

## Child Support Guidelines Review Subcommittee Update

Issues referred for further studies by the 2017 Committee for an Interim Review of the Child Support Guidelines:

**Section 27.**

Tax assessment for failing to secure health insurance for the child.

**Section 5.(A)**

*Lundy v. Lundy's* impact on attributing wages.

**Low Income Obligor with Multiple Orders**

The scenario for this issue is best described as involving a single obligor who has multiple court orders for child support; however, the obligor's earnings cannot fund those orders. Situations like this usually result in unpaid support for most, if not all, of the orders.

Other issues being discussed

**Tax implications regarding:**

- Exemptions versus credits.
- Flexible Spending Accounts (FSA) and Health Savings Accounts (HSA)
- Spousal Maintenance and its tax treatment.

**Adjusting the \$20,000 combined gross income cap on the Schedule of Basic Child Support.**

**Judicial discretion to order an amount higher than the presumptive amount beyond \$20,000.**

**Revising the parenting time adjustment in Table A.**

**Restyling**

Economic and Case File Review

Recommendations to date