IN THE SUPREME COURT OF THE STATE OF KANSAS

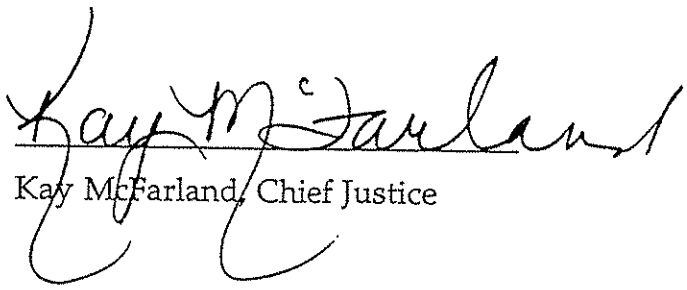
Administrative Order No. 107

Re: Kansas Child Support Guidelines

The attached Kansas Child Support Guidelines are hereby adopted, and are to be used as a basis for establishing and reviewing child support orders in the district courts of Kansas, effective January 1, 1996.

Administrative Order No. 90 (1994 Kan. Ct. R. Annot. 83 *et seq.*), adopted and effective on May 6, 1994, promulgating Kansas Child Support Guidelines, is superseded by this order.

BY THE ORDER OF THE COURT this 30th day of November, 1995.



Kay McFarland, Chief Justice

Attachment

INDEX

Page

I. Use of the Guidelines 1

II. Definitions and Explanation 2
- A. Child Support 2
- B. Child Support Worksheet 2
- C. Child Support Schedules 2
- D. Domestic Gross Income - Wage Earner 3
- E. Imputed Income 4
- F. Self-Employment Gross Income 4
- G. Reasonable Business Expense 5
- H. Domestic Gross Income--Self-Employed 5
- I. Cost of Living Differential 5
- J. Child Support Income 5
- K. Child Support Adjustments 6
- L. Multiple-Family Adjustment 6
- M. Shared Custody 6
- N. Divided Custody 6

III. Documentation 7

IV. General Instructions for Preparing the Worksheet 7
- A. Rounding 7
- B. Age 7
- C. Income Beyond the Child Support Schedule 8
- D. More than Six Children 9
- E. Application in Divided Custody Situations 9
- F. Application of the Multiple Family Adjustment 9
- G. Application in Shared Custody Situations 10
- H. Residence with a Third Party 10
- I. Application of the Cost of Living Differential Adjustment 10

V. Specific Instructions for the Worksheet 11
- A. Income Computation--Wage Earner 11
- B. Income Computation--Self-Employed 11
- C. Adjustments to Domestic Gross Income 12
  - 1. Domestic Gross Income 12
  - 2. Court-Ordered Child Support Paid 12
  - 3. Court-Ordered Maintenance Paid 12
  - 4. Court-Ordered Maintenance Received 12
  - 5. Child Support Income 13

Page

D. Computation of Child Support 13
1. Child Support Income 13
2. Proportionate Shares of Combined Income 13
3. Basic Child Support Obligation 14
4. Health and Dental Insurance Premium 16
5. Work-Related Child Care Costs 17
6. Parents' Total Child Support Obligation 19
7. Parental Child Support Obligation 19
8. Adjustment for Health and Dental Insurance Premiums and Work-Related Child Care Costs 20
9. Net Parental Child Support Obligation 20

E. Child Support Adjustments 20
1. Long Distance Visitation Costs 21
2. Visitation Adjustment 21
3. Income Tax Considerations 22
4. Special Needs 22
5. Agreement to Support Children Past Minority 23
6. Overall Financial Conditions of the Parties 23
7. Total 23

F. Deviation(s) From Rebuttable Presumption Amount 24
1. Net Parental Child Support Obligation 24
2. Total Child Support Adjustments 24
3. Adjusted Child Support Obligation 24

VI. Changes of Circumstance 24

VII. Review of Guidelines 26

Endnotes 26

Appendix I Child Support Worksheet 30-31

Appendix II Schedules 32-37

Appendix III Domestic Relations Affadavit 38-44

Appendix IV Cost of Living Differential 45-46

Appendix V Example Child Support Worksheet 47-48

Appendix VI IncomeTax Considerations 49-51

Topic Index 52

Administrative Order No. 107
Re: **1995** KANSAS CHILD SUPPORT GUIDELINES

I. USE OF THE GUIDELINES

The Kansas Child Support Guidelines are the basis for establishing and reviewing child support orders in the district courts in Kansas, including cases settled by agreement of the parties. Judges and hearing officers must follow the guidelines. The Net Parental Child Support Obligation is calculated by completing a Child Support Worksheet (Appendix I).

The Court shall consider all relevant evidence presented in setting an amount of child support, including but not limited to the Child Support Adjustments set forth in Section E of the worksheet. The calculation of the respective parental child support obligations on Line D.9. of the worksheet is a rebuttable presumption of a reasonable child support order. However, the Court shall complete Section E of the Child Support Worksheet listing all relevant Child Support Adjustments. The Child Support Adjustments shall constitute the written criteria for deviating from the rebuttable presumption. If the Court finds, in the best interests of the child, that the amount of child support as calculated on Line D.9. of the worksheet to be unjust or inappropriate in a particular case, the Court shall apply the Child Support Adjustments to modify the child support amount.

The Court, in using Child Support Adjustments to modify the child support amount, shall use Section E of the worksheet to make written findings or specific findings on the record, which shall be included in the journal entry, as to the reasons for any deviation from the Net Parental Child Support Obligation on Line D.9.

Pursuant to 45 CFR 302.56 (1993), the findings that rebut the guidelines shall state the amount of support that would have been required, how the order varies from the guidelines, including the value of any property or other support awarded in lieu of support

presumed by the guidelines, the justification of how the findings serve the best interests of the child, and in cases where items of value are conveyed in lieu of a portion of the support presumed under the guidelines, the estimated value of items conveyed. Use of Section E of the worksheet shall constitute sufficient written findings to comply with this requirement.

II. DEFINITIONS AND EXPLANATION

A. Child Support

The purpose of child support is to provide for the needs of the child. The needs of the child are not limited to direct needs for food, clothing, school, and entertainment. The child support is also to be used to provide for housing, utilities, transportation, and other indirect expenses related to the day-to-day care and well-being of the child.

B. Child Support Worksheet

The worksheet should contains the actual calculation of the child support based on the Child Support Income, Work-Related Child Care Costs, Health and Dental Insurance Premiums, and any Child Support Adjustments. (See Section V., Specific Instructions for the Worksheet and Appendix V for an example.)

C. Child Support Schedules

The Child Support Schedules (Appendix II) are charts that were developed by the Child Support Guidelines Advisory Committee.[1] The schedules are based upon national data regarding average family expenditures for children, which vary depending upon three major factors: the parents' combined income, the number of children in the family, and the ages of the children.[2] The schedules are derived from an economic model initially developed by Dr. William Terrell in 1987,[3] updated in the fall of 1989 by Dr. Ann Coulson using more

current data,[4] modified downward at lower income levels in 1990 at the Court's request, and adjusted for current economic data in 1993.[5]

The national data upon which the schedules are based take into consideration that income deductions for social security, federal retirement, and federal and state income taxes, as well as property taxes on owner-occupied housing, are not available to the family for spending.[6] Thus, although the charts use combined gross monthly income as one factor in determining child support, the entries in the schedules used to calculate the actual child support obligation are based upon after-tax income. The schedules also assume a reduction in average expenditures per child, particularly at lower combined income levels, because of the financial impact on the family of maintaining two households instead of one after the dissolution of the family unit.[7]

D. Domestic Gross Income--Wage Earner

The Domestic Gross Income for the wage earner is income from all sources, excluding public assistance. In determining Domestic Gross Income, it may be necessary for the Court to consider historical information and the seasonal nature of employment. For example, if overtime is regularly earned by one of the parties, then an historical average of one year should be considered.

Other income, besides wages of the individual, includes all income which is regularly and periodically received from any source. (See Section V., Specific Instructions for the Worksheet subsection B. and Appendix V for an example.)

E. Imputed Income

1. Income may be imputed to the noncustodial parent in appropriate circumstances including the following:

   a. Absent substantial justification, it should be assumed that a parent is able to earn at least the federal minimum wage and to work 40 hours per week.

   b. When a parent is deliberately unemployed, although capable of working full time, employment potential and probable earnings may be based on the parent's recent work history, occupational skills, and the prevailing job opportunities in the community.

   c. When a parent receives significant in-kind payments that reduce personal living expenses as a result of employment, such as a company car, free housing, or reimbursed meals, the value of such reimbursement should be added to gross income.

   d. When there is evidence that a parent is deliberately underemployed for the purpose of avoiding child support, the Court may evaluate the circumstances to determine whether actual or potential earnings should be used.

2. Income may be imputed to the custodial parent in appropriate circumstances, but should not result in a higher support obligation for the noncustodial parent.

F. Self-Employment Gross Income

The Self-Employment Gross Income is income from self-employment and all other sources.

Other income includes all other income besides self-employment of an individual which is regularly and periodically received from any source.

G. Reasonable Business Expense

In cases of self-employed persons, Reasonable Business Expenses shall be those actual expenditures reasonably necessary for the production of income. Depreciation shall be included only if it is shown that it is reasonably necessary for production of income. Reasonable business expenses shall include the additional self-employment tax paid over and above the FICA rate.

H. Domestic Gross Income--Self-Employed

Domestic Gross Income for self-employed persons is self-employment gross income less Reasonable Business Expenses.

I. Cost of Living Differential

The cost of living may vary among states. The ACCRA Cost of Living Index provides relative costs of living throughout the United States.

J. Child Support Income

Child Support Income is the Domestic Gross Income after adjustments for child support paid in other cases and for maintenance paid or received in the present or other cases. (See Section V., Specific Instructions for the Worksheet, subsection C. and Appendix V for an example.)

K. Child Support Adjustments

Child Support Adjustments are considerations of additions or subtractions from the Net Parental Child Support Obligation to be made in the best interests of the child. (See Section V., Specific Instructions for the Worksheet, subsection E.)

L. Multiple-Family Adjustment

The Multiple-Family Adjustment is used to adjust the noncustodial parent's child support obligation when the noncustodial parent has legal financial responsibility for the support of other children who reside with the noncustodial parent in addition to the children shared with the custodial parent. (See Section IV., General Instructions for Preparing the Worksheet, subsection F. and Section V., Specific Instructions for the Worksheet, subsection D.3.)

