work? Yes No and I do not plan to Not currently, but I plan to in the future

Please list information about your last 2 jobs (if applicable):

Type of job/position: _____ Wage/Salary: \$ _____

Type of job/position: _____ Wage/Salary: \$ _____

Do you have trouble gaining/keeping employment or are not looking for work? Explain:

If it applies, attach any proof of lay off or medical records affecting your ability to work.

CHILDCARE AND HEALTH INSURANCE

Do you pay for child care for the child(ren) on this case? Yes No

For which child(ren)? _____

Does DCF pay any portion of the child care? Yes No If yes, how much? \$ _____

Do you pay child care every month summer only after school only other: _____

How much do you pay for child care? \$ _____ each week every two weeks monthly

Remember: Attach receipts, a bill, a letter from a provider on business letterhead, or a notarized letter from a provider.
Who pays for the child(ren)'s health insurance?

I carry the children's health insurance. My current spouse carries the children's health insurance.

The other party on this case carries the children's insurance. Medicaid

Someone else carries the children's health insurance. The children have no insurance.

If you -or- your current spouse carry private health insurance for the children, we need your current plan info:

Insurance company name: _____

Insurance company Address: _____

What type of plan is it? Employee only (Single) \$ _____

Employee + children \$ _____ Family \$ _____ Other: _____

Plan effective date: _____ Policy #: _____ Group #: _____

List all dependents covered on the plan: 1) _____ 2) _____

3) _____ 4) _____ 5) _____

ADJUSTMENTS

I am requesting that my child support worksheet include the following adjustments:

- | | |
|--|---|
| <input type="checkbox"/> parenting time adjustment | <input type="checkbox"/> agreement past majority |
| <input type="checkbox"/> income tax consideration | <input type="checkbox"/> long distance parenting time |
| <input type="checkbox"/> special needs | <input type="checkbox"/> overall financial conditions |
| <input type="checkbox"/> other: _____ | |

SIGNATURE

I declare under penalty of perjury under the laws of the State of Kansas that the foregoing is true, correct and complete.

Signature: _____ Date: _____

Equal Parenting Time (EPT) Worksheet

(The Equal Parenting Time Worksheet shall be filed with the Child Support Worksheet. References like "Line F.3" correspond to lines shown on the Child Support Worksheet (CSW). References to "line 9" are to the lines on this worksheet.)

Step #	Line #	Instruction	Amount
Step 1	1	Enter the higher amount of the adjusted subtotal from Line F.3	
	2	Enter the lower amount of the adjusted subtotal from Line F.3	
	3	Subtract line 2 from line 1 and enter the result here	
	4	Multiply line 3 by 50% (.5) and enter the result here	
Step 2	5	Enter the total from Line D.1 (Child Support Income)	
	6	Enter the total from Line D.3 (Gross Child Support Obligation)	
	7	If the parents have a written agreement to each provide clothing for the children in their own home, go to line 9. If not, go to line 8.	
Step 2.a	8	If the amount on line 5 is: A. equal to or less than \$4,690, enter 10 7% (.07). B. greater than \$4,690 but less than \$8,125, enter 12 10.5% (.105). C. equal to or greater than \$8,125 enter 15% (.15) and go to line 10.	_____ %
Step 2.b	9	If the amount on line 5 is: A. equal to or less than \$4,690, enter 13 11% (.11). B. greater than \$4,690 but less than \$8,125, enter 15 14% (.14). C. equal to or greater than \$8,125 enter 18% (.18) and go to line 10.	_____ %
	10	Multiply line 6 by the percentage on line 8 or line 9 and enter the result here.	
Step 3	11	If the parent designated by the court to pay all of the child(ren)'s direct expenses is: A. <input type="checkbox"/> the parent with the lower adjusted subtotal from Line F.3 of the child support worksheet, go to line 12. B. <input type="checkbox"/> the parent with the higher adjusted subtotal on Line F.3 of the child support worksheet, go to line 14.	
Step 3.a	12	Add line 4 and line 10.	
	13	Enter the amount on line 12 onto Line F.4 of the child support worksheet for the parent with the higher adjusted subtotal on Line F.3. Calculate the enforcement fee (if any) on Line F.5. The result on Line F.6 is the amount the parent with the higher adjusted subtotal on Line F.3 will pay to the parent with the lower adjusted subtotal on Line F.3.	
Step 3.b	14	Subtract line 10 from line 4.	
	15	Enter this amount on line 14 onto Line F.4 of the child support worksheet for the parent with the higher adjusted subtotal on Line F.3. Calculate the enforcement fee (if any) on Line F.5. The result on Line F.6 is the amount the parent with the higher adjusted subtotal on Line F.3 will pay to the parent with the lower adjusted subtotal on Line F.3. If the amount is less than zero, the court shall consider the overall financial circumstances of the parties to determine whether an adjustment should be made.	

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

IN THE MATTER OF THE MARRIAGE OF

IN THE MATTER OF THE PARENTAGE
OF

Petitioner,

and

Case No.

Respondent.

AGREED SHARED EXPENSE PLAN

Petitioner and Respondent, having entered into a shared residential custody arrangement, make the following agreed plan for sharing of the reasonable direct expenses of the minor child(ren) pursuant to Section III.B.7.a.(1)(b) of the Kansas Child Support Guidelines. This plan must be filed with a child support worksheet and an order approving the child support worksheet and shared expense plan.

1. **The parties understand that costs for work related child care and health insurance are already included in the child support worksheet.** The parties also agree they shall share the following direct expenses of the minor child(ren) equally as set forth in this plan, which shall be in addition to the monetary child support as required by the shared residency arrangement (check all that apply):

- All items listed below
- OR -
- Regular clothing (if parties are not maintaining clothing in each home)
- Special event clothing (including but not limited to formal dances, prom, graduation)
- School uniforms
- School supplies
- School fees (including but not limited to enrollment, book/activity fees tuition)
- Miscellaneous school related expenses (including but not limited to school pictures, yearbook, field trips)
- Extracurricular activity fees, equipment, apparel, and uniform costs
- Sports activity fees, equipment, apparel, and uniform costs
- Extracurricular activity travel costs of the child
- Haircuts
- Cell phones
- Summer related activities such as summer camps or summer school not included in the child support worksheet
- Other (specify) _____

2. In the event of school lunches, the parties shall share the cost by:

_____ shall pay the cost and the _____ shall reimburse the paying party for their respective 50% share by the end of the following month
or

The parties shall each prepay one half of cost of school lunches on a _____ weekly _____ monthly basis.

3. The parties agree that it is in the best interest of the child(ren) to be involved in reasonable extracurricular activities with the consent of both parties, which consent shall not be unreasonably withheld.
4. The parties agree that they must consult with each other about the reasonable direct expenses of the minor child(ren) for which they seek reimbursement **before** the expense is incurred.
5. The parties agree that in sharing the direct expenses of the minor child(ren) they may do so by having one parent advance the entire cost and being reimbursed for one half by the other or by splitting the cost equally at the time it is incurred.
6. In the event that one of the parties seeks reimbursement of the direct expense they have advanced, the paying party shall provide the reimbursing party with a copy of the receipt for the expense within thirty (30) days of incurring the expense and the reimbursing party shall have thirty days after the receipt is sent in which to reimburse the paying party for their respective one half of the cost.
7. The parties agree that failure to pay the party's 50% share of the direct expenses may result in modification of child support or other sanctions.
8. The parties agree to use an alternative dispute resolution process for any disagreements the parents may have concerning the children's expenses.

Petitioner

Date

Respondent

Date

The Kansas Child Support Guidelines Advisory Committee is proposing that this information be removed from the child support guidelines and posted separately on the Kansas Supreme Court website at <http://http://www.kscourts.org/Rules-procedures-forms/Child-Support-Guidelines/default.asp/Rules-procedures-forms/Child-support-guidelines/default.asp>

APPENDIX IV

Cost of Living Differential

To adjust for differences in costs of living in different states, use the following method.

Use the Regional Price Parities (RPP) measures that are provided by the U.S. Bureau of Economic Analysis (BEA). The BEA produces estimates in the differences in price levels across states and metropolitan areas.

Expenditures on items such as apparel, food, transportation, education, recreation, medical, and rent/housing are factored into the RPPs. RPPs are expressed as a percentage of the overall national price level. A state with an estimated RPP that is greater than 100 indicates price levels that are above the national average. Conversely, a state with an estimated RPP that is less than 100 indicates price levels that are below the national average. This index is available online and is published annually. It can be found at one of the following links: <https://www.bea.gov/data/prices-inflation/regional-price-parities-state-and-metro-area> or <https://www.bea.gov/data/economic-accounts/regional>. Use the current release of the Regional Price Parities by State and Metro Area report to find the RPPs for each state. (It is also provided in Table 3 of the BEA report, current report located at <https://www.bea.gov/system/files/2019-05/rpp0519.pdf>

The Cost of Living Differential (CLD) can be calculated as follows:

$$CLD = \frac{KS\ RPP - NS\ RPP}{NS\ RPP} \times Monthly\ Income$$

CLD is the Cost of Living Differential. KS RPP is the RPP value for Kansas. NS RPP is the new state RPP value. Monthly Income is the monthly income of the parent in the new state.

The Cost of Living Differential can be used to adjust the Gross Income in Line A.1 or B.3 of the Child Support Worksheet. The adjusted income figure is entered on Line A.1 or B.1 of the child support worksheet.

Example 1. New state is a higher cost state than Kansas.

If a parent moves to Alaska, the 2017 RPP for Alaska is 104.4. The 2017 RPP for Kansas is 90. If the parent earns \$4000 per month in Alaska, the Cost of Living Differential is:

$$CLD = \frac{KS\ RPP - NS\ RPP}{NS\ RPP} \times Monthly\ Income =$$
$$CLD = \frac{90 - 104.4}{104.4} \times 4000 = \frac{-14.4}{104.4} \times 4000 = -.1379 \times 4000 = -551.6$$

The parent's income of \$4000 is reduced by the 551.6 amount (round to 552). The net amount of \$3448 is entered on Line Line C.1.

