

IN THE SUPREME COURT OF THE STATE OF ARIZONA

In the Matter of:)
ADOPTION OF REVISIONS)
TO THE ARIZONA CHILD)
SUPPORT GUIDELINES)

)
)
)
Administrative Order
No. 2004 - 29

Pursuant to Arizona Revised Statutes § 25-320 (A), the Supreme Court shall establish guidelines for determining the amount of child support and review the guidelines at least once every four years to ensure that their application results in the determination of appropriate child support amounts.

Review of the existing guidelines, including an analysis of current economic data and a review of data from court case files, was undertaken by the Administrative Office of the Courts in 2002. The Legislature's Child Support Committee was invited to review the recommendations of the Administrative Office and to suggest further changes to improve the guidelines. Between October 2002 and November 2003, a workgroup of the Child Support Committee reviewed public comment to develop additional recommendations for changes to the guidelines. The Child Support Committee, Committee on Superior Court and Arizona Judicial Council subsequently voted to recommend adoption of the workgroup's recommendations to the Supreme Court.

Now, therefore, pursuant to the administrative authority vested in the Supreme Court by Arizona Constitution, Article VI, Section 3, and consistent with state statute,

IT IS ORDERED that the attached statewide child support guidelines shall be effective for all child support orders, whether original orders or modifications of previous orders, entered after December 31, 2004, except in cases of default or as otherwise agreed upon by the parties.

Dated this 5th day of May, 2004.

FOR THE COURT:

CHARLES E. JONES
Chief Justice

ARIZONA CHILD SUPPORT GUIDELINES
ADOPTED BY THE ARIZONA SUPREME COURT
EFFECTIVE JANUARY 1, 2005

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

Information regarding development of the guidelines, including economic data and assumptions upon which the Schedule of Basic Support Obligations is based, is contained in the February 6, 2003 report of Policy Studies, Inc., entitled Economic Basis for Updated Child Support Schedule, State of Arizona.

1. PURPOSES

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

2. PREMISES

- A. These guidelines apply to all natural children, whether born in or out of wedlock, and to all adopted children.
- B. The child support obligation has priority over all other financial obligations; the existence of non-support-related financial obligations is generally not a reason for deviating from the guidelines.
- C. The fact that a custodial parent receives child support does not mean that he or she may not also be entitled to spousal maintenance.

If the court is establishing both child support and spousal maintenance, the court shall determine the appropriate amount of spousal maintenance first.

The receipt or payment of spousal maintenance shall be treated in accordance with sections 5.A and 6.A. The addition to or adjustment from gross income under these sections shall apply for the duration of the spousal maintenance award.

- D. A parent's legal duty is to support his or her natural or adopted children. The "support" of other persons such as stepchildren or parents is deemed voluntary and is not a reason for an adjustment in the amount of child support determined under the guidelines.
- E. In appropriate cases, a custodial parent may be ordered to pay child support.
- F. Monthly figures are used to calculate the child support obligation. Any adjustments to the child support amount shall be annualized so that each month's child support obligation is increased or decreased in an equal amount, instead of the obligation for particular months being abated, increased or decreased.

EXAMPLE: At a child support hearing in a paternity action a custodial parent requests an adjustment for childcare costs (Section 9.B.1.). The parent incurs childcare costs of \$150 per month but only for nine months of the year. The adjustment for childcare costs must be 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 12 months to arrive at an annualized monthly adjustment of \$113 that may be added to the Basic Child Support Obligation when determining the child support order.

- G. When determining the Basic Child Support Obligation under Section 8, the amount derived from the Schedule of Basic Child Support Obligations shall not be less than the amount indicated on the Schedule:
 - 1. For six children where there are more than six children.
 - 2. For the Combined Adjusted Gross Income of \$20,000 where the actual Combined Adjusted Gross Income of the parents is greater than \$20,000.

3. PRESUMPTION

In any action to establish or modify child custody, and in any action to establish child support or past support or to modify child support, whether temporary or permanent, local or interstate, the amount resulting from application of these guidelines shall be the amount of child support ordered. These include, without limitation, 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. However, if application of the guidelines would be inappropriate or unjust in a particular case, the court shall deviate from the guidelines in accordance with Section 20.

4. DURATION OF CHILD SUPPORT

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.

Upon entry of an initial or modified child support order, the court shall, 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 shall be 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 shall be the last day of the month of the anticipated graduation date or age 19, whichever occurs first. The administrative income withholding order issued by the department or its agent in Title IV-D cases and an Order of Assignment issued by the court shall include the presumptive termination date. The presumptive date may be modified upon changed circumstances.

An employer or other payor of funds honoring an Order of Assignment or an administrative income withholding order that includes the presumptive termination date and is for current child support only, shall 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 payment, the employer or other payor of funds shall continue withholding the entire amount listed on the Order of Assignment or administrative income withholding order until further order.

For purposes of determining the presumptive termination date, it is further presumed:

- A. That a child not yet in school will enter 1st grade if the child reaches age 6 on or before September 1 of the year in which the child reaches age 6; otherwise, it is presumed that the child will enter 1st grade the following year; and,
- B. That a child will graduate in the month of May after completing the 12th grade.

5. DETERMINATION OF THE GROSS INCOME OF THE PARENTS

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

- A. Gross income includes income from any source, and may include, but is not limited to, income from salaries, wages, commissions, bonuses, dividends, severance pay, pensions, interest, trust income, annuities, capital gains, social security benefits (subject to Section 26), worker's compensation benefits, unemployment insurance benefits, disability insurance benefits, recurring gifts, prizes, and spousal maintenance. Cash value shall be assigned to in-kind or other non-cash benefits. Seasonal or fluctuating income shall be annualized. Income from any source which is not continuing or recurring in nature need not necessarily be deemed gross income for child support purposes. Generally, the court should not attribute income greater than what would

have been earned from full-time employment. Each parent should have the choice of working additional hours through overtime or at a second job without increasing the child support award. The court may, however, consider income actually earned that 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 should generally not attribute additional income to a parent if that would require an extraordinary work regimen. Determination of what constitutes a reasonable work regimen depends upon all relevant circumstances including the choice of jobs available within a particular occupation, working hours and working conditions.

- B. Gross income does not include sums received as child support or benefits received from means-tested public assistance programs including, but not limited to, Temporary Assistance to Needy Families (TANF), Supplemental Security Income (SSI), Food Stamps and General Assistance.
- C. For income from self-employment, rent, royalties, proprietorship of a business, or joint ownership of a partnership or closely held corporation, gross income means gross receipts minus ordinary and necessary expenses required to produce income. Ordinary and necessary expenses do not include amounts determined by the court to be inappropriate for determining gross income for purposes of child support. Ordinary and necessary expenses include one-half of the self-employment tax actually paid.
- D. Expense reimbursements or benefits received by a parent in the course of employment or self-employment or operation of a business shall be counted as income if they are significant and reduce personal living expenses.
- E. If a parent is unemployed or working below full earning capacity, the court may consider the reasons. If earnings are reduced as a matter of choice and not for reasonable cause, the court may attribute income to a parent up to his or her earning capacity. If the reduction in income is voluntary but reasonable, the court shall balance that parent's decision and benefits therefrom against the impact the reduction in that parent's share of child support has on the children's best interest. In accordance with Arizona Revised Statutes Section 25-320, income of at least minimum wage shall be attributed to a parent ordered to pay child support. If income is attributed to the parent receiving child support, appropriate childcare expenses may also be attributed.

