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SUPREME COURT OF ARIZONA

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**ORDER ADOPTING REVISED STATEWIDE  
CHILD SUPPORT GUIDELINES**

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ADMINISTRATIVE ORDER 92- 1

The Supreme Court, having approved the attached statewide child support guidelines on December 12, 1991, now, therefore,

IT IS ORDERED THAT the guidelines shall be effective for all child support awards, whether they be original awards or modifications of pre-existing awards, made in actions filed after March 31, 1992.

DATED this 7th day of January, 1992, in Phoenix, Arizona.

FOR THE COURT

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Frank X. Gordon, Jr.  
Chief Justice

**ARIZONA CHILD SUPPORT GUIDELINES  
ADOPTED BY  
THE ARIZONA SUPREME COURT  
FOR  
ACTIONS FILED AFTER MARCH 31, 1992**

**BACKGROUND:** The Arizona Child Support Guidelines follow the Income Shares Model. The model was developed by the Child Support Guidelines Project of the National Center for State Courts. The total child support amount approximates the amount that would have been spent on the child(ren) if the parents and child(ren) were living together. Each parent contributes his/her proportionate share of the total child support amount.

**1. Purposes**

- a. To establish a standard of support for children consistent with the reasonable needs of children and the ability of parents to pay;
- b. To make child support awards consistent for persons in similar circumstances;
- c. To give parents and courts guidance in establishing child support orders and to promote settlements;
- d. To comply with state law (Arizona Revised Statutes Section 25-320) and federal law (42 United States Code Section 651 et seq., 45 Code of Federal Regulations Section 302.56) and any amendments thereto.

**2. Premises**

- a. These guidelines apply to all natural children, whether born in or out of wedlock, and to all adopted children.
- b. The child support award should permit the children a standard of living that as closely as possible approximates the one they would have had if the family remained together. However, because the model that underlies these guidelines is based on maintaining an intact family, adjustments should be made as necessary to take into account a parent's contributions to a second household.
- c. The child support obligation has priority over all other financial obligations; the existence of non-support-related financial obligations is generally not a reason for deviating from the guidelines.
- d. The fact that a custodial parent receives child support does not mean that he or she may not also be entitled to spousal maintenance.  
  
If the court is establishing both child support and spousal maintenance, the court shall determine the appropriate amount of spousal maintenance first.
- e. A parent's legal duty is to support his or her natural or adopted children. Support of "other children" as defined in Section 6.a. may result in an adjustment pursuant to Section 6.b.  
  
The "support" of other persons such as stepchildren or parents is deemed voluntary and is not a reason for an adjustment pursuant to Section 6.b.
- f. Duration of support is governed by Arizona Revised Statutes Section 25-320.
- g. Any adjustments to the child support amount shall be annualized so that each month's support obligation is increased or decreased in an equal amount, instead of the obligation for particular months being abated, increased, or decreased.

**3. Presumption**

In any action to establish or modify child custody, and in any action to establish or modify child support, whether temporary or permanent, local or URESA (Uniform Reciprocal Enforcement of Support Act), the amount resulting from application of these guidelines shall be the amount of child support ordered. However, if application of the guidelines would be inappropriate or unjust in a particular case, the court may deviate from the guidelines in accordance with Section 15.

#### **4. Multiple Children, Divided Custody**

When each parent is awarded custody of at least one of the parties' children, each parent is obligated to pay support to the other parent. However, the amount of support to be paid by the parent having the greater support obligation shall be reduced by the amount of support owed to that parent by the other parent.

**EXAMPLE:** Combined Adjusted Gross Income is \$3000 per month. Father's gross income is \$1000 per month (33.3%) and he has custody of one child. Mother's gross income is \$2000 per month (66.6%) and she has custody of two children.

Prepare a Parent's Worksheet to determine support for children in the mother's household. Locate the Combined Adjusted Gross Income figure of \$3000 on the Schedule. Select the support figure in the column for the two children in this household, \$672. The father's share is 33% of \$672, or \$224.