M. Shared Custody

Shared custody is the regular sharing of residential custody on an equal or nearly equal amount of the child's time. To qualify for shared custody treatment, blocks of time must be regular and equal or nearly equal rather than equal based on a noncustodial extended visitation basis (i.e. summer visitation, holidays, etc.), in which an adjustment pursuant to subsection E.2. of the Worksheet may be applicable. (See Section IV, General Instructions for preparing the Worksheet, subsection G.)

N. Divided Custody

Divided custody is when parents have two or more children and each parent has residential custody of one or more of the children. (See Section IV., General Instructions for preparing the Worksheet, subsection E. and Section V., Specific Instructions for the Worksheet, subsection D.3.)

III. DOCUMENTATION

A completed worksheet, together with a completed Domestic Relations Affidavit (Appendix III), shall be presented to the Court by the party requesting a child support order or modification.

Information provided by the parties pursuant to the Domestic Relations Affidavit shall assist the Court in confirming or adjusting the various amounts entered on the worksheet. The information required shall be attached to the application for support or motion to modify support.

The worksheet approved by the Court shall be filed in every case where an order of child support is entered after the effective date of these guidelines.

IV. GENERAL INSTRUCTIONS FOR PREPARING THE WORKSHEET

A. Rounding

Calculations should be rounded to the nearest tenth for percentages.

Calculations should be rounded to the nearest dollar in all instances.

In using the Child Support Schedules, it may be necessary to round to the nearest basic child support obligation amounts for income amounts not shown.

B. Age

In determining the age of a child, age on the child's nearest birthdate shall be used.

C. Income Beyond the Child Support Schedule

If the Combined Child Support Income exceeds the highest amount shown on the schedules, the Court should exercise its discretion by considering what amount of child support should be set in addition to the highest amount on the Child Support Schedule. For the convenience of the parties, a formula is contained at the end of each child support schedule to compute the amount that is not set forth on the schedules.

Instructions for calculating the child support formulae for one child, age 16-18, at higher income levels:

In order to calculate the formulae, a calculator with an exponential key is needed. The exponential key will be marked y^x. The exponential key raises y to the power of x.

For example, the formula for a one child family is:

$\text{Income}^{0.697739} \times 2.341021$

If monthly income is $12,000, enter the following on the calculator:

Step 1 - Enter "12000"
Step 2 - Hit the "y^x" key
Step 3 - Enter ".697739"
Step 4 - Hit the multiplication key "X"
Step 5 - Enter "2.341021"
Step 6 - Hit the equal key "="
Step 7 - The calculated amount is $1,643

If the child is younger than 16-18:

Step 8: If the child is 7-15, multiply $1,643 by 0.87, or
If the child is 0-6, multiply $1,643 by 0.75

This calculation is a per child calculation. Therefore, the amounts for each child should be added together to arrive at the total child support amount pursuant to section V.D.3.

D. More than Six Children

If the parties share legal responsibility for more than six children, support should be based upon the established needs of the children and be greater than the amount of child support on the Six Child Families Schedule.

E. Application in Divided Custody Situations

For Divided Custody, if each parent has residential custody of one or more children, a worksheet should be prepared for each family unit using the Child Support Schedule which corresponds with the total number of children of the parties living in each family unit. If the parties' children are covered by the same health insurance policy, the cost should be prorated based upon the number of children in each family unit. Upon completion of the two worksheets, the lower Net Parental Child Support Obligation is subtracted from the higher amount. The difference is the amount of child support the party having the higher obligation will pay to the party with the lower obligation. (See paragraph II.N. for a definition and Section V., Specific Instructions for the Worksheet, subsection D.3.)

F. Application of the Multiple Family Adjustment

The Multiple Family Adjustment may only be used by a noncustodial parent when an increase in support is sought by the custodial parent. If the utilization of the Multiple Family Adjustment will result in a basic child support obligation (Line D.3.) which is below the poverty level as shown on the applicable Child Support Schedule, the Multiple Family Adjustment shall not be used.

For the Multiple-Family Adjustment, if the noncustodial parent has children by another relationship who reside with him/her, the Child Support Schedule representing the total number of children that the noncustodial parent legally is obligated to support shall be used in determining the basic support obligation. (See paragraph II.L. for a definition and Section V., Specific Instructions for the Worksheet, subsection D.3.)

In the instance of shared custody or divided custody, the Multiple Family Adjustment is available to either party in defense of a requested child support increase.

G. Application in Shared Custody Situations

For Shared Custody, the support is calculated using one worksheet. The amount of the lower Net Parental Child Support Obligation is subtracted from the higher amount **and the difference is then multiplied by .50.** The ~~difference is the~~ **resulting** amount ~~of~~ **is the** child support the party having the higher obligation will pay to the party with the lower obligation.

H. Residence with a Third Party

If the child is residing with a third party, the Court shall order each of the parties to pay to the third party their respective amounts of child support as determined by the worksheet.

I. Application of the Cost of Living Differential Adjustment

It is not intended that the Cost of Living Differential Adjustment be used if both parties live in the state of Kansas. It should only be used when one of the parties resides in another state.

Appendix IV provides instructions and an example for calculating the cost of living adjustment. The adjusted monthly income figure is entered on Line A.1. or Line B.1., as appropriate.

V. SPECIFIC INSTRUCTIONS FOR THE WORKSHEET

A completed worksheet using an example is attached as Appendix V.

A. Income Computation--Wage Earner (Section A)

Section A of the worksheet determines the Domestic Gross Income for wage earners. Federal and state withholding taxes and Social Security are deducted within the Child Support Schedules. The amount of the Domestic Gross Income is entered on Line A.1. and also on Line C.1.

Worksheet Example: Parent B is a wage earner and has a Domestic Gross Income of $832 per month.

B. Income Computation--Self-Employed (Section B)

Section B of the worksheet determines the Domestic Gross Income (Line B.3.) for self-employed persons. Reasonable Business Expenses (Line B.2.) will be deducted from the Self-Employment Gross Income (Line B.1.). The resulting amount on Line B.3. is also entered on Line C.1.

Worksheet Example: Parent A is self-employed and has a Self-Employment Gross Income of $3,000 per month. Reasonable Business Expenses for Parent A are documented at $1,232. Parent A's Domestic Gross Income is $1,768 ($3,000-$1,232 = $1,768).

C. Adjustments to Domestic Gross Income (Section C)

This section contains adjustments to Domestic Gross Income as determined for individuals who are wage earners in Section A or self-employed persons in Section B of the worksheet. The following adjustments to Domestic Gross Income may be appropriate in individual circumstances:

1. Domestic Gross Income (Line C.1.)

This amount is transferred from either Line A.1. or Line B.2. above.

2. Court-Ordered Child Support Paid (Line C.2.)

Pre-existing child support obligations in other cases shall be deducted to the extent that these support obligations are actually paid. These amounts are entered on Line C.2.

3. Court-Ordered Maintenance Paid (Line C.3.)

The amount of court-ordered maintenance paid pursuant to a court order in this or a prior divorce case shall be deducted to the extent that the maintenance is actually paid. This amount is entered on Line C.3.

4. Court-Ordered Maintenance Received (Line C.4.)

The amount of any court-ordered maintenance received by a party pursuant to a court order in this or a prior divorce case shall be added as income to the extent that the maintenance is actually received. This amount is entered on Line C.4.

5. Child Support Income (Line C.5.)

The result of the adjustments to the Domestic Gross Income is entered on Line C.5. of the worksheet and then transferred to Line D.1.

Worksheet Example: Neither Parent A nor Parent B has any adjustments to the Domestic Gross Income. Therefore, the Child Support Income for Parent A is $1,768 and is $832 for Parent B.

D. Computation of Child Support (Section D)

1. Child Support Income (Line D.1.)

The Child Support Income amount is transferred from Line C.5. The amounts for the Petitioner and the Respondent are added together for the Combined Child Support Income amount.

2. Proportionate Shares of Combined Income (Line D.2.)

To determine each parent's proportionate share of the Combined Child Support Income, each parent's Child Support Income is divided by the total of the Combined Child Support Income. These percentages are entered on Line D.2.

Worksheet Example: Parent A earns $1,768 Child Support Income per month. Parent B earns $832 Child Support Income per month. Their Combined Child Support Income is $2,600. Parent A's share of the Combined Child Support Income is $1,768 divided by $2,600 or 68%. Parent B's share of the Combined Child Support Income is $832 divided by $2,600 or 32%.

3. Basic Child Support Obligation (Line D.3.)

The Basic Child Support Obligation is determined using the Child Support Schedules. The Child Support Schedules have three major components--the number of children in the family, the Combined Child Support Income, and the age of each child. The Child Support Schedule that corresponds to the total number of children for whom the parents share responsibility should be found. The appropriate Combined Child Support Income amount should be identified in the left-hand column. Using the appropriate age column for each child, the amount for each child should be identified. The amounts for each child should be added together to arrive at the total Basic Child Support Obligation. The total Basic Child Support Obligation is entered on Line D.3.

The following is a simple example for determining the basic support obligation on Line D.3. of the worksheet.

Worksheet Example 1: The parents above have two children, ages 6 years, 7 months and 3 years, 10 months. Using the "Two-Child Families" schedule, $2,600 is found in the left-hand column. Under the first column for the four-year-old, $252 is identified, and in the next column for the seven-year-old, $293 is identified. These two amounts are added together to find the total Basic Child Support Obligation of $545 per month.

The following are two Multiple-Family Adjustment examples for determining the basic support obligation on Line D.3. of the worksheet.

Example 2: The noncustodial parent with two children in the above example remarries and has a one-year-old child by the subsequent marriage. The Child Support Schedule for "Three-Child Families" should be used. At $2,600 combined income of the parties, the amounts $233 and $270 are found and the sum of $503 is entered on Line D.3.

Example 3: The noncustodial parent with two children in the above example remarries twice and has a one-year-old child by the second marriage and a two-month-old child by the third marriage. The Child Support Schedule for "Four-Child Families" should be used. At $2,600 combined income of the parties, the amounts $203 and $235 are found and the sum of $438 is entered on Line D.3.

The following ~~are two~~ **is a** Divided Custody example~~s~~ for determining the basic support obligation on Line D.3. of the worksheet.