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

- 1. A parent is physically or mentally disabled,
- 2. A parent is engaged in reasonable career or occupational training to establish basic skills or reasonably calculated to enhance earning capacity,

3. Unusual emotional or physical needs of a natural or adopted child require that parent's presence in the home, or
 4. The parent is a current recipient of Temporary Assistance to Needy Families.
- F. Only income of persons having a legal duty of support shall be treated as income under the guidelines. For example, income of a parent's new spouse is not treated as income of that parent.
- G. The court shall not take into account the impact of the disposition of marital property except as provided in Arizona Revised Statutes Section 25-320.A.6. ("Excessive or abnormal expenditures, destruction, concealment or fraudulent disposition of community, joint tenancy and other property held in common.") or to the extent that such property generates income to a parent.
- H. The Schedule of Basic Child Support Obligations is based on net income and converted to gross income for ease of application. The impact of income taxes has been considered in the Schedule (Federal Tax including Earned Income Tax Credit, Arizona State Tax, and FICA).

6. ADJUSTMENTS TO GROSS INCOME

For purposes of this section, "children of other relationships" means natural or adopted children who are not the subject of this particular child support determination.

Adjustments to Gross Income for other support obligations are made as follows:

- A. The court-ordered amount of spousal maintenance resulting from this or any other marriage, if actually being paid, shall be deducted from the gross income of the parent paying spousal maintenance. Court-ordered arrearage payments shall not be included as an adjustment to gross income.
- B. The court-ordered amount of child support for children of other relationships, if actually being paid, shall be deducted from the gross income of the parent paying that child support. Court-ordered arrearage payments shall not be included as an adjustment to gross income.
- C. An amount shall be deducted from the gross income of a parent for children of other relationships covered by a court order for whom they are the custodial parent. The amount of the adjustment shall be determined by a simplified application of the guidelines (defined in example below).
- D. An amount may be deducted from the gross income of a parent for support of natural or adopted children of other relationships not covered by a court order. The amount of any adjustment shall not exceed the amount arrived at by a simplified application of the guidelines (defined in example below).

EXAMPLE: A parent having gross monthly income of \$2,000 supports a natural or adopted minor child who is not the subject of the child support case before the court and for whom no child support order exists. To use the Simplified Application of the Guidelines, locate \$2,000 in the Combined Adjusted Gross Income column of the Schedule. Select the amount in the column for one child, \$420. The parent's income may be reduced up to \$420, resulting in an Adjusted Gross Income of \$1,580.

7. DETERMINING THE ADJUSTED GROSS INCOME OF THE PARENTS

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

8. DETERMINING THE BASIC CHILD SUPPORT OBLIGATION

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

If there are more than six children, the amount derived from the Schedule of Basic Support Obligations for six children shall be the presumptive amount. The party seeking a greater sum shall bear the burden of proof that the needs of the children require a greater sum.

If the combined adjusted gross income of the parties is greater than \$20,000 per month, the amount set forth for combined adjusted gross income of \$20,000 shall be the presumptive Basic Child Support Obligation. The party seeking a sum greater than this presumptive amount shall bear the burden of proof to establish that a higher amount is in the best interests of the children, taking into account such factors as the standard of living the children would have enjoyed if the parents and children were living together, the needs of the children in excess of the presumptive amount, consideration of any significant disparity in the respective percentages of gross income for each party and any other factors which, on a case by case basis, demonstrate that the increased amount is appropriate.

9. DETERMINING THE TOTAL CHILD SUPPORT OBLIGATION

To determine the Total Child Support Obligation, the court:

- A. Shall add to the Basic Child Support Obligation the cost of the children's medical, dental and/or vision insurance coverage, if any (this provision does not imply any obligation of either parent to provide dental or vision insurance). In determining the amount to be added, only the amount of the insurance cost attributable to the children subject of the child support order shall be included. If coverage is applicable to other persons, the total cost shall be prorated by the number of persons covered. The court may decline to credit a parent for medical, dental and/or vision insurance coverage obtained for the children if the coverage is not valid in the geographic region where the children reside.

EXAMPLE: Through an employment-related insurance plan, a parent provides medical insurance that covers the parent, one child who is the subject of the child support case and two other children. Under the plan, the cost of an employee's individual insurance coverage would be \$50. This parent instead pays a total of \$170 for the "family option" that provides coverage for the employee and any number of dependents. Calculate the adjustment for medical insurance as follows: Subtract the \$50 cost of individual coverage from the \$170 paid for the "family option" to find the cost of dependent coverage. The \$120 remainder then is divided by three -- the number of covered dependents. The resulting \$40 is added to the Basic Child Support Obligation as the cost of medical insurance coverage for the one child.

An order for child support shall assign responsibility for providing medical insurance for the children who are the subject of the child support order. If medical insurance of comparable benefits and cost is available to both parents, the court should assign the responsibility to the parent having primary physical custody.

The court shall also specify the percentage that each parent shall pay for any medical, dental and/or vision costs of the children which are not covered by insurance. For purposes of this paragraph, non-covered "medical" means medically necessary medical, dental and/or vision care as defined by Internal Revenue Service Publication 502.

Except for good cause shown, any request for payment or reimbursement of uninsured medical, dental and/or vision costs must be provided to the other parent within 180 days after the date the services occur. The parent responsible for payment or reimbursement must pay his or her share, as ordered by the court, or make acceptable payment arrangements with the provider or person entitled to reimbursement within 45 days after receipt of the request.

Both parents should use their best efforts to obtain services that are covered by the insurance. A parent who is entitled to receive reimbursement from the other parent for medical costs not covered by insurance shall, upon request of the other parent, provide receipts or other evidence of payments actually made.

B. May add to the Basic Child Support Obligation amounts for any of the following:

1. Childcare Costs

Childcare expenses that would be appropriate to the parents' financial abilities.

Expenses for childcare shall be annualized in accordance with Section 2.F.

A custodial parent paying for childcare may be eligible for a credit from federal tax liability for childcare costs for dependent children. The custodial parent is the parent who has physical custody of the children for the greater part of the year. In an equal physical custody situation, neither parent shall be entitled to the credit for purposes of calculating child support. Before adding childcare costs to the Basic

Child Support Obligation, the court may adjust this cost in order to apportion the benefit that the dependent tax credit will have to the parent incurring the childcare costs.