Prepare a Parent's Worksheet to determine support for the child in the father's household. Locate the Combined Adjusted Gross Income figure of \$3000. Select the support figure in the column for the one child in this household, \$434. The mother's share is 66.6% of \$434, or \$289.

The mother is obligated to pay the father \$289 for child support. This amount is reduced by the \$224 obligation owed by the father to the mother. Thus, the mother shall pay \$65 per month.

#### **5. Determination of the Gross Income of the Parents**

**NOTE:** Terms such as "Gross Income" and "Adjusted Gross Income" as used in these guidelines do not have the same meaning as when they are used for tax purposes.

- a. Gross income includes income from any source, and may include, but is not limited to, income from salaries, wages, commissions, bonuses, dividends, severance pay, pensions, interest, trust income, annuities, capital gains, social security benefits (subject to Section 22), workmen's compensation benefits, unemployment insurance benefits, disability insurance benefits, gifts, prizes, and spousal maintenance. Cash value shall be assigned to in-kind or other non-cash benefits. Seasonal, overtime, or fluctuating income shall be averaged. When income from a full-time job is consistent with income during the marriage, income earned as the result of overtime hours or a second job may be disregarded.
- b. Gross income does not include benefits received from means-tested public assistance programs including, but not limited to, aid to families with dependent children, supplemental security income, food stamps, general assistance, or sums received as child support.
- c. For income from self-employment, rent, royalties, proprietorship of a business, or joint ownership of a partnership or closely held corporation, gross income means gross receipts minus ordinary and necessary expenses required to produce income. "Ordinary and necessary expenses" does not include amounts determined by the court to be inappropriate for determining gross income for purposes of child support.
- d. Expense reimbursements or benefits received by a parent in the course of employment or self-employment or operation of a business shall be counted as income if they are significant and reduce personal living expenses.
- e. If a parent is unemployed or working below full earning capacity, the court may consider the reasons. If earnings are reduced as a matter of choice and not for reasonable cause, the court may attribute income to a parent up to his or her earning capacity. Pursuant to Arizona Revised Statutes Section 25-320.G, income of at least minimum wage shall be attributed to a parent ordered to pay child support. If income is attributed to the parent receiving child support, appropriate child care expenses shall also be attributed.
- f. Income of a parent's new spouse is not treated as income of that parent under these guidelines.
- g. The court shall not take into account the impact of the disposition of marital property except as provided in Arizona Revised Statutes Section 25-320.A.6. ("...excessive or abnormal expenditures, destruction, concealment or fraudulent disposition of community, joint tenancy and other property held in common.") or to the extent that such property generates income to a parent.
- h. The payment of income taxes has been considered in the Schedule.

**6. Adjustments to Gross Income**

- a. The amount of court-ordered spousal maintenance actually paid and the amount of court-ordered child support of other children actually paid, shall be deducted from the gross income of the payor. "Other children" means natural or adopted children who are not the subject of this particular child support determination.
- b. As authorized in Section 2.e, support of natural or adopted children not covered by a court order may be considered as an adjustment factor. Any adjustment will be made to gross income and the amount of any adjustment will be determined by a simplified application of the guidelines to determine the basic amount of support that would be ordered for the other children in question.

**7. Determining the Adjusted Gross Income of the Parents**

Adjusted Gross Income is gross income minus the adjustments provided in Section 6 of these guidelines. The Adjusted Gross Income for each parent shall be established. These amounts shall be added together. The sum is the Combined Adjusted Gross Income.

**8. Determining the Basic Child Support Obligation**

Locate the Combined Adjusted Gross Income figure on the Schedule of Basic Child Support Obligations, and select the column for the number of children involved. This number is the Basic Child Support Obligation.