Example 4: The Petitioner in the above example has custody of the older child, six years and seven months. The Respondent has custody of the younger child, three years and ten months. The Child Support Schedule for "One-Child Families" should be used for calculating the support for each household. At $2,600 combined income of the parties, the worksheet for the Petitioner to pay support to the Respondent would show $325 at Line D.3. The worksheet for the Respondent's obligation for the older child would show $377 at Line D.3. Without considering any other factors besides income in this example and after the remaining calculations are carried through, the Petitioner would pay the Respondent $221 for the younger child. The Respondent would pay the Petitioner $121 for the older child. The net result is that the Petitioner would pay the Respondent $100 per month.

4. Health and Dental Insurance Premium (Line D.4.)

The increased cost to the parent for health, dental, or optometric insurance for the child is to be added to the Basic Child Support Obligation. If coverage is provided without cost to the parents, then zero should be entered as the amount. The cost of insurance coverage is entered in the column of the parent(s) providing it, and the total is entered on Line D.4.

Worksheet Example: Parent A has a single-coverage policy. To add the children would cost an additional $125 a month. Therefore, $125 would be entered in Parent A's column and as the total on Line D.4. of the Worksheet.

The court shall provide that all necessary medical expenses (including dental, orthodontic, optometric, etc.) which are not covered by insurance (including deductible) should be assessed to the parties in accordance with the parties' proportional share on Line D.2. of the worksheet.

5. Work-Related Child Care Costs (Line D.5.)

Actual, reasonable, and necessary child care costs incurred to permit employment or job search of a parent should be added to the support obligation. The monthly figure is the averaged annual amount, including variations for summer, adjusted using the table below. Projected child care expenses should be reduced by the anticipated tax credit for child care or child care reimbursement before an amount is entered on the worksheet.

a. The annual Adjusted Gross Income, as defined by IRS, of the party incurring the child care costs should be used to determine the applicable percentage.

b. The appropriate percentage should be applied to the monthly child care costs. The tax credit applies to actual child care expenditures up to $200 per month for one child or $400 per month for two or more children receiving child care. The table below lists the maximum allowable monthly child care credit.

c. In addition to the federal credit, determined above, a credit shall be applied based on the Kansas child care credit. This credit shall be applied by multiplying the federal credit calculated in subsection b. by 25% (.25).

d. Both the federal credit (subsection b.) and the Kansas credit (subsection c.) are to be subtracted from the monthly child care costs to determine the net child care costs entered on Line D.5. of the worksheet.

Adjusted Gross Income[1]		Applicable Percentage[2]	Maximum Monthly Credit One Child	Maximum Monthly Credit Two or More Children
OVER	BUT NOT OVER			
$ 0	$10,000	30%	$60.00	$120.00
10,000	12,000	29%	58.00	116.00
12,000	14,000	28%	56.00	112.00
14,000	16,000	27%	54.00	108.00
16,000	18,000	26%	52.00	104.00
18,000	20,000	25%	50.00	100.00
20,000	22,000	24%	48.00	96.00
22,000	24,000	23%	46.00	92.00
24,000	26,000	22%	44.00	88.00
26,000	28,000	21%	42.00	84.00
28,000	No Limit	20%	40.00	80.00

[1]Adjusted Gross Income equals total annual income of the party incurring the child care costs less reimbursed employee business expense; deductible IRA, Keogh, and SEP contributions; self-employed health insurance deduction; penalty on early withdrawal of savings; and alimony paid to another party.

[2]Includes allowance for federal child care credits. This chart is based on instructions for the 1993 tax year. The applicable percentages may vary from year to year. Current tax law should be consulted for the current applicable percentages.

Worksheet Example: Child care is needed for the preschool child. The cost of the child care is $200 per month. Parent B pays for the costs of the child care and has an Adjusted Gross Income of $7,980.

The applicable percentage for the federal child care credit is 30% from the above table. The percentage is applied to the monthly child care costs ($200 x .30 =

$60). The result of $60 equals the maximum credit of $60, in accordance with the above table. This amount is then multiplied by 25% to obtain a Kansas child care credit of $15 ($60 x .25 = $15). As such, $75 ($60 + 15 = $75) is subtracted from the monthly child care costs ($200 - 75 = $125). The result of $125 would be entered in the parent's column and as the total on Line D.5. of the worksheet.

6. Parents' Total Child Support Obligation (Line D.6.)

The Parents' Total Child Support Obligation is the sum of the Basic Child Support Obligation (Line D.3.), the Health and Dental Insurance Premium (Line D.4.), and the Work-Related Child Care Costs (Line D.5.) and is entered on Line D.6.

Worksheet Example: The Parents' Total Child Support Obligation is obtained by adding the $545 Basic Child Support Obligation (Line D.3.) plus $125 in Health and Dental Insurance Premium (Line D.4.) and $125 in Work-Related Child Care Costs (Line D.5.). The Parents' Total Child Support Obligation is $795 per month.

7. Parental Child Support Obligation (Line D.7.)

The support obligation for each parent is determined by multiplying each parent's proportionate share shown on Line D.2. times the Parent's Total Support Obligation (Line D.6.). The result is entered on Line D.7.

Worksheet Example: On Line D.2., Parent A had 68% of the Combined Child Support Income and Parent B had 32%. Therefore, Parent A's obligation is $541 (.68 x $795). Parent B's obligation is $254 (.32 x $795).

8. Adjustment for Health and Dental Insurance Premiums and Work-Related Child Care Costs (Line D.8.)

If costs of Health and Dental Insurance Premiums and/or Work-Related Child Care Costs are included in the total child support obligation, the parent actually making the payment is credited. The amount paid is entered in the column of the parent(s) providing the payment on Line D.8.

Worksheet Example: Parent A pays $125 per month for health insurance. Therefore, $125 should be subtracted from Parent A's child support obligation of $541 to make a net obligation of $416. Parent B pays $125 per month child care costs. Therefore, $125 should be subtracted from that parent's child support obligation of $254 to make a net obligation of $129.

9. Net Parental Child Support Obligation (Line D.9.)

The Net Parental Child Support Obligation is the Parental Child Support Obligation (Line D.7.) minus the Adjustment for Health and Dental Insurance Premiums and Work-Related Child Care Costs (Line D.8.) and is entered on Line D.9. The custodial parent retains his/her portion of the net obligation. The noncustodial parent's net obligation becomes the rebuttable presumption amount of the support order.

Worksheet Example: Parent B has primary residential custody. Therefore, Parent A will pay $416. Parent B will retain the $129 which represents his/her share.

E. Child Support Adjustments (Section E)

The fifth part of the worksheet is the list of Child Support Adjustments. ~~The Court must document whether a particular item was applicable for the particular case. Child~~

~~Support Adjustments may be allowed, as either additions or subtractions.~~ **All requested adjustments are discretionary with the Court. It is the Court's responsibility to determine if an adjustment is aplicable in a particular case based upon the best interests of the child. If an adjustment is applicable, the Court has discretion to determine the amount that will be allowed as either an addition or a substraction.** The party requesting the adjustment is responsible for proving the basis for the adjustment. For every Child Support Adjustment, it should be noted on the worksheet whether each adjustment was applicable to the particular case. If the adjustment is applicable, the amount ~~considered~~ **allowed** should be noted on the appropriate line in Section E. After all applicable Child Support Adjustments have been noted on the worksheet by the Court, the amounts should be totaled.

1. Long-Distance Visitation Costs (Line E.1.)

   Any substantial and reasonable long-distance transportation/ communication costs directly associated with visitation shall be considered by the Court. The amount ~~considered~~ **allowed** should be entered on Line E.1.

2. Visitation Adjustment (Line E.2.)

   The Court may consider failure of a noncustodial parent to exercise visitation rights or give credit for the time spent with the noncustodial parent, and when the time spent with the noncustodial parent exceeds thirty percent (30%) of the child's time or when the noncustodial parent has the child for a single block of time (including custodial parent's visitation) in excess of thirty days, the Court shall consider the increased costs to the noncustodial parent and the savings to the custodial parent and may adjust the child support accordingly.

In instances when a child spends in excess of thirty (30) consecutive days with the noncustodial parent, the Court shall determine whether an adjustment in child support is appropriate, giving consideration to the fixed obligations of the custodial parent which are attributable to the child and to the increased cost to the noncustodial parent attributable to the child's visit. Any reduction shall not leave the custodial parent with less than 33% of the Combined Total Child Support Obligation (Line D.6.).

The amount ~~considered~~ **allowed** should be entered on Line E.2.

3. Income Tax Considerations (Line E.3.)

If the parties agree to share the economic benefits of the income tax exemption for a minor child, this section shall not be used. If the parties are unable to agree to share or alternate the exemption or, after agreeing the custodial parent refuses to execute IRS Form 8332, the court shall consider the economic effect to both parties and may adjust the child support. The court may also consider any other tax impacts. (Appendix VI).

4. Special Needs (Line E.4.)

Special needs of the child are items which are more than the usual and ordinary expenses incurred, such as ongoing treatment for health problems, orthodontist care, special education, or therapy costs which are not considered elsewhere in the support order or in computations on the worksheet. The amount ~~considered~~ **allowed** should be entered on Line E.4.

5. Agreement to Support Children Past Minority (Line E.5.)

The fact that a party is currently supporting a child of the parties in college (or past the age of majority) may be considered in the event that the primary residential custodian seeks to increase the child support for the benefit of any children still under the age of eighteen. The amount ~~considered~~ **allowed** should be entered on Line E.5.

6. Overall Financial Conditions of the Parties (Line E.6.)

The financial situation of the parties may be reason to deviate from the calculated Net Parental Child Support Obligation if the deviation is in the best interests of the child. If, for example, either party has more than one job, the circumstances requiring the additional employment should be considered. If the additional employment was historically relied upon by the parties prior to the dissolution of the relationship, then all of the income should be included in the calculation of the child support obligation. However, if the additional employment was secured after the dissolution of the relationship in an effort to meet additional financial responsibilities, consideration should be given to that circumstance, provided that the Court shall keep in mind the best interest of the child. In such a situation, two worksheets can be prepared with one worksheet including all income and the other worksheet including only the primary employment to determine the margin for deviation. The amount ~~considered~~ **allowed** should be entered on Line E.6.

7. Total (Line E.7.)

The Total of all Child Support Adjustments **allowed** should be entered on Line E.7. The Total(s) specified on this line should be transferred to Line F.2. below.

Worksheet Example: Neither Parent A nor Parent B is claiming any Child Support Adjustments. Therefore, the Total for each parent is zero.

F. Deviation(s) From Rebuttable Presumption Amount (Section F)

The final part of the worksheet shows the adjustment, if any, to the Net Parental Child Support Obligation based on consideration of the Child Support Adjustments.