Example 2. New state is a lower cost state than Kansas.

If a parent moves to Alabama, the 2017 RPP for Alabama is 86.7, while the 2017 RPP for Kansas is 90. If the parent earns \$4000 per month in Alabama, the Cost of Living Differential is:

$$CLD = \frac{KS\ RPP - NS\ RPP}{NS\ RPP} \times Monthly\ Income$$
$$CLD = \frac{90 - 86.7}{86.7} \times 4000 = \frac{3.3}{86.7} \times 4000 = 0.038 \times 4000 = 152$$

The parent's income of \$4000 is increased by \$152. The net amount of \$4152 is entered on Line C.1.

Adjustments for differences in interstate pay in various locations are computed using the state average weekly pay. This appendix provides a table for the fourth quarter of 2014, average weekly wages by state. In calculating the Interstate Pay Differential, use the most recent schedule from the web page. **Updates for this information are distributed quarterly and can be obtained by going to the Internet address for the United States Bureau of Labor Statistics:** <http://www.bls.gov/bls/newsrels.htm>

In the search bar in the upper right corner of the website, search for "covered establishments employment and wages by states." Currently, the table is labeled "Table 3. Covered establishments, employment, and wages by state." The latest table (at the time of publication of this document) is found at the following link: <http://www.bls.gov/news.release/cewqtr.t03.htm>. The average weekly wage is currently provided in the fourth column of the table.

The average weekly pay table reports the average weekly wage for all workers covered by state and federal unemployment insurance (UI). Employers subject to federal and state unemployment law report pay information quarterly to the Department of Labor. Payroll data includes wages, bonuses, cash value meals and lodging when supplied, tips and other gratuities, and, in some states, employer contribution to certain deferred compensation plans, such as 401(k) plans and stock options. Employment and wage data reported by the Department of Labor is classified in accordance with the 1987 Standard Industrial Classification (SIC) Manual. This classification manual is updated every three years.

To compute the Interstate Pay Differential, develop a value by dividing the average weekly wage in Kansas (KS) by the average weekly wage of the new state. Average weekly wages for each state are found in the table attached to this appendix and may be higher or lower than the Kansas average weekly wage. _____

EXAMPLE ONE:

Using the Interstate Pay Differential, a parent living in Alaska and earning \$3,000.00 per month would have a gross monthly income for Kansas child support purposes of \$2,413.

To get the correct multiplier, divide the Kansas weekly wage by the non-Kansas weekly wage and then multiply by the non-residential parent's monthly income:

Kansas weekly average \$855.00 ÷ Alaska weekly average \$1,063.00 = .8043.

$$\begin{array}{r}
 \text{-----} \$3,000.00 \\
 \text{-----} \times .8043 \\
 \text{-----} \underline{\hspace{1.5cm}} \\
 \text{-----} \$2,412.90 \\
 \text{-----} \text{Kansas value as adjusted by Interstate Pay Differential.} \\
 \text{-----} \text{(Round value up to nearest dollar.)}
 \end{array}$$

The Alaska parent's income of \$3,000 is multiplied by the value 0.8043 for an adjusted income of \$2,413.

EXAMPLE TWO:

Using the Interstate Pay Differential, a parent in Idaho earning \$3,000.00 per month would have a gross monthly income for Kansas child support purposes of \$3,280.

To get the correct multiplier, divide the Kansas weekly wage by the non-Kansas weekly wage and then multiply by the non-residential parent's monthly income.

$$\text{-----} \text{Kansas weekly wage } \$855 \div \$782 \text{ for Idaho weekly wage} = 1.0933$$

$$\begin{array}{r}
 \text{-----} \$3,000.00 \\
 \text{-----} \times 1.0933 \\
 \text{-----} \underline{\hspace{1.5cm}} \\
 \text{-----} \$3,279.90 \\
 \text{-----} \text{Kansas value as adjusted by the Interstate Pay Differential.} \\
 \text{-----} \text{(Round value up to nearest dollar.)}
 \end{array}$$

The Idaho parent's income of \$3,000 is multiplied by the factor of 1.0933 for an adjusted income of \$3,280.

The income modified to a Kansas value is entered on line A.1 or B.1 of the Child Support Worksheet.

National and State Average Weekly Pay and Differential of Each State's Average Weekly Pay Compared to
 Kansas Average Weekly Pay

Source: <http://www.bls.gov/news.release/cewqtr.htm>

State	Average Weekly Pay (4th Quarter) 2014
United States	\$1,035
Alabama	881
Alaska	1,063
Arizona	926
Arkansas	807
California	1,209
Colorado	1,066
Connecticut	1,278
Delaware	1,049
District of Columbia	1,696
Florida	911
Georgia	958
Hawaii	908
Idaho	782
Illinois	1,089
Indiana	846
Iowa	870
Kansas	855
Kentucky	836
Louisiana	923
Maine	826
Maryland	1,113
Massachusetts	1,315
Michigan	984
Minnesota	1,024
Mississippi	747
Missouri	891
Montana	794
Nebraska	837
Nevada	899
New Hampshire	1,081
New Jersey	1,211
New Mexico	850
New York	1,321
North Carolina	890
North Dakota	1,050

State	Average Weekly Pay (4th Quarter)
Ohio	922
Oklahoma	876
Oregon	928
Pennsylvania	1,013
Rhode Island	1,003
South Carolina	817
South Dakota	791
Tennessee	927
Texas	1,070
Utah	872
Vermont	882
Virginia	1,057
Washington	1,082
West Virginia	818
Wisconsin	894
Wyoming	952
Puerto Rico	556
Virgin Islands	746

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APPENDIX V

Income Tax Considerations

Section A - Dependent's Exemption and Child Tax Credit

~~Throughout this appendix, the term "custodial" and "noncustodial" parents are used to comply with tax law. In all other sections in the Kansas Child Support Guidelines, these terms have been updated to comply with the current Kansas law.~~

Section A.I – Dependent's Exemption

The Tax Cuts and Jobs Act Reform of 2017, S. 2254-115th Congress lowered the value of the federal personal exemptions to \$0 until 2025. The value of the Kansas personal exemption for 2018 is \$2250.

~~The parties are reminded that the Affordable Care Act requires every American to have health insurance. In many cases, there is a penalty assessed (and paid when income taxes are filed) for failure to maintain health insurance for oneself or one's dependents. Note that regardless of which party is ordered by the court to maintain the health insurance, the penalty for a child not having health insurance will be assessed by the IRS against the individual who claims the child as a dependency exemption. The parties are advised to take this into consideration when determining dependency and health insurance issues.~~

~~Generally, the parent with the higher income will benefit more from the tax exemption. The parties should be encouraged to maximize tax benefits and adjust child support equitably.~~

~~Frequently, the parties agree to alternate the exemption. If the custodial parent agrees to alternate the exemption, the additional tax benefit to the noncustodial parent should be shared with the custodial parent equitably. If the noncustodial parent agrees to allow the custodial parent to claim the exemption in years that the noncustodial parent was entitled to the exemption, the additional tax benefit to the custodial parent should be shared with the noncustodial parent equitably.~~

~~If the custodial parent elects not to alternate the income tax exemption for the minor child by executing IRS Form 8332 or a substantially similar form, the court shall consider the actual economic effect of the failure to alternate the exemption on the noncustodial parent and may adjust the noncustodial parent's monthly child support accordingly.~~

~~The party requesting the income tax consideration adjustment shall have the burden of proof. The amount should be entered on Line E.3.~~

The following discussion and example reflects 2015 tax laws. Although the narrative is in the context of the value to the noncustodial parent, it could also be applicable to the custodial parent as discussed above.

For 2015, the federal income tax exemption was \$4,000 per person and the Kansas exemption was \$2,250. The value of the exemption to the noncustodial parent may be calculated by multiplying the applicable exemption amount by the noncustodial parent's applicable highest marginal rate at both the federal and Kansas levels. The combined federal and Kansas amount should be divided by 12 to arrive at the monthly amount. A portion of this amount would then be allocated to the noncustodial parent based upon his/her share of the combined income (Line D.2.). If the noncustodial party is self-employed and has no other outside income, the applicable Kansas rate will be 0 under 2015 Kansas tax law. If the noncustodial party is a member of a Limited Liability Corporation (LLC) and receives income from the LLC that is not W2 income, the applicable Kansas rate for that income will be 0. If the noncustodial party is a member of an S-Corporation, any income flowing to the party as a distribution from the corporation, rather than as wages through a W2, will have an applicable Kansas rate of 0.

Example: A noncustodial parent has one minor child and has an adjusted gross income in 2015 of \$22,750 and assumes the noncustodial parent is in a 15% marginal federal income tax rate and a 4.6% Kansas marginal income tax rate. Accordingly, if the custodial parent will not alternate the exemption, the calculation for the value of the exemption would be calculated as $\$4,000 \times .15$ for the federal amount and $\$2,250 \times .046$ for the Kansas rate. The resulting total, \$704, would be divided by 12 to arrive at the monthly value of \$59, which should then be multiplied by 68% (the noncustodial parent's share of the combined income) producing an adjustment to the guideline child support of a monthly credit of \$40 to the noncustodial parent.

Section A.II – Federal Child Tax Credit and Dependent Credit

Federal income tax law allows a tax credit for parents with a dependent child under the age of 17 on the last day of the tax year. The credit in 2015 2018 is ~~\$1,000~~ \$2,000 for each qualifying child. The credit is only available for a child 16 or younger on the last day of the tax year in question. If the child turns 17 on or before December 31, no tax credit may be claimed as a dependent.

For the \$2,000 child tax credit, \$1,400 of the tax credit is refundable. The remaining \$600 is nonrefundable. If the parent claiming the child will have less than \$2,000 multiplied by the number of children claimed in the total income tax liability, this number will need to be adjusted accordingly. Families with earned income less than \$2500 per year are not eligible for the child tax credit. Each qualifying child must have a social security number.

If the right to claim a qualifying child as a dependent is not shared between the parents, The monthly value of the tax credit should be included in the income tax considerations adjustment.

