

ARIZONA CHILD SUPPORT GUIDELINES

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SECTION I. GENERAL INFORMATION

A. EXECUTIVE SUMMARY

The Arizona Child Support Guidelines follow the Income Shares Model, which was developed by the Child Support Guidelines Project of the National Center for State Courts. Under the model, the total child support amount approximates the amount that would have been spent on the children if the parents and children were living together. Each parent contributes his or her proportionate share of the total child support amount.

Information regarding the Guideline's development, including economic data and assumptions upon which the Schedule of Basic Support Obligations is based, is contained in the [REDACTED] report of Center for Policy Research, entitled "Economic Review of the Arizona Child Support Schedule."

By state and federal Law, courts make all child support determinations using the Arizona Child Support Guidelines. This determination is a multi-step process resulting in a specific amount. That amount becomes the court-ordered child support obligation unless the court finds that amount is unfair or unjust.

The calculation itself is most often performed by using a computer-based program. The information that affects the child support amount is identified on the computer-based Child Support Worksheet, which has fields of information that are required to be completed.

Step 1: Child Support Income of Each Parent

Each parent's ~~child support income~~Child Support Income is inserted into the corresponding fields in the computer-based Child Support Worksheet. When deciding the amount of income to assign to a parent, Section II.A of the Guidelines provides the most comprehensive assistance.

Step 2: Adjustments to Child Support Income

Once ~~child support income~~Child Support Income is established, that amount may need to be adjusted because of other circumstances. Section II.B of the Guidelines details those adjustments as well as how and when those adjustments are appropriate.

Step 3: Determining the Basic Support Obligation

The computer-based Child Support Worksheet will perform the calculations upon entry of ~~child support income~~Child Support Income, including any adjustments. It will determine the ~~adjusted child support income~~Adjusted Child Support Income of each party and, by combining those figures, will arrive at the Basic Support Obligation. ~~This figure will be used to determine the~~

~~amount of the final child support obligation.~~ Further information can be found in Sections II.C and III.A of the Guidelines.

Step 4: ~~Additions-Adjustments~~ to the Basic Support Obligation

The Basic Support Obligation is not the total amount the court will use to determine the Final Child Support Obligation. The court also factors in additional child-rearing costs, such as medical insurance premiums, child care costs, and other expenses. Section III.B of the Guidelines sets forth the nature of these costs and the method for determining the amount to be added to the calculation on the computer-based Child Support Worksheet. ~~Worksheet.~~ These additional amounts are the Adjustments to the Basic Support Obligation.

Step 5: The Combined Adjusted Child Support Obligation (Section III.B)

The computer-based Child Support Worksheet will calculate the Combined Child Support Obligation by adding the ~~Additions-Adjustments~~ to Basic Support Obligation to the Basic Support Obligation. This total represents the total amount of costs that the court must consider for a child support determination. Further information can be found in Section III.B of the Guidelines.

Step 6: The Proportionate Income Allocation

The combined child support obligation must be allocated between the parties in proportion to their ~~child support income~~ Adjusted Child Support Income. Once again, the computer-based Child Support Worksheet will perform this calculation, which is explained in Section IV.A of the Guidelines.

Step 7: The ~~Parenting Time Adjustment~~ Adjustment for Costs Associated with Parenting Time

In almost all cases, a child spends some amount of time with each parent. And when a child moves from home to home for parenting time with each parent, some of the expenses of the child shift between those homes. To account for this shift, a parenting time adjustment is performed. Section IV.B of the Guidelines provides the step-by-step process to determine the number of days the child is with each parent and once that figure is determined, the computer-based Child Support Worksheet will calculate the parenting time adjustment. If the court-ordered schedule is for equal parenting time, Section IV.C of the Guidelines provides the method for calculation. The computer-based Child Support Worksheet will perform this calculation.

Step 8: The Final Adjustments

When one parent actually pays the expenses associated with the ~~additions-Adjustments~~ to the Basic Support Obligation that were addressed in Step 4 above, that parent receives a credit against that

parent's proportionate income allocation. Section IV.E of the Guidelines explains the process. The computer-based Child Support Worksheet automatically makes this calculation.

Step 9: The Self-Support Reserve Test

This “test” applies to low-income parents who are ordered to pay child support. It is designed to ensure that a parent can meet his or her own basic needs while also contributing to the child's support. The computer-based Child Support Worksheet performs this calculation, and Section V explains how it is done.

Step 10: The Final Child Support Obligation Amount

The calculations discussed above result in the Final child-Child Ssupport amountObligation. The court orders this amount unless the court finds a deviation is appropriate because the amount is unfair or unjust under the circumstances, as addressed in Section VI.A.

Special Circumstances

The Guidelines offer further direction for special circumstances. This direction can be found in Section IX.

B. PURPOSES

1. To establish a standard of support for children consistent with their reasonable needs and the parents' ability to pay.
2. To make child support orders consistent for persons in similar circumstances.
3. To give parents and courts guidance in establishing child support orders and to promote settlements.
4. 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.

C. PREMISES

1. These guidelines apply to all children for whom there is a legal obligation to support. The “support” of other persons, such as stepchildren, is deemed voluntary and does not impact the child support determined under the Guidelines.
2. The child support obligation has priority over all other financial obligations.

3. Non-support financial obligations generally do not affect the child support obligation except as provided in these Guidelines.
4. The fact that a 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 must first determine the appropriate amount of spousal maintenance and then adjust the ~~child support income~~Child Support Income as provided in Section II.B.2.a below. The spousal maintenance adjustment applies for the duration of the spousal maintenance award.
5. In some circumstances, a parent who has more parenting time than the other parent may be ordered to pay child support, as discussed Section VII.A.2 below.
6. The obligation to pay child support is separate from any rights or responsibilities relating to legal decision-making and parenting time. A violation of court-ordered legal decision-making or parenting time does not serve as a defense to—nor an excuse for—not paying child support.

D. APPLICATION

If the court has jurisdiction over child support, these Guidelines apply in any action to establish or modify legal decision making, parenting time, and child support or past support, whether temporary or final and whether intrastate or interstate. These actions include all actions or proceedings brought under Title 25 of the Arizona Revised Statutes (including maternity and paternity) and juvenile court actions in which a child support order is established or modified.

E. PRESUMPTION

The amount resulting from application of these Guidelines is presumed to be the amount of child support that a court will order. However, if following one or more of the Guidelines would be inappropriate or unjust in a particular case, the court must deviate from the Guidelines in accordance with Section VI.

SECTION II. DETERMINING INCOME

A. DETERMINING THE PARENTS' INCOMES FOR PURPOSES OF CALCULATING CHILD SUPPORT

1. What is included in ~~child support income~~Child Support Income?

- a. The terms "~~child support income~~Child Support Income" and "~~income for purposes of calculating child support~~does" do not have the same meaning as "Gross Income" or "Adjusted Gross Income" ~~do~~ for tax purposes. The effect of taxes has been considered in the Schedule of Basic Support Obligations.

- b. ~~Income for purposes of calculating child support~~Child Support Income includes income from any source before any deductions or withholdings. Child Support Income may include salaries, wages, commissions, bonuses, dividends, severance pay, military pay, pensions, interest, trust income, annuities, capital gains, social security benefits (subject to Section VII.B), worker's compensation benefits, unemployment insurance benefits, disability benefits, recurring gifts, prizes, and spousal maintenance.
- c. Seasonal or fluctuating income within a year are annualized to determine the average monthly ~~child support income~~Child Support Income.

Example: The parent is a teacher and is paid only nine months a year. The parent is paid \$7,000 a month from September through May and is not paid for the months of June, July, and August. The earnings must be annualized as follows: Multiply the monthly income by the number of months the parent is paid to arrive at the annual earnings (\$7,000 times 9 months=\$56,000); and then divide the annual salary by 12 to arrive at the average monthly ~~child support income~~Child Support Income (\$56,000 divided by 12=\$4,667).

- d. The court has discretion to consider whether non-continuing or non-recurring income is deemed income for purposes of calculating child support. The court also has discretion to average fluctuating income over periods exceeding one year.
- e. Child Support Income from self-employment, rent, royalties, proprietorship of a business, or joint ownership of a partnership or closely held corporation, means gross receipts minus ordinary and necessary expenses as determined by the court to be required to produce the income. Ordinary and necessary expenses include one-half of the self-employment tax actually paid.
- f. Expense reimbursements or benefits a parent receives in the course of employment, self-employment, or the operation of a business are included as ~~child support income~~Child Support Income if they are significant and reduce personal living expenses. Cash value is assigned to in-kind or other non-cash employment benefits.
- g. Military entitlements, such as BAH and BAS (Basic Allowance Housing, Basic Allowance Subsistence), are ~~child support income~~Child Support Income under Section II.A.1.f above. Military-provided housing is an in-kind or other non-cash employment benefit under Section IIA.1.f above.