**9. Determining the Total Child Support Obligation**

To determine the Total Child Support Obligation, the court:

- a. Must add to the Basic Child Support Obligation the cost of the children's medical insurance coverage, which will be paid as ordered pursuant to Section 14 of these guidelines.
- b. May add to the Basic Child Support Obligation amounts for any of the following:
  1. Child Care Costs:

Child care expenses appropriate to the parents' financial abilities and to the lifestyle of the children had the family remained intact.
  2. Education Expenses:

Any reasonable and necessary expenses for attending private or special schools or necessary expenses to meet particular educational needs of a child, when such expenses are incurred by agreement of both parents or ordered by the court.
  3. Older Child Adjustment:

The average expenditures for children over age twelve exceed the average expenditures for all children by approximately ten percent. Therefore, the court may increase child support for an older child by an amount up to ten percent of the support shown on the Schedule. If the court chooses to make an adjustment, the following method of calculation shall be used.

**EXAMPLE:** Award for one child, age 13, is \$300. The court could award up to \$30 extra for a total of \$330. If not all children subject to the order are over age 12, the increase will be prorated as follows: Assume the award for three children is \$300. If one of the three children is over age 12, assign 1/3 of the total support award to the older child (\$100) and increase that portion of the award by 10%, to \$110. The total award would then be \$310. **NOTE:** This proration method is limited to this section and should not be followed in Section 20.
  4. Extraordinary Child Adjustment

These guidelines are designed to fit the needs of most children. The court may increase the Basic Child Support Obligation to provide for the special needs of gifted or handicapped children.

10. **Determining Each Parent's Proportionate Share of the Total Child Support Obligation**

The Total Child Support Obligation shall be divided between the parents in proportion to their Adjusted Gross Incomes. The obligation of each parent is computed by multiplying each parent's share of their Combined Adjusted Gross Income by the Total Child Support Obligation.

11. **Determining the Child Support Award**

The court shall order the noncustodial parent to pay child support in an amount equal to his or her proportionate share of the Total Child Support Obligation. The custodial parent shall be presumed to spend his or her share on the children.

EXAMPLE: One child, age 15. Combined Adjusted Gross Income is \$1,000. The father's Adjusted Gross Income is \$600. Divide the father's Adjusted Gross Income by the Combined Adjusted Income. The result is the father's share of the Combined Adjusted Gross Income. (\$600 divided by \$1000 = 60%) So, the father's share is 60%; the mother's share is 40%.

On the Schedule, the Basic Child Support Obligation for a Combined Adjusted Gross Income of \$1000 for One Child is \$178. To this the judge adds \$12 because the child is over twelve years of age (approximately 7% in this example). The Total Child Support Obligation is \$190.

The father's share is 60% of \$190, or \$114. The mother's share is 40% of \$190, or \$76. Custody is awarded to the mother. The father shall pay the child support amount of \$114 per month. The value of the mother's contribution is \$76, and she spends it directly on the child.

12. **Visitation Expenses**

The court may allocate visitation expenses. In doing so, the court shall consider the means of the parents and may consider how their conduct (such as a change of residence) has affected the costs of visitation.

13. **Gifts In Lieu of Money**

The child support award is to be paid in money. Gifts of clothing, etc. in lieu of money are not to be offset against the support award except by court order.

14. **Medical Insurance**

An order for child support shall assign responsibility for providing medical insurance for the children who are the subject of the support award. The court shall also specify the percentage of uninsured medical expenses for the children that each parent shall pay. The apportionment should reflect each parent's respective ability to pay.

15. **Deviations**

a. The court may deviate from the guidelines, i.e., order support in an amount different from that which is provided pursuant to these guidelines, after considering all relevant factors, including those set forth in Arizona Revised Statutes Section 25-320, only if all of the following five criteria are met:

1. Application of the guidelines is inappropriate or unjust in the particular case,
2. Deviation is in the best interest of the child,
3. The court makes written findings regarding 1 and 2 above,
4. The court shows what the award would have been without the deviation, and
5. The court shows what the award is after deviating.

b. The court may deviate from the guidelines based upon an agreement of the parties only if all of the following criteria are met:

1. The agreement is in writing,
2. All parties have signed the agreement with knowledge of the amount of support that would have been ordered by the guidelines but for the agreement,

3. All parties have signed the agreement free of duress and coercion, and
4. The court complies with the requirements of Section 15.a.