For 2015, the monthly value of the tax credit is $\$1,000 \div 12$ for each qualifying child, or $\$83$. ~~If the right to claim the child as a dependent (and the credit) is not shared between the parents, then~~ The noncustodial parent's monthly child support should be decreased by the proportionate share of the combined income on Line D.2 of the child support worksheet (increased if the non-custodian claims the child as a dependent) in addition to any other income tax adjustment amounts.

Section B – Head of Household Adjustment

If the custodial parent utilizes the standard deduction and files as head of household, a tax benefit results to the custodial parent that, absent custody of the child, might not otherwise be available. Such tax benefit received by the custodial parent can be measured by the difference in the standard deduction for head of household over the standard deduction for a single taxpayer multiplied by the applicable marginal federal and state income tax rates. Please note that the tax brackets for taxpayers filing as head of household differ than those for taxpayers filing as single or married filing jointly. In addition, the custodial parent is given an additional exemption at the Kansas level due to filing as a head of household. The benefit of the additional exemption is calculated by multiplying the custodial parent's marginal Kansas income tax rate by the Kansas exemption amount. ~~If the custodial parent's income is from self-employment, the Kansas tax rate on this income is zero.~~ The total of the standard deduction and additional exemption benefits should be divided by 12 to arrive at the monthly amount. If the court decides it is appropriate to share the tax benefits of this deduction, the noncustodial parent's credit should not exceed his/her proportionate share of the combined income on Line D.2 of the child support worksheet.

Example: A custodial parent has one minor child and has an adjusted gross income in ~~2015~~ 2018 of \$22,750 and assumes the custodial parent is in a ~~12%~~ 12% marginal federal income tax rate and a ~~4.6~~ 4.9% marginal Kansas income tax rate. The difference in the Federal standard deduction for head of household over that for a single taxpayer is $\$2,950$ ~~$\$6,000 - \$18,000 - \$6,300 - \$12,000 = \$2,950$~~ $\$6,000$. This difference multiplied by the custodial parent's federal marginal income tax rate of ~~12%~~ 12% results in an annual income tax benefit of \$443 ~~\$720~~. The difference in the Kansas standard deduction for head of household over that for a single taxpayer is $\$2,500$ ~~$\$5,500 - \$3,000 = \$2,500$~~ $\$2,550$ ($\$5,500 - \$3,000 = \$2,500$). This difference multiplied by the custodial parent's marginal Kansas income tax rate of ~~4.6~~ 4.9% results in a benefit of ~~\$115~~ \$123, for a combined federal and Kansas standard deduction benefit of ~~\$558~~ \$843. Because the custodial parent filed as head of household, that parent was allowed an additional Kansas exemption of \$2,250, for an income tax benefit of ~~\$104~~ \$110 ($\$2,250 \times 0.46 $0.49 = \$110$). The total income tax benefit for filing as head of household is thus ~~$662~~ $953. The noncustodial parent's proportionate share of the combined income is 68% and this percentage should be applied to the head of household tax benefit (~~$\$662 \times 0.68 = \450~~ $\$953 \times 0.68 = \648). This amount is divided by 12 to arrive at a monthly credit to ~~the noncustodial parent of $38~~ $54.$

The combined benefits allowed for the dependent's exemption (Section A, if applicable) and head of household status (Section B) should be combined with any other pertinent income tax considerations and entered on Line E.3 as a negative adjustment for the noncustodial parent.

Section C – Additional Information

The above listed guidelines reflect tax law for ~~2015~~ 2018. Amounts of exemptions, deductions, and credits, as well as tax law itself will change. Current tax law should be consulted for implementation of and relevance to these guidelines.

The following pages reflect current Federal and Kansas income tax factors. Additionally, a sample Tax Considerations Worksheet is included in this appendix.

Federal Standard Deduction Chart:

Single	\$ 6,300 <u>\$12,000</u>
Married Filing Jointly	\$ 12,600 <u>\$24,000</u>
Married Filing Separately	\$ 6,300
Head of Household	\$ 9,250 <u>\$9,250</u>
Surviving Spouse	\$12,600

Section D. Shared Residency

In situations where the parties have a shared residency parenting plan, they may elect to maximize income tax benefits as follows:

1. In the decree or order setting child support, the parties may stipulate that "for income tax purposes," one parent will be deemed to have the child(ren) one overnight more than the other parent each year and the parent with the additional overnight shall be entitled to claim the child for tax dependency and tax credit purposes. The other parent shall receive an income tax consideration on Line E.2. An IRS Form 8332 should be executed to accomplish the assignment of the exemption and credit.
2. In the decree or order setting child support, the parties may stipulate that "for income tax purposes," that they will share or alternate claiming the child(ren) for income tax exemption and tax credit purposes, and each parent claiming the particular child(ren) shall be deemed to have those child(ren) one overnight more than the other parent each year. An IRS Form 8332 should be executed to accomplish the assignment of the exemption and credit.
3. In the decree or order setting child support, the parties may stipulate that "for income tax purposes," one parent shall be deemed to have provided more than 50% of support of the child(ren) and shall be entitled to claim head of household status each year, assuming they can qualify for such status under the IRS rules. The other parent shall receive an income tax consideration on Line E.2.
4. In the decree or order setting child support, the parties may stipulate that "for income tax purposes," one parent shall be deemed to have provided more than 50% of support for that particular child(ren) and shall alternate claiming head of household status, or if there is more than one child, each shall be entitled to claim head of household status, assuming they can qualify for such status under IRS rules.

2015 2019
TAX CONSIDERATIONS

Tax Exemptions

(Federal) 4,000 x _____⁽¹⁾ = 0.00
 (State) 2,250 x _____⁽¹⁾ = _____
 0.00 x _____%⁽³⁾ = _____ ÷ 12 = \$ _____ per month x number of children _____ = \$ _____

Head of Household

(Federal) 2,950 x _____⁽²⁾ = _____
 (State) 2,500 x _____⁽²⁾ = _____
 (Add.) 2,250 x _____⁽²⁾ = _____
 _____ x _____%⁽³⁾ = _____ ÷ 12 = \$ _____ per month x number of children _____ = \$ _____

Additional Tax Credit (not available for children 17 and older)

1,000 x _____%⁽³⁾ = _____ ÷ 12 = \$ _____ per month x # of children [] = \$ _____

Tax Exemptions	+	_____
Head of Household	+	_____
Additional Tax Credit	+	_____
Total Tax Consideration	+	_____

(A) 2015 2019 Federal Marginal Tax Rates (Single)

~~10% marginal tax rate of incomes from 0.00 — 9,225~~ 10% marginal tax rate of incomes from \$0.00-\$9,699
~~15% marginal tax rate of incomes from 9,226 — 37,450~~ 12% marginal tax rate of incomes from \$9,700-\$39,474
~~25% marginal tax rate of incomes from 37,451 — 90,750~~ 22% marginal tax rate of incomes from \$39,474-\$84,199
~~28% marginal tax rate of incomes from 90,751 — 189,300~~ 24% marginal tax rate of incomes from \$84,200-\$160,724
 32% marginal tax rate of incomes from \$160,725-\$204,099
 35% marginal tax rate of incomes from \$204,100-\$510,299
 37% marginal tax rate of incomes > \$510,299

(B) 2015 2019 Head of Household Marginal Tax Rates

~~10% marginal tax rate of incomes from 0.00 — 13,150~~ 10% marginal tax rate of incomes from \$0.00-\$13,849
~~15% marginal tax rate of incomes from 13,151 — 50,200~~ 12% marginal tax rate of incomes from \$13,850-\$52,849
~~25% marginal tax rate of incomes from 50,201 — 129,600~~ 22% marginal tax rate of incomes from \$52,850-\$84,199
~~28% marginal tax rate of incomes from 129,601 — 209,850~~ 24% marginal tax rate of incomes from \$84,200-\$160,699
 32% marginal tax rate of incomes from \$160,700-\$204,099
 35% marginal tax rate of incomes from \$204,100-510,299
 37% marginal tax rate of incomes > \$510,299

(B) 2015 2019 State Marginal Tax Rates (Single)

~~2.7% marginal tax rate of incomes from 0.00 — 15,000~~ 3.1% marginal tax rate of incomes \$0.00-\$15,000
~~4.6% marginal tax rate of incomes from 15,001 — above~~ 5.25% marginal tax rate of incomes from \$15,001-\$30,000
 5.7% marginal tax rate of incomes over \$30,000

- (1) Use noncustodial parent's marginal tax rate
- (2) Use custodial parent's marginal tax rate
- (3) Noncustodial parent's percentage from Line D.2. of Child Support Worksheet
- (4) Additional tax credit is not available for children 17 and over

Annual Gross Income: _____
 Standard Deduction: _____
 Annual Child Support
 Income for Marginal
 Tax Rate: _____

2019 Federal Tax Rates

Individual Taxpayers:

If Taxable Income is Between:	The Tax Due Is:
0 - \$9,700	10% of taxable income
\$9,701 - \$39,475	12% of taxable income
\$39,476-\$84,200	22% of taxable income
\$84,204-\$160,725	24% of taxable income
\$160,726-\$204,100	32% of taxable income
\$204,101-\$510,300	35% of taxable income
Over \$510,300	37% of taxable income

Married Individuals Filing Joint Returns and Surviving Spouses

If Taxable Income is Between:	The Tax Due Is:
0 - \$19,400	10% of taxable income
\$19,401-\$78,950	12% of taxable income
\$78,951-\$168,400	22% of taxable income
\$168,401-\$321,450	24% of taxable income
\$321,451-\$408,200	32% of taxable income
\$408,201-\$612,350	35% of taxable income
Over \$612,350	37% of taxable income

Married Individuals Filing Separate Returns

If Taxable Income is Between:	The Tax Due Is:
0 - \$9,700	10% of taxable income
\$9,701 - \$39,475	12% of taxable income
\$39,476-\$84,200	22% of taxable income
\$84,204-\$160,725	24% of taxable income
\$160,726-\$204,100	32% of taxable income
\$204,101-\$306,175	35% of taxable income
Over \$306,175	37% of taxable income