2. What is not included in ~~child support income~~Child Support Income?

- a. ~~Income for the purposes of calculating child support~~Child Support Income does not include:

- i. Sums a parent receives as child support or benefits from means-tested public assistance programs including, but not limited to, Temporary Assistance to Needy Families (TANF), Supplemental Security Income (SSI), Nutrition Assistance and General Assistance.
 - ii. Sums a parent earns or receives by or for the benefit of a minor child, including adoption subsidies, Supplemental Security Income (SSI), and subsidies arising from the disability of a child is not ~~child-support-income~~ Child Support Income but may affect a parent’s child support obligation as explained in Section VII.B below.
- b. The court does not take into account how marital property is distributed between the parents except to the extent that such property generates income to a parent or “[e]xcessive or abnormal expenditures, destruction, concealment or fraudulent disposition of community, joint tenancy and other property held in common” as provided in Arizona Revised Statutes Section 25-320.D.7.
 - c. If a person does not have a legal duty to support a child, that person’s income is not included as ~~“income” for purposes of calculating child support~~ Child Support Income. For example, income of a parent’s new spouse, a stepparent, is not included in any calculations.
3. When is Child Support Income attributed ~~for purposes of child support~~ even if not actually being earned?
- a. In General
 - i. Attributed ~~child-support-income~~ Child Support Income is not income actually earned or received but instead is an assigned income based on a court finding regarding the amount that should be used to calculate child support.
 - ii. In accordance with Arizona Revised Statutes Section 25-320(N), the court presumes that a parent is capable of full-time employment of at least “the applicable state or federal adult minimum wage, whichever is higher.” When the court attributes minimum wage earnings to a person, it usually considers “full-time” employment to consist of 40 hours per week. However, a court may consider fewer hours to be “full-time” if a person is earning more than minimum wage. Minimum wage is attributed in this manner as a result of the self-support reserve test. (Section V below.)
 - iii. If the court attributes income for purposes of calculating child support, the child support worksheet and the court order must state that the income is attributed and not actually earned.
 - b. Factors the court considers when attributing income include:

- i. The parents' assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work;
 - ii. The local job market, the availability of employers willing to hire the parents, the prevailing earnings level in the local community, standards for number of hours considered as full-time based on a particular field of employment; and
- c. Underemployment/Unemployment.
- i. If a parent is unemployed or working below full-earning capacity, the court may consider the reasons.
 - ii. If a parent reduces earnings as a matter of choice and not for reasonable cause, the court may attribute income to that parent up to his or her earning capacity.
 - iii. If the reduction in income is voluntary but reasonable, the court balances that parent's decision and its benefits against the effect that reduction has on a child's best interest.
- d. Other relevant factors in the case.

4. When is income not attributed for purposes of calculating ~~child support~~Child Support Income?

a. Incarceration

The court does not attribute income to a person who is incarcerated, but the court may establish or modify support based on actual ability to pay.

b. Overtime

- i. Each parent should have the choice of working additional hours through overtime or at a second job without increasing the child support ~~award~~obligation. The court generally does not include income more than income earned through full-time employment.
- ii. The court may consider income actually earned if it is greater than would have been earned by full-time employment if that income was historically earned from a regular schedule and is anticipated to continue into the future. The court generally does not attribute additional income to a parent if it would require an extraordinary work regimen. Determination of what constitutes an extraordinary work regimen depends upon all relevant circumstances, including the choice of jobs available within a particular occupation, working hours, and working conditions. It also may depend upon the parent's relevant medical or personal circumstances.

c. Additional Example

The court may decline to attribute income to either parent. Examples of cases in which it might be inappropriate to attribute income include, but are not limited to, the following:

- i. A parent is physically or mentally disabled;
- ii. A parent is engaged in reasonable career or occupational training to establish basic skills or that is reasonably calculated to enhance earning capacity;
- iii. Unusual emotional or physical needs of a natural or adopted child if they require that parent's presence in the home;
- iv. The parent is a current recipient of Temporary Assistance to Needy Families; or
- v. A parent is the caretaker of a young child and the cost of childcare is prohibitive.

B. ADJUSTMENTS TO CHILD SUPPORT INCOME FOR SPOUSAL MAINTENANCE AND SUPPORT OF CHILDREN OF OTHER RELATIONSHIPS

1. For purposes of this Section II.B, "children of other relationships" means natural or adopted children who are not the subject of this particular child support determination.
2. Adjustments to ~~child support income~~Child Support Income for other support obligations are made as follows:
 - a. If a parent is actually paying court-ordered spousal maintenance resulting from this marriage, the amount is deducted from that parent's ~~income for purposes of calculating child support~~Child Support Income. The court may consider the tax consequences of the spousal maintenance payment under applicable federal and state income tax regulations. Court-ordered spousal maintenance arrearage payments are not included as an adjustment to ~~income for purposes of determining child support income~~Child Support Income.
 - b. If a parent is actually paying a court-ordered amount of child support for a child of other relationships, the amount is deducted from the parent's income for purposes of calculating child support. To obtain such a deduction, the parent must demonstrate he or she is actually paying the order, or if the parent historically has not paid the order, changed circumstances demonstrate the parent likely will pay the order in the future, such as through the issuance of an order of assignment. Court-ordered child support arrearage payments are not included as an adjustment to ~~income for purposes of determining child support income~~Child Support Income.

- c. If a parent is the **primary residential parent** of a child from other relationships covered by a court order, that parent's ~~income for purposes of calculating child support~~ **Child Support Income** is reduced based on a simplified application of the Guidelines as illustrated in the example below.

Example: A parent has monthly ~~child support income~~ **Child Support Income** of \$3,000 and supports a natural or adopted minor child who lives exclusively with that parent and who is not the subject of the child support case before the court and for whom no child support order exists. Using the Simplified Application of the Guidelines, locate \$3,000 in the Combined **Adjusted** Child Support Income column of the Schedule. Select the amount in the column for one child, **\$_____**. The parent's income may be reduced up to **\$_____**, resulting in an Adjusted Child Support Income of **\$_____**. The computer-based Child Support Worksheet will perform this calculation.

- d. For purposes of this Section II, when a parent has substantially equal parenting time, the adjustment for the support of another child may be made under either Section II.B.2.b or II.B.2.c above, whichever produces the higher adjustment.
- e. **If a parent provides support for but is not the primary residential parent of or does not have equal parenting time with a natural or adopted child from other relationships not covered by a court order, that parent's income for purposes of calculating child support may be reduced. The amount of any reduction cannot exceed the amount arrived at by a simplified application of the Guidelines as illustrated in the example below.**
- f. If after adjusting for other children and applying the self-support reserve test (Section V below), the child support amount determined under the Guidelines results in no child support to be paid, the adjustment for other children should be reduced to the extent necessary to ensure that the ordered support amount treats all of the paying parent's children equitably.

Example 1: Child support is being calculated for one child. The parent responsible for paying child support has monthly ~~child support income~~ **Child Support Income** of minimum wage (presently \$12/hour or \$2080/month). That parent also supports another biological or adopted child in that parent's household, so there are two children total for whom the paying parent is responsible.

- The Basic Support Obligation Schedule for one child for a parent who earns \$2,080 a month is \$433 based on a simplified application of the guidelines.
- The Self-Support Reserve amount (Section V below) is presently \$1,664 (80% of minimum wage of presently \$2,080).
- The paying parent's total available funds to satisfy all child support obligations after application of the Self-Support Reserve amount for minimum wage earnings is \$416

(\$2,080-\$1,664=\$416). The total support obligation for all children—whether subject to this order or not—should not exceed this amount for a person earning minimum wage.

- In this example, the paying parent's Adjusted Child Support Income is only \$1,647 (\$2,080-\$433=\$1,647), which is less than the Self-Support Reserve amount.
- Because the difference between the Adjusted Child Support Income and the Self-Support Reserve amount is a negative number (\$1,647-\$1,664=-\$17), the Guidelines would result in no support for the child for whom support is being determined.

- This negative number is solely the result of the adjustment for other children who are not the subject of this child support order. Under such circumstances, the adjustment for the support of other children is reduced to ensure that the ordered support amount treats all of the paying parent's children equitably.
- The \$416 (the child support obligation after application of the Self-Support Reserve above) is divided by two (the number of children for whom the parent who pays child support is financially responsible—the child who is the subject of the order and the child who is living in the paying parent's home).
- Dividing \$416 by two results in a reduced child support amount for each child from \$416 to \$208 ($\$416/2=\208).
- \$208 becomes the total child support obligation for the one child who is the subject of this order.

Example 2: Child support is being calculated for two children. A parent has income of \$2,624, an amount greater than minimum wage. That parent also supports two children in that parent's household, so there are four children total for whom the paying parent is responsible.