1. Net Parental Child Support Obligation (Line F.1.)

The amount from Line D.9. above is transferred to Line F.1.

2. Total Child Support Adjustments (Line F.2.)

The amount from Line E.7. above is transferred to Line F.2.

3. Adjusted Child Support Obligation (Line F.3.)

The Total Child Support Adjustment~~s~~, **if any,** is added or subtracted~~, as appropriate,~~ from the Net Parental Child Support Obligation. The resulting amount is entered on Line F.3. and becomes the amount of the child support order.

*Worksheet Example: No Child Support Adjustments were ~~considered~~ **allowed** for either party. The Adjusted Child Support Obligation for Parent A is $416 and $129 for Parent B.*

VI. CHANGES OF CIRCUMSTANCE

Courts have continuing jurisdiction to modify child support orders to advance the welfare of the child when there is a material change in circumstance. In addition to changes of

circumstance, which have traditionally been considered by courts, any of the following constitute a material change of circumstance to warrant judicial review of existing support orders:

A. Change in financial circumstances of the parents or the guidelines which would increase or decrease by 10% or more the Net Parental Child Support Obligation shown on Line D.9. of the worksheet.

An increase in the custodial parent's gross income is not a material change of circumstance for the purpose of increasing the child support obligation.

A parent shall notify the other parent of any change in financial circumstances including but not necessarily limited to income, work-related child care costs, and health insurance premiums which change could constitute a material change of circumstances.

Upon receipt of written request for financial information a parent shall have thirty days within which to provide the requested information in writing to the other parent. Refusal to provide the requested information may make the noncomplying parent responsible for the costs and expenses including attorney fees incurred in obtaining the requested information.

B. The 7th and 16th birthdays of the child.

C. Emancipation of a child.

D. Failure to comply with the terms of a positive or negative adjustment to the Net Parental Child Support Obligation awarded by the Court, such as failure to exercise visitation rights or non-utilization of a special needs allocation for private schooling.

VII. REVIEW OF GUIDELINES

Public Law 100-485 requires that the state guidelines for child support must be "reviewed at least every four years to ensure that their application results in the determination of appropriate child support amounts." Therefore, these Kansas guidelines shall be reviewed by the Child Support Guidelines Advisory Committee no later than October 1, 1997, and at least once every four years thereafter.

Endnotes

1. The original child support guidelines, promulgated pursuant to K.S.A. 20-165 by the Supreme Court on October 1, 1987, were proposed by the Kansas Commission on Child Support following a two-year study. See Kansas Commission on Child Support, "Proposed Kansas Child Support Guidelines," 1987 (available in Kansas Law Library, Topeka, Kansas). The report includes a detailed background discussion, including the policy criteria upon which the original guidelines were based.

   The Child Support Guidelines Advisory Committee was initially appointed by the Supreme Court on April 7, 1989, to review the implementation of the statewide child support guidelines, solicit public input regarding the guidelines, and make recommendations to address the new federal mandates of the Family Support Act of 1988. The committee was convened again in 1993 to conduct a comprehensive review of the guidelines and to update the economic data. The current Advisory Committee's members are:

   *Hon. Herbert W. Walton (Chairman), Olathe
   Administrative Judge, Retired, 10th Judicial District

   Allen B. Angst, Abilene
   Attorney, Shared custodial parent

   John Bird, Hays
   Attorney

Roy F. Brungardt, Hays
Certified Public Accountant

*Linda Elrod, Topeka
Professor of Law, Washburn University

Jackie Fletcher, Kansas City
United Way

Hon. Thomas H. Graber, Wellington
District Judge, 30th Judicial District

Charles F. Harris, Wichita
Attorney

Sherri E. Loveland, Lawrence
Attorney

*Nancy K. Meacham, Wichita
Attorney, Custodial parent

Hon. Paul E. Miller, Manhattan
District Judge, 21st Judicial District

Mike O'Neal, Hutchinson
State Representative, 104th District

Thomas C. Owens, Overland Park
Attorney

Mark Parkinson, Olathe
State Senator, 23rd District

*Larry Rute, Topeka
Kansas Legal Services, Inc.

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*Members of the original Kansas Commission on Child Support, appointed in December, 1984 by then-Governor John Carlin.

2. See Elrod, "Kansas Child Support Guidelines: An Elusive Search for Fairness in Support Orders," 27 Washburn L. J. 104, 120-25 (1987). Expenditures per child are assumed to increase with increases in parents' combined income, decrease as the total number of children in the family increases, and increase as the child grows older.

3. William T. Terrell, Ph.D., is an Associate Professor of Economics at Wichita State University, Wichita, Kansas. For an explanation of Dr. Terrell's economic model, see Terrell, "Expenditures on Children for Child Support: Economist as Policy Advisor" (paper presented to the Eastern Economic Association at Baltimore, Maryland, March, 1989) (available in Kansas Law Library, Topeka, Kansas). See also Kansas Commission on Child Support, supra note 1, at 13-15.

4. Ann Coulson, Ph.D., is an Assistant Professor in the Department of Human Development and Family Studies, Kansas State University, Manhattan, Kansas. The following sources were used to update the model: U.S. Bureau of Labor Statistics, "Consumer Expenditure Survey Series: Interview Survey, 1986-87" (1989); U.S. Bureau of the Census, Current Population Reports, Household After-Tax Income: 1986, ser. P-23, No. 157 (1989); U.S. Department of Agriculture, Agricultural Research Service, "Updated Estimates of the Cost of Raising a Child," Family Economics Review, No. 2 (May 1989). See Letter from Dr. Ann Coulson to Hon. Herbert Walton, February 21, 1990, at 1, 3 (available in Kansas Law Library, Topeka, Kansas).

   Adjustments were made to the national expenditure data to avoid double-counting certain expenditures, such as health care, health insurance, and child care services. Because social security was considered as a tax, in the initial stage of the development of the schedule, the category of social security and pension plan contributions was also excluded so that the expenditure would not be counted twice. Additionally, the Committee excluded a number of expenditures considered to be discretionary or not attributable to children. Expenditures thus excluded were for alcoholic beverages, tobacco, vacation homes, boarding costs for children away at school, and cash contributions.

5. See the Child Support Guidelines Committee Report dated November 1993. Ann Coulson, Ph.D. prepared a description of the derivation of the 1993 child support schedules.

6. See Terrell, supra note 3, at 7; Letter from Dr. Ann Coulson to Hon. Herbert Walton, February 21, 1990, supra note 4, at 2.

7. See Terrell, supra note 3, at 15-18; see also Kansas Commission on Child Support, supra note 1, at 15; Letter from Dr. Ann Coulson to Hon. Herbert Walton, February 21, 1990, supra note 4, at 3.

IN THE _____ JUDICIAL DISTRICT
DISTRICT COURT, _____ COUNTY, KANSAS

IN THE MATTER OF THE MARRIAGE OF:

_____

and

Case No. _____

_____

CHILD SUPPORT WORKSHEET OF _____
(name)

			PARENT A		PARENT B
A. INCOME COMPUTATION--WAGE EARNER					
1. Domestic Gross Income (Insert on Line C.1. below)*			_____		_____
B. INCOME COMPUTATION--SELF-EMPLOYED					
1. Self-Employment Gross Income*			_____		_____
2. Reasonable Business Expenses		(-)	_____		_____
3. Domestic Gross Income (Insert on Line C.1. below)			_____		_____
C. ADJUSTMENTS TO DOMESTIC GROSS INCOME					
1. Domestic Gross Income			_____		_____
2. Court-Ordered Child Support Paid		(-)	_____		_____
3. Court-Ordered Maintenance Paid		(-)	_____		_____
4. Court-Ordered Maintenance Received	(+)		_____		_____
(Insert on Line D.1. below)			_____		_____
D. COMPUTATION OF CHILD SUPPORT					
1. Child Support Income			_____	+	_____
				=	_____
2. Proportionate Shares of Combined Income (Each parent's income divided by combined income)			_____%		_____%
3. Basic Child Support Obligation** (Using combined income from Line D.1., find amount for each child and enter total for all children)					
Age of Children	0-6		7-15	16-18	
Number Per Age Category	____		____	____	
Total Amount	____		____	____ =	_____

* Cost of Living Differential Adjustment?_____ Yes _____ No
** Multiple Family Adjustment? _____ Yes _____ No

Case No._____

		PARENT A	PARENT B
4. Health and Dental Insurance Premium _____		+_____	=_____
5. Work-Related Child Care Costs (Amt x % + [.25 x (Amt. x %)] for child care credit =_____)		_____	+_____ =_____
6. Parents' Total Child Support Obligation (Line D.3. plus Lines D.4. & D.5.)			_____
7. Parental Child Support Obligation (Line D.2. times Line D.6.for each parent)		_____	_____
8. Adjustment for Insurance and Child Care (Subtract for actual payment made for items D.4. and D.5.)	(-)	_____	_____
9. Net Parental Child Support Obligation (Line D.7. minus Line D.8.; Insert on Line F.1. below)		_____	_____

E. CHILD SUPPORT ADJUSTMENTS

APPLICABLE	N/A	CATEGORY	AMOUNT ALLOWED PARENT A	AMOUNT ALLOWED PARENT B
1. ☐	☐	Long Dist. Visitation Costs	(+/-)_____	(+/-)_____
2. ☐	☐	Visitation Adjustment	(+/-)_____	(+/-)_____
3. ☐	☐	Income Tax Considerations	(+/-)_____	(+/-)_____
4. ☐	☐	Special Needs	(+/-)_____	(+/-)_____
5. ☐	☐	Agreement Past Minority	(+/-)_____	(+/-)_____
6. ☐	☐	Overall Financial Condition	(+/-)_____	(+/-)_____
7. TOTAL (Insert on Line F.2. below)			_____	_____

F. DEVIATION(S) FROM REBUTTABLE PRESUMPTION AMOUNT

1. Net Parental Child Support Obligation (Line D.9. from above)	_____	_____
2. Total Child Support Adjustments (Line E.7. from above)	(+/-)_____	(+/-)_____
3. Adjusted Child Support Obligation	_____	_____

/s/_____
Judge/Hearing Officer

_____
Prepared by

_____
Date Prepared

NOTE: Appendix II, Child Support Schedules, is amended in its entirety effective August 1, 1994. The schedules herein supersede the Child Support Schedules which were attached to Administrative Order No. 83.