Heads of Household

If Taxable Income is Between:	The Tax Due Is:
0 - \$13,150	10% of taxable income
\$13,151 - \$52,850	12% of taxable income
\$52,851-\$84,200	22% of taxable income
\$84,201-\$160,700	24% of taxable income
\$160,701-\$204,100	32% of taxable income
\$204,101-\$510,300	35% of taxable income
Over \$510,300	37% of taxable income

Kansas Standard Deduction Chart:

Single	\$3,000
Married Filing Joint	\$7,500
Married Filing Separate	\$3,750
Head of Household	\$5,500

Kansas – Married filing jointly

- Tax year 2019
 - Taxable income not over \$30,000: 3.1% (K.S.A. 79-32,110)
 - Taxable income over \$30,000 but not over \$60,000: \$930 plus 5.25 % of excess over \$30,000 (K.S.A. 79-32,110)
 - Taxable income over \$60,000: \$2505 plus 5.7% of excess over \$60,000

Kansas – Married Filing Separate, Single, Head of Household

- Tax year 2019
 - Taxable income not over \$15,000: 3.1% (79-32,110)
 - Taxable income over \$15,000 but not over \$30,000: \$465 plus 5.25% of excess of \$15,000 (K.S.A. 79-32,110)
 - Taxable income over \$30,000: \$1252.50 + 5.7% of excess over \$30,000

The Kansas Child Support Guidelines Advisory Committee is proposing that this information be removed from the child support guidelines and posted separately on the Kansas Supreme Court website at <http://http://www.kscourts.org/Rules-procedures-forms/Child-Support-Guidelines/default.asp/Rules-procedures-forms/Child-support-guidelines/default.asp>

APPENDIX VI

Cafeteria Plans and Salary Reduction Agreements

A. General Definition

Under salary reduction agreements, an employee can take advantage of tax deferral through 401(k) or 403(b) plans or by receiving tax-free benefits through a cafeteria plan. Under 401(k) and 403(b) plans, amounts reducing salary are invested in selected investments or annuities for future retirement. Under a cafeteria plan, an employer offers a set of fringe benefits from which participating employees may select. The cafeteria plan can be funded with employer contributions, employee contributions (usually through salary reduction agreements), or a combination of both. The cafeteria plan results in a lower taxable income to the employee where contributions to the plan are from pre-tax income through salary reduction agreements. Qualified benefits which may be offered under a cafeteria plan include:

1. Coverage under an accident or health plan or Health Savings Account (HSA) to the extent that the coverage is excludable from income under Code Section 106 or 223.
2. Group term life insurance coverage that is excludable from gross income under Code Section 79.
3. Dependent care assistance programs under Code Section 129.
4. Qualified cash or deferred arrangements.
5. Adoption assistance programs that meet the requirements of Code Section 137.
6. Qualified group legal services plans.
7. Flexible Spending Plans

B. Application to the Guidelines

The gross income of the wage earner, regardless of whether it is taxable or nontaxable, is to be used to compute child support payments. Additionally, costs pertinent to child support computations (child care, health insurance premiums, etc.) that were withheld on a pre-tax basis from the employee's salary would also be considered. Benefits paid by the employer that are truly the company's expenses and not a reduction of the employee's gross income would be ignored.

The Kansas Child Support Guidelines Advisory Committee is proposing that this information be removed from the child support guidelines and posted separately on the Kansas Supreme Court website at <http://www.kscourts.org/Rules-procedures-forms/Child-Support-Guidelines/default.asp/Rules-procedures-forms/Child-support-guidelines/default.asp>

APPENDIX VII

Completed Sample Child Support Worksheet

IN THE _____ JUDICIAL DISTRICT
 _____ COUNTY, KANSAS

IN THE MATTER OF:

and

CASE NO. _____

CHILD SUPPORT WORKSHEET OF (name) _____

This sample shows child support calculated WITHOUT an Equal Parenting calculation.

A.	<u>INCOME COMPUTATION – WAGE EARNER</u>	Susan	Casey
	1. Domestic Gross Income (Insert on Line C.1. below)*	\$ <u>1257</u>	\$ _____

B.	<u>INCOME COMPUTATION – SELF-EMPLOYED</u>		
	1. Self-Employment Gross Income*	_____	<u>5,000</u>
	2. Reasonable Business Expenses (-)	_____	<u>1500</u>
	3. Domestic Gross Income (Insert on Line C.1. below)	_____	<u>3500</u>

C.	<u>ADJUSTMENTS TO DOMESTIC GROSS INCOME</u>		
	1. Domestic Gross Income	<u>1257</u>	<u>3500</u>
	2. Court-Ordered Child Support Paid (-)	<u>0</u>	<u>0</u>
	3. Court-Ordered Maintenance Paid _____ % (-)	<u>0</u>	<u>0</u>
	4. Court-Ordered Maintenance Received _____ % (+)	<u>0</u>	<u>0</u>
	5. Child Support Income (Insert on Line D.1. below)	<u>1257</u>	<u>3500</u>

D.	<u>COMPUTATION OF CHILD SUPPORT</u>		
	†1. Child Support Income	<u>1257</u>	+ <u>3500</u> = <u>4757</u>
	†2. Proportionate Shares of Combined Income (Each parent’s income divided by combined income)	<u>26.4%</u>	<u>73.6 %</u>
	†3. Gross Child Support Obligation** (Using the combined income from Line D.1. find amount for each child and enter total for all children)		

Age of Children	0-5	6-11	12-18		Total
Number Per-Age Category	<u>1</u>	<u>1</u>	<u>0</u>		
Total Amount	<u>515</u>	+ <u>592</u>	+ <u>0</u>	=	<u>1107</u>

* ~~Interstate~~ Pay Cost of Living Differential Adjustment? _____ Yes X No

**Multiple Family Application?
Parenting Time Adjustment

_____ Yes X _____ No
_____ Yes X No _____ %

Case No. _____

	<u>Susan</u>	<u>Casey</u>
4. <u>Proportionate Share (Line D.2 x Line D.3)</u>	<u>292</u>	<u>815</u>
5. <u>Parenting Time Adjustment</u> <u>0</u> % x Line D.4 (-)	<u>0</u>	<u>0</u>
6. <u>Proportionate Shares after Parenting Time Adjustment</u>	<u>292</u>	<u>815</u>
7. Health and Dental Insurance Premium	\$ _____	+ \$ <u>300</u>
8. <u>Proportionate Shares Health Insurance Premium</u>	<u>79</u>	<u>221</u>
9. Work-Related Child Care Costs Formula: Amt. - (Amt. x %) for each child care credit	<u>440</u>	_____
10. <u>Proportionate Shares Work-Related Child Care Costs</u>	<u>116</u>	<u>324</u>
11. <u>Proportionate Child Support Obligation for Each Parent</u>	<u>487</u>	<u>1360</u>
12. <u>Credit for Insurance or Work-Related Child Care Paid</u> (-)	<u>440</u>	<u>300</u>
13. Basic Parental Child Support Obligation (Line D.7. minus Line D.8.; Insert on Line F.1. below)	<u>57</u>	<u>1060</u>

E. CHILD SUPPORT ADJUSTMENTS

APPLICABLE	N/A	CATEGORY	AMOUNT ALLOWED	
			PARTY NAME	PARTY NAME
1. <input type="checkbox"/>	<input checked="" type="checkbox"/>	Long Distance Parenting Time Costs	(+/-) _____	(+/-) _____
2. <input type="checkbox"/>	<input checked="" type="checkbox"/>	Income Tax Considerations	(+/-) _____	(+/-) _____
3. <input type="checkbox"/>	<input checked="" type="checkbox"/>	Special Needs	(+/-) _____	(+/-) _____
4. <input type="checkbox"/>	<input checked="" type="checkbox"/>	Agreement Past Majority	(+/-) _____	(+/-) _____
5. <input type="checkbox"/>	<input checked="" type="checkbox"/>	Overall Financial Condition	(+/-) _____	(+/-) _____
6. TOTAL (Insert on Line F.2. below)			<u>0</u>	<u>0</u>

F. DEVIATION(S) FROM REBUTTABLE PRESUMPTION AMOUNT

AMOUNT ALLOWED

1.	Basic Parental Child Support Obligation (Line D.9. from above)	<u>57</u>	<u>1060</u>
2.	Total Child Support Adjustments (Line E.7. from above)	(+/-) <u>0</u>	<u>0</u>
3.	Adjusted Subtotal (Line F.1. +/- Line F.2.)	<u>57</u>	<u>1060</u>
4.	Equal Parenting Time Obligation (<input type="checkbox"/> EPT Worksheet or <input type="checkbox"/> Shared Expense Formula)	<u>0</u>	<u>0</u>
5a.	<u>Ability to Pay Calculation</u> Child Support Income (D.1) _____ - Poverty Guidelines for Household of One _____ = <u>0</u>		
5b.	Subtotal (lesser amount of F.3 and F.5.a)		
6.	<u>Social Security Dependent Benefits</u>	(-) _____	(-) _____
6. b.	<u>Final Subtotal</u>	<u>57</u>	<u>1060</u>
7.	Enforcement Fee Allowance** (Applied only to Nonresidential Parent) ((Line F.3. x Collection Fee %) x .5) or (Monthly Flat Fee x .5)	Percentage <u>4 %</u> Flat Fee \$ _____	
8.	Net Parental Child Support Obligation (Line 5.b. + Line F.4.)	(+) <u>1</u> <u>58</u>	(+) <u>21</u> <u>1081</u>

**Parent with non-primary residency. Use local percentage

Prepared By (Signature)

Judge/Hearing Officer Signature

Prepared By (Print Name)

Date Approved

Date Submitted

The Kansas Child Support Guidelines Advisory Committee is proposing that this information be removed from the child support guidelines and posted separately on the Kansas Supreme Court website at <http://www.kscourts.org/Rules-procedures-forms/Child-Support-Guidelines/default.asp/Rules-procedures-forms/Child-support-guidelines/default.asp>

Completed Sample Child Support Worksheet

IN THE _____ JUDICIAL DISTRICT
 _____ COUNTY, KANSAS

IN THE MATTER OF:

and

CASE NO. _____

This sample shows child support calculated **WITH** an Equal Parenting calculation and worksheet.