- The Basic Support Obligation Schedule for two children for a parent who earns \$2,624 a month is \$768 based on a simplified application of the guidelines.
- The Self-Support Reserve amount (Section V below) is presently \$1,664 (80% of minimum wage of presently \$2,080).
- The paying parent's total available funds to satisfy all child support obligations after application of the Self-Support Reserve amount for earnings of \$2,624 is \$960 ($\$2,624-\$1,664=\$960$). The total support obligation for all children—whether subject to this order or not—should not exceed this amount for a person earning \$2,624.
- In this example, the paying parent's Adjusted Child Support Income is only \$1,852 ($\$2,624-\$768=\$1,852$), which is more than the Self-Support Reserve. (The \$768 is the Basic Support Obligation from aa above.)
- The difference between the Adjusted Child Support Income and the Self-Support Reserve amount is a positive number ($\$1,852-\$1,664=\$188$), so the Guidelines would result in support of \$188 for the two children for whom support is being determined
- The \$188 is \$580 less than the Basic Support Obligation of \$768.00 as noted above ($\$768-\$188=\580).

C. DETERMINING COMBINED ADJUSTED CHILD SUPPORT INCOME

The ~~adjusted child support income~~Adjusted Child Support Income for each parent is the income determined in Section II.A above minus the adjustments calculated in Section II.B above. The

~~adjusted child support income~~ Adjusted Child Support Incomes for the parents are added together. The sum is the Combined Adjusted Child Support income.

SECTION III. DETERMINING THE COMBINED CHILD SUPPORT OBLIGATION

A. DETERMINING THE BASIC SUPPORT OBLIGATION

1. Locate the income closest to the parents' Combined Adjusted Child Support Income figure on the Schedule of Basic Support Obligation and select the column for the number of children involved.

a. If the parents' income falls exactly in between two combined ~~adjusted child support income~~ Adjusted Child Support Income amounts, round up to the nearest combined ~~adjusted child support income~~ Adjusted Child Support Income entry on the Schedule of Basic Support Obligations.

Example: The Combined Adjusted Child Support Income of the parents' is \$8,125, which is exactly between \$8,100 and \$8,150. Round up to the nearest Combined Adjusted Child Support Income entry of \$8,150 and use this amount as the Basic Support Obligation.

b. If there are more than six children, the amount derived from the Schedule of Basic Support Obligations for six children is the presumptive amount. The party seeking a higher sum bears the burden of proving the children's needs require a higher sum.

c. If the Combined Adjusted Child Support Income of the parties is greater than \$30,000 per month,

i. If no party requests consideration of a higher amount, the amount for Combined Adjusted Child Support Income of \$30,000 is the Basic Support Obligation.

ii. Upon a party's request, the court determines whether the evidence shows that an amount higher than the Basic Support Obligation for the Combined Adjusted Child Support Income of \$30,000 per month is in the child's best interests. The court takes into account the factors stated in A.R.S. § 25-320(D), the child's needs in excess of the presumptive amount, any significant disparity in the respective percentages of ~~child support income~~ Child Support Income for each party, and any other factors which, on a case-by-case basis, demonstrate that the increased amount is appropriate.

2. The amount determined under this Section III.A.2 is the Basic Support Obligation.

B. DETERMINING THE ~~TOTAL-ADJUSTED BASIC CHILD~~ SUPPORT OBLIGATION

1. The Total-Adjusted Basic Support Obligation is the Basic Support Obligation as calculated in Section III.A above combined with the adjustments in this Section III.B.
2. Older Child Adjustment
 - a. The average expenditures for children age 12 or older exceed the average expenditures for all children by approximately 10%.
 - b. The Basic Support Obligation is adjusted upward by 10% for the total number of children over 12 years of age. A child qualifies for this adjustment on the day after the child reaches the age of twelve.

Example: The Basic Support Obligation for one child, age 12, is \$459. Forty-six dollars is added to the Basic Support Obligation, for a total of \$505.

- c. If not all children subject to the order are age 12 or over, the increase is prorated.

Example: Assume the Basic Support Obligation for three children is \$786. If one of the three children is age 12 or over, assign 1/3 of the Basic Support Obligation to the older child (\$262). Up to 10% (\$26) of that portion of the Basic Support Obligation may be added as an older child adjustment, increasing the obligation to \$812. NOTE: This prorating method applies only to this Section III.B.2 and should not be used elsewhere in the Guidelines.

3. Medical Insurance Adjustment
 - a. An order for child support assigns responsibility for providing medical insurance for the children who are the subject of the child support order.
 - b. Unless otherwise agreed, if medical insurance of comparable benefits and cost is available to both parents, the order assigns responsibility to the parent who has the greater amount of parenting time. If the parents share equal parenting time, the court assigns responsibility after considering all relevant factors.
 - c. If a parent is assigned the obligation to provide medical insurance, that responsibility may be fulfilled by family coverage provided by a stepparent or domestic partner. In such a case, adjustment under this Section III.B.3.c for the cost to the stepparent is appropriate.
 - d. A parent is not obligated to provide dental and vision insurance for a child, but if a parent provides such insurance for the child, it is included in the medical insurance adjustment.

- e. The court may decline to credit a parent for medical, dental, or vision insurance coverage obtained for the children if the coverage is not valid in the geographic region where the children reside.
- f. In determining the amount to be added, to the extent possible, only the amount of the insurance cost attributable to the child subject of the child support order is included. If coverage is applicable to the child and other persons, the total cost is prorated by the number of persons covered.
 - i. If the exact cost for the child is known, that amount is used.

Example: A parent purchases insurance for the child only through a private provider or the health insurance marketplace. The cost of coverage is \$250.00 per month. That amount is used on the child support worksheet as the cost of insurance coverage for the child.

- ii. If the exact cost for the child is not known and there is sufficient information to calculate the costs for insuring the child, use the costs of adding dependents to the plan and divide by the total number of dependents covered.

Example: A parent provides insurance through a plan that covers the parent, one child subject of the child support order, and two other children. Under the plan, the cost of an employee's individual insurance coverage would be \$120.00. This parent instead pays a total of \$270.00 for the "Employee plus children" plan that provides coverage for the employee and any number of dependents. Calculate the adjustment for medical insurance as follows: Subtract the \$120.00 cost of individual coverage from the \$270.00 paid for the "Employee plus children" plan to find the total cost of the dependent coverage. This \$150.00 cost for dependent coverage is divided by three—the number of covered dependents. In our example there is one child. Therefore, \$50 would be used on the child support worksheet as the cost of the insurance coverage for the one child who is the subject of the child support order.

- iii. If the exact cost of adding dependents to the plan is not known, use the total cost of coverage and divide by the number of individuals covered. This method is used only if the parent providing coverage cannot or has not provided a breakdown of the cost of medical individual care versus the cost of care for multiple household members.

Example: A parent provides insurance through a plan that covers the parent, one child subject of the child support order, and two other children. Under the plan, the coverage cost is \$300.00 per month. Divide the total coverage cost by the number of people covered to find the coverage cost per person. For a cost of \$300.00 per

month for four people, \$75.00 is used on the child support worksheet for the cost for the child on the order.

4. Childcare Expenses

- g. The amount paid for childcare so a parent can work or seek employment may be added to the Basic Support Obligation. If both parents incur childcare expenses, the amount each incurs may be added to the Basic Support Obligation.
- h. Unless the court orders otherwise, expenses must be paid to someone who is not being claimed as a dependent as defined in Internal Revenue Service Publication 501.
- i. The childcare adjustment must be appropriate to the parents' financial abilities.
- j. Childcare expenses are annualized in accordance with Section III.B.7 below.

5. Education Expenses

- a. The Basic Support Obligation may be adjusted based on any reasonable and necessary expenses for attending private or special schools or necessary expenses to meet particular educational needs of a child, if such expenses are incurred by agreement of both parents or court ordered.
- b. Education Expenses are annualized in accordance with Section III.B.7 below.

6. Extraordinary Child Expenses

- a. These Guidelines are designed to fit the needs of most children. The Basic Support Obligation may be adjusted to provide for costs incurred for gifted or special needs children.
- b. If benefits are paid to a parent to assist in meeting a child's needs, such as those described in Section II.A.2.a.ii above, adjustment for the costs may not be appropriate.
- c. Extraordinary Child Expenses are annualized in accordance with Section III.B.7 below.

7. Annualizing Monthly Expenses

Adjustments to the Basic Support Obligation are annualized so that each month's child support obligation is increased or decreased in an equal monthly amount, instead of the obligation for particular months being abated, increased, or decreased.

Example: At a child support hearing, a parent requests an adjustment for childcare costs. The parent incurs childcare costs of \$150 per month but only for nine months of the year.