At lower income levels the head of household does not incur sufficient tax liability to benefit from the federal childcare tax credit. No adjustment should be made where the income of the custodial parent is less than indicated on the following chart:

MONTHLY GROSS INCOME OF THE CUSTODIAL PARENT	
ONE CHILD	\$ 2,100
TWO CHILDREN	\$ 2,600
THREE CHILDREN	\$ 2,700
FOUR CHILDREN	\$ 2,800
FIVE CHILDREN	\$ 3,050
SIX CHILDREN	\$ 3,300

If the custodial parent's income is greater than indicated on the above chart, the court may adjust this cost for the federal childcare tax credit if the credit is actually claimed or will be claimed.

For one child with monthly childcare costs exceeding \$200, deduct \$50 from the monthly childcare amount. For two or more children with total monthly childcare costs exceeding \$400, deduct \$100 from the monthly childcare amount. See Example One.

For one child with monthly childcare costs of \$200 or less, deduct 25% from the monthly childcare amount. For two or more children with total monthly childcare costs of \$400 or less, deduct 25% from the monthly childcare amount. See Example Two.

EXAMPLE ONE: For two children, a parent pays monthly childcare costs of \$550 for 9 months of the year. To adjust for the expected tax credit benefit, first determine whether the average cost of childcare exceeds \$400 per month. In this example, because the average cost of \$413 (\$550 multiplied by 9 months, divided by 12 months) exceeds the \$400 maximum for two or more children, \$100 per month may be subtracted from the average monthly cost. \$313 (\$413 less \$100) may be added to the Basic Child Support Obligation for adjusted childcare costs.

EXAMPLE TWO: A parent pays monthly childcare costs of \$175 for one child. Because this amount is less than the \$200 maximum for one child, multiply \$175 by 25% (\$175 multiplied by 25% = \$44). Subtract the adjustment from the monthly

average (\$175 - \$44 = \$131). The adjusted amount of \$131 may be added to the Basic Child Support Obligation.

Any adjustment for the payment of childcare costs with pre-tax dollars shall be calculated in a similar manner. A percentage adjustment other than 25% may be utilized if proven by the parent paying the childcare costs.

2. Education Expenses

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

3. Extraordinary Child

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

4. Older Child Adjustment

The average expenditures for children age 12 or older exceed the average expenditures for all children by approximately 10%. Therefore, the court may increase child support for a child who has reached the age of 12 years by an amount up to 10% of the child support shown on the Schedule. If the court chooses to make an adjustment, the following method of calculation shall be used.

EXAMPLE: The Basic Child Support Obligation for one child, age 12, is \$300. As much as \$30 may be added to the Basic Child Support Obligation, for a total of \$330. If not all children subject to the order are age 12 or over, the increase will be prorated as follows: assume the Basic Child Support Obligation for three children is \$300. If one of the three children is age 12 or over, assign 1/3 of the Basic Child Support Obligation to the older child (\$100). Up to 10% (\$10) of that portion of the Basic Child Support Obligation may be added as an older child adjustment, increasing the obligation to \$310. NOTE: This prorating method is limited to this section and should not be followed in Section 25.

10. DETERMINING EACH PARENT'S PROPORTIONATE SHARE OF THE TOTAL CHILD SUPPORT OBLIGATION

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

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

11. Adjustment for Costs Associated with Parenting Time

Because the Schedule of Basic Child Support Obligations is based on expenditures for children in intact households, there is no consideration for costs associated with parenting time. When parenting time is exercised by the noncustodial parent, a portion of the costs for children normally expended by the custodial parent shifts to the noncustodial parent. Accordingly, unless it is apparent from the circumstances that the noncustodial parent will not incur costs for the children during parenting time, when proof establishes that parenting time is or is expected to be exercised by the noncustodial parent, an adjustment shall be made to that parent's proportionate share of the Total Child Support Obligation. To calculate child support in equal custody cases, see Section 12.

For purposes of calculating parenting time days, only the time spent by a child with the noncustodial parent is considered. Time that the child is in school or childcare is not considered.

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 expectation or historical practice of the parents. Using the following definitions, 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 noncustodial parent in the following manner:

- A. Each block of time begins and ends when the noncustodial parent receives or returns the child from the custodial parent or from a third party with whom the custodial parent 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:
 1. A period of 12 hours or more counts as one day.
 2. A period of 6 to 11 hours counts as a half-day.
 3. A period of 3 to 5 hours counts as a quarter-day.
 4. Periods of less than 3 hours may count as a quarter-day if, during those hours, the noncustodial parent pays for routine expenses of the child, such as meals.

EXAMPLES:

1. Noncustodial parent 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 custodial parent picks up the child at 3:00 p.m. on Monday.
 - a. 9:00 p.m. Thursday to 9:00 p.m. Sunday is 3 days.
 - b. 9:00 p.m. Sunday to 8:00 a.m. Monday is 11 hours, which equals a half day.
 - c. Total is 3 $\frac{1}{2}$ days.
2. Noncustodial parent 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.
 - a. 3:00 p.m. Friday to 3:00 p.m. Sunday is 2 days.
 - b. 3:00 p.m. Sunday to 8:00 a.m. Monday is 17 hours, which equals 1 day.
 - c. Total is 3 days.
3. Noncustodial parent picks up child from soccer at noon on Saturday, and returns the child to custodial parent at 9:00 p.m. on Sunday.
 - a. Noon Saturday to noon Sunday is 1 day.
 - b. Noon Sunday to 9:00 p.m. Sunday is 9 hours, which equals $\frac{1}{2}$ day.
 - c. Total is 1 $\frac{1}{2}$ days.

After determining the total number of parenting time days, refer to "Parenting Time Table A" below. The left column of the table sets forth numbers of parenting time days in increasingly higher ranges. Adjacent to each range is an adjustment percentage. The parenting time adjustment is calculated as follows: locate the total number of parenting time days per year in the left column of "Parenting Time Table A" and select the adjustment percentage from the adjacent column. Multiply the Basic Child Support Obligation determined under Section 8 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 A	
Number of Parenting Time Days	Adjustment Percentage
0 - 3	0
4 - 20	.012
21 - 38	.031
39 - 57	.050
58 - 72	.085
73 - 87	.105
88 - 115	.161
116 - 129	.195
130 - 142	.253
143 - 152	.307
153 - 162	.362
163 - 172	.422
173 - 182	.486

EXAMPLE: The Basic Child Support Obligation from the Schedule is \$425 for two children. After making all applicable adjustments under Section 9, the Total Child Support Obligation is \$500 and the noncustodial parent's proportionate share is 60%, or \$300. The noncustodial parent has parenting time with the children a total of 100 days. On "Parenting Time Table A", the range of days for this amount of parenting time is from 88 to 115 days. The corresponding adjustment percentage is .161. Multiply the \$425 Basic Child Support Obligation by .161 OR 16.1%. The resulting \$68 is subtracted from \$300 (the noncustodial parent's proportionate share of the Total Child Support Obligation), adjusting the child support obligation to \$232.