Unless there is a deviation pursuant to this section, the amount of child support ordered shall not be less than \$50 per month.

16. **Impact of Physical Custody Arrangements**

In recognition of individual physical custody arrangements, the court may make an adjustment after considering:

- a) The percentage of time each parent has physical custody of the children,
- b) The extent, if any, to which the physical custody arrangements significantly reduce the expenses of the parent receiving support,
- c) The extent, if any, to which physical custody arrangements significantly increase the expenses of the parent paying support, and
- d) The historical practice of the parties if this information is available.

An adjustment may be made to allocate additional dollars to the parent paying support only after the basic needs of the children are met in the primary care home. Findings to support any adjustment shall be made by the court or shall be included in the written agreement of the parties.

When adjusting on the basis of physical custody arrangements, the court may specify all or part of certain expenses for the children and order that they be paid by the parent paying support.

If the time spent with each parent is essentially equal, and the expenses for the children are equally shared, the total child support amount shall be divided equally between the two households and the parent owing the greater amount shall be ordered to pay what is necessary to achieve that equal share in the other parent's household.

17. **Judge's Findings**

The court shall make findings in the record as to: gross income, adjusted gross income, basic child support obligation, total child support obligation, each parent's proportionate share of the child support obligation, and the child support award.

The findings may be made by incorporating a worksheet containing this information into the file.

18. **Exchange of Information**

The court shall order that every twenty-four months the parties exchange financial information such as tax returns, spousal affidavits, and earning statements.

Unless the court has ordered otherwise, at the time the parties exchange financial information, they shall also exchange residential addresses and the names and addresses of their employers.

19. **Modification**

a. **Standard Procedure**

Pursuant to Arizona Revised Statutes Section 12-2453, either parent may ask the court to modify a child support order upon a showing of a substantial and continuing change of circumstance.

b. **Simplified Procedure**

Either parent may request the court to modify a child support order if application of the guidelines results in an award that varies 15 percent or more from the existing amount. Such variation will be considered prima facie evidence of substantial and continuing change of circumstances. Any such request for modification of child support must be accompanied by a completed and sworn "Parent's Worksheet for Child Support Amount," and documentation supporting the incomes if different from the court's most recent findings regarding income of the parents. If the party requesting the modification is unable to provide documentation

supporting the other party's income, he/she shall check the box indicating the income amount is attributed/estimated and state the basis for the amount listed.

A copy of the request for modification of child support and the "Parent's Worksheet for Child Support Amount," including supporting documentation, showing that the proposed child support amount would vary 15 percent or more from the existing child support order shall be served on the other parent pursuant to Rule 4, Rules of Civil Procedure.

The parent receiving service has 20 days in which to request a hearing on the proposed modification. If Service of Process is made by an alternative method of service provided in Rule 4.1, Rules of Civil Procedure, the parent receiving service has 30 days in which to request a hearing on the proposed modification.

Upon proof of service and if no hearing is requested within the time allowed, the court will review the request and enter an appropriate order or set the matter for hearing.

If either party requests a hearing within the time allowed, the court shall conduct such hearing. No order shall be modified without a hearing if one is requested.

The notice provision of Rule 55, Rules of Civil Procedure, does not apply to this simplified modification procedure.

Any petition to modify child support pursuant to this subsection must be made using a form approved by the Arizona Supreme Court.

**20. Effect of Cessation of Support for One Child**

If support for more than one child was ordered under these guidelines and thereafter the duty to support one of the children stops, the award is not automatically reduced by that child's share. To obtain a modification to the support award, a request must be made in writing to the court to recalculate the support obligation pursuant to these guidelines. The procedure specified in Section 19 may be used for this purpose.