The adjustment for childcare costs is annualized as follows: Multiply the \$150 monthly cost times the nine months that the cost is actually paid each year, for an annual total of \$1,350. Divide this total by ~~twelve~~12 months to arrive at an annualized monthly adjustment of \$113 that is added to the Basic Support Obligation when determining the child support order.

SECTION IV. DETERMINING THE PRELIMINARY CHILD SUPPORT OBLIGATION

A. DETERMINING EACH PARENT'S PROPORTIONATE SHARE OF THE ~~TOTAL-ADJUSTED BASICCHILD~~ SUPPORT OBLIGATION

The court divides the ~~Total-Adjusted BasicChild~~ Support Obligation (as determined in Section III above) between the parents in proportion to their Adjusted Child Support Incomes. Each parent's obligation is computed by multiplying each parent's share of the Combined Adjusted Child Support Income from Section II above by the ~~Total-Adjusted BasicChild~~ Support Obligation from Section III above. The computer-based Child Support Worksheet will perform this calculation.

Example: Combined Adjusted Child Support Income is \$5,000. Parent A's Adjusted Child Support Income is \$3,000. Divide Parent A's Adjusted Child Support Income by the Combined Adjusted Child Support Income. The result is Parent A's share of the Combined Adjusted Child Support Income. (\$3,000 divided by \$5,000 = 60%). Parent A's share is 60%; Parent B's share is 40%.

B. ADJUSTMENT FOR COSTS ASSOCIATED WITH PARENTING TIME

1. Because the Schedule of Basic Support Obligations is based on expenditures for children of intact households, the Schedule does not consider the costs associated with parenting time.
 - a. When both parents exercise parenting time, the costs for the child normally expended in one household transfer to the other household.
 - b. When parenting time is or is expected to be exercised by both parents, an adjustment is made to the proportionate share of the ~~Total-Adjusted BasicChild~~ Support Obligation.
 - c. For purposes of calculating parenting time days, only the time spent by a child with the parent with less parenting time is considered. Time that the child is in school or childcare is not considered. To calculate child support in equal parenting time cases when both parents have parenting time of 164 days or more, see Section IV.C below.
2. To adjust for the costs of parenting time, first determine the total annual amount of parenting time indicated in a court order or parenting plan or by the parents' expectation

or historical practice. Using the following for guidance, add together each block of parenting time to arrive at the total number of parenting-time days per year. Calculate the number of parenting-time days arising from any block of time the child spends with the parent with less parenting time in the following manner:

- a. Each block of time begins and ends when the parent with less parenting time receives the child from, or returns the child to, the parent with more parenting time or a third party with whom the parent with more parenting time left the child. Third party includes, for example, a school or childcare provider.
- b. Count one day of parenting time for each 24 hours within any block of time.
- c. To the extent there is a period of less than 24 hours remaining in the block of time, after all 24-hour days are counted or for any block of time which is in total less than 24 hours in duration:
 - i. A period of 12 hours or more counts as one day.
 - ii. A period of six to 11 hours counts as a half-day.
 - iii. A period of three to five hours counts as a quarter-day.
 - iv. Periods of less than three hours may count as a quarter-day if, during those hours, the parent with less parenting time pays for routine expenses of the child, such as meals.

Example 1: Parent A has less parenting time than Parent B. Parent A receives the child at 9:00 p.m. on Thursday evening and brings the child to school at 8:00 a.m. on Monday morning, from which Parent B picks up the child at 3:00 p.m. on Monday.

- 9:00 p.m. Thursday to 9:00 p.m. Sunday is three days.
- 9:00 p.m. Sunday to 8:00 a.m. Monday is 11 hours, which equals a half day.
- Total is three $\frac{1}{2}$ days for that week.

Example 2: Parent A has less parenting time than Parent B. Parent A picks the child up from school at 3:00 p.m. Friday and returns the child to school at 8:00 a.m. on Monday.

- 3:00 p.m. Friday to 3:00 p.m. Sunday is two days.
- 3:00 p.m. Sunday to 8:00 a.m. Monday is 17 hours, which equals one day.
- Total is three days for that week.

Example 3: Parent A has less parenting time than Parent B. Parent A picks up child from soccer at noon on Saturday and returns the child to Parent B at 9:00 p.m. on Sunday.

- Noon Saturday to noon Sunday is one day.
- Noon Sunday to 9:00 p.m. Sunday is 9 hours, which equals ½ day.
- Total is 1 ½ days for that week.

3. If all the children have the same parenting time schedules, refer to the Parenting Time Table below. The left column of the table sets forth ranges of parenting time days. Adjacent to each range is an adjustment percentage. The ~~parenting time adjustment~~Adjustment for Costs Associated with Parenting Time is calculated as follows: determine the total number of parenting-time days, locate the total number of parenting-time days per year in the left column of Parenting Time Table, and select the adjustment percentage from the adjacent column. Multiply the Adjusted Basic Support Obligation determined in Section III.A above by the appropriate adjustment percentage. The number resulting from this multiplication then is subtracted from the proportionate share of the Total Child Support Obligation of the parent who exercises parenting time.

PARENTING TIME TABLE	
Number of Parenting Time Days	Adjustment Percentage
0-19	0
20-34	.025
35-49	.050
50-69	.075
70-84	.10
85-99	.15
100-114	.175
115-129	.20
130-142	.25
143-152	.325
153-163	.40
164-182	.50

Example: The parents have two children. Parent A's ~~child support income~~ Child Support Income is \$4,000 per month and Parent B's ~~child support income~~ Child Support Income is \$2,000 per month. The Basic Support Obligation from the Schedule for a combined ~~child support income~~ Child Support Income of \$6,000 for two children is \$ [REDACTED]. Parent A's proportionate share is 67%, or \$ [REDACTED]. Parent A has parenting time with the children a total of 110 days. On the Parenting Time Table, the range of days for this amount of parenting time is from 100 to 114 days. The corresponding adjustment percentage is .175. Multiply the \$ [REDACTED] Basic Support Obligation by .175 or 17.5%. The resulting \$ [REDACTED] is subtracted from \$ [REDACTED] (Parent A's proportionate share of the Total Child Support Obligation), reducing Parent A's child support obligation to \$ [REDACTED].

4. If the children have different parenting-time schedules, then see Section IV.D below to determine the parenting-time adjustment or to determine if separate worksheets are required.

C. EQUAL PARENTING TIME

1. As the number of parenting-time days approaches equal time sharing, certain costs usually incurred only in the household of the parent with more parenting time are presumed to be substantially or equally shared by both parents. These costs are for items such as the child's food, clothing, personal care items, and entertainment and reading materials. If this presumption is rebutted, the court may order a deviation under Section VI below.
2. Even if the parents share essentially equal parenting time, a parent may still owe child support if:
 - a. The expenses for the children listed in Section III.B above are not equally shared.
 - b. One parent's ~~child support income~~ Child Support Income is higher than the other parent's ~~child support income~~ Child Support Income.

D. MULTIPLE CHILDREN, DIFFERENT PARENTING PLANS

1. If the parents have multiple children and each parent exercises more than half of the parenting time with at least one, two child support worksheets are prepared. Each worksheet will calculate the child support owed based on which parent has the most parenting time with the child. The amount of child support to be paid by the parent having the greater child support obligation is reduced by the amount of child support owed to that parent by the other parent.

Example: (For simplicity, this example does not consider parenting time.) The parents have three minor children. Parent A has more than half of the parenting time with the first, and Parent B has more than half of the parenting time with the second and third. Combined Adjusted Child Support Income is \$6,000 per month. Parent A's Child Support income is \$2,000 per month (33.3%). Parent B's Child Support income is \$4,000 per month (66.6%).

Prepare a Parent's Worksheet to determine child support for the two children in Parent B's household. Locate the Combined Adjusted Child Support Income figure of \$6,000 on the Schedule. Select the child support figure in the column for the two children in this household, \$[REDACTED]. Parent A's share is 33.3% of \$[REDACTED], or \$[REDACTED].

Prepare a Parent's Worksheet to determine child support for the one child in Parent A's household. Locate the Combined Adjusted Child Support Income figure of \$6,000. Select the child support figure in the column for the one child in this household, \$[REDACTED]. Parent B's share is 66.6% of \$[REDACTED], or \$[REDACTED].

Parent B's obligation to pay Parent A \$[REDACTED] is reduced by Parent A's \$[REDACTED] obligation to pay Parent B. Thus, Parent B pays \$[REDACTED] per month.

2. If the parents have multiple children with different parenting plans but one parent does not have more than half of the parenting time with any of the children, prepare only one worksheet. The child support obligation is determined by using an average of the total number of parenting days by adding the total amount of parenting days for each child and dividing that number by the total number of children.