As the number of parenting time days approaches equal time sharing (143 days and above), certain costs usually incurred only in the custodial household are assumed to be substantially or equally shared by both parents. These costs are for items such as the child's clothing and personal care items, entertainment and reading materials. If this assumption is rebutted by proof, for example, that such costs are not substantially or equally shared in each household, only "Parenting Time Table B" must be used to calculate the parenting time adjustment for this range of days. Locate the total number of parenting time days per year in the left column of "Parenting Time Table B" and select the adjustment percentage from the adjacent column. Multiply the Basic Child Support Obligation determined under Section 8 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 B	
Number of Parenting Time Days	Adjustment Percentage
143 – 152	.275
153 – 162	.293
163 – 172	.312
173 – 182	.331

12. EQUAL CUSTODY

If the time spent with each parent is essentially equal, the expenses for the children are equally shared and adjusted gross incomes of the parents also are essentially equal, no child support shall be paid. If the parents' incomes are not equal, the total child support amount shall be divided equally between the two households and the parent owing the greater amount shall be ordered to pay what is necessary to achieve that equal share in the other parent's household.

EXAMPLE: After making all applicable adjustments under Sections 9 and 13, the remaining child support obligation is \$1500. The parents' proportionate shares of the obligation are \$1000 and \$500. To equalize the child support available in both households, deduct the lower amount from the higher amount ($\$1000 - \$500 = \$500$), then divide the balance in half ($\$500 \div 2 = \250). The resulting amount, \$250, is paid to the parent with the lower obligation.

13. ADJUSTMENTS FOR OTHER COSTS

If a parent pays a cost under Section 9.A. or 9.B. (except 9.B.4.), deduct the cost from that parent's Proportionate Share of income to arrive at the Preliminary Child Support Amount.

EXAMPLE: A noncustodial parent pays for medical insurance through his or her employer. This cost is added to the Basic Child Support Obligation pursuant to section 9.A., then prorated between the parents to arrive at each parent's proportionate child support obligation. Because the cost has already been paid to a third party (the insurance company), the cost must be deducted from the noncustodial parent's child support obligation because this portion of the child support obligation has already been paid.

14. DETERMINING THE CHILD SUPPORT ORDER

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

EXAMPLE: On the Schedule, the Basic Child Support Obligation for a Combined Adjusted Gross Income of \$1,500 for one child is \$329. To this the court adds \$33 because the child is over 12 years of age (10% in this example). The Total Child Support Obligation is \$362.

The father's share is 60% of \$362, or \$217. The mother's share is 40% of \$362, or \$145. Custody is granted to the mother and under the court-approved parenting plan, parenting time will be exercised by the father a total of 100 days per year resulting in an adjustment of \$53 (\$329 x 16.1%). After adjusting for parenting time, the father's share is \$164 (\$217 less \$53). The father shall pay the child support amount of \$164 per month. The value of the mother's contribution is \$145, and she spends it directly on the child.

15. Self Support Reserve Test

In each case, after determining the child support order, the court shall perform a Self Support Reserve Test to verify that the noncustodial parent is financially able both to pay the child support order and to maintain at least a minimum standard of living, as follows:

Deduct \$775 (the Self Support Reserve amount) from the noncustodial parent's Adjusted Gross Income, except that the court may deduct from such parent's Adjusted Gross Income for purposes of the Self Support Reserve Test only, court-ordered arrears on child support for children of other relationships or spousal maintenance, if actually paid. If the resulting amount is less than the child support order, the court may reduce the current child support order to the resulting amount after first considering the financial impact the reduction would have on the custodial parent's household. The test applies only to the current child support obligation, but does not prohibit an additional amount to be ordered to reduce an obligor's arrears.

EXAMPLE: Before applying the Self Support Reserve Test, the child support order is calculated under the guidelines to be \$175. The Adjusted Gross Income of the noncustodial parent is \$850. Subtracting the self-support reserve amount of \$775 from the noncustodial parent's adjusted gross income of \$850 leaves \$75. Because this resulting amount is less than the \$175 child support order, the court may reduce the child support order to the resulting amount. However, before making any reduction, the court shall examine the self-support capability of the non-paying parent, using the same Self Support Reserve Test applied to the noncustodial parent.

In this example, the non-paying parent's proportionate share of the total child support obligation is calculated under the guidelines to be \$200. This parent's adjusted gross income is \$892. Subtracting the self support reserve of \$775 from the non-paying parent's adjusted gross income of \$892 leaves \$117. Because this resulting amount is less than the parent's proportionate share of the Total Child Support Obligation, it is evident that both parents have insufficient income to be self supporting. In this situation, the court has discretion to determine whether and in what amount the child support order (the amount the noncustodial parent is ordered to pay) may be reduced.

16. MULTIPLE CHILDREN, DIVIDED CUSTODY

When each parent is granted physical custody of at least one of the parties' children, each parent is obligated to contribute to the support of all the children. However, the amount of current child support to be paid by the parent having the greater child support obligation shall be 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.) Combined Adjusted Gross Income is \$3,000 per month. Father's gross income is \$1,000 per month (33.3%) and he has custody of one child. Mother's gross income is \$2,000 per month (66.6%) and she has custody of two children.

Prepare a Parent's Worksheet to determine child support for children in the mother's household. Locate the Combined Adjusted Gross Income figure of \$3,000 on the Schedule. Select the child support figure in the column for the two children in this household, \$817. The father's share is 33.3% of \$817 or \$272.

Prepare a Parent's Worksheet to determine child support for the child in the father's household. Locate the Combined Adjusted Gross Income figure of \$3,000. Select the child support figure in the column for the one child in this household, \$589. The mother's share is 66.6% of \$589, or \$392.

The mother is obligated to pay the father \$392 for child support. This amount is reduced by the \$272 obligation owed by the father to the mother. Thus, the mother shall pay \$120 per month.

17. CHILD SUPPORT ASSIGNED TO THE STATE

If child support has been assigned to the state under Arizona Revised Statutes Section 46-407, the obligation of a parent to pay child support shall not be offset by child support arrearages that may be owed to that parent.

18. TRAVEL EXPENSES ASSOCIATED WITH PARENTING TIME

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 shall consider 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 shall ensure that the child has continued contact with each parent. A parent who is entitled to receive reimbursement from the other parent for allocated parenting time expenses shall, upon request of the other parent, provide receipts or other evidence of payments actually made. The allocation of expenses does not change the amount of the child support ordered.