CHILD SUPPORT WORKSHEET OF (name) _____

A.	<u>INCOME COMPUTATION – WAGE EARNER</u>	Susan		Casey
	1. Domestic Gross Income (Insert on Line C.1. below)*	\$ <u>1257</u>		\$ _____
B.	<u>INCOME COMPUTATION – SELF-EMPLOYED</u>			
	1. Self-Employment Gross Income*	_____		<u>5,000</u>
	2. Reasonable Business Expenses (-)	_____		<u>1500</u>
	3. Domestic Gross Income (Insert on Line C.1. below)	_____		<u>3500</u>
C.	<u>ADJUSTMENTS TO DOMESTIC GROSS INCOME</u>			
	1. Domestic Gross Income	<u>1257</u>		<u>3500</u>
	2. Court-Ordered Child Support Paid (-)	<u>0</u>		<u>0</u>
	3. Court-Ordered Maintenance Paid (-)	<u>0</u>		<u>0</u>
	4. Court-Ordered Maintenance Received (+)	<u>0</u>		<u>0</u>
	5. Child Support Income (Insert on Line D.1. below)	<u>1257</u>		<u>3500</u>
D.	<u>COMPUTATION OF CHILD SUPPORT</u>			
	1. Child Support Income	<u>1257</u>	+	<u>3500</u>
	2. Proportionate Shares of Combined Income (Each parent's income divided by combined income)	<u>26.4%</u>	=	<u>73.6 %</u>
	3. Gross Child Support Obligation** (Using the combined income from Line D.1. find amount for each child and enter total for all children)			

Age of Children	0-5	6-11	12-18		Total
Number Per-Age Category	<u>1</u>	<u>1</u>	<u>0</u>		
Total Amount	<u>515</u> +	<u>592</u> +	<u>0</u>	=	<u>1107</u>

* ~~Interstate Pay~~ Cost of Living Differential Adjustment? _____ Yes No

**Multiple Family Application? _____ Yes No

Parenting Time Adjustment _____ Yes No _____ %

	<u>Susan</u>	<u>Casey</u>
4. <u>Proportionate Share (Line D.2 x Line D.3)</u>	<u>292</u>	<u>815</u>
5. <u>Parenting Time Adjustment</u> <u>0</u> % x Line D.4 (-)	<u>0</u>	<u>0</u>
6. <u>Proportionate Shares after Parenting Time Adjustment</u>	<u>292</u>	<u>815</u>
7. Health and Dental Insurance Premium	\$ _____	+ \$ <u>300</u>
8. <u>Proportionate Shares Health Insurance Premium</u>	<u>79</u>	<u>221</u>
9. Work-Related Child Care Costs Formula: Amt. – (Amt. x %) for each child care credit	<u>440</u>	_____
10. <u>Proportionate Shares Work-Related Child Care Costs</u>	<u>116</u>	<u>324</u>
11. <u>Proportionate Child Support Obligation for Each Parent</u>	<u>487</u>	<u>1360</u>
12. <u>Credit for Insurance or Work-Related Child Care Paid</u> (-)	<u>440</u>	<u>300</u>
13. Basic Parental Child Support Obligation (Line D.7. minus Line D.8.; Insert on Line F.1. below)	<u>57</u>	<u>1060</u>

E. CHILD SUPPORT ADJUSTMENTS

APPLICABLE	N/A	CATEGORY	AMOUNT ALLOWED	
			PARTY NAME	PARTY NAME
1. <input type="checkbox"/>	<input checked="" type="checkbox"/>	Long Distance Parenting Time Costs	(+/-) _____	(+/-) _____
2. <input type="checkbox"/>	<input checked="" type="checkbox"/>	Income Tax Considerations	(+/-) _____	(+/-) _____
3. <input type="checkbox"/>	<input checked="" type="checkbox"/>	Special Needs	(+/-) _____	(+/-) _____
4. <input type="checkbox"/>	<input checked="" type="checkbox"/>	Agreement Past Majority	(+/-) _____	(+/-) _____
5. <input type="checkbox"/>	<input checked="" type="checkbox"/>	Overall Financial Condition	(+/-) _____	(+/-) _____
6. TOTAL (Insert on Line F.2. below)			<u>0</u>	<u>0</u>

F. DEVIATION(S) FROM REBUTTABLE PRESUMPTION AMOUNT

1.	Basic Parental Child Support Obligation (Line D.13. from above)	<u>57</u>	<u>1060</u>
2.	Total Child Support Adjustments (Line E.6. from above)	(+/-) <u>0</u>	<u>0</u>
3.	Adjusted Subtotal (Line F.1. +/- Line F.2.)	<u>57</u>	<u>1060</u>
4.	Equal Parenting Time Obligation (<input checked="" type="checkbox"/> EPT Worksheet or <input type="checkbox"/> Shared Expense Formula)		<u>618</u>
5a.	<u>Ability to Pay Calculation</u> Child Support Income (D.1) _____ - Poverty Guidelines for Household of One _____ = <u>0</u>		
5b.	Subtotal (lesser amount of F.3 and F.5.a)		
6.	<u>Social Security Dependent Benefits</u>	(-) <u>0</u>	(-) <u>0</u>
6b.	<u>Final Subtotal</u>	<u>57</u>	<u>618</u>
7.	Enforcement Fee Allowance** (Applied only to Nonresidential Parent) (Line F.3. x Collection Fee % x .5) or (Monthly Flat Fee x .5)	Percentage <u>4 %</u> Flat Fee \$ _____	
8.	Net Parental Child Support Obligation (Line 5.b. + Line F.4.)	(+) <u>1</u> <u>58</u>	(+) <u>12</u> <u>630</u>

**Parent with non-primary residency. Use local percentage

Prepared By (Signature)

Judge/Hearing Officer Signature

Prepared By (Print Name)

Date Submitted

Date Approved

Equal Parenting Time (EPT) Worksheet

(The Equal Parenting Time Worksheet shall be filed with the Child Support Worksheet. References like "Line F.3" correspond to lines shown on the Child Support Worksheet (CSW). References to "line 9" are to the lines on this worksheet.)

Step #	Line #	Instruction	Amount
Step 1	1	Enter the higher amount of the adjusted subtotal from Line F.3	1060
	2	Enter the lower amount of the adjusted subtotal from Line F.3	57
	3	Subtract line 2 from line 1 and enter the result here	1003
	4	Multiply line 3 by 50% (.5) and enter the result here	502
Step 2	5	Enter the total from Line D.1 (Child Support Income)	4757
	6	Enter the total from Line D.3 (Gross Child Support Obligation)	1107
	7	If the parents each provide clothing for the children in their own home, go to line 8. If not, go to line 9.	
Step 2.a	8	If the amount on line 5 is: A. equal to or less than \$4,690, enter 10% (.10). B. greater than \$4,690 but less than \$8,125, enter 12% (.12). C. equal to or greater than \$8,125 enter 15% (.15). and go to line 10.	<u>10.5</u> %
Step 2.b	9	If the amount on line 5 is: A. equal to or less than \$4,690, enter 13% (.13). B. greater than \$4,690 but less than \$8,125, enter 15% (.15). C. equal to or greater than \$8,125 enter 18% (.18). and go to line 10.	_____ %
	10	Multiply line 6 by the percentage on line 8 or line 9 and enter the result here.	116
Step 3	11	If the parent designated by the court to pay all of the child(ren)'s direct expenses is: A. <input type="checkbox"/> the parent with the lower adjusted subtotal from Line F.3 of the child support worksheet, go to line 12. B. <input type="checkbox"/> the parent with the higher adjusted subtotal on Line F.3 of the child support worksheet, go to line 14.	
Step 3.a	12	Add line 4 and line 10.	618
	13	Enter the amount on Line 12 onto Line F.4 of the child support worksheet for the parent with the higher adjusted subtotal on line F.3. Calculate the enforcement fee (if any) on Line F.5. The result on Line F.6 is the amount the parent with the higher adjusted subtotal on Line F.3 will pay to the parent with the lower adjusted subtotal on Line F.3.	
Step 3.b	14	Subtract line 10 from line 4.	116
	15	Enter the amount on line 14 onto Line F.4 of the child support worksheet for the parent with the higher adjusted subtotal on Line F.3. Calculate the enforcement fee (if any) on Line F.5. The result on Line F.6 is the amount the parent with the higher adjusted subtotal on Line F.3 will pay to the parent with the lower adjusted subtotal on Line F.3. If the amount is less than zero, the court shall consider the overall financial circumstances of the parties to determine whether an adjustment should be made.	