Example: The parents have two minor children, one for whom Parent A has no parenting time and one with whom Parent A shares equal parenting time. Prepare one worksheet. When entering the parenting time cost adjustment for Parent A, divide Parent A's total number of parenting days for both children, 182, by the total number of children, two. Thus, Parent A's parenting time cost adjustment is calculated for 91 days, which under the Parenting Time Table is .15.

E. DETERMINING THE PROPORTIONATE SHARE OF THE PRELIMINARY CHILD SUPPORT OBLIGATION BY ACCOUNTING FOR OTHER COSTS

If a parent pays any cost under Sections III.B.3 through III.B.6 above, deduct those costs from that parent's Proportionate Share of the ~~Total-Adjusted Basic Child~~ Support Obligation. The result is that parent's Proportionate Share of the Preliminary Child Support Obligation, which is then used in the self-support reserve test process in Section V.B below.

Example: Parent A pays for medical insurance through Parent A's employer. This cost is added to the Basic Support Obligation under Section III.B, then prorated between the parents to arrive at each parent's proportionate child support obligation. Because Parent A has paid the cost to a third party (the insurance company), the cost is deducted from Parent A's child support obligation because this portion of Parent A's child support obligation has already been paid.

SECTION V. APPLYING THE SELF-SUPPORT RESERVE TEST

- A. A Self-Support Reserve Test is used to verify that the paying parent is financially able to pay the child support order and to maintain at least a minimum standard of living.
- B. The Self-Support Reserve is an amount equal to 80% of the monthly full-time earnings at the current state minimum wage at the time of the order (the self-support reserve amount).
- C. The computer-based Child Support Worksheet will perform all the Self-Support Reserve Test calculations.
- D. For purposes of the Self-Support Reserve Test only, deduct the Self-Support Reserve amount from the paying parent's Adjusted Child Support Income. The court also may deduct from a parent's Adjusted Child Support Income the amount actually paid for court-ordered arrears on child support for children of other relationships or spousal maintenance.
- E. The amount from Section V.D above is the Self-Support Reserve Test result. For the parent who pays child support, subtract the self-support reserve test result from that parent's Proportionate Share of the Preliminary Child Support Obligation as determined in Section IV.E above.
 1. If the resulting amount is the same or more than the Proportionate Share of the Preliminary Child Support Obligation for the parent who pays child support, the court orders the Guidelines' amount.

Example: The Proportionate Share of the Preliminary Child Support Obligation for the parent who pays child support is \$400. The ~~adjusted child support income~~ Adjusted Child Support Income of the parent who pays child support is \$2,106 (minimum wage of \$12.15 per hour). The Self-Support Reserve amount is \$1,685 ($\$12.15 \times 40 \text{ hours} \times 52 \text{ weeks} = \$25,272 / 12 \text{ months} = \$2,106 \times 80\% = \$1,685$). Subtracting the Self-Support Reserve amount of \$1,685 from the paying parent's ~~adjusted child support income~~ Adjusted Child Support Income of \$2,106 leaves \$421.

Because this resulting amount of \$421 is greater than the \$400 Proportionate Share of the Preliminary Child Support Obligation for the parent who pays child support, the court orders the Guidelines' child support of \$400.

2. If the resulting amount is less than the Proportionate Share of the Preliminary Child Support Obligation for the parent who pays child support but more than zero, the court may reduce the child support order to the resulting amount.

Example: The Proportionate Share of the Preliminary Child Support Obligation for the parent who pays child support is \$500. The ~~adjusted child support income~~ Adjusted Child

Support Income of the parent who pays child support is \$2,106 (minimum wage of \$12.15 per hour). The Self-Support Reserve amount is \$1,685 ($\$12.15 \times 40 \text{ hours} \times 52 \text{ weeks} = \$25,272 / 12 \text{ months} = \$2,106 \times 80\% = \$1,685$). Subtracting the Self-Support Reserve amount of \$1,685 from the paying parent's ~~adjusted child support income~~Adjusted Child Support Income of \$2,106 leaves \$421.

Because this resulting amount of \$421 is less than the \$500 Proportionate Share of the Preliminary Child Support Obligation for the parent who pays child support, the court may reduce the child support order to the resulting amount of \$421. However, under Section V.F below, before making any reduction, the court considers the self-support capability of the parent who receives child support by applying the same Self-Support Reserve Test.

3. Reduce the child support order based on the Self-Support Reserve Test in Section II.B.2.F and Section V above.

Example: The Proportionate Share of the Preliminary Child Support Obligation for the parent who pays child support is \$500. Because the parent who pays child support also pays child support for other children, that parent's ~~adjusted child support income~~Adjusted Child Support Income is \$1,400. The self-support reserve amount is \$1,685 ($\$12.15 \times 40 \text{ hours} \times 52 \text{ weeks} = \$25,272 / 12 \text{ months} = \$2,106 \times 80\% = \$1,685$). Subtracting the self-support reserve amount of \$1,685 from the paying parent's ~~adjusted child support income~~Adjusted Child Support Income of \$1,400 leaves a negative \$285.

Because this resulting amount is less than zero for the parent who pays child support, the court may order no child support or nominal child support. However, under Section V.F below, before making any reduction, the court considers the self-support capability of the parent who receives child support by applying the same self-support reserve test.

- F. In deciding whether to reduce the child support amount under Sections V.E.2 and V.E.3 above, the court considers the financial impact the reduction would have on the receiving parent's household.
- G. The self-support reserve test in this Section V applies only to the current child support obligation and does not prohibit the court from ordering an additional amount to reduce child support arrears for the parent who pays child support.
- H. Application and adjustment for the self-support reserve test amount is not a deviation under Section VI.

SECTION VI. DEVIATIONS

- A. A deviation occurs when a court orders child support in an amount different from the amount determined under Sections I through V of these guidelines.

- B. The court must deviate only if, after considering all relevant factors, including those set forth in Arizona Revised Statutes Section 25-320 and applicable case law, it finds all of the following criteria are met:
 - 1. Applying the Guidelines is inappropriate or unjust in the particular case,
 - 2. The court has considered the child's best interests in determining the amount of a deviation. A deviation that reduces the amount of child support paid is not, by itself, contrary to the child's best interests,
 - 3. The court makes written findings regarding 1. and 2. above in the Child Support Order, Minute Entry, or Child Support Worksheet,
 - 4. The court shows what the order would have been without the deviation, and
 - 5. The court shows what the order is after deviating.

- C. The court may deviate from the Guidelines based on ~~the parties'~~ agreement only if it finds all of the following criteria are met:
 - 1. The agreement is in writing or stated on the record under Rule 69, Arizona Rules of Family Law Procedure.
 - 2. All parties have entered into the agreement with knowledge of the amount of child support that would have been ordered under the Guidelines but for the agreement,
 - 3. All parties have entered the agreement free of duress and coercion, and
 - 4. The court complies with the requirements of Section VI.B above.

- D. Circumstances that may warrant a deviation include, but are not limited to, cases in which:
 - 1. A significant disparity of income exists between the parents and each parent has significant parenting time.
 - 2. The combined income exceeds \$30,000.00 monthly and there is a significant disparity in income between the parents.

3. One parent is paying a disproportionate share of the child's expenses and there is significant parenting time for each parent.
4. The parenting plan will require a parent to incur significant travel expenses related to parenting time and the cost thereof in combination with child support may impede the parent's ability to exercise parenting time.
5. The payment of child support would compromise the parent's ability to receive and afford out-of-pocket necessary and extraordinary health care or mental health services.

E. It is not a deviation to:

1. Round off the monthly child support amount for ease of accounting.
2. Compromise on any individual figure incorporated in the Guidelines' calculation (such as a parenting time adjustment or a parent's income).
3. Reduce the child support order based on the Self-Support Reserve Test in Section V above.
4. Order zero child support if the monthly child support amount would be less than the monthly support clearinghouse fee in Section VII.A.5 below.

SECTION VII. THE CHILD SUPPORT ORDER

A. DETERMINING THE FINAL CHILD SUPPORT ORDER

1. The amount determined under Sections I through VI above is the Final Child Support ~~amount~~Obligation, subject to reduction under Section VII.B below.
2. Who pays the Final Child Support ~~amount~~Obligation is determined as follows:
 - a. If the Final Child Support ~~amount~~Obligation is a positive number:
 - i. The parent with less parenting time pays child support to the parent with more parenting time.

Example: Parent A earns \$4,000 per month, and Parent B earns \$3,000 per month. They have one child who is 15 years old. Parent A has 110 days of parenting time with the child each year.

- On the Schedule, the Basic Support Obligation for a Combined Adjusted Child Support Income of \$7,000 for one child is \$ [REDACTED].
- Add 10% or \$ [REDACTED] because the child is over 12 years of age.
- The ~~Total-Adjusted Basic~~Child Support Obligation is \$ [REDACTED].

