

IN THE SUPREME COURT OF THE STATE OF KANSAS
ADMINISTRATIVE ORDER NO. 287

FILED

AUG 19 2016

Re: Kansas Child Support Guidelines

**DOUGLAS T. SHIMA
CLERK OF APPELLATE COURTS**

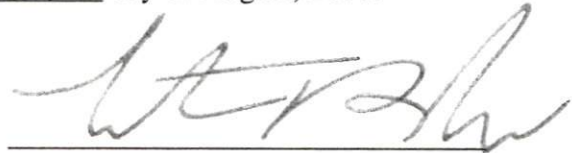
Administrative Order No. 284 adopted new Kansas Child Support Guidelines to be used as a basis for establishing and reviewing child support orders in the district courts of Kansas, effective January 1, 2016.

The attached Kansas Child Support Guidelines correct a typographical error in the Equal Parenting Time (EPT) Worksheet, page 90. These changes make the EPT Worksheet consistent with the EPT Formula instructions found in Section III.B.7b.

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 September 1, 2016.

Administrative Order No. 284, dated May 19, 2016, is hereby superseded by this order.

BY THE ORDER OF THE COURT this 19 day of August, 2016.



Lawton R. Nuss
Chief Justice

Attachment

KANSAS
CHILD SUPPORT GUIDELINES
Pursuant to Kansas Supreme Court
Administrative Order No. 287

Effective September 1, 2016

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KANSAS CHILD SUPPORT GUIDELINES
Pursuant to Kansas Supreme Court Administrative Order Effective

I. USE OF THE GUIDELINES

The Kansas Child Support Guidelines are the basis for establishing and reviewing child support orders in Kansas, including cases settled by agreement of the parties. Judges and hearing officers must follow the guidelines and the court shall consider all relevant evidence presented in setting an amount of child support.

The Net Parental Child Support Obligation is calculated by completing a Child Support Worksheet (Appendix I).

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. If a party alleges that the Line D.9 support amount is unjust or inappropriate in a particular case, the party seeking the adjustment has the burden of proof to show that an adjustment should apply. If the court finds from relevant evidence that it is in the best interest of the child to make an adjustment, the court shall consider Section E of the Child Support Worksheet. The completion of Section E of the worksheet shall constitute the written findings for deviating from the rebuttable presumption.

II. DEFINITIONS AND EXPLANATION

II.A. Child Support

The purpose of child support is to pay for and provide for the needs of the child. The needs of the child include direct and indirect expenses related to the day-to-day care and well-being of the child.

II.A.1 Direct Expenses

Direct expenses for a child shall include those fixed expenses paid directly to a third party, such as a school, church, recreational club, or sports club to allow participation in an activity or event, or to attend school. Direct expenses also include all necessary supplies and equipment purchased to support such activity.

Direct expenses shall include:

- All school and school-related expenses including school lunches.
- Extracurricular activities.
- Clothing.

II.A.2 Indirect Expenses

Indirect expenses are those expenses that benefit the child but are not paid directly for their personal needs. These include food (excluding school lunches), transportation, housing, or utilities. The indirect expenses are usually borne by the respective parents within their own household and are not shared.

II.B. Child Support Worksheet

The worksheet should contain the actual calculation of the child support based on child support income, work-related child care costs, health, dental, orthodontic, and optometric insurance premiums, and any child support adjustments. (See Section IV, Specific Instructions for the Worksheet and Appendix VII for a completed sample worksheet.)

II.C. Child Support Schedules

The child support schedules (Appendix II) are adopted by the Kansas Supreme Court based on the recommendation of the Kansas 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 in 1987 by Dr. William Terrell.³ In the fall of 1989, Dr. Ann Coulson updated the schedules,⁴ which were then modified downward at lower income levels in 1990 at the Court's request, and adjusted for current economic data in 1993.⁵ Dr. William Terrell reviewed various studies and foundation data in 1998 and 2002. These reviews led to updated schedule proposals; however, no changes were made in 1998. His more recent statistical analyses and attendant schedule changes provide the bases for the committee's recommendations that were adopted by the Court in 2003.⁶ Dr. Jodi Messer-Pelkowski worked with Dr. Terrell during the review period which led to the adoption of Kansas Supreme Court Administrative Order No. 180 effective January 1, 2004, and took over Dr. Terrell's work during 2005.⁷ Her analysis of economic data in spending on children served as the basis for the committee recommendations in 2007, 2011, and 2015.

The schedules 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.⁸ Thus, although the schedules use combined gross monthly income as an index that identifies values in the child support schedules, the entries in the schedules used to calculate the actual child support obligation are based upon either consumption spending⁹ or after-tax income, whichever is lower. The schedules also include a built-in reduction from average expenditures per child (the dissolution burden), because of the financial impact on the family of maintaining two households instead of one.¹⁰

II.D. Domestic Gross Income - Wage Earner

The domestic gross income for the wage earner is income from all sources, including that which is regularly or periodically received, excluding public assistance and child support received for other children in the residency of either parent. For purposes of these guidelines, the term "public assistance" means all income, whether in cash or in-kind, which is received from public sources and for which the recipient is eligible on the basis of financial need. It includes, but is not limited to, Supplemental Security Income (SSI), Earned Income Credit (EIC), food stamps, Temporary Assistance for Needy Families (TANF), General Assistance

(GA), Medicaid, Low Income Energy Assistance Program (LIEAP), Section 8, and other forms of public housing assistance.

VA Disability payments, Social Security Disability payments, and any employer provided or private disability insurance payments shall be considered income for child support purposes.¹¹

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 a historical average of one year should be considered.

In instances where one or both of the parties is employed by a branch of the armed forces or is called to active duty by a branch of the armed forces, then the court shall include the basic pay of the party plus Basic Allowance for Housing (BAH) and Basic Allowance for Subsistence (BAS). The court may consider cost of living differences in determining the domestic gross income. Depending upon the facts of the case, the court may consider the BAH II Incentive or Special Pays and other forms of pay as found in Appendix IX.

Frequently, a wage earner's income is adjusted for a salary reduction arrangement for qualified benefits offered under a cafeteria plan (see Appendix VI). In such cases, the use of gross wages (total income before any salary reduction amounts) results in the simplest and fairest application of the guidelines. Therefore, the gross income of the wage earner, regardless of whether it is taxable or nontaxable, is to be used to compute child support payments.

II.E. Income Computation - Self-Employed

II.E.1. Self-Employment Gross Income

Self-employment gross income is income from self-employment and all other income including that which is regularly and periodically received from any source excluding public assistance and child support received for other children in the residency of either parent.

II.E.2. Reasonable Business Expenses

In cases of self-employed persons, reasonable business expenses are 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 the production of income. Reasonable business expenses shall include the additional self-employment tax paid over and above the FICA rate.

II.E.3. Domestic Gross Income - Self-Employed

Domestic gross income for self-employed persons is self-employment gross income less reasonable business expenses.

II.F. Imputed Income

II.F.1. Income may be imputed to either parent in appropriate circumstances, including the following:

II.F.1.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. Incarceration does not constitute substantial justification.

II.F.1.b. When a parent is deliberately unemployed, although capable of working, 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.

II.F.1.c. If a parent is terminated from employment for misconduct, rather than laid off, their previous wage may be imputed, but shall not be less than federal minimum wage.

II.F.1.d. When a parent receives significant in-kind payment or reimbursement that reduces personal living expenses as a result of employment, such as a company car, free housing, or reimbursed meals, the value of such in-kind payment or reimbursement should be added to gross income.

II.F.1.e. 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.

II.F.2. Income may be imputed to the parent having primary residency in appropriate circumstances, but should not result in a higher support obligation for the other parent.

II.G. 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 case or other cases. (See section IV, Specific Instructions for the Worksheet, subsection D.1 and Appendix VII for a sample worksheet.)

II.H. Child Support Adjustments

Child support adjustments are considerations of additions or subtractions from the net parental child support obligation to be made if in the best interests of the child. (See section IV, Specific Instructions for the Worksheet, subsection E.)

III. GENERAL INSTRUCTIONS

III.A. Documentation

The party requesting a child support order or modification shall present to the court a completed worksheet, together with a completed Domestic Relations Affidavit (Appendix III). This information 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.

A worksheet approved by the court shall be filed in every case where an order of child support is entered.

III.B. Applications

III.B.1. 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 for income amounts not shown, income should be rounded to the nearest basic child support obligation amounts.

III.B.2. Age

In determining the age of a child, use the age on the child's nearest birthday.

III.B.3. 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 (see Appendix VIII, Example 2).

III.B.4. 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.

III.B.5. Divided Residency Situations

Divided residency is when parents have two or more children and each parent has residency of one or more of the children.

For divided residency, if each parent has primary residency 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 Appendix VIII, Example 1, Subsection D.2, Scenario 4.)

III.B.6. Multiple-Family Application

The multiple-family application may be used to adjust the child support obligation of the parent not having primary residency when that parent has legal financial responsibility for the support of other children who reside with that parent. The multiple-family application may be used only by a parent not having primary residency when establishing an original order of child support or an increase in support is sought by the parent having primary residency. If using the multiple-family application will result in a gross child support obligation (Line D.3 in the Child Support Worksheet) below the poverty level, the use of the multiple-family application is discretionary.

For the multiple-family application, if the parent not having primary residency has children by another relationship who reside with him/her, use the child support schedule representing the total number of children the parent not having primary residency is legally obligated to support to determine the basic child support obligation. (See Section IV, Specific Instructions for the Worksheet, Subsection D.3; and Appendix VIII, Example 1, Subsection D.2, Scenario 3.)

If the wife of the parent not having primary residency or the parent not having primary residency herself is pregnant at the time of the motion to increase child support, the court shall complete two child support worksheets, one with the multiple-family application including the unborn child, and one without the unborn child. The court shall then order that, until the birth of the child, the child support amount from the child support worksheet without a multiple-family application based on the new child will be utilized. Beginning with the first payment following the birth of the child, the child support amount from the child support worksheet including the new child shall be utilized.

In the instance of shared residency or divided residency, the multiple-family application is available to either party in defense of a requested child support increase.

III.B.7. Sharing Equal or Nearly Equal Time and Expenses

Use of this section is discretionary with the court. To qualify for shared residential custody treatment, the parties must share the children's time on an equal or nearly equal basis, not based on a nonprimary residency extended parenting time basis (i.e. summer visitation, holidays, etc.)

Second, the parties must be sharing the direct expenses of the child as defined in I and II.A.1.

Parents who share the children's time equally or nearly equally may be eligible for one of the following: the shared expense formula (see Section III.B.7.a.) or the equal parenting time formula (Section III.B.7.b). Parents who share their children's time equally or nearly equally but do not want or are not able to agree to share direct expenses should consider using the equal parenting time formula (Section III.B.7.b).

III.B.7.a. Shared Expense Formula

Sharing expenses and using the shared expense formula is an alternative method of paying expenses related to the children. Sharing expenses and using the shared expense formula requires parents to effectively communicate and cooperate regularly. Sharing expenses and using the formula should only be attempted by parents who:

- i. communicate well,
- ii. are highly cooperative co-parents,
- iii. have the ability and willingness to keep accurate records for the period of time necessary to raise their children,
- iv. will share the children's direct expenses in a timely manner,
- v. have similar values and tastes,
- vi. have considered the current and future needs of their children carefully, and
- vii. are willing and able to resolve minor problems without the intervention of others.

III.B.7.a.(1) Court Approval

No shared expense formula shall be ordered without the court having approved the following six requirements:

III.B.7.a.(1)(a) Equal Parenting Time

A court must have made a determination that equal parenting time is in the best interests of the minor children. The children's time with each parent must be regular and equal or nearly equal rather than equal based on a nonprimary residency extended parenting time basis (i.e., summer visitation, holidays, etc.).

III.B.7.a.(1)(b) Agreed Detailed Plan

The parties have executed a detailed written agreement to share the direct expenses of the children on an equal or nearly equal basis. Direct expenses include, but are not limited to, clothing and education expenses, but do not include household food, transportation, housing, or utilities.

III.B.7.a.(1)(c) Unreimbursed Health Expenses

Section IV, Specific Instruction for the Worksheet, Subsection D.4.b, should continue to be shared in proportion to the parties' income. See worksheet Line D.2.

III.B.7.a.(1)(d)

Direct expenses may be shared by dividing each expense or by offsetting expenses. Samples of different expense sharing plans are shown in Appendix X of the Guidelines. These are shown for illustration purposes only.

III.B.7.a.(1)(e) Worksheet

The parties must present a child support worksheet using the shared expense formula.

III.B.7.a.(1)(f) Alternative Dispute Provision

Neither party may unilaterally modify or terminate the agreed upon shared expense plan. The parties' shared expense agreement must include an alternative dispute process for any disagreements the parents may have concerning the children's expenses.

III.B.7.a.(2) Sanctions

Failure to share expenses pursuant to the expense sharing agreement or failure to abide by the time sharing agreement

may result in termination of the use of the shared expense formula or other appropriate sanctions.

III.B.7.a.(3) Shared Expense Calculation.

The support is calculated using one worksheet. The amount of the lower adjusted subtotal (Line F.3) is subtracted from the higher adjusted subtotal and the difference is then multiplied by .50. The resulting amount is the child support the party having the higher obligation will pay to the party with the lower obligation. This amount is entered on Line F.4 of the child support worksheet for the parent with the higher adjusted subtotal on Line F.3.

III.B.7.b. Equal Parenting Time Formula

Applying the equal parenting time formula eliminates the need for parents to exchange receipts for the purpose of dividing their share of the direct expenses.

The equal parenting time formula is discretionary with the court and may be used to set child support when the court determines that: 1) a shared residential custody arrangement is in the best interests of the minor child, 2) the parents share the child's time equally or nearly equally, and 3) one or more of the following conditions apply:

- i. the parties either do not agree to use the shared expense formula, or
- ii. applying the shared expense formula would place the parent who would otherwise be designated to pay the direct expenses without sufficient funds to be responsible for all direct expenses, or
- iii. applying the shared expense formula is not in the best interests of the child for other reasons.