The Kansas Child Support Guidelines Advisory Committee is proposing that this information be removed from the child support guidelines and posted separately on the Kansas Supreme Court website at <http://www.kscourts.org/Rules-procedures-forms/Child-Support-Guidelines/default.asp/Rules-procedures-forms/Child-support-guidelines/default.asp>

Completed Sample Child Support Worksheet

IN THE _____ JUDICIAL DISTRICT
 _____ COUNTY, KANSAS

This sample shows child support calculated **WITH** a Parenting Time Adjustment calculation

IN THE MATTER OF:

and

CASE NO. _____

CHILD SUPPORT WORKSHEET OF (name) _____

A.	<u>INCOME COMPUTATION – WAGE EARNER</u>	Susan		Casey
	1. Domestic Gross Income (Insert on Line C.1. below)*	\$ <u>1257</u>		\$ _____
B.	<u>INCOME COMPUTATION – SELF-EMPLOYED</u>			
	1. Self-Employment Gross Income*	_____		<u>5,000</u>
	2. Reasonable Business Expenses (-)	_____		<u>1500</u>
	3. Domestic Gross Income (Insert on Line C.1. below)	_____		<u>3500</u>
C.	<u>ADJUSTMENTS TO DOMESTIC GROSS INCOME</u>			
	1. Domestic Gross Income	<u>1257</u>		<u>3500</u>
	2. Court-Ordered Child Support Paid (-)	<u>0</u>		<u>0</u>
	3. Court-Ordered Maintenance Paid (-)	<u>0</u>		<u>0</u>
	4. Court-Ordered Maintenance Received (+)	<u>0</u>		<u>0</u>
	5. Child Support Income (Insert on Line D.1. below)	<u>1257</u>		<u>3500</u>
D.	<u>COMPUTATION OF CHILD SUPPORT</u>			
	1. Child Support Income	<u>1257</u>	+	<u>3500</u>
	2. Proportionate Shares of Combined Income (Each parent's income divided by combined income)	<u>26.4%</u>	=	<u>73.6 %</u>
	3. Gross Child Support Obligation** (Using the combined income from Line D.1. find amount for each child and enter total for all children)			

Age of Children	0-5	6-11	12-18		Total
Number Per-Age Category	<u>1</u>	<u>1</u>	<u>0</u>		
Total Amount	<u>515</u>	<u>592</u>	<u>0</u>	=	<u>1107</u>

* ~~Interstate Pay~~ Cost of Living Differential Adjustment? _____ Yes No
 **Multiple Family Application? _____ Yes No
 Parenting Time Adjustment Yes _____ No 20 %

	<u>Susan</u>	<u>Casey</u>
4. <u>Proportionate Share (Line D.2 x Lind D.3)</u>	<u>292</u>	<u>815</u>
5. <u>Parenting Time Adjustment</u> <u>20</u> % x Line D.4 (-)	_____	<u>-163</u>
6. <u>Proportionate Shares after Parenting Time Adjustment</u>	<u>292</u>	<u>652</u>
7. Health and Dental Insurance Premium	\$ _____	+ \$ <u>300</u>
8. <u>Proportionate Shares Health Insurance Premium</u>	<u>79</u>	<u>221</u>
9. Work-Related Child Care Costs Formula: Amt. – (Amt. x %) for each child care credit	<u>440</u>	_____
10. <u>Proportionate Shares Work-Related Child Care Costs</u>	<u>116</u>	<u>324</u>
11. <u>Proportionate Child Support Obligation for Each Parent</u>	<u>487</u>	<u>1197</u>
12. <u>Credit for Insurance or Work-Related Child Care Paid</u> (-)	<u>440</u>	<u>300</u>
13. Basic Parental Child Support Obligation (Line D.7. minus Line D.8.; Insert on Line F.1. below)	<u>47</u>	<u>897</u>

E. CHILD SUPPORT ADJUSTMENTS

APPLICABLE	N/A	CATEGORY	AMOUNT ALLOWED	
			PARTY NAME	PARTY NAME
1. <input type="checkbox"/>	<input checked="" type="checkbox"/>	Long Distance Parenting Time Costs	(+/-) _____	(+/-) _____
2. <input type="checkbox"/>	<input checked="" type="checkbox"/>	Income Tax Considerations	(+/-) _____	(+/-) _____
3. <input type="checkbox"/>	<input checked="" type="checkbox"/>	Special Needs	(+/-) _____	(+/-) _____
4. <input type="checkbox"/>	<input checked="" type="checkbox"/>	Agreement Past Majority	(+/-) _____	(+/-) _____
5. <input type="checkbox"/>	<input checked="" type="checkbox"/>	Overall Financial Condition	(+/-) _____	(+/-) _____
6. TOTAL (Insert on Line F.2. below)			<u>0</u>	<u>0</u>

F. DEVIATION(S) FROM REBUTTABLE PRESUMPTION AMOUNT

1.	Basic Parental Child Support Obligation (Line D.13. from above)	<u>47</u>	<u>897</u>
2.	Total Child Support Adjustments (Line E.6. from above)	(+/-) <u>0</u>	<u>0</u>
3.	Adjusted Subtotal (Line F.1. +/- Line F.2.)	<u>47</u>	<u>897</u>
4.	Equal Parenting Time Obligation (<input type="checkbox"/> EPT Worksheet or <input type="checkbox"/> Shared Expense Formula)	<u>0</u>	<u>0</u>
5a.	<u>Ability to Pay Calculation</u> Child Support Income (D.1) _____ - Poverty Guidelines for Household of One _____ = <u>0</u>		
5b.	Subtotal (lesser amount of F.3 and F.5.a)		
6.	<u>Social Security Dependent Benefits</u>	(-) <u>0</u>	(-) <u>0</u>
6b.	<u>Final Subtotal</u>	<u>47</u>	<u>897</u>
7.	Enforcement Fee Allowance** (Applied only to Nonresidential Parent) (Line F.3. x Collection Fee % x .5) or (Monthly Flat Fee x .5)	Percentage <u>4 %</u> Flat Fee \$ _____	
8.	Net Parental Child Support Obligation (Line 5.b. + Line F.4.)	(+) <u>1</u> <u>48</u>	(+) <u>18</u> <u>915</u>

**Parent with non-primary residency. Use local percentage

Prepared By (Signature)

Judge/Hearing Officer Signature

Prepared By (Print Name)

Date Submitted

Date Approved

The Kansas Child Support Guidelines Advisory Committee is proposing that this information be removed from the child support guidelines and posted separately on the Kansas Supreme Court website at <http://http://www.kscourts.org/Rules-procedures-forms/Child-Support-Guidelines/default.asp/Rules-procedures-forms/Child-support-guidelines/default.asp>. These examples have been updated based on the proposed revisions to the Kansas Child Support Guidelines.

APPENDIX VIII

Examples and Scenarios for Preparing the Child Support Worksheet

These specific examples and scenarios are provided to further explain Section III, General Instructions and Section IV, Specific Instructions for the Worksheet. The examples in this Appendix follow the sample worksheet found in Appendix VII. Susan and Casey are the names used for the parents throughout the examples. The examples are fictional. Any relationship to real individuals is coincidental.

EXAMPLE 1. Section IV. Specific Instructions for the Worksheet

A. Income Computation -- Wage Earner (Section A)

Susan earns a minimum wage and has a Domestic Gross Income of \$1257 per month.

B. Income Computation -- Self-Employed (Section B)

Casey is self-employed and has a Self-Employment Gross Income of \$5000 per month. Reasonable business expenses for Casey are documented at \$1500. Casey's domestic gross income is \$3500 ($\$5000 - \$1500 = \3500).

C. Adjustments to Domestic Gross Income (Section C)

Child Support Income (Line C.5)

1. Child Support Income (Line D.1)

Child support income from Line C.5 should be transferred to Line D.1

Neither Casey nor Susan has any adjustments to the domestic gross income. Therefore, the child support income for Casey is \$3500 and is \$1257 for Susan.

D. Computation of Child Support (Section D)

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

Casey earns \$3500 child support income per month. Susan earns \$1257 child support income per month. Their combined child support income is \$4757. Casey's proportionate share of the combined child support income is \$3500 divided by \$4757 or 73.6%. Susan's proportionate share of the combined child support income is \$1257 divided by \$4757 or 26.4%.

2. Gross Child Support Obligation (Line D.3)

The following is a scenario for determining the gross support obligation on Line D.3 of the worksheet.

Scenario 1: The parents above have two children, ages 6 years, 7 months and 3 years, 10 months. In using the "Two-Child Families" schedule, \$4757 is found in the left-hand column. Under the first column for the four-year-old, \$515 is identified, and in the next column for the seven-year-old, \$592 is identified. These two amounts are added together to find the total gross child support obligation of \$1107 per month.

The following are two **multiple-family adjustment** scenarios for determining the gross support obligation on Line D.3 of the worksheet.

Scenario 2: Casey, with two children in the above example, remarries and has a one-year-old child by the subsequent marriage.

The child support schedule for "Three-Child Families" should be used. At \$4757 combined income of the parties, the amounts \$460 and \$529 for the two children of the parties and the sum of \$989 is entered on Line D.3.

Scenario 3: Casey, with two children in the above scenario, remarries twice and has a one-year-old child by the second marriage and a two-month-old child by the third marriage. The child support schedule for "Four-Child Families" should be used. At \$4757 combined income of the parties, the amounts \$394 and \$454 for the two children of the parties and the sum of \$848 is entered on Line D.3.

The following is a **divided residency** scenario for determining the gross support obligation on Line D.3 of the worksheet.

Scenario 4: Casey in the above scenario has primary residency of the older child, six years and seven months. Susan has primary residency of

the younger child, three years and ten months. The child support schedule for “One-Child Families” should be used for calculating the support for each household. At \$4757 combined income of the parties, the worksheet for Casey to pay support to Susan would show \$682 at Line D.3. The worksheet for the Susan's obligation for the older child would show \$384 at Line D.3. Without considering any other factors besides income in this scenario and after the remaining calculations are carried through, Casey would pay Susan \$682 for the younger child. Susan would pay Casey \$384 for the older child. The net result is that the Casey would pay Susan \$294 per month.

2. Parenting Time Adjustment (Line D.5)
If a parent qualifies for a parenting time adjustment, the amount of credit based on the percentage is entered on Line D.5)
3. Proportionate Shares after Parenting Time Adjustment (Line D.6)
Subtract Line D.5 from the parties proportionate shares of the child support obligation. Enter the total for each party on Line D.6.
4. Health and Dental Insurance Premium (Line D.7)

Casey has a single-coverage policy. To add the children would cost an additional \$300 a month. This expenditure is entered on Line D.7. The respective shares of this cost, \$79 for Susan and \$221 for Casey, should be entered on Line D.8.

- 6 Work-Related Child Care Costs (Line D.9)

The applicable percentages may vary from year to year. Current tax law should be consulted for the current applicable percentages. See IRS Form 2441 and instructions for details.

Child care is needed for the youngest child. The total cost of the child care is \$525 per month. Susan pays for the costs of the child care and has an annual adjusted gross income of \$16,308.