ONE CHILD FAMILIES: CHILD SUPPORT SCHEDULE
Dollars Per Month Per Child

	Combined Gross Monthly Income	Support Amt ($ Per Child) Age Group Age 0-6	Age 7-15	Age 16-18	Combined Gross Monthly Income	Support Amt ($ Per Child) Age Group Age 0-6	Age 7-15	Age 16-18
	50	7	8	10	3500	415	482	554
	100	14	17	19	3600	426	494	567
	150	21	25	29	3700	436	505	581
	200	29	33	38	3800	446	517	594
	250	36	41	48	3900	456	529	608
	300	43	50	57	4000	466	540	621
	350	50	58	67	4100	476	552	635
	400	57	66	76	4200	486	564	648
	450	64	74	86	4300	496	576	662
	500	71	83	95	4400	506	587	675
	550	78	91	105	4500	516	599	688
	600	86	99	114	4600	526	611	702
	650	93	107	124	4700	537	622	715
	700	100	116	133	4800	547	634	729
	750	107	124	143	4900	557	646	742
Poverty Level	800	114	132	152	5000	567	657	756
	850	121	141	162	5100	577	669	769
	900	128	149	171	5200	587	681	783
	950	135	157	181	5300	597	693	796
	1000	143	165	190	5400	607	704	809
	1050	150	174	200	5500	617	716	823
	1100	157	182	209	5600	627	728	836
	1150	164	190	219	5700	637	739	850
	1200	171	198	228	5800	647	751	863
	1250	178	207	238	5900	658	763	877
	1300	185	215	247	6000	668	774	890
	1350	192	223	257	6100	678	786	904
	1400	200	231	266	6200	688	798	917
	1450	207	240	276	6300	698	810	931
	1500	214	248	285	6400	708	821	944
	1550	219	254	292	6500	718	833	957
	1600	224	260	298	6600	728	845	971
	1650	229	265	305	6700	738	856	984
	1700	234	271	312	6800	748	868	998
	1750	239	277	319	6900	758	880	1011
	1800	244	283	325	7000	768	891	1025
	1850	249	289	332	7200	789	915	1052
	1900	254	295	339	7400	809	938	1078
	1950	259	301	346	7600	829	962	1105
	2000	264	306	352	7800	849	985	1132
	2100	274	318	366	8000	869	1008	1159
	2200	284	330	379	8200	890	1032	1186
	2300	294	342	393	8400	910	1055	1213
	2400	305	353	406	8600	930	1079	1240
	2500	315	365	419	8800	950	1102	1267
	2600	325	377	433	9000	970	1125	1294
	2700	335	388	446	9200	990	1149	1320
	2800	345	400	460	9400	1011	1172	1347
	2900	355	412	473	9600	1031	1196	1374
	3000	365	423	487	9800	1051	1219	1401
	3100	375	435	500	10000	1071	1242	1428
	3200	385	447	514	10200	1091	1266	1455
	3300	395	459	527	10400	1111	1289	1482
	3400	405	470	541	10600	1130	1311	1507

To determine child support at higher income levels:

Age 16-18: Income 0.697739 X 2.341021

Age 7-15: Determine child support for Age 16-18 and then multiply by 0.87

Age 0-6: Determine child support for Age 16-18 and then multiply by 0.75

TWO CHILD FAMILIES: CHILD SUPPORT SCHEDULE
Dollars Per Month Per Child

	Combined Gross Monthly Income	Support Amt ($ Per Child) Age Group Age 0-6	Age 7-15	Age 16-18	Combined Gross Monthly Income	Support Amt ($ Per Child) Age Group Age 0-6	Age 7-15	Age 16-18
	50	5	6	7	3500	316	367	421
	100	11	13	14	3600	323	375	431
	150	16	19	22	3700	330	383	440
	200	22	25	29	3800	337	391	450
	250	27	32	36	3900	344	400	459
	300	33	38	43	4000	352	408	469
	350	38	44	51	4100	359	416	478
	400	43	50	58	4200	366	424	488
	450	49	57	65	4300	373	432	497
	500	54	63	72	4400	380	441	506
	550	60	69	80	4500	387	449	516
	600	65	76	87	4600	394	457	525
	650	71	82	94	4700	401	465	535
	700	76	88	101	4800	408	473	544
	750	82	95	109	4900	415	482	554
	800	87	101	116	5000	422	490	563
	850	92	107	123	5100	429	498	573
	900	98	113	130	5200	436	506	582
	950	103	120	138	5300	444	515	591
Poverty Level	1000	109	126	145	5400	451	523	601
	1050	114	132	152	5500	458	531	610
	1100	120	139	159	5600	465	539	620
	1150	125	145	167	5700	472	547	629
	1200	130	151	174	5800	479	556	639
	1250	136	158	181	5900	486	564	648
	1300	141	164	188	6000	493	572	657
	1350	147	170	196	6100	500	580	667
	1400	152	177	203	6200	507	588	676
	1450	158	183	210	6300	514	597	686
	1500	163	189	217	6400	521	605	695
	1550	169	195	225	6500	529	613	705
	1600	174	202	232	6600	536	621	714
	1650	179	208	239	6700	543	629	724
	1700	185	214	246	6800	550	638	733
	1750	190	221	254	6900	557	646	742
	1800	196	227	261	7000	564	654	752
	1850	199	231	266	7200	578	671	771
	1900	203	235	270	7400	592	687	790
	1950	206	239	275	7600	606	703	809
	2000	210	243	280	7800	621	720	827
	2100	217	252	289	8000	635	736	846
	2200	224	260	299	8200	649	753	865
	2300	231	268	308	8400	663	769	884
	2400	238	276	318	8600	677	786	903
	2500	245	285	327	8800	691	802	922
	2600	252	293	337	9000	706	818	941
	2700	259	301	346	9200	720	835	960
	2800	267	309	355	9400	734	851	978
	2900	274	317	365	9600	748	868	997
	3000	281	326	374	9800	762	884	1016
	3100	288	334	384	10000	776	901	1035
	3200	295	342	393	10200	790	917	1054
	3300	302	350	403	10400	805	933	1073
	3400	309	358	412	10600	818	948	1090

To determine child support at higher income levels:

Age 16-18: Income 0.663897 X 2.317749

Age 7-15: Determine child support for Age 16-18 and then multiply by 0.87

Age 0-6: Determine child support for Age 16-18 and then multiply by 0.75

THREE CHILD FAMILIES: CHILD SUPPORT SCHEDULE
Dollars Per Month Per Child

	Combined Support Amt ($ Per Child) Gross Monthly Income	Age Group Age 0-6	Age 7-15	Age 16-18	Combined Support Amt ($ Per Child) Gross Monthly Income	Age Group Age 0-6	Age 7-15	Age 16-18
	50	5	5	6	3500	290	336	386
	100	9	11	13	3600	296	344	395
	150	14	16	19	3700	303	351	403
	200	19	22	25	3800	309	358	412
	250	24	27	31	3900	315	366	420
	300	28	33	38	4000	322	373	429
	350	33	38	44	4100	328	381	437
	400	38	44	50	4200	334	388	446
	450	42	49	57	4300	341	395	454
	500	47	55	63	4400	347	403	463
	550	52	60	69	4500	354	410	471
	600	57	66	75	4600	360	417	480
	650	61	71	82	4700	366	425	488
	700	66	77	88	4800	373	432	497
	750	71	82	94	4900	379	440	505
	800	75	88	101	5000	385	447	514
	850	80	93	107	5100	392	454	522
	900	85	99	113	5200	398	462	531
	950	90	104	120	5300	404	469	539
	1000	94	109	126	5400	411	477	548
	1050	99	115	132	5500	417	484	556
	1100	104	120	138	5600	424	491	565
	1150	109	126	145	5700	430	499	573
Poverty Level	1200	113	131	151	5800	436	506	582
	1250	118	137	157	5900	443	514	590
	1300	123	142	164	6000	449	521	599
	1350	127	148	170	6100	455	528	607
	1400	132	153	176	6200	462	536	616
	1450	137	159	182	6300	468	543	624
	1500	142	164	189	6400	475	550	633
	1550	146	170	195	6500	481	558	641
	1600	151	175	201	6600	487	565	650
	1650	156	181	208	6700	494	573	658
	1700	160	186	214	6800	500	580	667
	1750	165	192	220	6900	506	587	675
	1800	170	197	226	7000	513	595	684
	1850	175	203	233	7200	525	610	701
	1900	179	208	239	7400	538	624	718
	1950	184	213	245	7600	551	639	735
	2000	189	219	252	7800	564	654	752
	2100	198	230	264	8000	576	669	769
	2200	207	240	276	8200	589	683	786
	2300	213	248	285	8400	602	698	803
	2400	220	255	293	8600	615	713	819
	2500	226	262	302	8800	627	728	836
	2600	233	270	310	9000	640	742	853
	2700	239	277	319	9200	653	757	870
	2800	245	285	327	9400	666	772	887
	2900	252	292	336	9600	678	787	904
	3000	258	299	344	9800	691	802	921
	3100	264	307	353	10000	704	816	938
	3200	271	314	361	10200	716	831	955
	3300	277	321	370	10400	729	846	972
	3400	284	329	378	10600	741	860	989

To determine child support at higher income levels:

Age 16-18: Income 0.699089 X 1.516819

Age 7-15: Determine child support for Age 16-18 and then multiply by 0.87

Age 0-6: Determine child support for Age 16-18 and then multiply by 0.75

FOUR CHILD FAMILIES: CHILD SUPPORT SCHEDULE
Dollars Per Month Per Child

	Combined Gross Monthly Income	Support Amt ($ Per Child) Age Group Age 0-6	Age 7-15	Age 16-18	Combined Gross Monthly Income	Support Amt ($ Per Child) Age Group Age 0-6	Age 7-15	Age 16-18
	50	4	5	5	3500	251	291	335
	100	8	9	11	3600	257	298	342
	150	12	14	16	3700	262	304	349
	200	16	18	21	3800	267	310	356
	250	20	23	26	3900	273	316	364
	300	24	28	32	4000	278	323	371
	350	28	32	37	4100	284	329	378
	400	32	37	42	4200	289	335	385
	450	36	41	47	4300	294	341	393
	500	40	46	53	4400	300	348	400
	550	43	50	58	4500	305	354	407
	600	47	55	63	4600	311	360	414
	650	51	60	69	4700	316	367	421
	700	55	64	74	4800	321	373	429
	750	59	69	79	4900	327	379	436
	800	63	73	84	5000	332	385	443
	850	67	78	90	5100	338	392	450
	900	71	83	95	5200	343	398	457
	950	75	87	100	5300	348	404	465
	1000	79	92	105	5400	354	410	472
	1050	83	96	111	5500	359	417	479
	1100	87	101	116	5600	365	423	486
	1150	91	106	121	5700	370	429	493
	1200	95	110	127	5800	375	436	501
	1250	99	115	132	5900	381	442	508
	1300	103	119	137	6000	386	448	515
	1350	107	124	142	6100	392	454	522
Poverty Level	1400	111	128	148	6200	397	461	529
	1450	115	133	153	6300	403	467	537
	1500	119	138	158	6400	408	473	544
	1550	123	142	163	6500	413	479	551
	1600	127	147	169	6600	419	486	558
	1650	130	151	174	6700	424	492	565
	1700	134	156	179	6800	430	498	573
	1750	138	161	185	6900	435	505	580
	1800	142	165	190	7000	440	511	587
	1850	146	170	195	7200	451	523	602
	1900	150	174	200	7400	462	536	616
	1950	154	179	206	7600	473	548	630
	2000	158	183	211	7800	484	561	645
	2100	166	193	221	8000	494	573	659
	2200	174	202	232	8200	505	586	674
	2300	182	211	243	8400	516	599	688
	2400	190	220	253	8600	527	611	702
	2500	197	229	263	8800	538	624	717
	2600	203	235	270	9000	548	636	731
	2700	208	241	277	9200	559	649	746
	2800	213	247	284	9400	570	661	760
	2900	219	254	292	9600	581	674	774
	3000	224	260	299	9800	592	686	789
	3100	230	266	306	10000	602	699	803
	3200	235	273	313	10200	613	711	818
	3300	240	279	320	10400	624	724	832
	3400	246	285	328	10600	635	736	846

To determine child support at higher income levels:

Age 16-18: Income 0.688085 X 1.437784

Age 7-15: Determine child support for Age 16-18 and then multiply by 0.87

Age 0-6: Determine child support for Age 16-18 and then multiply by 0.75

FIVE CHILD FAMILIES: CHILD SUPPORT SCHEDULE
Dollars Per Month Per Child

	Combined Support Amt ($ Per Child) Gross Monthly Income	Age Group Age 0-6	Age 7-15	Age 16-18	Combined Support Amt ($ Per Child) Gross Monthly Income	Age Group Age 0-6	Age 7-15	Age 16-18
	50	3	4	5	3500	227	264	303
	100	7	8	9	3600	232	269	310
	150	10	12	14	3700	237	275	316
	200	14	16	19	3800	242	280	322
	250	17	20	23	3900	247	286	329
	300	21	24	28	4000	251	292	335
	350	24	28	32	4100	256	297	342
	400	28	32	37	4200	261	303	348
	450	31	36	42	4300	266	308	354
	500	35	40	46	4400	270	314	361
	550	38	44	51	4500	275	319	367
	600	42	48	56	4600	280	325	373
	650	45	52	60	4700	285	330	380
	700	49	56	65	4800	290	336	386
	750	52	61	70	4900	294	342	393
	800	56	65	74	5000	299	347	399
	850	59	69	79	5100	304	353	405
	900	63	73	83	5200	309	358	412
	950	66	77	88	5300	314	364	418
	1000	70	81	93	5400	318	369	424
	1050	73	85	97	5500	323	375	431
	1100	77	89	102	5600	328	380	437
	1150	80	93	107	5700	333	386	444
	1200	83	97	111	5800	337	391	450
	1250	87	101	116	5900	342	397	456
	1300	90	105	121	6000	347	403	463
	1350	94	109	125	6100	352	408	469
	1400	97	113	130	6200	357	414	475
	1450	101	117	134	6300	361	419	482
	1500	104	121	139	6400	366	425	488
	1550	108	125	144	6500	371	430	495
Poverty Level	1600	111	129	148	6600	376	436	501
	1650	115	133	153	6700	381	441	507
	1700	118	137	158	6800	385	447	514
	1750	122	141	162	6900	390	453	520
	1800	125	145	167	7000	395	458	527
	1850	129	149	172	7200	404	469	539
	1900	132	153	176	7400	414	480	552
	1950	136	157	181	7600	424	491	565
	2000	139	161	185	7800	433	502	578
	2100	146	169	195	8000	443	514	590
	2200	153	178	204	8200	452	525	603
	2300	160	186	213	8400	462	536	616
	2400	167	194	223	8600	471	547	629
	2500	174	202	232	8800	481	558	641
	2600	181	210	241	9000	491	569	654
	2700	188	218	250	9200	500	580	667
	2800	194	225	259	9400	510	591	680
	2900	199	231	265	9600	519	602	692
	3000	204	236	271	9800	529	613	705
	3100	208	242	278	10000	538	625	718
	3200	213	247	284	10200	548	636	731
	3300	218	253	290	10400	558	647	743
	3400	223	258	297	10600	566	657	755

To determine child support at higher income levels:

Age 16-18: Income 0.688085 X 1.283431

Age 7-15: Determine child support for Age 16-18 and then multiply by 0.87

Age 0-6: Determine child support for Age 16-18 and then multiply by 0.75

SIX CHILD FAMILIES: CHILD SUPPORT SCHEDULE
Dollars Per Month Per Child

	Combined Support Amt ($ Per Child) Gross Monthly Income	Age Group Age 0-6	Age 7-15	Age 16-18	Combined Support Amt ($ Per Child) Gross Monthly Income	Age Group Age 0-6	Age 7-15	Age 16-18
	50	3	4	4	3500	209	242	278
	100	6	7	8	3600	213	247	284
	150	9	11	12	3700	217	252	290
	200	12	14	17	3800	222	257	296
	250	16	18	21	3900	226	262	301
	300	19	22	25	4000	230	267	307
	350	22	25	29	4100	235	272	313
	400	25	29	33	4200	239	277	319
	450	28	32	37	4300	243	282	324
	500	31	36	41	4400	248	287	330
	550	34	40	45	4500	252	292	336
	600	37	43	50	4600	256	297	342
	650	40	47	54	4700	260	302	347
	700	43	50	58	4800	265	307	353
	750	47	54	62	4900	269	312	359
	800	50	58	66	5000	273	317	364
	850	53	61	70	5100	278	322	370
	900	56	65	74	5200	282	327	376
	950	59	68	79	5300	286	332	382
	1000	62	72	83	5400	291	337	387
	1050	65	76	87	5500	295	342	393
	1100	68	79	91	5600	299	347	399
	1150	71	83	95	5700	303	352	405
	1200	74	86	99	5800	308	357	410
	1250	78	90	103	5900	312	362	416
	1300	81	94	108	6000	316	367	422
	1350	84	97	112	6100	321	372	428
	1400	87	101	116	6200	325	377	433
	1450	90	104	120	6300	329	382	439
	1500	93	108	124	6400	334	387	445
	1550	96	112	128	6500	338	392	451
	1600	99	115	132	6600	342	397	456
	1650	102	119	136	6700	347	402	462
	1700	105	122	141	6800	351	407	468
	1750	109	126	145	6900	355	412	474
Poverty Level	1800	112	130	149	7000	359	417	479
	1850	115	133	153	7200	368	427	491
	1900	118	137	157	7400	377	437	502
	1950	121	140	161	7600	385	447	514
	2000	124	144	165	7800	394	457	525
	2100	130	151	174	8000	402	467	537
	2200	136	158	182	8200	411	477	548
	2300	143	166	190	8400	420	487	560
	2400	149	173	199	8600	428	497	571
	2500	155	180	207	8800	437	507	583
	2600	161	187	215	9000	446	517	594
	2700	167	194	223	9200	454	527	606
	2800	174	201	232	9400	463	537	617
	2900	180	209	240	9600	471	547	628
	3000	186	216	248	9800	480	557	640
	3100	192	222	255	10000	489	567	651
	3200	196	227	261	10200	497	577	663
	3300	200	232	267	10400	506	587	674
	3400	204	237	273	10600	514	596	685

To determine child support at higher income levels:

Age 16-18: Income 0.688085 X 1.163964

Age 7-15: Determine child support for Age 16-18 and then multiply by 0.87

Age 0-6: Determine child support for Age 16-18 and then multiply by 0.75

IN THE DISTRICT COURT OF ____ COUNTY, KANSAS

IN THE MATTER OF THE MARRIAGE OF	)	
_____	)	
Petitioner,	)	
and	)	Case No. _____
_____	)	
Respondent.	)	

DOMESTIC RELATIONS AFFIDAVIT OF _____
(name)

1. Petitioner's Residence _____

   Petitioner's _____ _____ _____
   Date of Birth Social Security Number Home Telephone

2. Respondent's Residence _____

   Respondent's _____ _____ _____
   Date of Birth Social Security Number Home Telephone

3. Date of Marriage: _____

4. Number of Marriages: _____ _____
   Petitioner Respondent

5. Number of children of marriage: _____

6. Names, Social Security numbers, birthdates, and ages of minor children of the marriage:

Name	Social Security No.	Date of Birth	Age	Custodian

7. Names, Social Security numbers, and ages of minor children of previous marriage and facts as to custody and support payments paid or received, if any.

Name	Social Security No.	Age	Custodian	Support Payment	Paid or Rec'd
_____	_____	___	_____	$____	____
_____	_____	___	_____	$____	____
_____	_____	___	_____	$____	____
_____	_____	___	_____	$____	____

8. Petitioner is employed by _____;

_____

Respondent is employed by _____;

_____

(Name and address of employer)

with monthly income as follows:

A. Wage Earner	Petitioner	Respondent
1. Gross Income	$_____	$_____
2. Other Income	$_____	$_____
3. Subtotal Gross Income	$_____	$_____
4. Federal Withholding: (Claiming ___ exemptions)		
5. Federal Income Tax	$_____	$_____
6. OASDHI	$_____	$_____
7. Kansas Withholding	$_____	$_____
8. Subtotal Deductions	$_____	$_____
9. Net Income	$_____	$_____

B. Self-Employed	Petitioner	Respondent
1. Gross Income from self-employment	$_____	$_____
2. Other Income		
3. Subtotal Gross Income	$_____	$_____
4. Reasonable Business Expenses (Itemize on attached exhibit)	$_____	$_____
5. Self-Employment Tax	$_____	$_____
6. Estimated Tax Payments (Claim ___ exemptions)	$_____	$_____
7. Federal Income Tax	$_____	$_____
8. Kansas Withholding	$_____	$_____
9. Subtotal Deductions	$_____	$_____
10. Net Income (Line B.3. minus Line B.9.)	$_____	$_____

Pay period: _____ _____

Petitioner Respondent

9. The liquid assets of the parties are:

	Item	Amount	Joint or Individual (Specify)
A.	Checking Accounts:		
	_____	$_____	_____
	_____	$_____	_____
B.	Savings Accounts:		
	_____	$_____	_____
	_____	$_____	_____
C.	Cash		
	(Petitioner)	$_____	_____
	(Respondent)	$_____	_____
D.	Other		
	_____	$_____	_____
	_____	$_____	_____

10. The monthly expenses of each party are: (Please indicate with an asterisk all figures which are estimates rather than actual figures taken from records.)