Appendix XI provides a worksheet and an example. [Note: The equal parenting time formula replaces the equal parenting time adjustment (the 80/20 Rule) formerly found in Kansas Child Support Guidelines.]

When the equal parenting time formula is used to set child support, absent agreement of the parties as to which parent is to pay the direct expenses, the court shall consider, including but not limited to, the following factors, in establishing which parent shall pay the direct expenses.

- a. Historical roles of the parties for the children.
- b. Familiarity of parties with purchasing needs of children.
- c. Demonstrated performance under previous EPT or shared expense formula, if applicable.
- d. Demonstrated responsibility with money.
- e. Ability of party to cooperate with other party.
- f. Demonstrated payment of historical percentages of child's medical/dental bills.
- g. Relative incomes of the parties.

The equal parenting time formula calculation shall consist of three steps:

Step 1: A child support worksheet shall be prepared. The amount of the lower adjusted subtotal on Line F.3 shall be subtracted from the higher adjusted subtotal on Line F.3. The resulting figure shall be divided by two and shall constitute the first portion.

Unless otherwise ordered by the court, the parents are presumed to each provide the child's clothing in their own home. Use either Step 2.a. or 2.b. depending on whether the parents each provide clothing for the child in their own home.

Step 2.a: For parents providing clothing for the child in their own home, the Line D.3 child support obligation figure will be multiplied by one of the following percentages:

- 10% if total combined monthly child support income on Line D.1. is equal to or less than \$4,690;
- 12% if total combined monthly child support income on Line D.1. is more than \$4,690 and less than \$8,125;
- 15% if total combined monthly child support income on Line D.1. is equal to or greater than \$8,125, or;

Step 2.b: If the parents do not provide the child's clothing in their own home, the Line D.3. child support obligation amount will be multiplied by one of the following percentages:

- 13% if total combined monthly child support income on Line D.1. is equal to or less than \$4,690;
- 15% if total combined monthly child support income on Line D.1. is more than \$4,690 and less than \$8,125;
- 18% if total combined monthly child support income on Line D.1. is equal to or greater than \$8,125, or;

Choose either Step 3.a or 3.b. depending on which parent is designated to pay the direct expenses for the child to determine the percentage by which the result on Line D.3 will be multiplied.

Step 3.a. If the parent with the lower adjusted subtotal from Line F.3 of the child support worksheet (the parent receiving support) is responsible for paying all direct expenses of the child, the resulting figure from Step 1 shall be added to the resulting figure from either Step 2.a or Step 2.b. This result shall be the amount the parent with the higher support obligation on Line F.3 pays to the parent with the lower support obligation on Line F.3 before the child support enforcement fee is calculated. This amount is entered on Line F.4 of the child support worksheet. The equal parenting time worksheet, or a worksheet in substantially the same form, shall be filed with the child support worksheet.

Step 3.b. If the parent with the higher adjusted subtotal from Line F.3 (the parent paying support) is responsible for paying all direct expenses of the child, the resulting figure from either Step 2.a or Step 2.b shall be subtracted from the resulting figure from Step 1. This result shall be the amount the parent with the higher support obligation on Line F.3 pays to the parent with the lower support obligation on Line F.3 before the child support enforcement fee is calculated. This amount is entered on Line F.4 of the child support worksheet. If the result on Line 14 is less than zero, the court shall consider the overall financial circumstances of the parties to determine whether an adjustment should be made. The equal parenting time worksheet, or a worksheet in substantially the same form, shall be filed with the child support worksheet.

In situations where the Equal Parenting Time formula has previously been established with one parent paying the direct expense portion and there is a subsequent realignment of the relative incomes, absent agreement of the parties, the Court shall determine which parent should pay the direct expense portion.

III.B.8. 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.

III.B.9. Interstate Pay Differential

The cost of living may vary among states. The "Average Annual Pay by State and Industry" as reported by the United States Department of Labor Statistics can be used to compute a value for the interstate pay differential. Appendix IV provides instructions and an example. The adjusted monthly income figure is entered on Line A.1, Line B.1, or Line C.5, as appropriate. There is a rebuttable presumption that the adjusted pay amount reflects the variance in average pay. The application of the Interstate Pay Differential is discretionary.

The income of the parties will not be subject to an interstate pay differential if both parties live in Kansas or reside in the same metropolitan statistical area (MSA).

III.B.10. Birth Expenses

If a judgment for birth expenses is awarded, the presumed amount is the parent's proportionate share as reflected in Line D.2 of the Worksheet.

If a parent's proportionate share of the birth expenses is more than 5% of the parent's current gross annual income projected over five years, the parent may request deviation from the presumed amount.

IV. SPECIFIC INSTRUCTIONS FOR THE WORKSHEET

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

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

Section A of the worksheet determines the domestic gross income for wage earners. Federal and State taxes and Social Security are already considered within the child support schedules. The amount of the domestic gross income is entered on Line A.1 and also on Line C.1 (see Appendix VII for a completed worksheet and Appendix VIII, Example 1, subsection A).

IV.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 (see Appendix VII for a completed worksheet and Appendix VIII, Example 1, Subsection B).

IV.C. Adjustments to Domestic Gross Income (Section C)

This section contains adjustments to domestic gross income for individuals who are wage earners in Section A or self-employed persons in Section B of the worksheet. The payments of child support arrearages shall not be deducted. The following adjustments to domestic gross income may be appropriate in individual circumstances:

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

This amount is transferred from either Line A.1 or Line B.3 above or both, if applicable.

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

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. The payment of child support arrearages shall not be deducted.

IV.C.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. The payments of court-ordered maintenance arrearages shall not be deducted.

IV.C.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 and is not for arrearages. This amount is entered on Line C.4.

IV.C.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 (see Appendix

VII, for a completed worksheet and Appendix VIII, Example 1, Subsection C).

IV.D. Computation of Child Support (Section D)

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

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

IV.D.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 (see Appendix VII for a completed worksheet and Appendix VIII, Example 1, Subsection D.1).

IV.D.3. Gross Child Support Obligation (Line D.3)

The gross child support obligation is determined using the child support schedules. The child support schedules have three major factors: the number of children in the family, the combined child support income, and the age of each child. The child support schedule corresponding to the total number of children for whom the parents share responsibility should be found. If the multiple-family application applies, then the child support schedule for the number of children the parent not having primary residency is supporting under the multiple-family application should be used. (If using the multiple-family application will result in a gross child support obligation (Line D.3) below the poverty level shown on the applicable child support schedule, the use of the multiple-family application is discretionary.)

The combined child support income amount should be identified in the left-hand column of the applicable child support schedule. The amount for each child should be identified in the appropriate age column for each child. The amounts for all of the children should be added together to arrive at the total gross child support obligation. The total gross child support obligation is entered on Line D.3. If there is divided residency as defined in Section III, subsection B.5, two child support schedules must be prepared (see Child Support Schedules, Appendix II, Appendix VII, and Appendix VIII, Subsection D.2.)

IV.D.4. Health, Dental, Orthodontic, and Optometric Expenses (Line D.4)

IV.D.4.a. Health, Dental, Orthodontic, and Optometric Premiums

The cost to the parent or parent's household to provide for health, dental, orthodontic, or optometric insurance coverage for the minor child or children is to be added to the gross child support obligation. If coverage is provided without cost to the parent or parent's household, then zero should be entered as the amount. If there is a cost, the amount to be used on Line D.4 is the actual cost for the child or children.

The court has the discretion to determine whether the proposed insurance cost is reasonable, taking into consideration the income and circumstances of each of the parties and the quality of the insurance proposed, and to make an adjustment as appropriate. The cost of insurance coverage should be entered in the column of the parent or parent's household which is providing it, and the total is entered on Line D.4 (see Appendix VIII, Example 1, Subsection D.3).

IV.D.4.b. Unreimbursed Health Costs

In all residential arrangements, including shared residency, the court shall provide that all necessary medical expenses (including, but not limited to, health, dental, orthodontic, or optometric) 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.

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

Actual, reasonable, and necessary child care costs paid to permit employment or job search of a parent should be added to the support obligation. "Paid" means the net amount after deducting any third party reimbursements. The court has the discretion to determine whether proposed or actual child care costs are reasonable, taking into consideration the income and circumstances of each of the parties. The monthly figure is the averaged annual amount, including variations for summer.

Projected child care expenses should be reduced by the anticipated tax credit for child care before an amount is entered on the worksheet (Appendix VIII, D.4, Table 1):

IV.D.5.a. The annual adjusted gross income, as defined by the IRS, of the party incurring the child care costs should be used to determine the applicable percentage.

IV.D.5.b. The appropriate percentage should be applied to the monthly child care costs incurred for children under 13 years of age. The tax credit applies to actual child care expenditures up to \$250 per month for one child or \$500 per month for two or more children receiving child care. Table 1 in Appendix VIII, subsection D.4, lists the maximum allowable monthly child care credit.

IV.D.5.c. The federal credit is to be subtracted from the monthly child care costs to determine the basic child care costs entered on Line D.5 of the worksheet.

IV.D.5.d. Note that the amounts and percentages used in this section may change from time to time due to changes in federal and/or Kansas tax law. Current tax law should be reviewed for any potential changes.

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

The parents' total child support obligation is the sum of the gross child support obligation (Line D.3), the health, dental, orthodontic, and optometric premiums (Line D.4), and the work-related child care costs (Line D.5). This amount is entered on Line D.6 (see Appendix VIII, Example 1, Subsection D.5).

IV.D.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 by the parents' total support obligation (Line D.6). The result is entered on Line D.7 (see Appendix VIII, Example 1, Subsection D.6).

IV.D.8. Adjustment for Health, Dental, Orthodontic, and Optometric Premiums and Work-Related Child Care Costs (Line D.8)

If costs of health, dental, orthodontic, and optometric premiums and/or work-related child care costs are included in the total child support obligation, the parent or the parent's household 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 (see Appendix VIII, Example 1, Subsection D.7).

IV.D.9. Basic Parental Child Support Obligation (Line D.9)

The basic parental child support obligation is the parental child support obligation (Line D.7) minus the adjustment for health, dental, orthodontic, and optometric premiums and work-related child care costs (Line D.8) and is entered on Line D.9. The parent having primary residency retains his/her portion of the net obligation. The net obligation of the parent not having primary residency becomes the rebuttable presumption amount of the support order (see Appendix VIII, Example 1, Subsection D.8).

IV.E. Child Support Adjustments (Section E)

Child support adjustments apply only when requested by a party. If no adjustment is requested, this section does not need to be completed. All requested adjustments are discretionary with the court. The party requesting the adjustment is responsible for proving the basis for the adjustment. The court shall determine if a requested adjustment should be granted in a particular case based upon the best interests of the child. If granted, the court has discretion to determine the amount to be allowed as either an addition or a subtraction. The amount granted for each requested child support adjustment should be entered on the appropriate line in Section E. All adjustments shall be totaled on Line E.7.

IV.E.1. Long-Distance Parenting Time Costs (Line E.1)

Any substantial and reasonable long-distance transportation or communication costs directly associated with parenting time shall be considered by the court. The amount allowed, if any, should be entered on Line E.1.

IV.E.2. Parenting Time Adjustment (Line E.2)

The court may allow a parenting time adjustment to a parent under the following subsections. The court may allow a parenting time adjustment in favor of the parent not having primary residency using either subsection IV.E.2.a or subsection IV.E.2.b but not both. The court may allow an extended parenting time adjustment pursuant to IV.E.2.c. The court may allow a non-exercise of parenting time adjustment to the parent having primary residency pursuant to IV.E.2.d.

The parenting time adjustment, like all other adjustments, is subject to the 10% rule pursuant to Section V.A. Because the adjustment is prospective and assumes that parenting time will occur, the court may consider the historical exercise or historical non-exercise of parenting time as a factor in denying, limiting, or granting an adjustment under this section. Adjustments under this section may be prorated over twelve months unless the parent having primary residency requests otherwise. If the shared expense formula (Section III, General Instructions, subsection B.7) applies, no parenting time adjustment may be made under this section.

IV.E.2.a. Actual Cost Adjustment: The court may consider: 1) the fixed obligations of the parent having primary residency that are attributable to the child and any savings because of the time spent with the non-primary residency parent; and 2) the increased cost of additional parenting time to the parent having non-primary residency. The amount allowed should be entered on line E.2 of the child support worksheet.

IV.E.2.b. Time Formula Adjustment: The court may consider the amount of time that the parent spends with the child. If the child spends 35% or more of the child's time with the parent not having primary residency, the court shall determine whether an adjustment in child support is appropriate. In calculating the parenting time adjustment, the child's time at school or in day care shall not be considered. To assist the court, the following table may be used to calculate the amount of parenting time adjustment. The adjustment percentage should be averaged if there is more than one child and if the percentages are not the same for each child. The basic child support obligation (line D.9) is then multiplied by the appropriate parenting time adjustment percentage using

the following table. The parenting time adjustment percentage and the amount are entered on Line E.2.

Nonresidential Parent's % of Child's Time	Parenting Time Adjustment
35%-39%	-5%
40%-44%	-10%
45%-49%	-15%

IV.E.2.c. Extended Parenting Time Adjustment: In situations where a child spends fourteen (14) or more consecutive days with the parent not having primary residency, or when the child spends time on a shared time schedule during the summer, the support amount of the parent not having primary residency from Line F.5 (calculated without a parenting time adjustment) may be proportionately reduced by up to 50% of the monthly support from Line F.5. Brief parenting time with the parent having primary residency shall not be deemed to interrupt the consecutive nature of the time. The amount allowed should be entered on Line E.2.

IV.E.2.d. Non-Exercise of Parenting Time Adjustment: The court may make an adjustment based on the historical non-exercise of parenting time as set forth in the parenting plan. The amount allowed should be entered on line E.2 of the child support worksheet.

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

The parties are encouraged to maximize the tax benefits of the dependency exemption for a minor child and to share those actual economic benefits.