19. GIFTS IN LIEU OF MONEY

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

20. DEVIATIONS

- A. The court shall deviate from the guidelines, i.e., order child support in an amount different from that which is provided pursuant to these guidelines, after considering all relevant factors, including those set forth in Arizona Revised Statutes Section 25-320, and applicable case law, only if all of the following criteria are met:
 1. Application of the guidelines is inappropriate or unjust in the particular case,
 2. The court has considered the best interests of the child in determining the amount of a deviation. A deviation that reduces the amount of child support paid is not, by itself, contrary to the best interests of the child,
 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.
- B. The court may deviate from the guidelines based upon an agreement of the parties only if all of the following criteria are met:
 1. The agreement is in writing or stated on the record pursuant to the Arizona Rules of Civil Procedure, Rule 80(d),
 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 into the agreement free of duress and coercion, and
 4. The court complies with the requirements of Section 20.A.

21. THIRD-PARTY CARE GIVERS

When a child lives with a third-party caregiver by virtue of a court order, administrative placement by a state agency or under color of authority, the third-party caregiver is entitled to receive child support payments from each parent on behalf of the child.

22. COURT'S FINDINGS

The court shall make findings in the record as to: Gross Income, Adjusted Gross Income, Basic Child Support Obligation, Total Child Support Obligation, each parent's proportionate share of the child support obligation, and the child support order.

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

If the court attributes income above minimum wage income, the court shall explain the reason for its decision.

The child support order shall be set forth in a sum certain and start on a date certain. A new child support order shall be filed upon any change in the amount or due date of the child support obligation.

23. EXCHANGE OF INFORMATION

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

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

24. MODIFICATION

A. Standard Procedure

Pursuant to Arizona Revised Statutes Sections 25-327 and 25-503, either parent or the state Title IV-D agency may ask the court to modify a child support order upon a showing of a substantial and continuing change of circumstances.

B. Simplified Procedure

Either parent or the state Title IV-D agency may request the court to modify a child support order if application of the guidelines results in an order that varies 15% or more from the existing amount. A fifteen percent variation in the amount of the order will be considered evidence of substantial and continuing change of circumstances. 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 shall indicate that the income amount is attributed/estimated and state the basis for the amount listed. The state Title IV-D agency may submit a parent's worksheet.

The simplified procedure also may be used by either parent or the state Title IV-D agency to modify a child support order to assign or alter the responsibility to provide medical insurance for a child who is the 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.

A copy of the request for modification of child support and the "Parent's Worksheet for Child Support Amount," including supporting documentation, showing that the proposed child support amount would vary 15% or more from the existing child support order shall be served on the other parent, or on both parents if filed by the state Title IV-D agency, pursuant to Rules 4.1 and 4.2, Rules of Civil Procedure.

If the requested modification is disputed, the parent receiving service must request a hearing within 20 days of service. If service is made outside the state, as provided in Rule 4.2, Rules of Civil Procedure, the parent receiving service must request a hearing within 30 days of service.

A party requesting a hearing shall 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, shall be served on the other party and, if appropriate, the state Title IV-D agency by first class mail not less than 10 judicial days prior to the hearing.

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

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

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

A request to modify child support, request for a hearing and notice of hearing, "Parent's Worksheet for Child Support Amount" and child support order filed or served pursuant to this subsection must be made using forms approved by the Arizona Supreme Court or substantially similar forms.

Approved forms are available from the Clerk of the Superior Court.

25. EFFECT OF CESSATION OF CHILD SUPPORT FOR ONE CHILD

If child support for more than one child was ordered under these guidelines and thereafter the duty to support one of the children stops, the order is not automatically reduced by that child's share. To obtain a modification to the child support order, a request must be made in writing to the court to recalculate the child support obligation pursuant to these guidelines. The procedure specified in Section 24 may be used for this purpose.

EXAMPLE: The child support order for a Combined Adjusted Gross Income of \$1,500, with four children is \$600. One child graduates from high school and turns 18. In determining the new child support amount, do not deduct one-fourth of the order for a new order of \$450. Instead, determine a new child support order by applying the guidelines. (NOTE: This method varies from the one used in Section 9.B.4.).

26. INCOME AND BENEFITS RECEIVED BY OR ON BEHALF OF A CHILD

- A. Income earned or money received by a child from any source other than court-ordered child support shall not be counted toward either parent's child support obligation except as stated herein. However, income earned or money received by or on behalf of a person for whom child support is ordered to continue past the age of majority pursuant to Arizona Revised Statute Sections 25-320.B and 25-809.F may be credited against any child support obligation.
- B. Benefits, such as Social Security Disability or Insurance, received by a custodial parent on behalf of a child, as a result of contributions made by the parent paying child support shall be credited as follows:
 1. If the amount of the child's benefit for a given month is equal to or greater than the paying parent's child support obligation, then that parent's obligation is satisfied.
 2. Any benefit received by the child for a given month in excess of the child support obligation shall not be treated as an arrearage payment nor as a credit toward future child support payments.
 3. If the amount of the child's benefit for a given month is less than the parent's child support obligation, the parent shall pay the difference unless the court, in its discretion, modifies the child support order to equal the benefits being received at that time.
- C. Except as otherwise provided in section 5.B, any benefits received directly, and not on behalf of a child, by either the custodial parent or the parent paying child support as a result of his or her own contributions, shall be included as part of that parent's gross income.

27. FEDERAL TAX EXEMPTION FOR DEPENDENT CHILDREN

In any case in which the current child support obligation is at least \$1,200 per year, there should be an allocation of the federal tax exemptions applicable to the minor children which as closely as possible approximates the percentages of child support being provided by each of the parents. If it is determined that a party who is otherwise entitled to the dependency exemption based upon the above percentages will not derive a tax benefit from claiming the dependency exemption, the exemption should be allocated to the other party. The allocation of the exemptions shall be conditioned upon payment by December 31 of the total court-ordered monthly child support obligation for the current calendar year and any

court-ordered arrearage payments due during that calendar year for which the exemption is to be claimed. If these conditions have been met, the custodial parent shall execute the necessary Internal Revenue Service forms to transfer the exemptions. If the noncustodial parent has paid the current child support, but has not paid the court-ordered arrearage payments, the noncustodial parent shall not be entitled to claim the exemption.

EXAMPLE: Noncustodial parent's percentage of gross income is approximately 67% and custodial parent's percentage is approximately 33%. All payments are current. If there are three children, the noncustodial parent would be entitled to claim two and the custodial parent would claim one. If there is only one child, the noncustodial parent would be entitled to claim the child two out of every three years, and the custodial parent would claim the child one out of every three years.

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

28. CHILD SUPPORT ARREARS

- A. When setting an amount for a payment on arrears, the court should take into consideration that interest accrues on the principal balance. If the court sets a payment on arrears less than the amount of the accruing monthly interest, the court shall make a finding why the amount is less than the accruing monthly interest. Upon a showing of substantial and continuing changed circumstances, the court may adjust the amount of payment on arrears.
- B. When a current child support obligation terminates, before adjusting the Order of Assignment to an amount less than the current child support amount and the payment on arrears, the court shall consider the total amount of arrears and the accruing interest, and the time that it will take the obligor to pay these amounts.

