

FAMILY COURT IMPROVEMENT COMMITTEE - CHILD SUPPORT GUIDELINES REVIEW SUBCOMMITTEE

Minutes

November 30, 2020 10:00 a.m. (Virtual Meeting)

Present:

Telephonic: Judge David Gass (chair), Carol Park Aden, Judge John Assini, Laura Belleau, Mary Boyte Henderson, Judge Bruce Cohen, Kellie DiCarlo, Jeff Fine, Judge Joseph Goldstein, Tiffany Harvey, Jennifer Mihalovich, Janet Sell, Rosa Torrez, Steve Wolfson

Absent/Excused: Vance Simms

Presenters/Guests: Don Bays, Henry+Horne; Chris Gorman, Gorman Consulting Group, LLC; Melinda Sherwyn

Administrative Office of the Courts (AOC) Staff: Angela Pennington, Susan Pickard

I. REGULAR BUSINESS

A. Welcome and Opening Remarks

The November 30, 2020, meeting of the Family Court Improvement Committee – Child Support Guidelines Review Subcommittee (FCIC-CSGRS) was called to order at 10:02 a.m. by Judge David Gass, chair. This ninth meeting of the subcommittee was a virtual meeting, with all attendees being online, on the phone, or both. Susan Pickard performed the roll call and discussed “housekeeping” issues.

Judge Gass announced that the minutes from the November 9th meeting were not yet available and would be tabled until the December 15, 2020 meeting. Ms. Pickard noted that Dr. Jane Venohr might join the members later in the meeting. Judge Gass reminded the members that Dr. Venohr was not listed on the agenda and any issues discussed with her would not be eligible for a vote.

II. BUSINESS ITEMS AND POTENTIAL ACTION ITEMS

A. Guidelines Paragraph 26 – Income and Benefits Received by or on Behalf of a Child

Janet Sell spoke to the subcommittee about Paragraph 26. The amendment is intended to clarify whether these benefits should be counted as income. Ms. Sell and Judge Bruce Cohen collaborated on the language. Specific references to adoption subsidies and a child’s own Social Security Income (SSI) were made. Section B conforms to the language use in Social Security regulations.

The subcommittee members discussed the paragraph, with support shown and language edits suggested. Judge Cohen asked for the question to be divided. Judge Gass requested a separate vote on each of the parts. Judge Cohen asked to have noted in the minutes that the issue about extraordinary child adjustments will be reserved for the conversation about Paragraph 9B. Issues voted on were:

- To change the language “a person” to “an adult child” In the second sentence of 26A There was no opposition.
- To accept the language as per the live edits in the first sentence of 26A, “shall not be credited to reduce a parent’s child support obligation as follows” and in the second sentence of 26A, “may be credited to reduce.” There was no opposition.
- To accept the live edits and changes throughout the document as shown on the screen. There was no opposition.
- To strike 26C. There was no opposition.

B. Guidelines Paragraph 27 – Federal Tax Exemption for Dependent Children

Carol Park Aden presented the proposed amendments to Paragraph 27, Federal Tax Exemptions for Dependent Children. The introductory paragraph explains the impact of the Tax Cuts and Jobs Act, moving from personal exemptions to tax credits. Ms. Aden discussed Paragraphs A and B and explained the examples. The members offered feedback, concerns, and suggestions for edits.

- Allocation of tax benefits by children vs years can cause the parents tax situations to fluctuate.
 - Children of other relationships can affect these tax situations.
 - People don’t generally adjust their withholding year to year.
- The language should be a consideration, not a recommendation.
- This does not affect your filing status, just your ability to claim dependents.

The subcommittee then voted on:

- Do we need to change or lose the following sentence at the end of 27A: “This may be done by allocating the federal and state tax benefits for the child(ren) in a single year or by allocating the federal and state tax benefits for the child(ren) in specific years.” The subcommittee voted to leave the sentence in, as is.
- To accept Paragraph 27 as shown on the screen. There was no opposition.

Ms. Aden asked that a motion be made to forward the subject of crediting a loss of tax benefits to the paying or obligor parent to a future subcommittee. Judge Gass asked that

the motion be held until Tiffany Harvey could make the motion, as she had previously suggested it.

C. Workgroup Reports

Expenses and Cost Associated Parenting Time Workgroup

Chris Gorman spoke for the Expenses and Cost Associated Parenting Time Workgroup. He stated that they would be meeting in the next week and would have something for the committee at the December 15th meeting.

Deviation Issues Workgroup

Ms. Sell stated the workgroup is focusing on the Deviations Section and coming up with a list of reasons why it would be appropriate for the court to deviate. She gave some examples from their list. Ms. Sell will try to schedule one more meeting before the next subcommittee meeting.

Income Issues Workgroup

Steve Wolfson spoke for the Income Issues Workgroup. The members are working on restyling and reorganizing Paragraph 5 and will be meeting again before the next subcommittee meeting.

Tax Issues Workgroup

Ms. Aden stated that she believes that they have accomplished the tasks assigned to the Tax Issues Workgroup. What they needed to but would like to address at the next meeting is Ms. Harvey's motion of crediting lost tax benefits.

Restyling Workgroup

Judge Gass let the members know that the Restyling Workgroup's work would be beginning soon. One of the things that will be considered is the reorganization of the guidelines to flow and coordinate with the worksheet.

III. OTHER BUSINESS

A. Announcements/Call to the Public

- Melinda Sherwyn addressed the subcommittee.
- Judge Gass informed the committee that the next meeting would go until they were finished with all business.

B. Next Meeting December 15, 2020, 10 am Virtual Meeting

The meeting adjourned at 12:34 pm