The parties are reminded that the Affordable Care Act requires every American to have health insurance. In many cases, there is a penalty assessed (and paid when income taxes are filed) for failure to maintain health insurance for oneself or one's dependents. Note that regardless of which party is ordered by the court to maintain the health insurance, the penalty for a child not having health insurance will be assessed by the IRS against the individual who claims the child as a dependency exemption. The parties are advised to take

this into consideration when determining dependency and health insurance issues.

Generally, because of the ACA, the person claiming the dependency exemption is responsible for ensuring that health insurance is provided for the minor children. If health insurance is not provided, the person claiming the exemption risks being penalized for failure to provide. As such, the parties may not want to share the tax exemption(s). In this situation, the value of the exemption(s) must be determined as provided in Appendix V which amount should then be added on line C.3 of the worksheet.

If the parties do not agree to share the actual economic benefits of the dependency exemption for a minor child or, if after agreeing, the parent having primary residency refuses to execute IRS Form 8332, the court shall consider the actual economic effect to both parties and may adjust the child support.

The party seeking the income tax consideration adjustment shall have the burden of proof.

The court also may consider any other income tax impacts, regardless of an agreement upon the dependency exemption issue.

See Appendix V for additional discussion and example computations.

IV.E.4. Special Needs (Line E.4)

Special needs of the child are items which exceed 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 of the special needs expenses, reduced to a monthly average, should be entered on Line E.4 (Special Needs).

IV.E.5. Support of Children Beyond the Age of Majority (Line E.5)

If the parties have a written agreement for a parent to continue to support a child beyond the age of majority, it may be considered in setting child support.

The fact that a parent is currently supporting a child of the parties in college (or past the age of majority) may be considered if the parent

having primary residency seeks to increase the child support for the benefit of any children still under the age of eighteen. The amount allowed should be entered on Line E.5.

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

The financial situation of the parties may be reason to deviate from the calculated basic parental child support obligation if the deviation is in the best interests of the child. The amount allowed should be entered on Line E.6.

One example might be if either party has more than one job or works overtime, the circumstances requiring the additional employment/income should be considered. If the additional employment/income 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/income 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 interests 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/income to determine the margin of deviation.

IV.E.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 (see Appendix VIII, Example 1, Subsection E).

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

The final part of the worksheet shows the adjustments allowed under Section E to the basic parental child support obligation, and any enforcement fee charged against payments in IV-D cases and cases assigned to a court trustee for enforcement.

IV.F.1. Basic Parental Child Support Obligation (Line F.1)

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

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

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

IV.F.3. Adjusted Subtotal (Line F.3)

The result of adding or subtracting the total child support adjustments on Line F.2 to or from the basic parental child support obligation is entered on Line F.3.

IV.F.4. Equal Parenting Time Obligation

If the shared expense formula or the equal parenting time formula is used to determine the child support obligation, the result is entered on Line F.4.

IV.F.5. Enforcement Fee Allowance (Line F.5)

In instances where the court trustee or DCF is providing assistance in collecting child support for which a fee is charged, the fee should be divided equally between the parties. One half of the total monthly fee should be entered as an additional amount allowed on Line F.4 for the parent not having primary residency. In areas where the court trustee or DCF charge a percentage of each payment, this amount is determined by multiplying the percentage fee charged by the court trustee or DCF by the figure on Line F.3 and then multiplying by .5 ((Line F.3 x Collection Fee % x .5). In areas where a flat fee is charged, that flat fee is multiplied by .5 to find the amount applied on Line F.4 (Monthly Flat Fee x .5). These fees may vary (see Appendix VIII, Example 1, Subsection F.1).

IV.F.6 Net Parental Child Support Obligation (Line F.6)

The net parental child support obligation is determined by adding the enforcement fee allowance (Line F.4), if any, to the adjusted subtotal on Line F.3. The resulting amount is entered on Line F.5 and becomes the amount of the child support order.

IV.F.7. Required Worksheet Signatures

The person preparing the worksheet shall sign and date the worksheet submitted to the judge for approval. The judge approving the worksheet used to establish the parents' child support obligation shall sign and date the approved child support worksheet. Worksheets submitted but not approved shall not be signed by the judge.

IV.G. Payment of Child Support

- IV.G.1. Except for good cause shown, every order requiring payment of child support shall require that the support be paid through the state distribution unit for collection and disbursement of support payments designated pursuant to K.S.A. 23-3004 and amendments thereto.
- IV.G.2. A written agreement between the parties to make direct child support payments to the obligee and not pay through the state distribution unit shall constitute good cause, unless the court finds the agreement is not in the best interests of the child or children.
- IV.G.3. The obligor shall file such an agreement with the court and shall maintain written evidence of the payment of the support obligation, which shall consist of cancelled checks negotiated by the obligee or receipts signed by the obligee or evidence of direct electronic deposit in an account designated by the obligee. The obligor shall, at least annually on the date the first payment under the agreement was to be made, provide such evidence to the court and the obligee.
- IV.G.4. Each court order authorizing direct payment to the obligee shall include language requiring the obligor to comply with the above requirements for maintaining written evidence and providing it to the court and the obligee.
- IV.G.5. Failure of the obligor to maintain records or failure to make payments are grounds for immediate modification of the order to require payments to be made through the state distribution unit for collection and disbursement of support payments to K.S.A. 23-3004 and amendments thereto.

V. CHANGE OF CIRCUMSTANCES

- V.A. Courts have continuing jurisdiction to modify child support orders to advance the welfare of the child when there is a material change of circumstances.

V.B. In addition to changes of circumstances which have traditionally been considered by courts, any of the following constitute a material change of circumstances to warrant judicial review of existing support orders:

V.B.1. 10% Rule

Change of financial circumstances of the parents or the guidelines which would increase or decrease by 10% the amount shown on Line F.3 of the worksheet, except that the income from a second job taken by the parent not having primary residency shall not alone be considered a material change of circumstances to warrant a modification of the parent's child support obligation. Income from bonuses not shown to be regularly paid by the employer shall not be considered a material change of circumstances to warrant a modification of the parent's child support obligation.

An increase in the gross income of the parent having primary residency is not a material change of circumstances for the purpose of increasing the child support obligation.

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

V.B.2. Duty to Notify

In the event of a failure to disclose a material change of circumstances, such as the understatement, overstatement, or concealment of financial information, as a result of such breach of duty, the court may determine the dollar value of a party's failure to disclose, and assess the amount in the form of a credit on the Line F.3 child support amount or an amount in addition to Line F.3 child support amount for a determinate amount of time. The court may also adopt other sanctions.

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 non-complying parent responsible for the costs and expenses, including attorney fees, incurred in obtaining the requested information.

V.B.3. Age Change

The child is in a higher age group as a result of having passed the child's 6th or 12th birthday, or because the child's ages place them in the higher age group as a result in the change in the guidelines.

V.B.4. Court Ordered Emancipation or as provided by Kansas Statute

V.B.5. Incarceration or Termination from Employment

Termination from employment for incarceration shall not constitute a material change of circumstances that justifies a reduction in child support.

Termination from Employment for Misconduct: Termination from employment for misconduct will not ordinarily constitute a material change of circumstances that justifies a reduction in child support.

V.B.6. Failure to Comply

Failure to comply with the terms of a positive or negative adjustment to the basic parental child support obligation awarded by the court, such as failure to exercise parenting time or non-utilization of a special needs allocation, would constitute a change in circumstance.

VI. REVIEW OF GUIDELINES

Chapter 45, Code of Federal Regulations, Section 302.56 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 as required by federal mandate.

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 Supreme Court 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 has been convened periodically to conduct a comprehensive review of the guidelines and to update the economic data. Office of Judicial Administration Staff to the Committee for the current review: Mark Gleeson, Director of Trial Court Programs, and Elizabeth Reimer, Staff Attorney. The current Advisory Committee's members are:

	Date First Appointed
Hon. Thomas E. Foster, Olathe, Appointed Chair, 7/1/09 District Court Judge, 10 th Judicial District	05/24/01
Professor Linda Elrod, Topeka Washburn University School of Law	04/07/89
Charles F. Harris, Wichita Attorney	04/07/89
Sherri Loveland, Lawrence Attorney	04/07/89
Larry Rute, Topeka Associates in Dispute Resolution	04/07/89
Hon. Constance Alvey District Court Judge, 29 th Judicial District	07/01/09
Hon. Amy Harth District Court Judge, 6 th Judicial District	07/01/09
Carol Park Attorney	07/01/12
Lisa Howell Child Support Recipient	04/03/14
William McClain Child Support Payor	04/03/14
Melissa Johnson Attorney, Kansas Department for Children and Families	04/03/14
Brian Mull Child Support Payor	04/03/14
Amy Beardy Child Support Recipient	04/03/14

Doni Mooberry
Attorney, Tax Specialist

06/02/14

Past members of the Advisory Committee:

Hon. Herbert W. Walton (Chairman), Olathe Administrative Judge, Retired, 10 th Judicial District	04/07/89-06/07/99
Allen B. Angst, Abilene Attorney, Shared Primary Residency Parent	07/06/93-06/30/00
John T. Bird, Hays Attorney	04/07/89-06/30/12
Roy F. Brungardt, Hays Certified Public Accountant	07/06/93-06/02/14
William Coffee, Olathe District Court Trustee	07/01/97-06/30/01
Jamie Corkhill, Topeka Child Support Enforcement	09/01/96-06/30/00
Jackie Fletcher, Kansas City United Way	07/06/93-06/30/00
James L. Francisco, Wichita State Senator, 26 th District	04/07/89-06/30/92
Sen. Greta H. Goodwin, Winfield State Senator, 32 nd District	05/24/01-6/30/09
Rep. Lana Gordon, Topeka State Representative, 52 nd District	12/27/06-04/03/14
Hon. Thomas H. Graber, Wellington District Court Judge, 30 th Judicial District	04/07/89-06/30/09
Dave Gregory, Wichita Parent	05/24/01-1/18/11
Sheila Hochhauser, Manhattan State Representative, 67 th District	07/01/96-06/30/00
Sen. Tom Holland State Senator	07/01/09-04/03/14
Dr. Woody Houseman, Topeka Principal, Highland Park South Elementary	04/07/89-06/30/96
James R. Johnston, Wichita Nonprimary Residency Parent	02/04/98-06/30/00
David Kerr, Hutchinson State Senator, 34 th District	04/07/92-06/30/96

Candace Lattin, Pratt Attorney, Child Support Enforcement	5/24/01-10/1/05
Ward Loyd, Garden City State Representative, 123 rd District	5/24/01-17/1/07
Nancy K. Meacham, Wichita Attorney, Primary Residency Parent	06/30/92-06/30/02
Hon. Paul E. Miller, Manhattan District Judge, 21 st Judicial District	04/07/89-06/30/98
Mike O'Neal, Hutchinson State Representative, 104 th District	07/19/95-06/30/99
Thomas C. Owens, Overland Park Attorney	04/07/89-6/30/09
Mark Parkinson, Olathe State Senator, 23 rd District	07/09/95-06/30/00
Hon. Nancy Parrish (Chair), Topeka District Court Judge, 3 rd Judicial District	07/01/97-06/30/09
Gary Pomeroy, Lawrence Attorney, Child Support Enforcement	07/01/05-04/03/14
Richard Staub, Topeka Santa Fe General Offices	04/07/89-06/30/96
Joan Wagnon, Topeka State Representative, 55 th District	04/07/89-06/30/01

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

Ms. Lynn Barclay
Kansas Children's Service League

Hon. James G. Beasley
District Court Judge, Wichita

Ms. Peggy Browning
Commission on Equal Status of Women, Wichita

Hon. James P. Buchele
District Court Judge, Topeka

Professor Linda Elrod, Vice-Chairman
Washburn Law School

Robert G. Frey
State Senator, 125th District

Dr. Woody Houseman
Topeka

Hon. Tracy D. Klinginsmith
District Court Judge, Holton

Ms. Evelyn Leat
Kansas City

Mr. David Litwin
Director of Taxation
Kansas Chamber of Commerce & Industry

Ms. Nancy Meacham
Wichita

Vic Miller
Topeka

Ms. Diane Nusbaum
District Court Administrator, Junction City

Mr. Larry Rute
Kansas Legal Services, Inc.

Mr. John Schneider
Social & Rehabilitation Services
Income Maintenance & Medical Services

Dr. Howard Schwartz
Judicial Administrator

Mr. Richard Staub
Santa Fe Railway Company

Robert T. Stephan
Attorney General

Joan Wagon
State Representative, 55th District

Hon. Herbert W. Walton, Chairman
District Court Judge, Olathe

Ms. Aileen Whitfill
Policy & Program Development
Social & Rehabilitation Services

² See Linda Henry 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 per child as the total number of children in the family increases, and increase as the child grows older.

³ William T. Terrell, Ph.D., is a consultant in private practice. Prior to his retirement, he served as an Associate Professor of Economics at Wichita State University, Wichita, Kansas. For an explanation of Dr. Terrell's economic model, see W.T. 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 Supreme Court Law Library, Topeka, Kansas). See also Kansas Commission on Child Support; *supra* note 1, at 13-15.