29. EFFECTIVE DATE AND GROUNDS FOR MODIFICATION

- A. Except for defaults or as otherwise agreed upon by the parties, all child support orders entered after December 31, 2004, shall be made pursuant to these guidelines, whether they be original orders or modifications of pre-existing orders, unless the court determines otherwise based on good cause shown. In cases of default, the guidelines in effect at the time of filing the action will be used. The parties may agree to use either the guidelines in effect at the time of filing the action or those in effect at the time the order is entered.
- B. A substantial variance between an existing child support order and an amount resulting from application of the new guidelines may be considered evidence of a substantial and continuing change of circumstances for purposes of a modification. A variance of at least 15% would be evidence of a substantial and continuing change of circumstances.

Schedule of Basic Support Obligations

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

COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
700	167	238	277	309	340	370
750	178	253	295	329	362	393
800	189	268	312	348	382	416
850	199	282	329	366	403	438
900	210	297	345	385	424	461
950	220	312	362	404	444	483
1000	231	326	379	423	465	506
1050	241	341	396	442	486	528
1100	251	355	413	460	506	551
1150	262	370	430	479	527	573
1200	272	385	447	498	548	596
1250	281	397	461	514	565	615
1300	291	410	476	531	584	635
1350	300	424	492	548	603	656
1400	310	437	507	565	622	677
1450	319	451	523	583	641	697
1500	329	464	538	600	660	718
1550	338	477	554	617	679	739
1600	348	491	569	634	698	759
1650	357	504	585	652	717	780
1700	367	518	600	669	736	801
1750	377	531	615	686	755	821
1800	386	543	629	702	772	840
1850	394	555	643	717	788	858
1900	403	567	656	732	805	876
1950	411	578	670	747	821	893
2000	420	590	683	761	838	911
2050	429	602	696	776	854	929
2100	437	614	710	791	870	947
2150	446	625	723	806	887	965
2200	455	637	736	821	903	983
2250	463	649	750	836	920	1000
2300	472	661	763	851	936	1018
2350	481	672	776	865	952	1036
2400	489	683	788	879	967	1052
2450	497	694	801	893	982	1069
2500	505	705	813	907	997	1085
2550	514	717	826	921	1013	1102
2600	522	728	838	934	1028	1118
2650	530	739	850	948	1043	1135

Schedule of Basic Support Obligations

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COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
2700	539	750	863	962	1058	1151
2750	547	761	875	976	1073	1168
2800	555	772	888	990	1089	1184
2850	564	783	900	1003	1104	1201
2900	572	794	913	1018	1119	1218
2950	581	806	926	1033	1136	1236
3000	589	817	939	1047	1151	1253
3050	596	827	950	1059	1165	1268
3100	603	837	961	1072	1179	1283
3150	610	847	973	1084	1193	1298
3200	617	857	984	1097	1207	1313
3250	625	867	995	1109	1220	1328
3300	632	877	1006	1122	1234	1343
3350	639	887	1018	1135	1248	1358
3400	646	896	1029	1147	1262	1373
3450	653	906	1040	1160	1276	1388
3500	660	916	1051	1172	1289	1403
3550	668	926	1063	1185	1303	1418
3600	674	935	1072	1196	1315	1431
3650	680	943	1081	1206	1326	1443
3700	686	951	1090	1216	1337	1455
3750	692	959	1099	1226	1348	1467
3800	698	967	1108	1236	1359	1479
3850	704	975	1117	1245	1370	1491
3900	710	984	1126	1255	1381	1502
3950	716	992	1135	1265	1392	1514
4000	722	1000	1144	1275	1403	1526
4050	728	1008	1153	1285	1414	1538
4100	734	1016	1162	1295	1425	1550
4150	740	1024	1171	1305	1436	1562
4200	746	1032	1179	1315	1447	1574
4250	753	1040	1188	1325	1458	1586
4300	756	1045	1193	1330	1463	1592
4350	759	1048	1195	1332	1466	1594
4400	762	1050	1197	1335	1468	1597
4450	764	1053	1199	1337	1471	1600
4500	767	1056	1201	1339	1473	1603
4550	770	1058	1203	1342	1476	1606
4600	772	1061	1205	1344	1478	1608
4650	775	1064	1207	1346	1481	1611

Schedule of Basic Support Obligations

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COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
4700	778	1067	1209	1348	1483	1614
4750	780	1069	1211	1351	1486	1617
4800	783	1072	1214	1353	1488	1619
4850	786	1075	1216	1355	1491	1622
4900	788	1077	1218	1358	1493	1625
4950	791	1080	1220	1360	1496	1628
5000	794	1084	1223	1364	1501	1633
5050	798	1088	1228	1369	1506	1638
5100	801	1092	1232	1374	1511	1644
5150	804	1096	1236	1378	1516	1650
5200	808	1100	1241	1383	1522	1656
5250	811	1104	1245	1388	1527	1661
5300	815	1108	1249	1393	1532	1667
5350	818	1113	1253	1398	1537	1673
5400	821	1117	1258	1402	1543	1678
5450	825	1121	1262	1407	1548	1684
5500	828	1125	1266	1412	1553	1690
5550	831	1129	1271	1417	1558	1696
5600	835	1133	1275	1422	1564	1701
5650	838	1137	1279	1426	1569	1707
5700	842	1142	1284	1432	1575	1713
5750	845	1146	1289	1437	1581	1720
5800	849	1150	1293	1442	1586	1726
5850	852	1155	1298	1447	1592	1732
5900	856	1159	1303	1453	1598	1739
5950	859	1163	1307	1458	1603	1745
6000	863	1168	1312	1463	1609	1751
6050	866	1172	1316	1468	1614	1757
6100	870	1176	1321	1473	1620	1762
6150	873	1180	1325	1478	1625	1768
6200	876	1184	1330	1483	1631	1774
6250	880	1188	1334	1488	1636	1780
6300	883	1192	1339	1493	1642	1786
6350	886	1197	1343	1498	1647	1792
6400	890	1201	1348	1503	1653	1798
6450	893	1205	1352	1508	1658	1804
6500	897	1209	1357	1513	1664	1810
6550	900	1213	1361	1518	1669	1816
6600	903	1217	1366	1523	1675	1822
6650	907	1221	1370	1528	1680	1828