The applicable percentage for the federal child care credit is 35% from Table 1 below. The percentage is applied to the monthly child care costs ($\$525 \times .34 = \179). Based on the above table, the maximum amount is \$85. This amount (\$85) is then subtracted from the monthly child care costs ($\$525 - \$85 = \$440$). The result of \$440 should be entered in the parent's column and as the total on Line D.9 of the worksheet. The proportionate shares of child care costs should be entered on Line D.10.

The formula for computing the allowed work-related child care cost is as follows:

Amt. - (Amt. x %)

As used in this formula

Amt. = Monthly child care costs

% = Applicable percentage of federal child care credit

Amt. - (Amt. x %)

$\$525 - (\$525 \times .34) = \$179$ (maximum amount allowed is \$85)

$\$525 - \$85 = \$440$

Table 1
(Applicable for Tax Years Beginning in 2018)

<u>Adjusted Gross Income</u>	<u>Applicable Percentage</u>	<u>Maximum Monthly Credit One Child</u>	<u>Maximum Monthly Credit Two or More Children</u>
OVER	BUT NOT OVER		
\$ 0	\$15,000	\$87.50	\$175.00
15,000	17,000	85.00	170.00
17,000	19,000	82.50	165.00
19,000	21,000	80.00	160.00
21,000	23,000	77.50	155.00
23,000	25,000	75.00	150.00
25,000	27,000	72.50	145.00
27,000	29,000	70.00	140.00
29,000	31,000	67.50	135.00
31,000	33,000	65.00	130.00
33,000	35,000	62.50	125.00
35,000	37,000	60.00	120.00
37,000	39,000	57.50	115.00
39,000	41,000	55.00	110.00
41,000	43,000	52.50	105.00
43,000	No Limit	50.00	100.00

7. Proportionate Parental Child Support Obligation (Line D.10)

On Line D.2 Casey had 73.6% of the combined child support income and Susan had 26.4%. Therefore, Casey's obligation is \$815 (.736 x 1107). Susan's obligation is \$292 (.264 x 1107).

8. Adjustments for Health and Dental Insurance Premiums and Work-Related Child Care Costs (Line D.12)

Casey pays \$300 per month for health insurance. Susan pays \$440 per month child care costs.

9. Basic Parent Child Support Obligation (Line D.13)

Subtract \$300 from Casey's child support obligation of \$815 to make a net obligation of \$515. Subtract \$440 from Susan child support obligation of \$292 to make a net obligation of \$162. Susan has primary residency. Therefore, Casey's basic child support obligation is \$515 and Susan's basic child support obligation is \$292 before adjustments or enforcement fees are considered.

E. Child Support Adjustments (Section E)

1. Total (Line E.7)

Neither Casey nor Susan is claiming any child support adjustments. Therefore, the total for each parent is zero.

F. Deviation(s) From Rebuttable Presumption Amount (Section F)

1. Basic Parental Child Support Obligation (Line F.1)

Enter the amounts from Line D.13. for each parent.

2. Total Child Support Adjustments (Line F.2)

Enter the total adjustments from the amounts from Line E.6 for each parent.

3. Adjusted Subtotal (Line F.1 +/- Line F.2)

Using the total adjustments on Line F.2, add to or subtract from the total on Line F.1 for each parent, based on the result from Line E.6.

4. Ability to Pay Calculation (Line F.5a)

Calculate the parent's ability to pay by subtracting the federal poverty level for a household of one from the child support income (Line D.1). Enter the subtotal on Line F.5b.

5. Social Security Dependent/Auxiliary Benefits (Line 6)

Enter the amount of monthly dependent/auxiliary benefits the custodial parent receives on behalf of the child as a result of the non-custodial parent's disability or retirement.

6. Final Subtotal (Line F.6b)

Enter the amount from the shared expense formula or the result from the equal parenting time worksheet (Appendix V) on the line for the parent with the higher income from Line F.3.

7. Enforcement Fee Allowance (Line F.7)

The child support enforcement fee varies across the state. In this example, the court trustee deducts 4% per month from the amount paid by the parent having non-primary residency before distributing the payment to the parent having primary residency. Multiply the amount on Line F.3 by the applicable percentage (4%). Multiply the result by .5 to divide the fee into two equal parts and enter this amount on line F.7 for each parent.

The court trustee fee may be a flat fee. To calculate the distribution of a flat fee (i.e. \$4), multiply the fee 50% ($\$4.00 \times .5 = \2.00). Round the figure to the nearest whole dollar and add the amount, \$2.00 to the column for the parent having non-primary residency on Line F.7).

8. Net Parental Child Support Obligation (Line F.8)

Add lines F.5b and Line F.4 to arrive at the net child support obligation which is entered on line F.8.

EXAMPLE 2. Section III. General Instructions

A. Income Beyond The Child Support Schedule

These instructions for calculating the child support formula yield results for children in the age 12-18 category.

In order to calculate the formula, a calculator with an exponential function is needed. The exponential function will be marked y^x . The exponential key raises y to the power of x . The “Power” function on Microsoft Excel spreadsheets can also be used. Using the Insert, Function option on the main toolbar, choose the category Math & Trig; then select Power on the function list. Enter the appropriate monthly income and power (.61209) and then multiply the result by the multiplier found in the appropriate Child Support Table in Appendix II.

For example, the formula for a one child family is:

$$\text{Combined monthly income}^{0.61209} \times 5.749332$$

If monthly income is \$16,000 enter the following on the calculator:

Step 1 - Enter “16000”

- Step 2 - Hit the “y^x” key
- Step 3 - Enter “.61209”
- Step 4 - Hit the multiplication key “x”
- Step 5 - Enter “5.749332”
- Step 6 - Hit the equal key “=”
- Step 7 - The calculated amount is \$2152
If the child is between 16 and 18:
- Step 8 - If the child is 6-11, multiply \$2152 by .94, or
If the child is 0-5, multiply \$2152 by .84

If using the Power function on a spreadsheet, calculate the result of the Power function, then multiply that result by 5.749332, then multiply that result by the appropriate age category multiplier. If monthly income is \$16,000, follow these steps using the Power function, displayed as “=POWER(number, power),” available in Excel® or other spreadsheet:

- Step 1 - =POWER(16000,0.61209) = \$374
- Step 2 - =(374*5.749332) = 2152
- Step 3 - If child is 6-11 = (\$2152*.94)
If child is 0-5 = (\$2152*.84)

This calculation is for a single child. In cases of multiple children, the results for each child must be added together. The total amount should be entered on Line D.3 of the child support worksheet.

The Kansas Child Support Guidelines Advisory Committee is proposing that this information be removed from the child support guidelines and posted separately on the Kansas Supreme Court website at <http://http://www.kscourts.org/Rules-procedures-forms/Child-Support-Guidelines/default.asp/Rules-procedures-forms/Child-support-guidelines/default.asp>

APPENDIX IX

Military Pay and Allowances

The military pay system is complex and multi-faceted. Information about military pay, benefits, taxation and allowances can be found at:
<https://militarypay.defense.gov/Pay>

Basic Pay

Basic Pay is the fundamental component of military pay. All members receive it and typically it is the largest component of a member's pay. A member's grade (usually the same as rank) and years of service determines the amount of basic pay received.

To see the current pay table or learn about annual pay raises, go to <https://militarypay.defense.gov/Pay> and select one of the following topics:

[Active Duty Pay](#)

[Reserve Drill Pay](#)

[Annual Pay Raise](#)

[FAQs](#)

Special and Incentive Pay

Special and Incentive (S&I) pays provide the Services with flexible additional pays that can be used to address specific manning needs and other force management issues that cannot be efficiently addressed through basic pay increases. Click on [Index of S&I Pays](#) for a complete list and additional details of these pays.

Unlike basic pay and allowances, which vary by pay grade and years of service, S&I pays can be used to improve recruiting and retention by increasing compensation in key occupation specialties or critical skill areas. These pays are also used to compensate for onerous or hazardous duty assignments or conditions. In addition, S&I pays can be used to provide incentives for service members to develop certain skills that are important to national security objectives.

Currently, there are over 60 S&I pays authorized in law. For many of these pays, detailed eligibility requirements and precise payment amounts were set in law and could only be changed by Congressional action. When needs or conditions changed, force managers sometimes could not adjust S&I pay eligibility criteria or payment levels fast enough in response to those changing circumstances. So in the 2008, Congress provided for a 10-year phased-in

consolidation of S&I pays to eight broad categories allowing more flexibility and opportunity to adjust payment levels and eligibility criteria.

For more information, go to <https://militarypay.defense.gov/Pay> and select one of the following topic areas:

[Index of Current S&I Pays: Index of S&I Pays](#)

Popular S&I Pay Categories:

[Hardship Duty Pay \(HDP\)](#)

[Hostile Fire Pay/Imminent Danger Pay \(HFP/IDP\)](#)

[Assignment Incentive Pay \(AIP\)](#)

[Hazardous Duty Incentive Pay \(HDIP\)](#)

Allowances

Allowances are the second most important element of military pay. Allowances are moneys provided for specific needs, such as food or housing. Monetary allowances are provided when the government does not provide for that specific need. For example, the quantity of government housing is not sufficient to house all military members and their families. Those who live in government housing do not receive full housing allowances. Those who do not live in government housing receive allowances to assist them in obtaining commercial housing.

The most common allowances are Basic Allowance for Subsistence (BAS) and Basic Allowance for Housing (BAH). A majority of the force receives both of these allowances and, in many cases, these allowances comprise a significant portion of the member's total pay.

Most allowances are not taxable, which is an additional imbedded benefit of military pay.

To learn more about Allowances go to <https://militarypay.defense.gov/Pay> and select one of the following topic:

[BAS](#)

[BAH](#)

[Clothing](#)

[Dislocation](#)

[FSA](#)

[FSSA](#)

Tax Information

A substantial, but often unseen and overlooked, aspect of military pay is certain built-in tax advantages. Most allowances are tax-exempt. Additionally, certain hardship circumstances will change normally taxable pay into tax-exempt.