- Parent A's share is 57% of \$ [REDACTED], or \$ [REDACTED]. Parent B's share is 43% of \$ [REDACTED], or \$ [REDACTED].
- The court-approved parenting plan results in an adjustment of \$ [REDACTED] ($\$ [REDACTED] \times .175$ for 110 days).
- After adjusting for parenting time, Parent A's share is \$ [REDACTED] ($\$ [REDACTED]$ less \$ [REDACTED]).
- Parent A pays child support to Parent B in the amount of \$ [REDACTED] per month.

- ii. When the parents have equal parenting time, the parent with the higher adjusted child support income pays child support to the parent with the lower adjusted child support income.

Example: Parent A earns \$4,000 per month, and Parent B earns \$3,000 per month. They have one child who is 15 years old. The parents have equal parenting time.

- On the Schedule, the Basic Support Obligation for a Combined Adjusted Child Support Income of \$7,000 for one child is \$ [REDACTED].
- Add 10% or \$ [REDACTED] because the child is over 12 years of age, as well as \$250 for medical insurance and \$200 for child care expenses.
- The ~~Total-Adjusted Basic~~ Child Support Obligation is \$ [REDACTED].
- Parent A's share is 57% of \$ [REDACTED], or \$ [REDACTED]. Parent B's share is 43% of \$ [REDACTED], or \$ [REDACTED].
- The court-approved parenting plan results in an adjustment of \$ [REDACTED] ($\$ [REDACTED] \times .50$ for equal parenting time).
- After adjusting for parenting time, Parent A's share is \$ [REDACTED] ($\$ [REDACTED]$ less \$ [REDACTED]).
- Parent A pays child support to Parent B in the amount of \$ [REDACTED] per month.

- b. If the final child support amount is a negative number:

- i. The parent with more parenting time pays child support to the parent with less parenting time.

Example: Parent A earns \$3,000 per month, and Parent B earns \$6,000 per month. They have one child who is 15 years old. Parent A pays for medical insurance coverage for the child, costing \$200 per month. Parent A has 145 days of parenting time with the child each year.

- On the Schedule, the Basic Support Obligation for a Combined Adjusted Child Support Income of \$9,000 for one child is \$ [REDACTED].
- Add 10% or \$ [REDACTED] because the child is over 12 years of age, as well as \$200 for the cost of medical insurance coverage.
- The ~~Total-Adjusted Basic~~ Child Support Obligation is \$ [REDACTED].
- Parent A's share is 33% of \$ [REDACTED], or \$ [REDACTED]. Parent B's share is 67% of \$ [REDACTED], or \$ [REDACTED].
- The court-approved parenting plan results in an adjustment of \$ [REDACTED] ($\$ [REDACTED] \times .325$ for 145 days).

- After adjusting for parenting time, Parent A's share is \$ [redacted] (\$ [redacted] less \$ [redacted]).
- Subtract from Parent A's share \$200 for the cost of the medical insurance for the child, which is paid by Parent A. The resulting obligation is -\$ [redacted].
- Parent B is ordered to pay \$ [redacted] to Parent A, despite Parent B having the more parenting time than Parent A.

- ii. When the parents have equal parenting time, the parent with the lower adjusted child support income pays child support to the parent with the higher adjusted child support income.

Example: Parent A earns \$5,000 per month, and Parent B earns \$4,000 per month. They have one child who is 15 years old. Parent A pays for medical insurance for the child, costing \$500 per month. The parents have equal parenting time.

- On the Schedule, the Basic Support Obligation for a Combined Adjusted Child Support Income of \$9,000 for one child is \$ [redacted].
- Add 10% or \$ [redacted] because the child is over 12 years of age, as well as \$500 for the cost of the medical insurance.
- The ~~Total-Adjusted Basic~~Child Support Obligation is \$ [redacted].
- Parent A's share is 55.5% of \$ [redacted], or \$ [redacted]. Parent B's share is 44.4% of \$ [redacted], or \$ [redacted].
- The court-approved parenting plan results in an adjustment of \$ [redacted] (\$ [redacted] x .50 for equal parenting time).
- After adjusting for parenting time, Parent A's share is \$ [redacted] (\$ [redacted] less \$ [redacted]).
- Subtract from Parent A's share \$500 for the cost of the medical insurance for the child, which is paid by Parent A. The resulting obligation is -\$ [redacted].
- Parent B is ordered to pay \$ [redacted] to Parent A, despite Parent A having more income than Parent B and equal parenting time.

- c. If the final child support amount is a zero, no child support is ordered.

3. The parent receiving child support is presumed to spend his or her share directly on the children.
4. For all awards, the Final Child Support ~~amount~~Obligation is rounded to the nearest whole dollar. A rounded amount is not a deviation under Section VI.E.1 above.
5. If the amount of child support is less than the current clearinghouse fee, the court does not impose a child support award unless a deviated award is warranted under Section VI.B. It is not a deviation under Section VI.E.4 if an award is not imposed because it is less than the clearinghouse fee.

B. CREDITS AGAINST CHILD SUPPORT ORDER: INCOME AND BENEFITS RECEIVED BY OR ON BEHALF OF CHILDREN

1. If a parent receives benefits on behalf of a child, as a result of contributions made by the other parent who is ordered to pay child support arising from the paying parent's eligibility for benefits such as Social Security Retirement and Disability Insurance, those benefits are credited to reduce the paying parent's child support obligation as follows:
 - a. If the amount of the child's benefit for a given month is equal to or greater than the paying parent's Preliminary Child Support Obligation, then that parent's obligation is satisfied.
 - b. Any benefit received by the child for a given month in excess of the Preliminary Child Support Obligation are not treated as an arrearage payment nor as a credit toward future child support payments.
 - c. If the amount of the child's benefit for a given month is less than the paying parent's Preliminary Child Support Obligation, the paying parent pays the difference unless the court, in its discretion, modifies the child support order to equal the benefits being received at that time.
2. ~~Other than court-ordered child support payments,~~ If a parent earns income or receives money by or for the benefit of an adult child for whom child support is ordered to continue past the age of majority under Arizona Revised Statute Sections 25-320.E and 25-809.F, that amount may be credited to reduce any child support obligation.
3. Other than court-ordered child support payments, if a parent earns income or receives money by or for the benefit of a minor child, including adoption subsidies, Supplemental Security Income (SSI), and subsidies arising from the disability of a child, that amount is not credited to reduce either parent's child support obligation.

C. NON-COVERED MEDICAL EXPENSES

1. For this paragraph's purposes, a non-covered medical expense means medically necessary medical, dental or vision care as defined by Internal Revenue Service Publication 502. It includes uninsured medical expenses and unreimbursed medical expenses, such as copays and insurance deductibles incurred for care of the child.
2. The ~~Total Adjusted Basic Child~~ Support Obligation is not adjusted for a child's non-covered medical expenses.
3. The child support order specifies the percentage each parent pays for non-covered "medical" expense.
4. Unless good cause is shown, any request for payment or reimbursement of uninsured or unreimbursed medical, dental or vision expenses must include date of service, name of provider and a brief description of the goods or services rendered and be provided to the other parent within 180 days of the date when the cost was incurred.

- a. The parent responsible for payment or reimbursement must pay his or her share or make acceptable payment arrangements with the provider or person entitled to reimbursement within 45 days after receiving the request unless the court orders otherwise.
 - b. A parent who is entitled to receive reimbursement from the other parent for non-covered medical costs must, upon the other parent's request, provide receipts or other evidence of payments actually being made.
5. Both parents should use their best efforts to obtain services that the insurance covers.

D. COURT FINDINGS

1. The court must make findings in the record as to: Child Support Income, Adjusted Child Support Income, Basic Support Obligation, ~~Total-Adjusted Basic~~ Child Support Obligation, each parent's Proportionate Share of the ~~Total-Adjusted Basic~~ Child Support Obligation, and the Final Child Support Order.
2. The court may make the findings by incorporating a worksheet containing this information into the order.
3. If the court attributes income above minimum wage income, the court must explain the reason for its decision.
4. The child support order must be for a sum certain and due on a date certain.
5. A new child support order must be filed upon any change in the amount or due date of the child support obligation.

E. EXCHANGE OF INFORMATION

1. The court must order the parents to exchange financial information—such as tax returns, financial affidavits, and earning statements—at least every 24 months.
2. Unless the court orders otherwise, when the parents exchange financial information, they also must exchange residential addresses and their employers' names and addresses.

SECTION VIII. TAX BENEFITS ASSOCIATED WITH MINOR CHILDREN

A. HISTORY OF FEDERAL AND STATE TAX BENEFITS

Under federal and state tax law, there are potential tax benefits associated with minor children. To the extent the law allows for allocation of those benefits, the Guidelines are designed to allow for

the tax benefits to be assigned between the parents proportionate to their ~~child support~~ Child Support Income.