- ⁴ At the time of the review, Ann Coulson, Ph.D., held a position as 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: 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 Supreme Court 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 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 The 2002 support schedule relies upon three data sources: Bureau of Labor Statistics, *Consumer Expenditure Survey, 1999-2000* (integrated diary and interview components); United States Department of Agriculture, Mark Lino, Ph.D., *Expenditures on Children by Families: 2001 Annual Report*; United States Department of Health and Human Services, *The 2002 HHS Poverty Guidelines*, 67 (31) FED. REGISTER, (Feb. 14, 2002).
- ⁷ Jodi Messer Pelkowski, Ph.D. is an Associate Professor of Economics and a Barton Fellow at the Barton School of Business, Wichita State University, Wichita, Kansas.
- ⁸ See Terrell, *supra* note 3, at 7; Letter from Dr. Ann Coulson to Hon. Herbert Walton, February 21, 1990, *supra* note 4, at 2.
- ⁹ Consumption spending means household outlays for consumer goods and services as opposed to the purchase of assets or savings accounts.
- ¹⁰ This reduction involves subtracting the age 16-18 child's share of a total family burden at two points on the equation that relates average spending per the age 16-18 child to gross family income. Once the two lower points are determined, then the entire equation is reduced in order to compute the support schedules. For example, the one child aged 16-18 family calls for a reduction of \$228 at the poverty level income of \$1,650. Hence, the poverty level average spending of \$579 becomes the schedule entry of \$351. Similarly, at an income of \$15,500 per month, average spending of \$2,580 per child declines by \$324 to the support amount of \$2,256. The tabled values derive from an equation that passes through these two diminished values.
- ¹¹ In deciding to include Veteran's Disability pay as income for child support payments, the Kansas Child Support Guidelines Advisory Committee determined that it was consistent with the rule of *Andler v Andler*, 217 Kan. 538 (1975). In that case the Supreme Court held that Social Security disability payments to a parent were to be considered as income for child support purposes. The only difference between veteran's disability and Social Security, the situation in *Andler*, is that in the context of Social Security disability, the child received a Social Security dependent amount. In the Social Security disability situation, under the *Andler* Rule, the amount of the parent's Social Security disability award is treated as income and included on the child support worksheet. The amount of disabled parent's child support obligation as calculated on the child support worksheet is then compared to the amount of the dependent award that the child is receiving. If the dependent award exceeds the amount of the child support obligation, no child support is ordered. If the amount of the child support exceeds the

dependent award, the difference is paid as child support. In the VA disability situation, there is no child benefit as a result of the disability.

Child Support Worksheet

IN THE _____ JUDICIAL DISTRICT
 _____ COUNTY, KANSAS

IN THE MATTER OF:

and

CASE NO. _____

CHILD SUPPORT WORKSHEET OF _____
 (name)

PARTY NAME PARTY NAME

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 (+) _____
 5. Child Support Income _____
 (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. Gross Child Support Obligation** _____
 (Using the combined income from Line D.1.,
 find the amount for each child and enter total for
 all children)

Age of Children	0-5		6-11		12-18		Total
Number Per Age Category	_____		_____		_____		
Total Amount	_____	+	_____	+	_____	=	_____

* Interstate Pay Differential Adjustment? _____ Yes _____ No

**Multiple Family Application? _____ Yes _____ No

PARTY NAME PARTY NAME

4.	Health and Dental Insurance Premium	\$ _____	+	\$ _____
			=	_____
5.	Work-Related Child Care Costs Formula: Amt. - (Amt. x %) for each child care credit Example: 200 - (200 x 30%)	_____		_____
			=	_____
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.	Basic 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	
			PARTY NAME	PARTY NAME
1. <input type="checkbox"/>	<input type="checkbox"/>	Long Distance Parenting Time Costs	(+/-) _____	(+/-) _____
2. <input type="checkbox"/>	<input type="checkbox"/>	Parenting Time Adjustment (if b. ____%)	(+/-) _____	(+/-) _____
3. <input type="checkbox"/>	<input type="checkbox"/>	Income Tax Considerations	(+/-) _____	(+/-) _____
4. <input type="checkbox"/>	<input type="checkbox"/>	Special Needs	(+/-) _____	(+/-) _____
5. <input type="checkbox"/>	<input type="checkbox"/>	Agreement Past Majority	(+/-) _____	(+/-) _____
6. <input type="checkbox"/>	<input type="checkbox"/>	Overall Financial Condition	(+/-) _____	(+/-) _____
7.		TOTAL (Insert on Line F.2. below)	_____	_____

F. DEVIATION(S) FROM REBUTTABLE PRESUMPTION AMOUNT

		AMOUNT ALLOWED	
		PARTY NAME	PARTY NAME
1.	Basic Parental Child Support Obligation (Line D.9. from above)	_____	_____
2.	Total Child Support Adjustments (Line E.7. from above)	(+/-) _____	_____
3.	Adjusted Subtotal (Line F.1. +/- Line F.2.)	_____	_____
4.	Equal Parenting Time Obligation (EPT Worksheet or Shared Expense Formula)	_____	_____
5.	Enforcement Fee Allowance** Percentage _____ % (Applied only to Nonresidential Parent) Flat Fee \$ _____ ((Line F.3. x Collection Fee %) x .5) or (Monthly Flat Fee x .5)	(+) _____	(+) _____
6.	Net Parental Child Support Obligation (Line F.3. + Line F.4.)	_____	_____

**Parent with nonprimary residency. Use local percentage.

Prepared By (Signature)

Judge/Hearing Officer Signature

Prepared By (Print Name)

Date Submitted

Date Approved

Child Support Schedules

ONE CHILD FAMILIES: CHILD SUPPORT SCHEDULE

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
50	9	10	11	1650	281	323	351	4500	646	743	80
100	17	19	21	1700	288	331	360	4600	658	757	82
150	26	29	32	1750	295	339	369	4700	670	771	83
200	34	40	43	1800	302	347	377	4800	682	784	85
250	42	49	53	1850	309	355	386	4900	694	798	86
300	51	59	64	1900	316	363	395	5000	706	811	88
350	59	68	74	1950	322	371	403	5100	717	824	89
400	68	78	85	2000	330	379	412	5200	729	838	91
450	77	88	96	2100	343	395	429	5300	740	851	92
500	85	98	106	2200	357	410	446	5400	752	865	94
550	94	108	117	2300	370	426	463	5500	763	878	95
600	102	118	128	2400	383	441	479	5600	775	891	96
650	110	127	138	2500	397	456	496	5700	786	904	98
700	119	137	149	2600	410	471	512	5800	798	917	99
750	128	147	160	2700	423	487	529	5900	810	931	101
800	136	156	170	2800	436	501	545	6000	821	944	102
850	145	167	181	2900	449	516	561	6100	832	957	104
900	154	177	192	3000	462	531	577	6200	843	970	105
950	162	186	202	3100	474	546	593	6300	854	983	106
1000	170	196	213	3200	487	560	609	6400	866	995	108
1050	178	205	223	3300	499	574	624	6500	877	1008	109
1100	187	215	234	3400	512	589	640	6600	888	1021	111
1150	196	225	245	3500	525	604	656	6700	899	1034	112
1200	204	235	255	3600	537	617	671	6800	910	1047	113
1250	213	245	266	3700	550	632	687	6900	922	1060	115
1300	222	255	277	3800	562	646	702	7000	933	1073	116
1350	230	264	287	3900	574	660	717	7100	944	1086	118
1400	238	274	298	4000	586	674	733	7200	955	1098	119
1450	247	284	309	4100	598	688	748	7300	966	1110	120
1500	255	293	319	4200	610	702	763	7400	977	1123	122
1550	264	304	330	4300	622	716	778	7500	988	1136	123
1600	272	313	340	4400	634	730	793	7600	998	1148	124

ONE CHILD FAMILIES: CHILD SUPPORT SCHEDULE (Continued)

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
7700	1010	1161	1262	10400	1296	1490	1620	13100	1570	1805	1962
7800	1021	1174	1276	10500	1306	1502	1633	13200	1579	1816	1974
7900	1031	1186	1289	10600	1317	1514	1646	13300	1590	1828	1987
8000	1042	1199	1303	10700	1326	1525	1658	13400	1599	1839	1999
8100	1053	1211	1316	10800	1337	1537	1671	13500	1610	1851	2012
8200	1064	1224	1330	10900	1347	1549	1684	13600	1619	1862	2024
8300	1074	1236	1343	11000	1358	1561	1697	13700	1629	1873	2036
8400	1086	1248	1357	11100	1368	1573	1710	13800	1639	1885	2049
8500	1096	1260	1370	11200	1378	1585	1723	13900	1649	1896	2061
8600	1106	1272	1383	11300	1388	1596	1735	14000	1658	1907	2073
8700	1118	1285	1397	11400	1398	1608	1748	14100	1669	1919	2086
8800	1128	1297	1410	11500	1409	1620	1761	14200	1678	1930	2098
8900	1138	1309	1423	11600	1419	1632	1774	14300	1688	1941	2110
9000	1150	1322	1437	11700	1429	1643	1786	14400	1698	1952	2122
9100	1160	1334	1450	11800	1439	1655	1799	14500	1708	1964	2135
9200	1170	1346	1463	11900	1450	1667	1812	14600	1718	1975	2147
9300	1181	1358	1476	12000	1459	1678	1824	14700	1727	1986	2159
9400	1191	1370	1489	12100	1470	1690	1837	14800	1737	1997	2171
9500	1202	1382	1502	12200	1479	1701	1849	14900	1746	2008	2183
9600	1213	1395	1516	12300	1490	1713	1862	15000	1757	2020	2196
9700	1223	1407	1529	12400	1500	1725	1875	15100	1766	2031	2208
9800	1234	1419	1542	12500	1510	1736	1887	15200	1776	2042	2220
9900	1244	1431	1555	12600	1520	1748	1900	15300	1786	2053	2232
10000	1254	1443	1568	12700	1530	1759	1912	15400	1795	2064	2244
10100	1265	1455	1581	12800	1540	1771	1925	15500	1805	2076	2256
10200	1275	1466	1594	12900	1550	1782	1937				
10300	1286	1478	1607	13000	1560	1794	1950				

*2014 Poverty Level is \$1,650

To determine child support at higher income levels:

Age 12-18: Raise income to the power .66690684 and multiply the result by 3.620808565

Age 6-11: Determine child support for Age 12-18 and then multiply by 0.92

Age 0-5: Determine child support for Age 12-18 and then multiply by 0.80

TWO CHILD FAMILIES: CHILD SUPPORT SCHEDULE

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
50	6	7	8	1650	213	245	266	4500	490	563	612
100	13	15	16	1700	219	252	274	4600	498	573	623
150	19	22	24	1750	226	259	282	4700	506	582	633
200	26	29	32	1800	232	267	290	4800	515	592	644
250	32	37	40	1850	238	274	298	4900	524	603	655
300	38	44	48	1900	245	282	306	5000	532	612	665
350	45	52	56	1950	251	289	314	5100	541	622	676
400	51	59	64	2000	258	296	322	5200	549	631	686
450	58	66	72	2100	268	308	335	5300	557	640	696
500	65	75	81	2200	278	319	347	5400	566	650	707
550	71	82	89	2300	288	331	360	5500	574	660	717
600	78	89	97	2400	298	342	372	5600	582	669	727
650	84	97	105	2500	307	353	384	5700	590	679	738
700	90	104	113	2600	317	364	396	5800	598	688	748
750	97	111	121	2700	326	375	408	5900	606	697	758
800	103	119	129	2800	336	386	420	6000	614	707	768
850	110	126	137	2900	346	397	432	6100	622	716	778
900	116	133	145	3000	355	408	444	6200	631	726	789
950	122	141	153	3100	365	420	456	6300	639	735	799
1000	129	148	161	3200	374	430	467	6400	647	744	809
1050	135	155	169	3300	383	441	479	6500	655	753	819
1100	142	163	177	3400	392	451	490	6600	663	763	829
1150	148	170	185	3500	402	462	502	6700	670	771	838
1200	154	178	193	3600	410	472	513	6800	678	780	848
1250	161	185	201	3700	419	482	524	6900	686	789	858
1300	167	192	209	3800	428	492	535	7000	694	799	868
1350	174	200	217	3900	437	502	546	7100	702	808	878
1400	180	207	225	4000	446	512	557	7200	710	817	888
1450	187	215	234	4100	454	523	568	7300	718	825	897
1500	194	223	242	4200	463	533	579	7400	726	834	907
1550	200	230	250	4300	472	543	590	7500	734	844	917
1600	206	237	258	4400	481	553	601	7600	741	852	926

TWO CHILD FAMILIES: CHILD SUPPORT SCHEDULE (Continued)

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
7700	749	861	936	10400	950	1092	1187	13100	1140	1311	1425
7800	757	870	946	10500	957	1100	1196	13200	1147	1319	1434
7900	764	879	955	10600	964	1109	1205	13300	1154	1328	1443
8000	772	888	965	10700	971	1117	1214	13400	1161	1335	1451
8100	779	896	974	10800	978	1125	1223	13500	1168	1343	1460
8200	787	905	984	10900	986	1133	1232	13600	1174	1351	1468
8300	794	914	993	11000	993	1142	1241	13700	1182	1359	1477
8400	802	923	1003	11100	1000	1150	1250	13800	1188	1366	1485
8500	810	931	1012	11200	1007	1158	1259	13900	1195	1374	1494
8600	818	940	1022	11300	1014	1167	1268	14000	1202	1382	1502
8700	825	949	1031	11400	1022	1175	1277	14100	1209	1390	1511
8800	832	957	1040	11500	1029	1183	1286	14200	1215	1397	1519
8900	840	966	1050	11600	1036	1191	1295	14300	1222	1406	1528
9000	847	974	1059	11700	1042	1199	1303	14400	1229	1413	1536
9100	854	983	1068	11800	1050	1207	1312	14500	1236	1421	1545
9200	862	992	1078	11900	1057	1215	1321	14600	1242	1429	1553
9300	870	1000	1087	12000	1064	1224	1330	14700	1249	1436	1561
9400	877	1008	1096	12100	1071	1232	1339	14800	1256	1444	1570
9500	884	1017	1105	12200	1078	1239	1347	14900	1262	1452	1578
9600	891	1025	1114	12300	1085	1248	1356	15000	1270	1460	1587
9700	899	1034	1124	12400	1092	1256	1365	15100	1276	1467	1595
9800	906	1042	1133	12500	1098	1263	1373	15200	1282	1475	1603
9900	914	1051	1142	12600	1106	1271	1382	15300	1290	1483	1612
10000	921	1059	1151	12700	1113	1280	1391	15400	1296	1490	1620
10100	928	1067	1160	12800	1119	1287	1399	15500	1302	1498	1628
10200	935	1075	1169	12900	1126	1295	1408				
10300	942	1084	1178	13000	1134	1304	1417				

*2014 Poverty Level is \$2,000

To determine child support at higher income levels:

Age 12-18: Raise income to the power .66690684 and multiply the result by 2.613196862

Age 6-11: Determine child support for Age 12-18 and then multiply by 0.92

Age 0-5: Determine child support for Age 12-18 and then multiply by 0.80

THREE CHILD FAMILIES: CHILD SUPPORT SCHEDULE

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)						Support Amount (\$ Per Child)						Support Amount (\$ Per Child)											
	Age Group		Age Group		Age Group		Age Group		Age Group		Age Group		Age Group		Age Group		Age Group							
	0-5	6-11	6	12-18	0-5	6-11	6	12-18	0-5	6-11	6	12-18	0-5	6-11	6	12-18	0-5	6-11	6	12-18				
50	6	6	6	7	1650	185	213	231	4500	438	503	547	100	11	13	14	1700	190	219	238	4600	446	512	557
150	17	19	21	21	1750	196	225	245	4700	453	521	566	200	22	26	28	1800	202	232	252	4800	460	529	575
250	28	32	35	35	1850	207	238	259	4900	468	538	585	300	34	39	42	1900	213	245	266	5000	475	546	594
350	39	45	49	49	1950	218	251	273	5100	482	555	603	400	45	52	56	2000	224	258	280	5200	490	563	612
450	50	58	63	63	2100	235	270	294	5300	498	572	622	500	56	64	70	2200	246	283	308	5400	505	581	631
550	62	71	77	77	2300	258	296	322	5500	512	589	640	600	67	77	84	2400	268	308	335	5600	519	597	649
650	73	84	91	91	2500	277	318	346	5700	526	605	658	700	78	90	98	2600	286	328	357	5800	534	614	667
750	84	97	105	105	2700	294	338	367	5900	541	622	676	800	90	103	112	2800	302	348	378	6000	548	630	685
850	95	109	119	119	2900	310	357	388	6100	555	638	694	900	95	109	119	2900	310	357	388	6100	555	638	694
950	106	122	133	133	3100	327	376	409	6300	562	647	703	1000	106	122	133	3100	327	376	409	6300	562	647	703
1050	112	129	140	140	3200	335	385	419	6400	576	662	720	1050	118	135	147	3300	343	395	429	6500	576	662	720
1100	123	142	154	154	3400	352	405	440	6500	583	671	729	1100	123	142	154	3400	352	405	440	6500	583	671	729
1150	129	148	161	161	3500	360	414	450	6600	590	679	738	1150	129	148	161	3500	360	414	450	6600	590	679	738
1200	134	155	168	168	3600	368	423	460	6700	597	686	746	1200	134	155	168	3600	368	423	460	6700	597	686	746
1250	140	161	175	175	3700	376	432	470	6800	604	695	755	1250	140	161	175	3700	376	432	470	6800	604	695	755
1300	146	167	182	182	3800	383	441	479	6900	611	703	764	1300	146	167	182	3800	383	441	479	6900	611	703	764
1350	151	174	189	189	3900	391	450	489	7000	618	710	772	1350	151	174	189	3900	391	450	489	7000	618	710	772
1400	157	180	196	196	4000	399	459	499	7100	625	719	781	1400	157	180	196	4000	399	459	499	7100	625	719	781
1450	162	187	203	203	4100	407	468	509	7200	632	727	790	1450	162	187	203	4100	407	468	509	7200	632	727	790
1500	168	193	210	210	4200	414	477	518	7300	638	734	798	1500	168	193	210	4200	414	477	518	7300	638	734	798
1550	174	200	217	217	4300	422	486	528	7400	646	742	807	1550	174	200	217	4300	422	486	528	7400	646	742	807
1600	179	206	224	224	4400	430	495	538	7500	652	750	815	1600	179	206	224	4400	430	495	538	7500	652	750	815
					7600	659	758	824	7600	659	758	824												

THREE CHILD FAMILIES: CHILD SUPPORT SCHEDULE (Continued)

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
7700	666	765	832	10400	842	968	1052	13100	1008	1159	1260
7800	672	773	840	10500	848	975	1060	13200	1014	1166	1267
7900	679	781	849	10600	854	983	1068	13300	1020	1173	1275
8000	686	788	857	10700	861	990	1076	13400	1026	1179	1282
8100	693	797	866	10800	866	996	1083	13500	1032	1187	1290
8200	699	804	874	10900	873	1004	1091	13600	1038	1193	1297
8300	706	811	882	11000	879	1011	1099	13700	1043	1200	1304
8400	712	819	890	11100	886	1018	1107	13800	1050	1207	1312
8500	719	827	899	11200	892	1026	1115	13900	1055	1213	1319
8600	726	834	907	11300	898	1032	1122	14000	1062	1221	1327
8700	732	842	915	11400	904	1040	1130	14100	1067	1227	1334
8800	738	849	923	11500	910	1047	1138	14200	1073	1234	1341
8900	746	857	932	11600	917	1054	1146	14300	1079	1241	1349
9000	752	865	940	11700	922	1061	1153	14400	1085	1248	1356
9100	758	872	948	11800	929	1068	1161	14500	1090	1254	1363
9200	765	880	956	11900	935	1075	1169	14600	1097	1261	1371
9300	771	887	964	12000	941	1082	1176	14700	1102	1268	1378
9400	778	894	972	12100	947	1089	1184	14800	1108	1274	1385
9500	784	902	980	12200	954	1097	1192	14900	1114	1282	1393
9600	790	909	988	12300	959	1103	1199	15000	1120	1288	1400
9700	797	916	996	12400	966	1110	1207	15100	1126	1294	1407
9800	803	924	1004	12500	971	1117	1214	15200	1132	1302	1415
9900	810	931	1012	12600	978	1124	1222	15300	1138	1308	1422
10000	816	938	1020	12700	983	1131	1229	15400	1143	1315	1429
10100	822	946	1028	12800	990	1138	1237	15500	1149	1321	1436
10200	829	953	1036	12900	996	1145	1245				
10300	835	960	1044	13000	1002	1152	1252				

*2014 Poverty Level is \$2,350

To determine child support at higher income levels:

Age 12-18: Raise income to the power .66690684 and multiply the result by 2.305147433

Age 6-11: Determine child support for Age 12-18 and then multiply by 0.92

Age 0-5: Determine child support for Age 12-18 and then multiply by 0.80

FOUR CHILD FAMILIES: CHILD SUPPORT SCHEDULE

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
50	5	6	6	1650	154	177	192	4500	375	431	469
100	10	11	12	1700	158	182	198	4600	382	439	477
150	14	16	17	1750	163	188	204	4700	388	446	485
200	18	21	23	1800	168	193	210	4800	394	454	493
250	23	27	29	1850	173	199	216	4900	401	461	501
300	28	32	35	1900	177	203	221	5000	407	468	509
350	33	38	41	1950	182	209	227	5100	414	476	517
400	38	43	47	2000	186	214	233	5200	420	483	525
450	42	48	52	2100	196	225	245	5300	426	490	533
500	46	53	58	2200	205	236	256	5400	432	497	540
550	51	59	64	2300	214	247	268	5500	438	504	548
600	56	64	70	2400	224	258	280	5600	445	512	556
650	61	70	76	2500	233	268	291	5700	451	519	564
700	66	75	82	2600	242	279	303	5800	457	525	571
750	70	80	87	2700	252	290	315	5900	463	533	579
800	74	86	93	2800	259	298	324	6000	470	540	587
850	79	91	99	2900	266	306	333	6100	475	546	594
900	84	97	105	3000	274	315	342	6200	482	554	602
950	89	102	111	3100	280	322	350	6300	488	561	610
1000	94	108	117	3200	287	330	359	6400	494	568	617
1050	98	112	122	3300	294	339	368	6500	500	575	625
1100	102	118	128	3400	302	347	377	6600	506	581	632
1150	107	123	134	3500	308	354	385	6700	512	589	640
1200	112	129	140	3600	315	362	394	6800	518	595	647
1250	117	134	146	3700	322	370	402	6900	523	602	654
1300	122	140	152	3800	329	378	411	7000	530	609	662
1350	126	144	157	3900	335	385	419	7100	535	615	669
1400	130	150	163	4000	342	394	428	7200	542	623	677
1450	135	155	169	4100	349	401	436	7300	547	629	684
1500	140	161	175	4200	355	408	444	7400	553	636	691
1550	145	167	181	4300	362	416	452	7500	558	642	698
1600	149	171	186	4400	369	424	461	7600	565	650	706

FOUR CHILD FAMILIES: CHILD SUPPORT SCHEDULE (Continued)

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
7700	570	656	713	10400	721	829	901	13100	863	993	1079
7800	576	662	720	10500	726	835	908	13200	869	999	1086
7900	582	669	727	10600	732	842	915	13300	874	1005	1092
8000	588	676	735	10700	738	848	922	13400	879	1011	1099
8100	594	683	742	10800	742	854	928	13500	884	1017	1105
8200	599	689	749	10900	748	860	935	13600	889	1022	1111
8300	605	696	756	11000	754	867	942	13700	894	1029	1118
8400	610	702	763	11100	758	872	948	13800	899	1034	1124
8500	616	708	770	11200	764	879	955	13900	904	1040	1130
8600	622	715	777	11300	770	885	962	14000	910	1046	1137
8700	627	721	784	11400	774	891	968	14100	914	1052	1143
8800	633	728	791	11500	780	897	975	14200	919	1057	1149
8900	638	734	798	11600	786	903	982	14300	925	1064	1156
9000	644	741	805	11700	790	909	988	14400	930	1069	1162
9100	650	747	812	11800	796	915	995	14500	934	1075	1168
9200	655	753	819	11900	801	921	1001	14600	940	1081	1175
9300	661	760	826	12000	806	927	1008	14700	945	1087	1181
9400	666	766	833	12100	812	934	1015	14800	950	1092	1187
9500	672	773	840	12200	817	939	1021	14900	954	1098	1193
9600	678	779	847	12300	822	946	1028	15000	960	1104	1200
9700	683	786	854	12400	827	951	1034	15100	965	1110	1206
9800	689	792	861	12500	833	958	1041	15200	970	1115	1212
9900	694	798	867	12600	838	963	1047	15300	974	1121	1218
10000	699	804	874	12700	843	970	1054	15400	980	1127	1225
10100	705	811	881	12800	848	975	1060	15500	985	1133	1231
10200	710	817	888	12900	853	981	1066				
10300	716	823	895	13000	858	987	1073				

*2014 Poverty Level is \$2,700

To determine child support at higher income levels:

Age 12-18: Raise income to the power .66690684 and multiply the result by 1.975276293

Age 6-11: Determine child support for Age 12-18 and then multiply by 0.92

Age 0-5: Determine child support for Age 12-18 and then multiply by 0.80

FIVE CHILD FAMILIES: CHILD SUPPORT SCHEDULE

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age 0-5	Age 6-11	Age 12-18	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
50	4	5	5	1650	134	154	167	4500	334	385	418			
100	8	9	10	1700	138	158	172	4600	340	391	425			
150	12	14	15	1750	142	163	177	4700	346	397	432			
200	16	18	20	1800	146	167	182	4800	351	404	439			
250	20	23	25	1850	150	172	187	4900	357	410	446			
300	24	28	30	1900	154	177	192	5000	362	417	453			
350	28	32	35	1950	158	181	197	5100	368	423	460			
400	32	37	40	2000	162	186	202	5200	374	431	468			
450	36	41	45	2100	170	195	212	5300	380	437	475			
500	41	47	51	2200	178	204	222	5400	385	443	481			
550	45	52	56	2300	186	213	232	5500	390	449	488			
600	49	56	61	2400	194	224	243	5600	396	455	495			
650	53	61	66	2500	202	233	253	5700	402	462	502			
700	57	65	71	2600	210	242	263	5800	407	468	509			
750	61	70	76	2700	218	251	273	5900	413	475	516			
800	65	75	81	2800	226	260	283	6000	418	481	523			
850	69	79	86	2900	234	270	293	6100	424	488	530			
900	73	84	91	3000	242	279	303	6200	429	493	536			
950	77	88	96	3100	250	287	312	6300	434	500	543			
1000	81	93	101	3200	256	294	320	6400	440	506	550			
1050	85	98	106	3300	262	302	328	6500	445	512	556			
1100	89	102	111	3400	269	309	336	6600	450	518	563			
1150	93	107	116	3500	274	316	343	6700	456	524	570			
1200	97	111	121	3600	281	323	351	6800	461	530	576			
1250	101	116	126	3700	286	329	358	6900	466	536	583			
1300	105	121	131	3800	293	337	366	7000	472	543	590			
1350	109	125	136	3900	298	343	373	7100	477	548	596			
1400	114	131	142	4000	305	351	381	7200	482	555	603			
1450	118	135	147	4100	310	357	388	7300	487	560	609			
1500	122	140	152	4200	317	364	396	7400	493	567	616			
1550	126	144	157	4300	322	371	403	7500	498	572	622			
1600	130	149	162	4400	328	377	410	7600	503	579	629			

FIVE CHILD FAMILIES: CHILD SUPPORT SCHEDULE (Continued)

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
7700	508	584	635	10400	642	739	803	13100	770	885	962
7800	514	591	642	10500	647	744	809	13200	774	890	967
7900	518	596	648	10600	652	750	815	13300	778	895	973
8000	523	602	654	10700	657	755	821	13400	783	901	979
8100	529	608	661	10800	662	761	827	13500	787	905	984
8200	534	614	667	10900	666	766	833	13600	792	911	990
8300	538	619	673	11000	671	772	839	13700	797	916	996
8400	544	626	680	11100	676	777	845	13800	801	921	1001
8500	549	631	686	11200	681	783	851	13900	806	926	1007
8600	554	637	692	11300	686	788	857	14000	810	932	1013
8700	559	643	699	11400	690	794	863	14100	814	937	1018
8800	564	649	705	11500	695	799	869	14200	819	942	1024
8900	569	654	711	11600	699	804	874	14300	824	948	1030
9000	574	660	717	11700	704	810	880	14400	828	952	1035
9100	579	666	724	11800	709	815	886	14500	833	958	1041
9200	584	672	730	11900	714	821	892	14600	837	962	1046
9300	589	677	736	12000	718	826	898	14700	842	968	1052
9400	594	683	742	12100	723	832	904	14800	846	973	1058
9500	598	688	748	12200	728	837	910	14900	850	978	1063
9600	603	694	754	12300	732	842	915	15000	855	983	1069
9700	609	700	761	12400	737	847	921	15100	859	988	1074
9800	614	706	767	12500	742	853	927	15200	864	994	1080
9900	618	711	773	12600	746	858	933	15300	868	998	1085
10000	623	717	779	12700	751	864	939	15400	873	1004	1091
10100	628	722	785	12800	755	868	944	15500	877	1008	1096
10200	633	728	791	12900	760	874	950				
10300	638	733	797	13000	765	880	956				