Schedule of Basic Support Obligations

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COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
6700	910	1226	1374	1533	1686	1834
6750	914	1230	1379	1538	1691	1840
6800	915	1231	1380	1539	1692	1841
6850	915	1232	1381	1539	1693	1842
6900	916	1233	1381	1540	1694	1843
6950	917	1234	1382	1541	1695	1844
7000	918	1234	1383	1542	1696	1845
7050	919	1235	1384	1543	1697	1847
7100	920	1236	1385	1544	1698	1848
7150	921	1237	1385	1545	1699	1849
7200	922	1238	1386	1546	1700	1850
7250	923	1239	1387	1547	1701	1851
7300	924	1240	1388	1548	1702	1852
7350	925	1241	1389	1548	1703	1853
7400	926	1242	1390	1549	1704	1854
7450	927	1243	1390	1550	1705	1855
7500	928	1244	1391	1551	1706	1857
7550	928	1245	1392	1552	1707	1858
7600	929	1246	1393	1553	1708	1859
7650	930	1247	1394	1554	1710	1860
7700	931	1248	1395	1555	1711	1861
7750	932	1249	1396	1556	1712	1862
7800	933	1250	1396	1557	1713	1863
7850	934	1251	1397	1558	1714	1864
7900	935	1252	1398	1559	1715	1866
7950	936	1253	1399	1560	1716	1867
8000	937	1254	1400	1561	1717	1868
8050	938	1255	1401	1562	1718	1869
8100	939	1256	1401	1563	1719	1870
8150	942	1261	1406	1568	1724	1876
8200	947	1267	1413	1575	1732	1885
8250	951	1273	1419	1582	1741	1894
8300	956	1279	1426	1590	1749	1903
8350	960	1285	1432	1597	1757	1912
8400	965	1291	1439	1605	1765	1920
8450	969	1297	1446	1612	1773	1929
8500	974	1303	1452	1619	1781	1938
8550	978	1309	1459	1627	1789	1947
8600	983	1315	1466	1634	1798	1956
8650	987	1321	1472	1642	1806	1965

Schedule of Basic Support Obligations

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8700	992	1327	1479	1649	1814	1974
8750	996	1333	1486	1656	1822	1982
8800	1001	1339	1492	1664	1830	1991
8850	1005	1345	1499	1671	1838	2000
8900	1010	1351	1506	1679	1847	2009
8950	1014	1357	1512	1686	1855	2018
9000	1019	1363	1519	1693	1863	2027
9050	1024	1369	1525	1701	1871	2036
9100	1028	1375	1532	1708	1879	2044
9150	1033	1381	1539	1716	1887	2053
9200	1037	1387	1545	1723	1895	2062
9250	1042	1394	1552	1730	1904	2071
9300	1046	1400	1559	1738	1912	2080
9350	1051	1406	1565	1745	1920	2089
9400	1055	1412	1572	1753	1928	2098
9450	1060	1418	1579	1760	1936	2106
9500	1063	1422	1583	1765	1941	2112
9550	1066	1426	1587	1770	1946	2118
9600	1069	1430	1591	1774	1952	2123
9650	1072	1434	1595	1779	1957	2129
9700	1075	1438	1599	1783	1962	2134
9750	1079	1442	1604	1788	1967	2140
9800	1082	1446	1608	1793	1972	2145
9850	1085	1450	1612	1797	1977	2151
9900	1088	1454	1616	1802	1982	2157
9950	1091	1458	1620	1807	1987	2162
10000	1094	1462	1624	1811	1992	2168
10050	1098	1466	1629	1816	1997	2173
10100	1101	1470	1633	1821	2003	2179
10150	1104	1474	1637	1825	2008	2184
10200	1107	1478	1641	1830	2013	2190
10250	1110	1482	1645	1834	2018	2195
10300	1113	1486	1649	1839	2023	2201
10350	1116	1490	1654	1844	2028	2207
10400	1120	1493	1658	1848	2033	2212
10450	1123	1497	1662	1853	2038	2218
10500	1126	1501	1666	1858	2043	2223
10550	1129	1505	1670	1862	2048	2229
10600	1132	1509	1674	1867	2054	2234
10650	1135	1513	1678	1872	2059	2240

Schedule of Basic Support Obligations

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COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
10700	1139	1517	1683	1876	2064	2245
10750	1142	1521	1687	1881	2069	2251
10800	1145	1525	1691	1885	2074	2256
10850	1148	1529	1695	1890	2079	2262
10900	1151	1533	1699	1895	2084	2268
10950	1154	1537	1703	1899	2089	2273
11000	1157	1541	1708	1904	2094	2279
11050	1161	1545	1712	1909	2099	2284
11100	1164	1549	1716	1913	2105	2290
11150	1167	1553	1720	1918	2110	2295
11200	1170	1557	1724	1923	2115	2301
11250	1173	1561	1728	1927	2120	2306
11300	1176	1565	1733	1932	2125	2312
11350	1180	1569	1737	1936	2130	2318
11400	1183	1573	1741	1941	2135	2323
11450	1186	1577	1745	1946	2140	2329
11500	1189	1581	1749	1950	2145	2334
11550	1191	1584	1753	1954	2150	2339
11600	1194	1588	1756	1958	2154	2344
11650	1197	1591	1760	1963	2159	2349
11700	1199	1595	1764	1967	2164	2354
11750	1202	1598	1768	1971	2168	2359
11800	1205	1602	1772	1976	2173	2364
11850	1207	1605	1776	1980	2178	2369
11900	1210	1609	1779	1984	2182	2374
11950	1213	1612	1783	1988	2187	2380
12000	1215	1616	1787	1993	2192	2385
12050	1218	1619	1791	1997	2196	2390
12100	1221	1622	1795	2001	2201	2395
12150	1223	1626	1798	2005	2206	2400
12200	1226	1629	1802	2010	2210	2405
12250	1229	1633	1806	2014	2215	2410
12300	1231	1636	1810	2018	2220	2415
12350	1234	1640	1814	2022	2225	2420
12400	1237	1643	1818	2027	2229	2425
12450	1239	1647	1821	2031	2234	2430
12500	1241	1650	1825	2034	2238	2435
12550	1244	1653	1828	2038	2242	2439
12600	1246	1656	1831	2042	2246	2444
12650	1249	1659	1835	2046	2251	2449