A.

Item	Petitioner (Actual or Estimated)	Respondent (Actual or Estimated)
1. Rent (if applicable)*	$_____	$_____
2. Food	$_____	$_____
3. Utilities:		
Trash service	$_____	$_____
Newspaper	$_____	$_____
Telephone	$_____	$_____
Gas	$_____	$_____
Water	$_____	$_____
Lights	$_____	$_____
Other	$_____	$_____
4. Insurance:		
Life	$_____	$_____
Health	$_____	$_____
Car	$_____	$_____
House/Rental	$_____	$_____
Other	$_____	$_____
5. Medical and dental	$_____	$_____
6. Prescription drugs	$_____	$_____
7. Child care (work related)	$_____	$_____

	Petitioner (Actual or Estimated)	Respondent (Actual or Estimated)
8. Child care non-work related)	$_____	$_____
9. Clothing	$_____	$_____
10. School expenses	$_____	$_____
11. Hair cuts and beauty	$_____	$_____
12. Car repair	$_____	$_____
13. Gas and oil	$_____	$_____
14. Personal property tax	$_____	$_____
15. Miscellaneous (Specify)		
_____	$_____	$_____
_____	$_____	$_____
_____	$_____	$_____
16. Debt Payments (Specify)	$_____	$_____
_____	$_____	$_____
_____	$_____	$_____
_____	$_____	$_____
_____	$_____	$_____
Total	$_____	$_____

*Show house payments, mortgage payments, etc. in Section 10.B

B. Monthly payments to banks, loan companies or on credit accounts: (Indicate actual or estimate, use asterisk for secured.) DO NOT LIST ANY PAYMENTS INCLUDED IN PART 10.A. ABOVE.

Creditor	When Incurred	Amount of Payment/Date of Last Payment	Balance	Responsibility Petitioner	Respondent
_____	_____	_____	$_____	$_____	$_____
_____	_____	_____	$_____	$_____	$_____
_____	_____	_____	$_____	$_____	$_____
_____	_____	_____	$_____	$_____	$_____
_____	_____	_____	$_____	$_____	$_____
_____	_____	_____	$_____	$_____	$_____
		Subtotal of Payments		$_____	$_____
		Total		$_____	$_____

C. Total Living Expenses

	Petitioner (Actual or Estimated)	Respondent (Actual or Estimated)
1. Total funds available to Petitioner and Respondent (from No. 8.)	$_____	$_____
2. Total needed (from No. 10.A. and B.)	$_____	$_____
3. Net balance	$_____	$_____
4. Projected child support	$_____	$_____

D. Payments or contributions received, or paid, for support of others. Specify source and amount.

Source		Petitioner	Respondent
_____	(+/-)	$_____	$_____
_____	(+/-)	$_____	$_____
_____	(+/-)	$_____	$_____
_____	(+/-)	$_____	$_____

11. How much does the party who provides health care pay for family coverage?
$_____ per _____.
How much does it cost the provider to furnish health insurance only on the provider?
$_____ per _____.

FURNISH THE FOLLOWING INFORMATION IF APPLICABLE.

12. Income and financial resources of children.

Income/Resources	Amount
_____	$_____
_____	$_____
_____	$_____
_____	$_____

13. Child support adjustments requested.

	Petitioner	Respondent
Long Distance Visitation Costs	$_____	$_____
	$_____	$_____
Visitation Adjustment	$_____	$_____
Income Tax Considerations	$_____	$_____
Special Needs	$_____	$_____
Agreement Past Minority	$_____	$_____
Overall Financial Condition	$_____	$_____

14. All other personal property including retirement benefits (including but not limited to qualified plans such as profit-sharing, pension, IRA, 401[k], or other savings-type employee benefits, nonqualified plans, and deferred income plans), and ownership thereof (joint or individual), including policies of insurance, identified as to nature or description, ownership (joint or individual), and actual or estimated value.

	Amount	Joint or Individual (Specify)
_____	$_____	_____
_____	$_____	_____
_____	$_____	_____
_____	$_____	_____

THE FOLLOWING NEED NOT BE FURNISHED IN POSTJUDGMENT PROCEDURES.

15. List real property identified as to description, ownership (joint or individual) and actual or estimated value.

Property Description	Ownership	Actual/Estimated Value

16. Identify the property if any acquired by each of the parties prior to marriage or acquired during marriage by a will or inheritance.

Property Description	Ownership	Source of Ownership	Actual/ Estimated Value

17. List debt obligations, including maintenance, not listed in Section 10.A. or 10.B. above, identified as to name or names, of obligor or obligors and obligees, balance due and rate at which payable; and, if secured, identify the encumbered property.

Debt Obligation	Obligor	Obligee	Balance Due	Payment Rate	Encumbered Property

18. List health insurance coverage and the right, pursuant to ERISA §§ 601-608, 29 U.S.C. §§ 1161-1168 (1986), to continued coverage by the spouse who is not a member of the covered employee group.

Health Insurance	COBRA Continuation		
	____Yes	____No	____Unknown
	____	____	____
	____	____	____
	____	____	____
	____	____	____
	____	____	____

AFFIANT'S ATTORNEY

/s/ _____

VERIFICATION

State of _____, County of _____, ss
I swear or affirm under penalty of perjury that this affidavit and attached schedules are true and complete.

/s/ _____

Subscribed and sworn this _____, 19____.

/s/ _____
Notary Public
My Appointment Expires:

Cost of Living Differential

To adjust for differences in costs of living in various locations around the country, use the following method.

Use the ACCRA Cost of Living Index which is available through many public libraries or local Chamber of Commerce offices. This index is published quarterly and gives relative costs of living for communities throughout the United States. Because there are no state costs, it is necessary to obtain an average state cost by adding costs for every listed city in the state and dividing by the number of cities. For instance, the average published costs for communities in Kansas in the ACCRA Cost of Living Index, Vol. 26, No. 1 for the first quarter in 1993 are:

Lawrence	93.3
Garden City	91.7
Manhattan	91.2
Salina	92.7
Kansas City[1]	97.5

The sum of these costs is 466.4. When divided by 5 (the number of cities), the average cost for Kansas is 93.28.

If a parent, custodial or noncustodial, moves to another state, calculate the Cost of Living Differential as follows:

$$CLD = \frac{KS - NS}{NS} \times MI$$

CLD is the Cost of Living Differential, MI is the monthly income at the new location, KS is the Kansas average cost, and NS is the new state average cost.

The Cost of Living Differential should be used to adjust Domestic Gross Income in Part C. of the Child Support Worksheet.

Example 1

For instance, if a parent moves to Alaska, the 1993 average cost for Alaska is 138.52.2 If the parent earns $3000 per month in Alaska, the Cost of Living Differential is:

$$CLD = \frac{93.28 - 138.52}{138.52} \times 3000$$

$$= \frac{-45.24}{138.52} \times 3000$$

$$= -0.3266 \times 3000$$

$$= -979.79$$

The parent's income of $3000 is reduced by the $979.79 adjustment. The net amount $2,020 is entered on Line A.1. or Line B.1., as appropriate.

Example 2

If a parent moves to Arkansas and earns $3000 per month, the average cost for Arkansas is 91.06.[3] *The Cost of Living Differential is:*

$$CLD = \frac{93.28 - 91.06}{91.06} \times 3000$$

$$= \frac{2.22}{91.06} \times 3000$$

$$= 0.0244 \times 3000$$

$$= 73.14$$

The parent's income of $3000 is increased by the $73.14 adjustment. The net amount of $3073 is entered on Line A.1. or Line B.1., as appropriate.

---

[1]Kansas City, Kansas costs are listed under Missouri.

[2]Determined by adding costs of listed Alaska cities in the ACCRA Cost of Living Index, Vol. 26, No. 1 and dividing by the number of listed cities.

[3]Determined by adding published costs of Arkansas cities in the ACCRA Cost of Living Index, Vol. 26, No. 1 and dividing by the number of listed cities.

IN THE _____ JUDICIAL DISTRICT
DISTRICT COURT, _____ COUNTY, KANSAS

IN THE MATTER OF THE MARRIAGE OF:

_____

and

CASE NO. _____

_____

CHILD SUPPORT WORKSHEET OF _____
(name)

			PARENT A	PARENT B
A.	INCOME COMPUTATION - WAGE EARNER			
	1.	Domestic Gross Income (Insert on Line C.1. below)*		$ 832
B.	INCOME COMPUTATION - SELF-EMPLOYED			
	1.	Self-Employment Gross Income*	$3,000	
	2.	Reasonable Business Expenses	(-) 1,232	
	3.	Domestic Gross Income (Insert on Line C.1. below)	1,768	
C.	ADJUSTMENTS TO DOMESTIC GROSS INCOME			
	1.	Domestic Gross Income	1,768	832
	2.	Court-Ordered Child Support Paid	(-) 0	0
	3.	Court-Ordered Maintenance Paid	(-) 0	0
	4.	Court-Ordered Maintenance Received	(+) 0	0
	5.	CHILD SUPPORT INCOME (Insert on Line D.1. below)	1,768	832
D.	COMPUTATION OF CHILD SUPPORT			
	1.	Child Support Income	$1,768	+ $ 832 = 2,600
	2.	Proportionate Shares of Combined Income (Each parent's income divided by combined income)	68 %	32 %
	3.	Basic Child Support Obligation** (Using the combined income from Line D.1., find amount for each child and enter total for all children)		

Age of Children	0-6	7-15		16-18
Number Per-Age Category	1	1		
Total Amount	252	293	=	545

* Cost of Living Differential Adjustment? ___ Yes ___ No
** Multiple Family Adjustment? ___ Yes ___ No