Historically, parents were entitled to claim children as personal exemptions on income tax returns, but the deduction for personal exemptions was suspended for tax years 2018 through 2025 by the Tax Cuts and Jobs Act. For these years, taxpayers cannot claim a deduction for exemptions, but may be eligible to claim the child tax credit and the additional child tax credit. For the purpose of this Section VIII, these tax credits are referred to as the “tax benefits.” These changes in tax law do not affect other tax benefits, such as the earned income credit, dependent care credit, or head of household filing status.

B. ALLOCATION OF THE TAX BENEFITS

1. When a child support order is established or modified, the federal and state tax benefits related to the child tax credit(s) for the minor children are allocated between the parents by agreement or by court order.
 - a. Unless otherwise agreed, the federal and state tax benefits are allocated in a manner that allows each parent to claim allowable tax benefits in proportion to the combined ~~child support~~ Child Support Income of both parents.
 - b. This allocation may be done by allocating the federal and state tax benefits for the child in a single year or by allocating the federal and state tax benefits for the child in specific years.

Example 1: The parents have one child in common who is subject of this child support order. Assume Parent A earns \$6,000 per month and Parent B earns \$3,000 per month, for a combined ~~child support~~ Child Support Income of \$9,000 per month. Parent A earns 2/3 of the total monthly income (\$6,000 divided by the total combined income of \$9,000 per month) and Parent B earns 1/3 of the total monthly income (\$3,000 divided by the total combined income of \$9,000). Parent A is entitled to claim the one child in two consecutive years and Parent B is entitled to claim the one child every third year. This pattern would continue for the duration of the child’s minority, unless modified by further court order.

Example 2: Assume the same set of facts as Example1 above relating to income but instead of having one child in common, assume the parents have three children in common who are the subject of this child support order. Parent A is entitled to claim two of the three children each year and Parent B is entitled to claim one of the three children each year, unless modified by further court order.

2. If a parent otherwise entitled to a proportionate share of a tax benefit would derive no tax benefit from claiming the child on income tax returns in any given tax year, then the tax benefit may be allocated by agreement or by court order to the parent who would derive a tax benefit for that tax year.
3. If a parent otherwise entitled to a proportionate share of a tax benefit has demonstrated a historical pattern of non-payment of child support and the court finds **that pattern likely will continue**, the court may deny that parent the right to present or future tax benefits.
4. To avoid adverse financial and legal consequences, parents should consult their own tax advisor if they are uncertain about their responsibility to release the tax credit to the other parent or to receive the tax credit in any given year.
5. Subject to the provisions in Section VIII.C below, an Internal Revenue Service Form 8332 needs to be signed by the parent who is releasing the tax benefit by no later than January 31 of the year immediately following the tax year. The completed Form 8332 may then be filed by the other parent with their income tax return to claim the tax benefit.

Example: Parent A has the majority of parenting time and would be entitled to claim the child under applicable tax law in that tax year. However, the court order allocates the tax benefit to Parent B in that tax year and Parent B has paid in full the child support obligation for that tax year. Subject to the provisions in Section VIII.C below, Parent A would be required to execute and deliver the required tax forms that release the tax benefit to Parent B by no later than January 31 of the year that immediately follows the tax year.

C. CONDITION FOR ENTITLEMENT TO TAX BENEFIT

1. The court may condition the claiming of the tax benefit as ordered for that taxable year upon a parent's payment of the "child support obligation" by December 31 of the tax year. Certain payments of child support are facilitated through wage assignment and are withheld in equal amounts from each pay period earning. As a result, any amounts withheld from the pay period that includes the last days of the calendar year and received by the Child Support Clearinghouse by January 15 of the following year is credited for the prior year's total child support payments.
2. For the purpose of this Section VIII only, the "child support obligation":
 - a. Is defined as the total ordered monthly payments for current child support due to the parent who receives child support for that tax year as well as any ordered monthly

payment for child support arrears (including past care and support) due to the parent who receives child support for the tax year. Ordered monthly payments includes those required by court order or required by administrative income withholding order.

- b. Does not include any past due or unpaid reimbursements, such as a parent’s proportionate share of non-covered medical expenses, contributions toward activity expenses, or any other child-related costs that are not monthly child support and monthly ordered arrears payments. Nothing in this Section III.C limits a parent’s ability to collect those other reimbursement obligations through appropriate available procedures separate from the allocation of the tax benefit process.

3. The following illustrates the method for determining whether the condition has been met:

$$(A \times B) + (C \times D) = \$ \underline{\hspace{2cm}}$$

A-Monthly ordered child support obligation

B-Number of months the order has been in place

C-Monthly ordered child support arrears obligation

D-Number of months the monthly arrears payment obligation has been in place

\$-Total “child support obligation” that should have been paid by year-end

	A	B	C	D	\$	Total Amount Received by Clearinghouse by January 15	Entitled to Tax Benefit?
Example 1	\$400	12	\$0	0	\$4,800	\$4,800	Yes
Example 2	\$400	12	\$100	12	\$6,000	\$6,000	Yes
Example 3	\$400	8	\$0	0	\$3,200	\$1,500	No
Example 4	\$400	8	\$100	8	\$4,000	\$3,200	No

4. If a parent who is required to pay monthly child support is entitled by court order to claim the tax benefit in a given tax year but has not fully paid the “child support obligation” for that tax year, the parent entitled to receive child support may become entitled to claim the tax benefit for that tax year, and may elect to pursue those tax benefits. To claim the tax benefit in a year not otherwise assigned to the parent who receives child support, the following procedure applies:

- a. If either parent believes there is an issue regarding the allocation of the tax benefit for the prior year, the parties are expected to communicate by no later than January 20 following the tax year and attempt to resolve the issue. The parties should confirm any agreement or failure to reach an agreement in writing.

- b. If no agreement is reached and the parent who receives child support elects to pursue the tax benefits that were otherwise allocated to the parent who pays child support for that prior tax year, the parent who receives child support must provide written notice to the parent who pays child support by no later than January 31 detailing the amount that was court-ordered to have been paid for the child support obligation for that tax year and the amount of the purported shortfall.
- c. Following such notice and if the parent who pays child support objects and believes the tax benefit should remain as previously ordered by the court, the parent who pays child support has 20 calendar days from the date of the written notice to file an enforcement petition with the court. The petition must identify the facts that are in dispute and must include a “request for hearing” on the issue.
 - i. If the shortfall is nominal, the court may affirm the prior order regarding the allocation of tax benefits.
 - ii. If the shortfall is not nominal, the court must set a timely hearing through an order to appear. The parent who pays child support must ensure that service of process of the petition and order to appear is effectuated under the Arizona Rules of Family Law Procedure.
- d. If no enforcement petition is filed within the required 20 calendar days, the parent who receives child support is entitled to claim the tax benefit for that prior tax year only. The tax benefit for all future years is allocated consistent with the prior court order unless there is a subsequent failure to meet the child support obligation or the court orders otherwise.
- e. If the parent who pays child support files a timely enforcement petition and a contested hearing is conducted, the burden of proof is on the parent who pays child support to establish that the parent has met condition for claiming the tax benefit.
- f. Following the hearing, if the court determines that either parent acted unreasonably by ignoring this procedure or in bringing or defending this action, the court may award attorney fees and costs associated with filing or defending against the petition under Arizona Revised Statutes Section 25-324. The court also may consider further sanctions, including costs associated with a parent having to file an amended tax return and reallocation of future tax benefits.

SECTION IX. SPECIAL CIRCUMSTANCES

A. TRAVEL EXPENSES ASSOCIATED WITH PARENTING TIME

1. The court may allocate travel expenses of the child associated with parenting time in cases where one-way travel exceeds 100 miles. In doing so, the court considers the means of the parents and may consider how their conduct (such as a change of residence) has affected the costs of parenting time. To the extent possible, any allocation must ensure that the child has continued contact with each parent.
2. A parent who is entitled to receive reimbursement from the other parent for the child's allocated travel expenses must, upon the other parent's request, provide receipts or other evidence of payments actually being made.
3. The allocation of the child's travel expenses does not change the amount of the child support ordered.

B. GIFTS IN LIEU OF MONEY

Once the court orders child support, the child support must be paid in money. Gifts of clothing, etc. in lieu of money are not to be offset against the child support order unless the court orders otherwise.

C. THIRD-PARTY CAREGIVERS

If a child lives with a third-party caregiver under a court order, an administrative placement by a state agency, or other color of authority, the third-party caregiver is entitled to receive child support payments from each parent on the child's behalf. When calculating the amount of child support to be awarded to a third-party caregiver, the third-party caregiver's expenses are considered under Section III.B.3 through III.B.6 above, but not the third-party caregiver's income.