*2014 Poverty Level is \$3,050

To determine child support at higher income levels:

Age 12-18: Raise income to the power .66690684 and multiply the result by 1.759654529

Age 6-11: Determine child support for Age 12-18 and then multiply by 0.92

Age 0-5: Determine child support for Age 12-18 and then multiply by 0.80

SIX CHILD FAMILIES: CHILD SUPPORT SCHEDULE

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age	Age	Age		Age	Age	Age		Age	Age	Age
	0-5	6-11	12-18		0-5	6-11	12-18		0-5	6-11	12-18
50	4	5	5	1650	119	137	149	4500	304	350	380
100	7	8	9	1700	122	141	153	4600	309	355	386
150	11	13	14	1750	126	145	158	4700	314	362	393
200	14	17	18	1800	130	149	162	4800	320	368	400
250	18	21	23	1850	134	154	167	4900	325	374	406
300	22	25	27	1900	137	157	171	5000	330	379	412
350	26	29	32	1950	141	162	176	5100	335	385	419
400	29	33	36	2000	144	166	180	5200	340	391	425
450	33	38	41	2100	151	174	189	5300	346	397	432
500	36	41	45	2200	158	182	198	5400	350	403	438
550	40	46	50	2300	166	190	207	5500	355	408	444
600	43	50	54	2400	173	199	216	5600	361	415	451
650	47	54	59	2500	180	207	225	5700	366	420	457
700	50	58	63	2600	187	215	234	5800	370	426	463
750	54	63	68	2700	194	224	243	5900	375	431	469
800	58	66	72	2800	202	232	252	6000	381	438	476
850	62	71	77	2900	209	240	261	6100	386	443	482
900	65	75	81	3000	216	248	270	6200	390	449	488
950	69	79	86	3100	223	257	279	6300	395	454	494
1000	72	83	90	3200	230	265	288	6400	400	460	500
1050	76	87	95	3300	238	273	297	6500	405	466	506
1100	79	91	99	3400	244	281	305	6600	410	471	512
1150	83	96	104	3500	250	287	312	6700	414	477	518
1200	86	99	108	3600	255	293	319	6800	419	482	524
1250	90	104	113	3700	261	300	326	6900	424	488	530
1300	94	108	117	3800	266	306	333	7000	429	493	536
1350	98	112	122	3900	272	313	340	7100	434	499	542
1400	101	116	126	4000	278	319	347	7200	438	504	548
1450	105	121	131	4100	282	325	353	7300	443	510	554
1500	108	124	135	4200	288	331	360	7400	448	515	560
1550	112	129	140	4300	294	338	367	7500	453	521	566
1600	115	132	144	4400	298	343	373	7600	458	526	572

SIX CHILD FAMILIES: CHILD SUPPORT SCHEDULE (Continued)

Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
7700	462	532	578	10400	585	673	731	13100	700	805	875
7800	467	537	584	10500	589	677	736	13200	704	810	880
7900	471	542	589	10600	593	682	741	13300	708	814	885
8000	476	547	595	10700	598	687	747	13400	712	819	890
8100	481	553	601	10800	602	692	752	13500	717	824	896
8200	486	558	607	10900	606	697	758	13600	721	829	901
8300	490	564	613	11000	610	702	763	13700	725	834	906
8400	494	569	618	11100	615	707	769	13800	729	838	911
8500	499	574	624	11200	619	712	774	13900	733	843	916
8600	504	580	630	11300	623	717	779	14000	737	847	921
8700	509	585	636	11400	628	722	785	14100	741	852	926
8800	513	590	641	11500	632	727	790	14200	746	857	932
8900	518	595	647	11600	637	732	796	14300	750	862	937
9000	522	601	653	11700	641	737	801	14400	754	867	942
9100	526	605	658	11800	645	742	806	14500	758	871	947
9200	531	611	664	11900	650	747	812	14600	762	876	952
9300	536	616	670	12000	654	752	817	14700	766	880	957
9400	540	621	675	12100	658	756	822	14800	770	885	962
9500	545	627	681	12200	662	761	827	14900	774	890	967
9600	549	631	686	12300	666	766	833	15000	778	894	972
9700	554	637	692	12400	670	771	838	15100	782	899	977
9800	558	641	697	12500	674	776	843	15200	786	903	982
9900	562	647	703	12600	679	781	849	15300	790	908	987
10000	567	652	709	12700	683	786	854	15400	794	913	992
10100	571	657	714	12800	687	790	859	15500	798	917	997
10200	576	662	720	12900	691	795	864				
10300	580	667	725	13000	696	800	870				

*2014 Poverty Level is \$3,350

To determine child support at higher income levels:

Age 12-18: Raise income to the power .66690684 and multiply the result by 1.600796829

Age 6-11: Determine child support for Age 12-18 and then multiply by 0.92

Age 0-5: Determine child support for Age 12-18 and then multiply by 0.80

Domestic Relations Affidavit

IN THE _____ JUDICIAL DISTRICT
 _____ COUNTY, KANSAS

IN THE MATTER OF)
)
)

 Party Name)
)

and)

Case No. _____

 Party Name)
)

DOMESTIC RELATIONS AFFIDAVIT OF _____

(name)

1. Party Name Residence _____

Party Name _____ XXX-XX-_____
 Birth Month/Year Social Security Number Telephone _____

2. Party Name Residence _____

Party Name _____ XXX-XX-_____
 Birth Month/Year Social Security Number Telephone _____

3. Date of Marriage: _____

4. Number of Marriages: _____
 Party Name Party Name

5. Number of children of the relationship: _____

6. Names, Social Security Numbers, the month and year of each child's birth and ages of minor children of the relationship:

Name	Social Security Number XXX-XX-_____	Birth Month /Year	Age	Custodian
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

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

Name	Social Security No. XXX-XX-XXXX	Age	Custodian	Support Payment	Paid or Rec'd
_____	_____	____	_____	\$ _____	_____
_____	_____	____	_____	\$ _____	_____
_____	_____	____	_____	\$ _____	_____
_____	_____	____	_____	\$ _____	_____

8. Party Name is employed by _____

Party Name is employed by _____

(Name and address of employer)

with monthly income as follows:

A. Wage Earner

	Party Name	Party Name
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

	Party Name	Party Name
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: _____
 Party Name

_____ Party Name

9. The liquid assets of the parties are:

	Item	Amount	Joint or Individual (Specify)
A.	Checking Accounts (Do not list account numbers):		
	_____	\$ _____	_____
	_____	\$ _____	_____
B.	Savings Accounts (Do not list account numbers):		
	_____	\$ _____	_____
	_____	\$ _____	_____
C.	Cash		
	Party Name	\$ _____	_____
	Party Name	\$ _____	_____
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	Party Name (Actual or Estimated)	Party Name (Actual or Estimated)
1.	Rent (if applicable)*	\$ _____	\$ _____
2.	Food	\$ _____	\$ _____
3.	Utilities/services:		
	Trash Service	\$ _____	\$ _____
	Newspaper	\$ _____	\$ _____
	Telephone	\$ _____	\$ _____
	Mobile Phone	\$ _____	\$ _____
	Cable	\$ _____	\$ _____
	Gas	\$ _____	\$ _____
	Water	\$ _____	\$ _____
	Lights	\$ _____	\$ _____
	Other	\$ _____	\$ _____
4.	Insurance:		
	Life	\$ _____	\$ _____
	Health	\$ _____	\$ _____
	Car	\$ _____	\$ _____
	House/Rental	\$ _____	\$ _____
	Other	\$ _____	\$ _____
5.	Medical and dental	\$ _____	\$ _____
6.	Prescriptions drugs	\$ _____	\$ _____
7.	Child care (work-related)	\$ _____	\$ _____
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	\$ _____	\$ _____

Item	Party Name (Actual or Estimated)	Party Name (Actual or Estimated)
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 estimated monetary amount in each column; 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	
					Party Name	Party Name
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____
			Subtotal of Payments	\$ _____	\$ _____	\$ _____
			Total	\$ _____	\$ _____	\$ _____

C. Total Living Expenses

	Party Name (Actual or Estimated)	Party Name (Actual or Estimated)
1. Total funds available to Both Parties (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	Party Name	Party Name
_____ (+/-)	\$ _____	\$ _____
_____ (+/-)	\$ _____	\$ _____
_____ (+/-)	\$ _____	\$ _____
_____ (+/-)	\$ _____	\$ _____

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.

	Party Name	Party Name
Long Distance Parenting Time Costs	\$ _____	\$ _____
Parenting Time Adjustments	\$ _____	\$ _____
Income Tax Considerations	\$ _____	\$ _____
Special Needs	\$ _____	\$ _____
Support Beyond Age of Majority	\$ _____	\$ _____
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 POST JUDGMENT 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.

<u>Health Insurance</u>	<u>COBRA Continuation</u>		
	Yes	No	Unknown
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

I declare under penalty of perjury under the laws of the State of Kansas that the foregoing is true, correct and complete.

Executed on the _____ day of _____, 20_____.

Name (Print): _____

Signature _____

IN THE DISTRICT COURT OF _____ COUNTY, KANSAS
 DIVISION _____

_____) Case No. _____
 Party Name _____)
 _____)
 vs. _____)
 _____)
 Party Name _____)
 _____)

SHORT FORM DOMESTIC RELATIONS AFFIDAVIT
 OF _____ (name)

To be used ONLY with post-judgment Motions to Establish or Modify Child Support.

1. Your Name: _____
 First Middle Last
 Residence: _____
 Address City ST Zip
 Year of Birth: _____ Last Four Digits of SSN: XXX-XX-_____ Phone _____

2. Name(s), last four digits of SSN(s), year of birth, and age(s) of minor children of the marriage/relationship:

Name	SSN	Year of Birth	Age
_____	XXX-XX-_____	XX-XX-_____	_____
_____	XXX-XX-_____	XX-XX-_____	_____
_____	XXX-XX-_____	XX-XX-_____	_____
_____	XXX-XX-_____	XX-XX-_____	_____

3. Name(s), last four digits of SSN(s), and year of birth of minor children of previous marriage/relationship(s) and facts as to custody and support payments paid or received, if any.

Name	Name of Custodian	SSN	YOB	Support Pd/Rec
_____	_____	XXX-XX-_____	XX-XX-_____	\$ _____
_____	_____	XXX-XX-_____	XX-XX-_____	\$ _____
_____	_____	XXX-XX-_____	XX-XX-_____	\$ _____
_____	_____	XXX-XX-_____	XX-XX-_____	\$ _____
_____	_____	XXX-XX-_____	XX-XX-_____	\$ _____

4. You are employed by: Name: _____
 Address: _____
 City, ST, Zip: _____

5. Monthly income:

- A. Wage Earner, Gross Income \$ _____
- B. Self-Employed, Gross Income \$ _____
- C. Reasonable Business Expense \$ _____
- D. Self-Employment Tax \$ _____

6. Work Related Child Care Expenses:

- A. Weekly Cost During Summer \$ _____ Name and Address of Provider _____

- B. Weekly Cost During School Year \$ _____ Name and Address of Provider _____

7. Party Name Party Name provides Health Insurance for child(ren).

- A. Name and Address of Health Insurance Plan: _____

- B. Person(s) insured on plan: _____
 Monthly cost of health insurance: \$ _____
 Monthly cost of dental insurance: \$ _____
 Monthly cost of vision insurance: \$ _____
 Monthly cost of drug prescription insurance: \$ _____
 Increased cost of adding child(ren) to the plan: \$ _____

8. Party Name Party Name claims child(ren) for income tax purposes.

You file taxes: Single Head of Household Joint Other

9. Child Support Adjustments requested (documentation to support requested adjustments must be attached):

- Long Distance Parenting Time Adjustment Special Needs
- Parenting Time Adjustment Income Tax Adjustment
- Agreement Past Minority Overall Financial Condition

10. The following documents must be attached. **Social Security numbers and dates of birth must be removed from the documents prior to filing with the court.**

- Current Pay Stub Last Year's Tax Return including schedules
- W-2 Written Proof of Day Care Cost
- Written Proof of Insurance Costs

I declare under penalty of perjury under the laws of the State of Kansas that the foregoing is true, correct and complete.

Executed on the _____ day of _____, 20____.

Name (Print): _____
Signature: _____

Interstate Pay Differential

Adjustments for differences in interstate pay in various locations are computed using the state average weekly pay. This appendix provides a table for the fourth quarter of 2014, average weekly wages by state. In calculating the Interstate Pay Differential, use the most recent schedule from the web page. **Updates for this information are distributed quarterly and can be obtained by going to the Internet address for the United States Bureau of Labor Statistics:**
<http://www.bls.gov/bls/newsrels.htm>

In the search bar in the upper right corner of the website, search for “covered establishments employment and wages by states.” Currently, the table is labeled “Table 3. Covered establishments, employment, and wages by state.” The latest table (at the time of publication of this document) is found at the following link: <http://www.bls.gov/news.release/cewqtr.t03.htm>. The average weekly wage is currently provided in the fourth column of the table.