Case No. _____

		PARENT A		PARENT B
4.	Health and Dental Insurance Premium	$ 125	+	$ 0
			=	125
5.	Work-Related Child Care Costs (Amt x % [.25 x (Amt. x %)] for child care credit = ____)	0		125
		=		125
6.	Parents' Total Child Support Obligation (Line D.3. plus Lines D.4. & D.5.)			795
7.	Parental Child Support Obligation (Line D.2. times Line D.6. for each parent)	541		254
8.	Adjustment for Insurance and Child Care (Subtract for actual payment made for items D.4. and D.5.)	(-) 125		125
9.	Net Parental Child Support Obligation (Line D.7. minus Line D.8.; Insert on Line F.1. below)	$ 416		$ 129

E. CHILD SUPPORT ADJUSTMENTS

	APPLICABLE	N/A	CATEGORY	AMOUNT ALLOWED PARENT A	AMOUNT ALLOWED PARENT B
1.	☐	X	Long Dist. Visitation Costs	(+/-) ___	(+/-) ___
2.	☐	X	Visitation Adjustment	(+/-) ___	(+/-) ___
3.	☐	X	Income Tax Consideration	(+/-) ___	(+/-) ___
4.	☐	X	Special Needs	(+/-) ___	(+/-) ___
5.	☐	X	Agreement Past Minority	(+/-) ___	(+/-) ___
6.	☐	X	Overall Financial Condition	(+/-) ___	(+/-) ___
7. TOTAL (Insert on Line F.2. below)				0	0

F. DEVIATION(S) FROM REBUTTABLE PRESUMPTION AMOUNT

		AMOUNT ALLOWED PARENT A	AMOUNT ALLOWED PARENT B
1.	Net Parental Child Support Obligation (Line D.9. from above)	$ 416	$ 129
2.	Total Child Support Adjustments (Line E.7. from above)	(+/-) 0	(+/-) 0
3.	Adjusted Child Support Obligation	$ 416	$ 129

/s/ _____
Judge/Hearing Officer

_____
Prepared by

_____
Date Prepared

Appendix VI

Income Tax Considerations

Dependent's Exemption:

If the parties share or alternate the income tax exemption, this ~~appendix~~ **section** should not be used. If the custodial parent elects not to share or alternate the income tax exemption for the minor child by executing IRS Form 8332, the Court then shall consider the effect of the failure to share the exemption on the noncustodial parent's monthly Child Support Income and may adjust child support accordingly.

Generally, the parent with the higher income will benefit more from the tax exemption. The parties should be encouraged to maximize tax benefits and adjust child support equitably.

The party requesting the alternation or sharing of the exemption shall have the burden of proving the effect of the alternation or sharing. The amount ~~considered~~ **allowed** should be entered on Line E.3.

NOTE: For 199~~3~~**5**, the federal income tax exemption is ~~$2,350~~ **$2,500** per person for those unmarried persons having incomes less than ~~$108,450~~ **$114,700**, and the Kansas exemption is $2,000. Since exemptions reduce taxable income, the value of the exemption to the noncustodial parent may be calculated by multiplying the applicable exemption amount by the noncustodial parent's applicable highest marginal rate at both the federal and Kansas levels. The combined federal and Kansas amount should be divided by 12 to arrive at the monthly amount.

*Example: A noncustodial parent has one minor child and has an Adjusted Gross Income in 199~~3~~ 5of $15,750, which puts the noncustodial parent in a 15% marginal federal income tax rate and a 4.4% Kansas marginal income tax rate. Accordingly, if the custodial parent will not alternate the exemption, the calculation for the value of the exemption would be calculated as ~~$2,350~~ **$2,500** X .15 for the federal amount and $2,000 X .044 for the Kansas rate. The resulting total, ~~$440,~~**$463**, would be divided by 12 to arrive at the monthly value of ~~$37~~ **$38**, which should then be divided by two because the guidelines contemplate that the noncustodial parent would only have been able to declare the exemption every other year, producing an adjustment to the guideline child support of a monthly credit of ~~$18~~ **$19** to the noncustodial parent.*

Head of Household Adjustment:

If the custodial parent utilizes the standard deduction and files as head of household, a tax benefit results to the custodial parent that, absent custody of the child, might not otherwise be available. Such tax benefit received by the custodial parent can be measured by the difference in the standard deduction for head of household over the standard deduction for a single taxpayer multiplied by the applicable marginal federal and state income tax rates. In addition, the custodial parent is given an additional exemption at the Kansas level due to filing as a head of household. The benefit of the additional exemption is calculated by multiplying the custodial parent's marginal Kansas income tax rate by the Kansas exemption amount. The total of the standard deduction and additional exemption benefits should be divided by 12 to arrive at the monthly amount. ~~This amount would be credited against the monthly child support otherwise paid by the noncustodial parent.~~ **If the Court decides it is appropriate to share the tax benefits of this**

deduction, the noncustodial parent's credit should not exceed his/her proportionate share of the combined income on Line D.2. of the Child Support Worksheet.

*Example: A custodial parent has one minor child and has an Adjusted Gross income in 199~~3~~5 of $15,750, which puts the custodial parent in a 15% marginal federal income tax rate and a 4.4% marginal Kansas income tax rate. The custodial parent does not itemize. The difference in the Federal standard deduction for head of household over that for a single taxpayer is ~~$1,700~~**$1,850** (~~$5,400 - 3,700 + $1,700).~~**($5,750 - $3,900 = $1,850)**. This difference multiplied by the custodial parent's federal marginal income tax rate of 15% result in an income tax benefit of ~~$255~~ **$278**. This difference in the Kansas standard deduction for head of household over that for a single taxpayer is $1,400 ($4,400 - 3,000 = $1,400). This difference multiplied by the custodial parent's marginal Kansas income tax rate of 4.4% results in a benefit of $62, for a combined federal and Kansas standard deduction benefit of ~~$317~~ **$340**. Because the custodial parent filed as head of household, the parent was allowed an additional Kansas exemption of $2,000, for an income tax benefit of $88 ($2,000 X .044 = $88). The total income tax benefit for filing as head of household is thus ~~$405~~ **$428**. **The noncustodial parent's proportionate share of the combined income is 68% and this percentage should be applied to the head of household tax benefit ($428 X .68 = $291)**. This amount is divided by 12 to arrive at a monthly credit of ~~$34.~~ **$24**.*

Earned Income Credit Adjustment:

~~The custodial parent may also receive a refundable income tax credit due to the custody of the child, if the parent meets the requirements to claim an earned income credit. The earned income credit is a three-part calculation with a separate credit calculated in relation to the taxpayer's earned income level, health insurance paid for qualifying children, and extra credit if a child was born in the tax year in which the tax return is filed. IRS Publication 596 provides tables and instructions for calculating the credit. The total credit received should be divided by 12 to arrive at the monthly amount. Such amount should reduce the monthly child support payment.~~

~~*Example: A custodial parent with one minor child meets all the requirements necessary to claim an earned income credit. The parent has an Adjusted Gross Income in 1993 of $15,750, all of which is earned income, and the health and extra credits do not apply to the parent. Based on the Table for the earned income credit, the credit is $898, resulting in a monthly credit of $75.*~~

If the custodial parent is eligible to receive the earned income tax credit, such credit will be includable as income to the custodial parent. Inclusion of the amount of such credit as income to the custodial parent should not result in a higher support obligation for the noncustodial parent.

The combined benefits **allowed** for **dependent's** exemption, head of household, and earned income credit should be combined with any other pertinent income tax considerations and entered on Line E.3.

*Example: Given the above-listed examples pertain to the same custody case, the monthly child support payment would be reduced by ~~$127~~, **$43 ($19 + $24 = $43)**, by entering the amount on Line E.3. as a positive adjustment for the custodial parent and as a negative adjustment for the noncustodial parent.*

NOTE: The above-listed guidelines reflect tax law for 199~~3~~5. Amounts of exemptions, deductions, and credits, as well as tax law itself will change. Current tax law should be consulted for implementation of and relevance to these guidelines.

Additional Information:

The following is a summary of the pertinent income tax attributes for 199~~3~~5, prior to any tax legislation during the year:

	Federal		Kansas
Dependent Exemption	~~$2,350~~	**$2,500**	$2,000
Additional for Head of Household		-	2,000
Standard Deduction			
Single	~~3,700~~	**3,900**	3,000
Head of Household	~~5,400~~	**5,750**	4,400
Maximum Earned Income Credit			
Basic (One Child)	~~1,434~~	**2,094**	-
Basic (Two or More)	~~1,511~~	**3,110**	-
~~Health Insurance Credit~~		~~465~~	-
~~Additional Credit for Child born in 1993~~		~~388~~	-
Maximum Tax Brackets	~~31%~~	**39.6%**	7.75%

NOTE: ~~The recently enacted Revenue Reconciliation Bill for 1993 has expanded and simplified the federal earned income tax credit provisions. The maximum earned income tax credits for 1994 is $2,038 (one child) and $2,527 (two or more children). The credit amounts are increased for 1995 and thereafter. The bill has apparently repealed the supplemental health insurance and young child (newly born) credits effective in 1994.~~ **See IRS Publication 596 for additional information and applicable tables on the earned income credit.**

TOPIC INDEX

Age 7
Changes of Circumstance 24-25
Child Support Adjustments. 1-2, 20-21, 24
Child Support Income 2, 5, 8, 13
Child Support Schedules 2-3, 8, 11, 14, 28
Child Support Worksheet 1-2
Cost of Living Differential 5, 10-11
Court-Ordered Child Support Paid 12
Court-Ordered Maintenance Paid 12
Court-Ordered Maintenance Received 12
Divided Custody 6, 9, 15
Domestic Gross Income 3, 5, 11, 13
Domestic Gross Income--Self-Employed 5
Domestic Gross Income--Wage Earner 3
Health and Dental Insurance Premium 2, 16, 20
Imputed Income 4
Income Beyond the C/S Schedule 8
Income Tax 22
Long-Distance Visitation Costs 21
More than Six Children 9
Multiple-Family Adjustment 6, 9-10, 14-15
Overall Financial Conditions of the Parties 23
Reasonable Business Expense 5, 11
Rebuttable Presumption 1, 20, 24
Residence with a Third Party 10
Rounding 7
Self-Employment Gross Income 4, 5, 12
Shared Custody 6, 10
Special Needs 22, 24-25
Support Children Past Minority 23
Visitation Adjustment 21-22
Work-Related Child Care Costs 16-19, 25