Example: The parents have one child together who is living with grandmother. Neither parent exercises parenting time. Parent A has an Adjusted Child Support Income of \$3,000 per month and Parent B has an Adjusted Child Support Income of \$2,000 per month. Grandmother pays \$250 per month in childcare costs.

- Add both parents' income together for a Combined Adjusted Child Support Income of \$5,000 per month.
- The ~~Total~~ Adjusted Basic Support Obligation for one child is \$ [REDACTED].
- Add the childcare costs paid by grandmother (\$250) to the Basic Support Obligation, resulting

in a total obligation of \$ [REDACTED].

- Parent A's share is 60% of \$ [REDACTED], or \$ [REDACTED], which Parent A is ordered to pay to grandmother.
- Parent B's share is 40% of \$ [REDACTED], or \$ [REDACTED], which Parent B is ordered to pay to grandmother.

SECTION X. STATE INVOLVEMENT IN CHILD SUPPORT CASES

A. TITLE IV-D CHILD SUPPORT PROGRAM

The Arizona Division of Child Support Services (DCSS), the Arizona Title IV-D agency, provides services to any person who needs assistance in establishing paternity and establishing, modifying or enforcing support without regard to whether any party has received public assistance. Assistance may be provided to either parent or a caretaker with physical custody of a child. The parent or someone seeking support may ask DCSS for assistance in pursuing child support by applying for services. These Guidelines apply to all child support cases, including those brought under Title IV-D.

B. CHILD SUPPORT ASSIGNED TO THE STATE

A person who receives cash assistance assigns their right to child support during the time period the person receives assistance. These Guidelines, and not the amount of public assistance expended, control the amount of child support to be paid. However, if child support has been assigned to the State under Arizona Revised Statutes Section 46-407, a parent's obligation to pay child support may not be offset by child support arrearages that may be owed to that parent.

SECTION XI. MODIFICATION

A. GENERAL INFORMATION

Child support modification is governed by Arizona Revised Statutes Sections 25-327 and 25-503. To qualify for a modification, the parent seeking to modify child support must show a substantial and continuing change in circumstances. The modification can be sought in one of two ways: (1) the standard procedure or (2) the simplified procedure.

B. STANDARD PROCEDURE

Either parent or the Title IV-D agency may petition the court to modify an existing child support order. The petitioning party bears the burden of showing of a substantial and continuing change of circumstances from the date when the existing child support order was filed.

C. SIMPLIFIED PROCEDURE

1. A parent or the Title IV-D agency may request the court to modify a child support order through a simplified procedure:
 - a. To modify the child support amount if application of the guidelines results in an order that varies 15% or more from the existing amount. A 15% percent variation in the amount of the order is considered evidence of substantial and continuing change of circumstances.
 - b. To modify child support order to assign or alter the responsibility to provide medical insurance for a child who is subject of a child support order. A modification of the medical assignment or responsibility does not need to vary by 15% or more from the existing amount to use the simplified procedure.
2. A party seeking modification by simplified procedure under this Section XI.C **must use forms approved by the Arizona Supreme Court** or substantially similar forms, including a Petition to Modify (Change) Child Support (Simplified Process), Request for Hearing (Simplified Process), Parent's Worksheet for Child Support Amount, Affidavit of Financial Information, and Child Support Order. The Clerk of the Superior Court can help locate the forms for this process.
3. A request for modification of the child support amount 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, the requesting party must indicate that the income amount is attributed/estimated and state the basis for the amount listed. The Title IV-D agency may submit a Parent's Worksheet for Child Support Amount.
4. A copy of the request for modification of child support and the Parent's Worksheet for Child Support Amount, including supporting documentation, must be served on the other parent, or on both parents if filed by the state Title IV-D agency, under Rule 27(d), Arizona Rules of Family Law Procedure.
5. If the parent receiving service disputes the requested modification, that parent must request a hearing:
 - a. Within 20 days of service if service is made in Arizona, as provided in Rules 24.1(b) and 41(a)(3), Arizona Rules of Family Law Procedure.

- b. Within 30 days of service if service is made outside the state, as provided in Rules 24.1(c) and 41(a)(4), Arizona Rules of Family Law Procedure.
6. A party requesting a hearing must file a written request for hearing accompanied by a completed and sworn "Parent's Worksheet for Child Support Amount." Copies of the documents filed, together with the notice of hearing, must be served by first-class mail not less than ten judicial days before the hearing on the other party and, if appropriate, the Title IV-D agency.
7. If any party seeks a hearing within the time allowed, the court must conduct such hearing. No order may be modified without a hearing if a hearing is properly and timely requested.
8. If no hearing is sought within the time allowed, the court reviews the proof of service and the request for modification and enters an appropriate order or sets the matter for hearing.
9. The notice provision of Rule 44, Arizona Rules of Family Law Procedure, does not apply to this simplified modification procedure.

D. EFFECT OF CESSATION OF CHILD SUPPORT FOR ONE CHILD

1. If child support for more than one child was ordered and the duty to support one of the children later stops, the order is not automatically reduced by that child's share.
2. To modify a child support order, the party must seek to modify the child support order using either the standard procedure or the simplified procedure as discussed in Sections XI.B and XI.C above.
3. To determine the new child support amount, apply the guidelines for the remaining minor children.

SECTION XII. DURATION AND TERMINATION

- A. Duration of child support is governed by Arizona Revised Statutes Sections 25-320 and 25-501, except as provided in Arizona Revised Statutes Section 25-1304.
- B. A presumptive termination date must be set to facilitate the orderly termination of support orders without further court action, particularly if there is an administrative income withholding order issued by the Title IV-D agency in Title IV-D cases and an Income Withholding Order issued by the court in all other cases.

- C. For the purposes of determining the presumptive termination date, it is presumed:
1. That a child not yet in school will enter 1st grade if the child reaches age six on or before September 1 of the year in which the child reaches age six; otherwise, it is presumed that the child will enter 1st grade the following year; and,
 2. That a child will graduate in the month of May after completing the 12th grade.
- D. The presumptive termination date is the last day of the month of the 18th birthday of the youngest child included in the order unless the court finds that it is projected that the youngest child will not complete high school by age 18. In that event, the presumptive termination date is the last day of the month of the anticipated graduation date or age 19, whichever occurs first. **The computer-based Child Support Worksheet will perform this calculation.**
- E. Upon entry of an initial or modified child support order, the court must, or in any subsequent action relating to the child support order, the court may, establish a presumptive date for the termination of the current child support obligation. The presumptive termination date:
1. Must be included in the administrative income withholding order issued by the Title IV-D agency in Title IV-D cases and an Order of Assignment issued by the court in all other cases.
 2. May be modified upon changed circumstances.
- F. **An employer or other payor of funds honoring an Income Withholding Order or an administrative income withholding order that includes the presumptive termination date and is for current child support only, must discontinue withholding monies after the last pay period of the month of the presumptive termination date. If the Order of Assignment or administrative income withholding order includes current child support and arrearage payments, the employer or other payor of funds must continue withholding the entire amount listed on the Order of Assignment or administrative income withholding order until further order.**

SECTION XIII. CHILD SUPPORT ARREARS

- A. Arrears accrue when a parent fails to pay the court-ordered amount of monthly child support as it becomes due. Interest accrues on the arrears at a rate of ten percent under Arizona Revised Statutes Section 25-510(E)-(F).
- B. When setting an amount for a payment on arrears, the court must consider all factors, including the accrual of interest on the arrears. If the court sets a payment on arrears at less

than the amount of the accruing monthly interest, the court must make a finding as to why the amount is less than the accruing monthly interest.

- C. Upon a showing of substantial and continuing changed circumstances, the court may adjust the amount of payment on arrears.
- D. When a parent's current child support obligation terminates but the parent still owes arrears, the Order of Assignment or administrative income withholding order may remain in effect until the arrears and any accruing interest are paid. The court may modify the Order of Assignment or administrative income withholding order to an amount less than the current child support amount and the payment on arrears. Before making any modification, the court must consider the total amount of arrears and the accruing interest, and the time that it will take the obligor to pay these amounts.

SECTION XIV. EFFECTIVE DATE AND GROUNDS FOR MODIFICATION

- A. All child support orders entered after , 202 are made under these Guidelines, whether they be original orders or modifications of pre-existing orders, except in the following circumstances:
 - 1. The parties agree to use the Guidelines in effect at the time of filing the action,
 - 2. The court determines there is good cause to use the Guidelines in effect at the time of filing the action, or
 - 3. The court enters a default, the Guidelines in effect at the time of filing the action apply.
- B. A substantial variance between an existing child support order and an amount resulting from application of these guidelines may be considered evidence of a substantial and continuing change of circumstances for the purposes of a modification. A variance of at least 15% is evidence of a substantial and continuing change of circumstances.