The average weekly pay table reports the average weekly wage for all workers covered by state and federal unemployment insurance (UI). Employers subject to federal and state unemployment law report pay information quarterly to the Department of Labor. Payroll data includes wages, bonuses, cash value meals and lodging when supplied, tips and other gratuities, and, in some states, employer contribution to certain deferred compensation plans, such as 401(k) plans and stock options. Employment and wage data reported by the Department of Labor is classified in accordance with the 1987 Standard Industrial Classification (SIC) Manual. This classification manual is updated every three years.

To compute the Interstate Pay Differential, develop a value by dividing the average weekly wage in Kansas (KS) by the average weekly wage of the new state. Average weekly wages for each state are found in the table attached to this appendix and may be higher or lower than the Kansas average weekly wage.

EXAMPLE ONE:

Using the Interstate Pay Differential, a parent living in Alaska and earning \$3,000.00 per month would have a gross monthly income for Kansas child support purposes of \$2,413.

To get the correct multiplier, divide the Kansas weekly wage by the non-Kansas weekly wage and then multiply by the non-residential parent’s monthly income.

Kansas weekly average \$855.00 ÷ Alaska weekly average \$1,063.00 = .8043.

$$\begin{array}{r} \$3,000.00 \\ \times .8043 \\ \hline \$2,412.90 \end{array}$$

Kansas value as adjusted by Interstate Pay Differential.
(Round value up to nearest dollar.)

The Alaska parent's income of \$3,000 is multiplied by the value 0.8043 for an adjusted income of \$2,413.

EXAMPLE TWO:

Using the Interstate Pay Differential, a parent in Idaho earning \$3,000.00 per month would have a gross monthly income for Kansas child support purposes of \$3,280.

To get the correct multiplier, divide the Kansas weekly wage by the non-Kansas weekly wage and then multiply by the non-residential parent's monthly income.

$$\text{Kansas weekly wage } \$855 \div \$782 \text{ for Idaho weekly wage} = 1.0933$$

$$\begin{array}{r} \$3,000.00 \\ \times 1.0933 \\ \hline \$3,279.90 \end{array}$$

Kansas value as adjusted by the Interstate Pay Differential.
(Round value up to nearest dollar.)

The Idaho parent's income of \$3,000 is multiplied by the factor of 1.0933 for an adjusted income of \$3,280.

The income modified to a Kansas value is entered on line A.1 or B.1 of the Child Support Worksheet.

National and State Average Weekly Pay and Differential of Each State's Average Weekly Pay
 Compared to Kansas Average Weekly Pay

Source: <http://www.bls.gov/news.release/cewqtr.htm>

State	Average Weekly Pay (4th Quarter) 2014
United States	\$1,035
Alabama	881
Alaska	1,063
Arizona	926
Arkansas	807
California	1,209
Colorado	1,066
Connecticut	1,278
Delaware	1,049
District of Columbia	1,696
Florida	911
Georgia	958
Hawaii	908
Idaho	782
Illinois	1,089
Indiana	846
Iowa	870
Kansas	855
Kentucky	836
Louisiana	923
Maine	826
Maryland	1,113
Massachusetts	1,315
Michigan	984
Minnesota	1,024
Mississippi	747
Missouri	891
Montana	794
Nebraska	837
Nevada	899
New Hampshire	1,081
New Jersey	1,211

State	Average Weekly Pay (4th Quarter)
New Mexico	850
New York	1,321
North Carolina	890
North Dakota	1,050
Ohio	922
Oklahoma	876
Oregon	928
Pennsylvania	1,013
Rhode Island	1,003
South Carolina	817
South Dakota	791
Tennessee	927
Texas	1,070
Utah	872
Vermont	882
Virginia	1,057
Washington	1,082
West Virginia	818
Wisconsin	894
Wyoming	952
Puerto Rico	556
Virgin Islands	746

Income Tax Considerations

Section A - Dependent's Exemption And Child Tax Credit

Throughout this appendix, the term "custodial" and "noncustodial" parents are used to comply with tax law. In all other sections in the Kansas Child Support Guidelines, these terms have been updated to comply with the current Kansas law.

Section A.I – Dependent's Exemption

The parties are reminded that the Affordable Care Act requires every American to have health insurance. In many cases, there is a penalty assessed (and paid when income taxes are filed) for failure to maintain health insurance for oneself or one's dependents. Note that regardless of which party is ordered by the court to maintain the health insurance, the penalty for a child not having health insurance will be assessed by the IRS against the individual who claims the child as a dependency exemption. The parties are advised to take this into consideration when determining dependency and health insurance issues.

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.

Frequently, the parties agree to alternate the exemption. If the custodial parent agrees to alternate the exemption, the additional tax benefit to the noncustodial parent should be shared with the custodial parent equitably. If the noncustodial parent agrees to allow the custodial parent to claim the exemption in years that the noncustodial parent was entitled to the exemption, the additional tax benefit to the custodial parent should be shared with the noncustodial parent equitably.

If the custodial parent elects not to alternate the income tax exemption for the minor child by executing IRS Form 8332 or a substantially similar form, the court shall consider the actual economic effect of the failure to alternate the exemption on the noncustodial parent and may adjust the noncustodial parent's monthly child support accordingly.

The party requesting the income tax consideration adjustment shall have the burden of proof. The amount should be entered on Line E.3.

The following discussion and example reflects 2015 tax laws. Although the narrative is in the context of the value to the noncustodial parent, it could also be applicable to the custodial parent as discussed above.

For 2015, the federal income tax exemption was \$4,000 per person and the Kansas exemption was \$2,250. 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. A portion of this amount would then be allocated to the noncustodial parent based upon his/her share of the combined income (Line D.2.). If the noncustodial party is self-employed and has no other outside income, the applicable Kansas rate will be 0 under 2015 Kansas tax law. If the noncustodial party is a member of a Limited Liability Corporation (LLC) and receives income from the LLC that is not W2 income, the applicable Kansas rate for that income will be 0. If the noncustodial party is a member of an S-Corporation, any income flowing to the party as a distribution from the corporation, rather than as wages through a W2, will have an applicable Kansas rate of 0.

Example: A noncustodial parent has one minor child and has an adjusted gross income in 2015 of \$22,750 and assumes the noncustodial parent is in a 15% marginal federal income tax rate and a 4.6% 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 $\$4,000 \times .15$ for the federal amount and $\$2,250 \times .046$ for the Kansas rate. The resulting total, \$704, would be divided by 12 to arrive at the monthly value of \$59, which should then be multiplied by 68% (the noncustodial parent's share of the combined income) producing an adjustment to the guideline child support of a monthly credit of \$40 to the noncustodial parent.

Section A.II – Federal Child Tax Credit

Federal income tax law allows a tax credit for parents with a dependent child under the age of 17 on the last day of the tax year. The credit in 2015 is \$1,000 for each qualifying child. The credit is only available for a child 16 or younger on the last day of the tax year in question. If the child turns 17 on or before December 31, no tax credit may be claimed as a dependent.

If the right to claim a qualifying child as a dependent is not shared between the parents, the monthly value of the tax credit should be included in the income tax considerations adjustment.

For 2015, the monthly value of the tax credit is $\$1,000 \div 12$ for each qualifying child, or \$83. If the right to claim the child as a dependent (and the credit) is not shared between the parents, then the noncustodial parent's monthly child support should be decreased by the proportionate share of the combined income on Line D.2 of the child support worksheet (increased if the noncustodian claims the child as a dependent) in addition to any other income tax adjustment amounts.

Section B – 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. Please note that the tax brackets for taxpayers filing as head of household differ than those for taxpayers filing as single or married filing jointly. 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. If the custodial parent's income is from self-employment, the Kansas tax rate on this income is zero. The total of the standard deduction and additional exemption benefits should be divided by 12 to arrive at the monthly amount. 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 2015 of \$22,750 and assumes the custodial parent is in a 15% marginal federal income tax rate and a 4.6% marginal Kansas income tax rate. The difference in the Federal standard deduction for head of household over that for a single taxpayer is \$2,950 ($9,250 - \$6,300 = \$2,950$). This difference multiplied by the custodial parent's federal marginal income tax rate of 15% results in an income tax benefit of \$443. The difference in the Kansas standard deduction for head of household over that for a single taxpayer is \$2,500 ($\$5,500 - \$3,000 = \$2,500$). This difference multiplied by the custodial parent's marginal Kansas income tax rate of 4.6% results in a benefit of \$115, for a combined federal and Kansas standard deduction benefit of \$558. Because the custodial parent filed as head of household, the parent was allowed an additional Kansas exemption of \$2,250, for an income tax benefit of \$104 ($\$2,250 \times .046 = \104). The total income tax benefit for filing as head of household is thus \$662. The noncustodial parent's proportionate share of the combined income is 68% and this percentage should be applied to the head of household tax benefit ($\$662 \times .68 = \450). This amount is divided by 12 to arrive at a monthly credit of \$38.

The combined benefits allowed for the dependent's exemption (Section A, if applicable) and head of household status (Section B) should be combined with any other pertinent income tax considerations and entered on Line E.3 as a negative adjustment for the noncustodial parent.

Section C – Additional Information

The above listed guidelines reflect tax law for 2015. 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.

The following pages reflect current Federal and Kansas income tax factors. Additionally, a sample Tax Considerations Worksheet is included in this appendix.

Federal Standard Deduction Chart:

Single	\$ 6,300
Married Filing Jointly	\$12,600
Married Filing Separately	\$ 6,300
Head of Household	\$ 9,250
Surviving Spouse	\$12,600

**2015
TAX CONSIDERATIONS**

Tax Exemptions

(Federal) 4,000 x _____⁽¹⁾ = 0.00
 (State) 2,250 x _____⁽¹⁾ = 0.00
 0.00 x _____⁽³⁾ = 0 ÷ 12 = \$ _____ per month x # of children = \$ _____

Head of Household

(Federal) 2,950 x _____⁽²⁾ = 0.00
 (State) 2,500 x _____⁽²⁾ = 0.00
 (Add.) 2,250 x _____⁽²⁾ = 0.00
 0.00 x _____⁽³⁾ = 0 ÷ 12 = \$ _____ per month x # of children = \$ _____

Additional Tax Credit (not available for children 17 and older)

1,000 x _____⁽³⁾ = _____ ÷ 12 = \$ _____ per month x # of children [] = \$ _____

Tax Exemptions	+	0.00
Head of Household	+	0.00
Additional Tax Credit	+	<u>0.00</u>
Total Tax Consideration	+	0.00

(A) 2015 Federal Marginal Tax Rates (Single)

- 10% marginal tax rate of incomes from 0.00 – 9,225
- 15% marginal tax rate of incomes from 9,226 – 37,450
- 25% marginal tax rate of incomes from 37,451 – 90,750
- 28% marginal tax rate of incomes from 90,751 – 189,300

(B) 2015 Head of Household Marginal Tax Rates

- 10% marginal tax rate of incomes from 0.00 – 13,150
- 15% marginal tax rate of incomes from 13,151 – 50,200
- 25% marginal tax rate of incomes from 50,201 – 129,600
- 28% marginal tax rate of incomes from 129,601 – 209,850

(B) 2015 State Marginal Tax Rates (Single)

- 2.7% marginal tax rate of incomes from 0.00 – 15,000
- 4.6% marginal tax rate of incomes from 15,001 – above

- (1) Use noncustodial parent's marginal tax rate
- (2) Use custodial parent's marginal tax rate
- (3) Noncustodial parent's percentage from Line D.2. of Child Support Worksheet
- (4) Additional tax credit is not available for children 17 and over

Annual Gross Income: _____
 Standard Deduction: _____
 Annual Child Support
 Income for Marginal
 Tax Rate: _____

Federal Tax Rates:

Individual Taxpayers:

If Taxable Income is Between:	The Tax Due Is:
0 - \$9,225	10% of taxable income
\$9,226 - \$37,450	\$922.50 + 15% of the amount over \$9,225
\$37,451 - \$90,750	\$5,156.25 + 25% of the amount of \$37,450
\$90,751 - \$189,300	\$18,481.25 + 28% of the amount over \$90,750
\$189,301 - \$411,500	\$46,075.25 + 33% of the amount over \$189,300
\$411,501 - \$413,200	\$119,401.25 + 35% of the amount over \$411,500
\$413,201 +	\$119,996.25 + 39.6% of the amount over \$413,200

Married Individuals Filing Joint Returns and Surviving Spouses

If Taxable Income is Between:	The Tax Due Is:
0 - \$18,450	10% of taxable income
\$18,451 - \$74,900	\$1,845 + 15% of the amount over \$18,450
\$74,901 - \$151,200	\$10,312.50 + 25% of the amount of \$74,900
\$151,201 - \$230,450	\$29,387.50 + 28% of the amount over \$151,200
\$230,451 - \$411,500	\$51,577.50 + 33% of the amount over \$230,450
\$411,501 - \$464,850	\$111,324 + 35% of the amount over \$411,500
\$464,850 +	\$129,996.50 + 39.6% of the amount over \$464,850

Married Individuals Filing Separate Returns

If Taxable Income is Between:	The Tax Due Is:
0 - \$9,225	10% of taxable income
\$9,226 - \$37,450	\$922.50 + 15% of the amount over \$9,225
\$37,451 - \$75,600	\$5,156.25 + 25% of the amount of \$37,450
\$75,601 - \$115,225	\$14,693.75 + 28% of the amount over \$75,600
\$115,226 - \$205,750	\$25,788.75 + 33% of the amount over \$115,225
\$205,751 - \$232,425	\$55,662 + 35% of the amount over \$205,750
\$232,426 +	\$64,998.25 + 39.6% of the amount over \$232,425

Heads of Household

If Taxable Income is Between:	The Tax Due Is:
0 - \$13,150	10% of taxable income
\$13,151 - \$50,200	\$1,315 + 15% of the amount over \$13,150
\$50,201 - \$129,600	\$6,872.50 + 25% of the amount of \$50,200
\$129,601 - \$209,850	\$26,772.50 + 28% of the amount over \$129,600
\$209,851 - \$411,500	\$49,192.50 + 33% of the amount over \$209,850
\$411,501 - \$439,000	\$115,737 + 35% of the amount over \$411,500
\$439,001 +	\$125,362 + 39.6% of the amount over \$439,000

Kansas Standard Deduction Chart:

Single	\$3,000
Married Filing Joint	\$7,500
Married Filing Separate	\$3,750
Head of Household	\$5,500

Kansas – Married filing jointly

- Tax year 2015
 - Taxable income not over \$30,000: 2.7 % (K.S.A. 79-32,110)
 - Taxable income over \$30,000: \$810 plus 4.6 % of excess over \$30,000 (K.S.A. 79-32,110)

Kansas – Married Filing Separate, Single, Head of Household

- Tax year 2015
 - Taxable income not over \$15,000: 2.7% (79-32,110)
 - Taxable income over \$15,000: \$405 plus 4.6% of excess of \$15,000 (K.S.A. 79-32,110)

Cafeteria Plans and Salary Reduction Agreements

A. General Definition

Under salary reduction agreements, an employee can take advantage of tax deferral through 401(k) or 403(b) plans or by receiving tax-free benefits through a cafeteria plan. Under 401(k) and 403(b) plans, amounts reducing salary are invested in selected investments or annuities for future retirement. Under a cafeteria plan, an employer offers a set of fringe benefits from which participating employees may select. The cafeteria plan can be funded with employer contributions, employee contributions (usually through salary reduction agreements), or a combination of both. The cafeteria plan results in a lower taxable income to the employee where contributions to the plan are from pre-tax income through salary reduction agreements. Qualified benefits which may be offered under a cafeteria plan include:

1. Coverage under an accident or health plan or Health Savings Account (HSA) to the extent that the coverage is excludable from income under Code Section 106 or 223.
2. Group term life insurance coverage that is excludable from gross income under Code Section 79.
3. Dependent care assistance programs under Code Section 129.
4. Qualified cash or deferred arrangements.
5. Adoption assistance programs that meet the requirements of Code Section 137.
6. Qualified group legal services plans.