EXAMPLE: The award for an income of \$1,500, with four children is \$559. One child dies. In determining the new child support amount, do not deduct one-fourth of the award for a new award of \$419.25. Instead, refer to the Schedule for three children, whereunder the award is \$496. (NOTE: This method varies from the one used in Section 9.b.3.)

**21. Income of a Child**

Income earned or money received by a child from sources other than child support shall not relieve a parent of the support obligation established by these guidelines.

**22. Credit for Benefits**

Benefits, such as social security disability or insurance, received by a child as a result of contributions made by the parent paying support shall be credited as follows:

- a. Only the benefits received by the parent are included as part of that parent's gross income.
- b. If the amount of the child's benefit for a given month is equal to or greater than the parent's child support obligation, then the parent's obligation is satisfied. Any benefit received by the child for a given month in excess of the child support obligation is not treated as an arrearage payment nor as a future payment.
- c. If the amount of the child's benefit for a given month is less than the parent's child support obligation, the parent must pay the difference.

**23. Federal Tax Exemptions and Credits**

In any case in which the current child support obligation is at least \$1,200 per year, there should be an allocation of the federal tax exemptions applicable to the minor children which as closely as possible approximates the percentages of support being provided by each of the parents. The allocation of the exemptions shall be conditioned upon payment by December 31 of the total court-ordered child support obligation for the current calendar year and any court-ordered arrearage payments due during that calendar year for which the exemption is to be claimed. If these conditions have been met, the obligee shall execute the necessary Internal Revenue Service forms to

transfer the exemptions. If the obligor has paid the current support, but has not paid the court-ordered arrearage payments, the obligor shall not be entitled to claim the exemption. These guidelines do not contemplate any adjustment for the child care tax credit, nor do they provide for a transfer or assignment of state tax exemptions or deductions.

**EXAMPLE:** Non-custodial parent's percentage of gross income is approximately 67% and custodial parent's percentage is approximately 33%. All payments are current.

- If there are three children, the non-custodial parent would be entitled to claim two and the custodial parent would claim one.
- If there is only one child, the non-custodial parent would be entitled to claim the child two out of every three years, and the custodial parent would claim the child one out of every three years.

For purposes of this section only, an obligor shall be credited as having paid child support that has been deducted on or before December 31 pursuant to an order of assignment if the amount has been received by the court or clearinghouse by January 15 of the following year.

**24. Effective Date**

All child support awards in actions filed after March 31, 1992, shall be made pursuant to these guidelines, whether they be original awards or modifications of pre-existing awards.

## SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS

**This schedule is only part of the overall guidelines and must be used together with the accompanying information.**

Child support awards based upon income of less than \$700 per month or greater than \$12,000 per month shall be based on the facts of the individual case and shall be consistent with the theory of these Guidelines and the factors set forth in A.R.S. §25-320.

The discretion of the court must be used in determining child support for families with more than six children.

COMBINED ADJ. GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
700	85	86	86	87	87	88
800	121	123	124	125	127	128
900	162	166	169	174	178	182
1000	178	256	259	262	265	268
1100	193	299	327	330	334	338
1200	209	324	395	399	403	407
1300	224	347	435	465	470	475
1400	240	372	465	525	536	544
1500	256	396	496	559	607	613
1600	271	420	526	593	647	683
1700	287	444	556	627	685	731
1800	300	465	582	656	716	764
1900	313	485	607	684	747	797
2000	326	506	632	712	778	830
2100	338	525	657	741	806	863
2200	350	543	680	767	837	894
2300	361	560	700	790	862	921
2400	372	576	721	813	887	948
2500	383	592	741	836	913	975
2600	392	606	761	856	936	1000
2700	403	624	781	881	961	1026
2800	413	640	801	904	986	1053
2900	423	656	821	926	1011	1080
3000	434	672	842	949	1035	1106
3100	445	688	863	974	1062	1134
3200	456	707	886	999	1089	1164
3300	466	725	906	1024	1116	1193
3400	479	742	930	1048	1143	1222
3500	491	760	952	1073	1170	1251
3600	502	778	974	1098	1197	1280
3700	513	796	996	1123	1224	1309
3800	525	813	1018	1148	1252	1338
3900	536	830	1040	1173	1279	1367
4000	548	848	1062	1198	1306	1396
4100	559	866	1085	1223	1333	1425
4200	570	883	1107	1248	1360	1454
4300	582	901	1129	1273	1387	1483
4400	593	918	1151	1298	1414	1512
4500	605	937	1174	1324	1443	1543
4600	618	956	1198	1351	1472	1575
4700	628	973	1219	1375	1498	1602
4800	640	991	1242	1401	1526	1632
4900	652	1009	1265	1426	1554	1662
5000	663	1026	1286	1449	1579	1689
5100	673	1042	1305	1471	1603	1714
5200	683	1057	1325	1493	1627	1740
5300	693	1073	1345	1516	1651	1766
5400	703	1089	1365	1538	1675	1792

## SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS, cont.

This schedule is only part of the overall guidelines and must be used together with the accompanying information.

COMBINED ADJ. GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
5500	713	1108	1384	1590	1699	1818
5600	723	1120	1404	1602	1724	1844
5700	733	1132	1424	1605	1748	1870
5800	743	1152	1444	1627	1772	1896
5900	753	1168	1464	1649	1796	1922
6000	763	1183	1483	1672	1820	1948
6100	773	1198	1503	1694	1845	1974
6200	783	1218	1523	1716	1869	2000
6300	793	1231	1543	1738	1893	2026
6400	803	1246	1563	1761	1917	2052
6500	813	1262	1582	1783	1941	2078
6600	823	1278	1602	1805	1965	2104
6700	833	1294	1622	1827	1990	2130
6800	843	1309	1642	1850	2014	2156
6900	853	1321	1662	1872	2038	2182
7000	859	1334	1672	1885	2053	2197
7100	868	1346	1688	1903	2072	2218
7200	876	1359	1704	1920	2092	2238
7300	885	1373	1719	1938	2112	2259
7400	893	1385	1735	1956	2131	2280
7500	901	1397	1751	1973	2151	2300
7600	910	1410	1767	1991	2170	2321
7700	918	1423	1782	2009	2190	2342
7800	926	1435	1798	2026	2210	2362
7900	935	1448	1814	2044	2229	2383
8000	943	1461	1829	2062	2249	2404
8100	951	1473	1845	2080	2268	2425
8200	956	1482	1855	2091	2280	2438
8300	962	1491	1867	2104	2295	2453
8400	968	1500	1878	2117	2309	2468
8500	973	1509	1889	2130	2323	2483
8600	978	1518	1900	2143	2337	2499
8700	983	1527	1911	2156	2352	2514
8800	992	1537	1925	2169	2366	2529
8900	998	1546	1937	2182	2380	2544
9000	1004	1555	1948	2195	2394	2559
9100	1010	1564	1960	2208	2408	2574
9200	1015	1573	1971	2221	2423	2589
9300	1021	1582	1983	2234	2437	2605
9400	1026	1590	1993	2245	2449	2617
9500	1030	1597	2001	2254	2459	2628
9600	1035	1603	2009	2263	2469	2639
9800	1043	1617	2026	2282	2490	2661
10000	1051	1630	2042	2300	2510	2682
10200	1059	1643	2059	2319	2530	2704
10400	1068	1656	2076	2337	2551	2726
10600	1076	1669	2093	2356	2572	2748
10800	1085	1682	2110	2375	2592	2771
11000	1093	1695	2127	2394	2613	2793
11200	1102	1709	2144	2413	2634	2816
11400	1110	1723	2161	2432	2655	2838
11600	1119	1736	2178	2451	2676	2860
11800	1127	1749	2195	2470	2697	2883
12000	1136	1763	2212	2489	2718	2905