Schedule of Basic Support Obligations

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COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
12700	1251	1662	1838	2050	2255	2453
12750	1254	1666	1842	2054	2259	2458
12800	1256	1669	1845	2058	2263	2462
12850	1258	1672	1849	2061	2268	2467
12900	1261	1675	1852	2065	2272	2472
12950	1263	1678	1856	2069	2276	2476
13000	1266	1681	1859	2073	2280	2481
13050	1268	1684	1863	2077	2284	2486
13100	1270	1688	1866	2081	2289	2490
13150	1273	1691	1870	2085	2293	2495
13200	1275	1694	1873	2088	2297	2499
13250	1278	1697	1876	2092	2301	2504
13300	1280	1700	1880	2096	2306	2509
13350	1283	1703	1883	2100	2310	2513
13400	1285	1707	1887	2104	2314	2518
13450	1287	1710	1890	2108	2318	2522
13500	1290	1713	1894	2112	2323	2527
13550	1292	1716	1897	2115	2327	2532
13600	1295	1719	1901	2119	2331	2536
13650	1297	1722	1904	2123	2335	2541
13700	1299	1726	1908	2127	2340	2546
13750	1302	1729	1911	2131	2344	2550
13800	1304	1732	1914	2135	2348	2555
13850	1307	1735	1918	2139	2352	2559
13900	1309	1738	1921	2142	2357	2564
13950	1312	1741	1925	2146	2361	2569
14000	1314	1744	1928	2150	2365	2573
14050	1316	1748	1932	2154	2369	2578
14100	1319	1751	1935	2158	2374	2582
14150	1321	1754	1939	2162	2378	2587
14200	1324	1757	1942	2166	2382	2592
14250	1326	1760	1946	2169	2386	2596
14300	1329	1763	1949	2173	2391	2601
14350	1331	1767	1953	2177	2395	2606
14400	1333	1770	1956	2181	2399	2610
14450	1336	1773	1959	2185	2403	2615
14500	1338	1776	1963	2189	2408	2619
14550	1341	1779	1966	2193	2412	2624
14600	1343	1782	1970	2196	2416	2629
14650	1345	1786	1973	2200	2420	2633

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COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
14700	1348	1788	1976	2203	2424	2637
14750	1350	1790	1978	2206	2426	2640
14800	1352	1793	1981	2208	2429	2643
14850	1354	1795	1983	2211	2432	2646
14900	1356	1798	1985	2214	2435	2649
14950	1358	1800	1988	2216	2438	2652
15000	1360	1802	1990	2219	2441	2656
15050	1362	1805	1992	2222	2444	2659
15100	1364	1807	1995	2224	2447	2662
15150	1366	1809	1997	2227	2449	2665
15200	1368	1812	1999	2229	2452	2668
15250	1370	1814	2002	2232	2455	2671
15300	1372	1817	2004	2235	2458	2674
15350	1374	1819	2006	2237	2461	2677
15400	1376	1821	2009	2240	2464	2681
15450	1378	1824	2011	2242	2467	2684
15500	1380	1826	2013	2245	2470	2687
15550	1382	1828	2016	2248	2472	2690
15600	1384	1831	2018	2250	2475	2693
15650	1386	1833	2021	2253	2478	2696
15700	1388	1835	2023	2256	2481	2699
15750	1390	1838	2025	2258	2484	2703
15800	1392	1840	2028	2261	2487	2706
15850	1394	1843	2030	2263	2490	2709
15900	1396	1845	2032	2266	2493	2712
15950	1398	1847	2035	2269	2495	2715
16000	1400	1850	2037	2271	2498	2718
16050	1402	1852	2039	2274	2501	2721
16100	1404	1854	2042	2276	2504	2724
16150	1406	1857	2044	2279	2507	2728
16200	1408	1859	2046	2282	2510	2731
16250	1410	1861	2049	2284	2513	2734
16300	1412	1864	2051	2287	2516	2737
16350	1414	1866	2053	2290	2518	2740
16400	1416	1869	2056	2292	2521	2743
16450	1418	1871	2058	2295	2524	2746
16500	1420	1873	2060	2297	2527	2749
16550	1422	1876	2063	2300	2530	2753
16600	1424	1878	2065	2303	2533	2756
16650	1426	1880	2067	2305	2536	2759

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COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
16700	1428	1883	2070	2308	2539	2762
16750	1430	1885	2072	2310	2541	2765
16800	1432	1887	2074	2313	2544	2768
16850	1434	1890	2077	2316	2547	2771
16900	1436	1892	2079	2318	2550	2775
16950	1438	1895	2082	2321	2553	2778
17000	1440	1897	2084	2324	2556	2781
17050	1442	1899	2086	2326	2559	2784
17100	1444	1902	2089	2329	2562	2787
17150	1446	1904	2091	2331	2564	2790
17200	1448	1906	2093	2334	2567	2793
17250	1450	1909	2096	2337	2570	2796
17300	1452	1911	2098	2339	2573	2800
17350	1454	1914	2100	2342	2576	2803
17400	1456	1916	2103	2344	2579	2806
17450	1458	1918	2105	2347	2582	2809
17500	1460	1921	2107	2350	2585	2812
17550	1462	1923	2110	2352	2588	2815
17600	1464	1925	2112	2355	2590	2818
17650	1466	1928	2114	2358	2593	2821
17700	1468	1930	2117	2360	2596	2825
17750	1470	1932	2119	2363	2599	2828
17800	1472	1935	2121	2365	2602	2831
17850	1474	1937	2124	2368	2605	2834
17900	1476	1940	2126	2371	2608	2837
17950	1478	1942	2128	2373	2611	2840
18000	1480	1944	2131	2376	2613	2843
18050	1482	1947	2133	2378	2616	2847
18100	1484	1949	2135	2381	2619	2850
18150	1486	1951	2138	2384	2622	2853
18200	1488	1954	2140	2386	2625	2856
18250	1490	1956	2143	2389	2628	2859
18300	1492	1958	2145	2392	2631	2862
18350	1494	1961	2147	2394	2634	2865
18400	1496	1963	2150	2397	2636	2868
18450	1498	1966	2152	2399	2639	2872
18500	1500	1968	2154	2402	2642	2875
18550	1502	1970	2157	2405	2645	2878
18600	1504	1973	2159	2407	2648	2881
18650	1506	1975	2161	2410	2651	2884

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COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
18700	1508	1977	2164	2412	2654	2887
18750	1510	1980	2166	2415	2657	2890
18800	1512	1982	2168	2418	2659	2893
18850	1514	1984	2171	2420	2662	2897
18900	1516	1987	2173	2423	2665	2900
18950	1518	1989	2175	2426	2668	2903
19000	1520	1992	2178	2428	2671	2906
19050	1522	1994	2180	2431	2674	2909
19100	1524	1996	2182	2433	2677	2912
19150	1526	1999	2185	2436	2680	2915
19200	1528	2001	2187	2439	2682	2918
19250	1530	2003	2189	2441	2685	2922
19300	1532	2006	2192	2444	2688	2925
19350	1535	2008	2194	2446	2691	2928
19400	1537	2011	2196	2449	2694	2931
19450	1539	2013	2199	2452	2697	2934
19500	1541	2015	2201	2454	2700	2937
19550	1543	2018	2203	2457	2703	2940
19600	1545	2020	2206	2460	2705	2944
19650	1547	2022	2208	2462	2708	2947
19700	1549	2025	2211	2465	2711	2950
19750	1551	2027	2213	2467	2714	2953
19800	1553	2029	2215	2470	2717	2956
19850	1555	2032	2218	2473	2720	2959
19900	1557	2034	2220	2475	2723	2962
19950	1559	2037	2222	2478	2726	2965
20000	1561	2039	2225	2480	2728	2969