For more information, go to <https://militarypay.defense.gov/Pay> and select one of the following topic areas:

[Combat Zone Tax Exclusion \(CZTE\)](#)

Tax-Exempt Allowances

The military pay system is complex and multi-faceted. The following is a brief glossary of some regularly received types of military pay that may be considered for the purpose of calculating child support. Information about military pay and allowances can be found at: <http://www.military.com/benefits/military-pay>.

Basic Pay

The amount of basic pay is determined by the length of time in service and rank.

Basic Allowance for Subsistence (BAS)

BAS is a non-taxable allowance for food and is paid when a service member serves on active duty. An enlisted member may, under certain circumstances, receive a commutation (commuted rations) when performing inactive duty training.

Basic Allowance for Housing (BAH)

BAH is the non-taxable allowance for housing which replaces BAQ (Basic Allowance for Quarters) and VHA (Variable Housing Allowance). BAH increases with rank and varies by location. The BAH with dependent rate goes to service members with at least one dependent, but does not increase with additional family members. BAH is intended to provide partial compensation for the cost of housing while serving on active duty. BAH is used to compensate a service member when serving on active duty for more than 139 days or for service members serving in support of a contingency operation (i.e. Kosovo).

BAH-II

BAH-II is the equivalent to what used to be the Basic Allowance for Quarters and does not vary by geographic location. BAH-II is used to compensate individuals when serving on active duty less than 139 days, not in conjunction with a contingency operation.

Inactive Duty Training (IDT) Pay

This is peacetime duty and is commonly referred to as "drill pay." The amount earned for each drill equals 1/30th of the monthly basic pay rate for the service member's rank and years of service.

Incentive or Special Pays

Many service members are eligible for additional special pay for a wide variety of skills or duties. This is in addition to basic pay or IDT pay. Examples of incentive or special pay include *Aviation Career Incentive Pay* (for pilots, navigators, crew members, and flight surgeons), *Hazardous Duty Pay* (parachuting, demolitions work, carrier flight deck operations, etc.), and *Hostile Fire/Imminent Danger Pay* (for service members serving within an officially declared hostile/imminent danger zone). Other examples of incentive or special pays are related to duty associated with diving, sea duty, submarine duty, foreign language proficiency, and healthcare professionals. All basic pay and incentive pay is taxable. These special pays are authorized under Title 37, U.S. Code.

Family Separation Allowance

Family Separation Allowances are paid monthly when a service member is ordered to active duty away from permanent duty station in excess of 30 days, but not exceeding 20 weeks. Pay is only paid to service members with dependents.

Other Allowances

The military provides other smaller allowances to help cover the cost of new uniforms and official travel.

Travel: The government pays for official travel when a service member is required to perform temporary duty away from his/her permanent duty site, with some restrictions. The type of transportation must be the least expensive option that is timely and appropriate.

Clothing and Uniform: The military replaces enlisted members' worn-out uniforms with new clothing items or may provide a cash allowance if clothing is not provided. Officers receive an initial allowance and can receive a supplemental allowance each time they serve on active duty for more than 90 days unless it is within two years of receiving their initial clothing allowance or an allowance if an officer entered on that tour within two years of completing a period of active duty of more than 90 days. Service members may be allowed to list on their income tax form non-reimbursed uniform expenses to include maintenance, repair, or alterations of uniforms.

Direct Deposit of Pay and Allowances

Pay and allowances are sent to the service member's designated financial institution account via electronic funds transfer. Direct deposit is mandatory.

Taxes

Federal income and social security taxes are automatically withheld from basic, special, and incentive pays, inactive training pay, and funeral honors duty stipend. Allowances such as BAS and BAH are exempt. Service members on active duty pay state income tax only to their state of legal residence regardless of where they are serving.

Travel

- If a service member is required to stay away from his/her personal place of residence overnight while performing authorized drills (IDTs) and training duty (AT/ADT), he or she may deduct all or part of the cost of the travel expenses including meals, subject to federal limitations and lodging (if it is not furnished).
- There are many times when Guard and Reserve members are required to drive to the Reserve Center at dates and times other than normal drills. Service members are entitled to deduct round trip mileage since the travel was performed in order to meet higher authority directives. It is important to keep a log of any additional trips and miles. They can be reported for tax purposes (under Employee Business Expenses) with complete information including name, rank, unit attached, brief description of position and duties assigned, number of drills attended, pay/non pay, and the number of miles from the member's business location to the Reserve Center.

Special Tax Treatment

Service in the Armed Forces may cause a service member to incur expenses for which reimbursement is not allowed. The service member may, however, be allowed to deduct such expenses for income tax purposes. Whether these deductions are similarly allowable under the Child Support Guidelines should be addressed on a case-by-case basis.

Example Plans for Sharing Direct Expenses Under III.B.7

Sample 1

- ~~A. Each party shall pay for the clothing and related items for the child that will be used and kept at each party's respective residence. The parties shall, within a reasonable degree, attempt to segregate and return any clothing that was purchased by the other party when the child wears the same to the other party's residence upon exchanging custody as herein provided. Should either party desire to purchase an article of clothing which would be shared between the parties' residences, the party shall notify the other party in writing of the intended purchase of the article and price range thereof prior to the purchase thereof and shall attempt to reach an amicable solution to the splitting of the costs thereof with the other party. If no solution can be reached, then the purchase of such article of clothing shall be based upon a reasonable standard.~~
- ~~B. The parties agree that the child may be involved in extracurricular activities with the consent of the other parent. They further agree that the cost of such agreed activity, including any uniforms or equipment, shall be shared on an equal basis.~~
- ~~C. The parties shall each pay one half of the following direct expenses of the child:~~
- ~~1. Any clothing needed for the child's special events, (which shall include, but not be limited to, prom dresses, sports uniforms, scout uniforms) so long as the expenditure for such clothing is reasonable and discussed with the other party prior to the purchase thereof;~~
 - ~~2. Any school related expenses which are not included in the child's regular public school tuition and fees, as long as such expenses are reasonable and discussed with the other party prior to the expenditure thereof; and~~
 - ~~3. Any direct expenses unrelated to school but relating to education, so long as such expenses are reasonable and discussed with the other party prior to the expenditure thereof.~~
 - ~~4. The term "direct expenses" as used herein includes only those items included in this paragraph, including any subparts. In the event that either of the parties wish to incur what they believe to be additional direct expenses of the child, they should follow the procedure for splitting the~~

reasonable cost thereof with the other party by the method specified in paragraph D below.

- ~~D. At the end of each quarter of the calendar year, or at any time mutually agreed upon by the parties, the parties shall present to each other their respective expenditures for direct expenses of the minor child in the form of receipts for purchases thereof and cancelled checks or other form of payment. After totaling the amount of expenditures for each party, the party with the lower amount of expenditures shall reimburse the other party one half of the difference within thirty (30) days. Failure of one party to submit any such direct expenses to the other party by use of this method for a period of 120 days following the expenditure shall extinguish any right of reimbursement from the nonparticipating party in such expense.~~
- ~~E. Failure of either party to pay their respective share of the child's direct expenses as they become due may be considered a basis for terminating the shared expense formula, awarding attorney fees, or other sanctions.~~
- ~~F. This arrangement is deemed to be in the best interest of the minor children.~~

Sample 2

IT IS FURTHER ORDERED that, in addition to the monetary child support as required by the shared expense formula arrangement, the parties shall share the following expenses:

- ~~a. Chris shall purchase the regular clothing for the minor children which shall go back and forth between households.~~
- ~~b. Casey shall pay all of the school expenses, including fees, public school tuition, school lunch, field trips, books and supplies.~~
- ~~c. The parties shall each pay one half of the following direct expenses of the children:~~
 - ~~1) Any clothing needed for the child's special events, (which shall include, but not be limited to, scouts, prom, sports) so long as the expenditure for such clothing is reasonable and discussed with the other party prior to the purchase thereof.~~
 - ~~2) The parties shall each pay one half of any direct expenses of the child unrelated to school but relating to the education, health or fitness, so long~~

as such expenses are reasonable and discussed with the other party prior to the expenditure thereof, i.e. band instruments, portable calculator, etc.

- d. This expense sharing plan is in the best interests of the minor children.
- e. Failure to share expenses pursuant to the foregoing formula may result in a reversion to a conventional child support formula with parenting time credit.

Sample 3

Examples of common expenses that may be shared include but are not limited to:

- 1. School Related Expenses
 - a. Public school tuition
 - b. Fees
 - c. Testing costs of standardized college admission testing
 - d. School lunches
 - e. Field Trips
- 2. Extracurricular activities
 - a. Pageants
 - b. Musical instruments
 - c. Sports
 - d. Dance lessons
 - e. Camp
- 3. Clothing
 - a. Day to day school
 - b. School uniforms
 - c. Sports uniforms
- 4. Transportation
 - a. Fuel for child's car
 - b. Maintenance for child's car
 - c. Insurance for child's car
- 5. Personal Grooming
 - a. Haircuts/Styling
 - b. Manicures
 - c. Makeup
- 6. Miscellaneous
 - a. Cell phone
 - b. High speed internet access

The Kansas Child Support Guidelines Advisory Committee is proposing that this information be removed from the child support guidelines and posted separately on the Kansas Supreme Court website at <http://http://www.kscourts.org/Rules-procedures-forms/Child-Support-Guidelines/default.asp/Rules-procedures-forms/Child-support-guidelines/default.asp>

~~APPENDIX XI~~

Shared Expense Formula Example

The following formulas and the examples at <http://www.kscourts.org/Rules-procedures-forms/Child-Support-Guidelines/default.asp> are provided for parties considering the Shared Expense Formula. Line references apply to the lines on the Child Support Worksheet. Instructions for the Shared Expense Formula can be found in Section III.B.7.a.3 ~~on page 9~~.

Calculating Shared Expense Formula

$$\begin{array}{r} \$1060 \text{ (Higher amount from Line F.6b)} \\ - 57 \text{ (Lower amount from Line F.6b)} \\ \hline = 1003 \\ \quad \underline{\times .5} \\ = \$502 \text{ (This amount is entered on Line F.8 of the child support worksheet for the parent} \\ \text{with the higher adjusted subtotal on Line F.6b)} \end{array}$$

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