B. Application to the Guidelines

The gross income of the wage earner, regardless of whether it is taxable or nontaxable, is to be used to compute child support payments. Additionally, costs pertinent to child support computations (child care, health insurance premiums, etc.) that were withheld on a pre-tax basis from the employee's salary would also be considered. Benefits paid by the employer that are truly the company's expenses and not a reduction of the employee's gross income would be ignored.

Completed Sample Child Support Worksheet

IN THE _____ JUDICIAL DISTRICT
 _____ COUNTY, KANSAS

This sample shows child support calculated WITHOUT an Equal Parenting calculation.

IN THE MATTER OF:

 and

CASE NO. _____

CHILD SUPPORT WORKSHEET OF _____ (name)

A. INCOME COMPUTATION – WAGE EARNER

PARTY NAME PARTY NAME

1. Domestic Gross Income
 (Insert on Line C.1. below)*

\$ 893 \$ _____

B. INCOME COMPUTATION – SELF-EMPLOYED

†1. Self-Employment Gross Income*
 †2. Reasonable Business Expenses
 †3. Domestic Gross Income
 (Insert on Line C.1. below)

		<u>3,000</u>
(-)	<u> </u>	<u>1,232</u>
	<u> </u>	<u>1,768</u>

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
 †5. Child Support Income
 (Insert on Line D.1. below)

	<u>893</u>	<u>1,768</u>
(-)	<u>0</u>	<u>0</u>
(-)	<u>0</u>	<u>0</u>
(+)	<u>0</u>	<u>0</u>
	<u>893</u>	<u>1,768</u>

D. COMPUTATION OF CHILD SUPPORT

†1. Child Support Income
 †2. Proportionate Shares of Combined Income
 (Each parent's income divided by combined income)
 †3. Gross Child Support Obligation**
 (Using the combined income from Line D.1.
 find amount for each child and enter total for
 all children)

<u>893</u>	+	<u>1,768</u>	
		=	<u>2,661</u>
<u>33.6%</u>			<u>66.4 %</u>

Age of Children	0-5	6-11	12-18	Total
Number Per-Age Category	<u>1</u>	<u>1</u>	<u>0</u>	
Total Amount	<u>326</u> +	<u>375</u> +	<u>0</u>	= <u>701</u>

† Examples provided in Appendix VIII

* Interstate Pay Differential Adjustment?

_____ Yes X No
 _____ Yes X No

**Multiple Family Application?

		PARTY NAME	PARTY NAME
4.	Health and Dental Insurance Premium	\$ 0	\$ 125
			= 125
5.	Work-Related Child Care Costs Formula: Amt. – (Amt. x %) for each child care credit Example: 200 – (200 x 35%)	130	
			= 130
†6.	Parents' Total Child Support Obligation (Line D.3. plus Lines D.4. & D.5.)		896
†7.	Parental Child Support Obligation (Line D.2. times Line D.6. for each parent)	301	595
†8.	Adjustment for Insurance and Child Care (Subtract for actual payment made for items D.4. and D.5.)	(-) (130)	(125)
†9.	Basic Parental Child Support Obligation (Line D.7. minus Line D.8.; Insert on Line F.1. below)	171	470

E. CHILD SUPPORT ADJUSTMENTS

APPLICABLE	N/A	CATEGORY	AMOUNT ALLOWED	
			PARTY NAME	PARTY NAME
1. <input type="checkbox"/>	<input checked="" type="checkbox"/>	Long Distance Parenting Time Costs	(+/-) _____	(+/-) _____
2. <input type="checkbox"/>	<input checked="" type="checkbox"/>	Parenting Time Adjustment (if b. % _____)	(+/-) _____	(+/-) _____
3. <input type="checkbox"/>	<input checked="" type="checkbox"/>	Income Tax Considerations	(+/-) _____	(+/-) _____
4. <input type="checkbox"/>	<input checked="" type="checkbox"/>	Special Needs	(+/-) _____	(+/-) _____
5. <input type="checkbox"/>	<input checked="" type="checkbox"/>	Agreement Past Majority	(+/-) _____	(+/-) _____
6. <input type="checkbox"/>	<input checked="" type="checkbox"/>	Overall Financial Condition	(+/-) _____	(+/-) _____
7.		TOTAL (Insert on Line F.2. below)	0	0

F. DEVIATION(S) FROM REBUTTABLE PRESUMPTION AMOUNT

		AMOUNT ALLOWED	
		PARTY NAME	PARTY NAME
1.	Basic Parental Child Support Obligation (Line D.9. from above)	171	470
†2.	Total Child Support Adjustments (Line E.7. from above)	(+/-) 0	0
3.	Adjusted Subtotal (Line F.1. +/- Line F.2.)	171	470
4.	Equal Parenting Time Obligation (EPT worksheet Line 12 or 14)		
†5.	Enforcement Fee Allowance**	Percentage 4%	
	** (Applied only to Nonresidential Parent) Flat Fee	\$ 0	
	((Line F.3. or F.4 x Collection Fee %) x .5) or (Monthly Flat Fee x .5))	(+) 0	(+) 9
6.	Net Parental Child Support Obligation (Line F.3. + Line F.4. or F.5)	171	479

**Parent with non-primary residency. Use local percentage

Prepared By (Signature) _____

Judge/Hearing Officer Signature _____

Prepared By (Print Name) _____

Date Submitted _____

Date Approved _____

Completed Sample Child Support Worksheet

IN THE _____ JUDICIAL DISTRICT
 _____ COUNTY, KANSAS

This sample shows child support calculated **WITH** an Equal Parenting calculation and worksheet.

IN THE MATTER OF:

and

CASE NO. _____

CHILD SUPPORT WORKSHEET OF _____
 (name)

A. INCOME COMPUTATION – WAGE EARNER PARTY NAME PARTY NAME

1.	Domestic Gross Income (Insert on Line C.1. below)*	\$ 893	\$ _____
----	---	--------	----------

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	893	1,768
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)	893	1,768

D. COMPUTATION OF CHILD SUPPORT

†1.	Child Support Income	893	+ 1,768
			= 2,661
†2.	Proportionate Shares of Combined Income (Each parent's income divided by combined income)	33.6%	66.4%
†3.	Gross 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	0-5	6-11	12-18		Total
Number Per-Age Category	1	1	0		
Total Amount	326 +	375 +	0	=	701

† Examples provided in Appendix VIII

* Interstate Pay Differential Adjustment? _____ Yes _____ X No

**Multiple Family Application? _____ Yes _____ X No

Case No. _____

	PARTY NAME	PARTY NAME
4. Health and Dental Insurance Premium	\$ 0	\$ 125
		= 125
5. Work-Related Child Care Costs Formula: Amt. - (Amt. x %) for each child care credit Example: 200 - ((200 x 35%) + (.25 x (200 x 35%)))	130	
		= 130
†6. Parents' Total Child Support Obligation (Line D.3. plus Lines D.4. & D.5.)		896
†7. Parental Child Support Obligation (Line D.2. times Line D.6. for each parent)	301	595
†8. Adjustment for Insurance and Child Care (Subtract for actual payment made for items D.4. and D.5.)	(-) 130	(125)
†9. Basic Parental Child Support Obligation (Line D.7. minus Line D.8.; Insert on Line F.1. below)	171	470

E. CHILD SUPPORT ADJUSTMENTS

APPLICABLE	N/A	CATEGORY	AMOUNT ALLOWED	
			PARTY NAME	PARTY NAME
1. <input type="checkbox"/>	<input checked="" type="checkbox"/>	Long Distance Parenting Time Costs	(+/-) _____	(+/-) _____
2. <input type="checkbox"/>	<input checked="" type="checkbox"/>	Parenting Time Adjustment (if b. % _____)	(+/-) _____	(+/-) _____
3. <input type="checkbox"/>	<input checked="" type="checkbox"/>	Income Tax Considerations	(+/-) _____	(+/-) _____
4. <input type="checkbox"/>	<input checked="" type="checkbox"/>	Special Needs (+/-) _____	(+/-) _____	(+/-) _____
5. <input type="checkbox"/>	<input checked="" type="checkbox"/>	Agreement Past Majority	(+/-) _____	(+/-) _____
6. <input type="checkbox"/>	<input checked="" type="checkbox"/>	Overall Financial Condition	(+/-) _____	(+/-) _____
7. TOTAL (Insert on Line F.2. below)			0	0

F.	<u>DEVIATION(S) FROM REBUTTABLE PRESUMPTION AMOUNT</u>	AMOUNT ALLOWED	
		PARTY NAME	PARTY NAME
1.	Basic Parental Child Support Obligation (Line D.9. from above)	171	470
†2.	Total Child Support Adjustments (Line E.7. from above)	(+/-) 0	0
3.	Adjusted Subtotal (Line F.1. +/- Line F.2.)	171	470
4.	Equal Parenting Time Obligation (EPT worksheet Line 12 or 14)		220
†5.	Enforcement Fee Allowance** Percentage 4%		
	** (Applied only to Nonresidential Parent) Flat Fee \$ 0		
	((Line F.3. or F.4 x Collection Fee %) x .5) or (Monthly Flat Fee x .5))	(+) 0	(+) 6
6.	Net Parental Child Support Obligation (Line F.3. + Line F.4. or F.5)	171	256

**Parent with non-primary residency. Use local percentage

Prepared By (Signature) _____

Judge/Hearing Officer Signature _____

Prepared By (Print Name) _____

Date Submitted _____

Date Approved _____

Equal Parenting Time (EPT) Worksheet

(The Equal Parenting Time Worksheet shall be filed with the Child Support Worksheet. References like "Line F.3" correspond to lines shown on the Child Support Worksheet (CSW). References to "line 9" are to the lines on this worksheet.)

Step #	Line #	Instruction	Amount
Step 1	1	Enter the higher amount of the adjusted subtotal from Line F.3	470
	2	Enter the lower amount of the adjusted subtotal from Line F.3	171
	3	Subtract line 2 from line 1 and enter the result here	299
	4	Multiply line 3 by 50% (.5) and enter the result here	150
Step 2	5	Enter the total from Line D.1 (Child Support Income)	2,661
	6	Enter the total from Line D.3 (Gross Child Support Obligation)	701
	7	If the parents each provide clothing for the children in their own home, go to line 8. If not, go to line 9.	
Step 2.a	8	If the amount on line 5 is: A. equal to or less than \$4,690, enter 10% (.10). B. greater than \$4,690 but less than \$8,125, enter 12% (.12). C. equal to or greater than \$8,125 enter 15% (.15). and go to line 10.	<u>10</u> %
Step 2.b	9	If the amount on line 5 is: A. equal to or less than \$4,690, enter 13% (.13). B. greater than \$4,690 but less than \$8,125, enter 15% (.15). C. equal to or greater than \$8,125 enter 18% (.18). and go to line 10.	_____ %
	10	Multiply line 6 by the percentage on line 8 or line 9 and enter the result here.	70
Step 3	11	If the parent designated by the court to pay all of the child(ren)'s direct expenses is: A. the parent with the lower adjusted subtotal from Line F.3 of the child support worksheet, go to line 12. B. the parent with the higher adjusted subtotal on Line F.3 of the child support worksheet, go to line 14.	
Step 3.a	12	Add line 4 and line 10.	220
	13	Enter the amount on Line 12 onto Line F.4 of the child support worksheet for the parent with the higher adjusted subtotal on line F.3. Calculate the enforcement fee (if any) on Line F.5. The result on Line F.6 is the amount the parent with the higher adjusted subtotal on Line F.3 will pay to the parent with the lower adjusted subtotal on Line F.3.	
Step 3.b	14	Subtract line 10 from line 4.	80
	15	Enter the amount on line 14 onto Line F.4 of the child support worksheet for the parent with the higher adjusted subtotal on Line F.3. Calculate the enforcement fee (if any) on Line F.5. The result on Line F.6 is the amount the parent with the higher adjusted subtotal on Line F.3 will pay to the parent with the lower adjusted subtotal on Line F.3. If the amount is less than zero, the court shall consider the overall financial circumstances of the parties to determine whether an adjustment should be made.	

Examples and Scenarios for Preparing the Child Support Worksheet

These specific examples and scenarios are provided to further explain Section III, General Instructions and Section IV, Specific Instructions for the Worksheet. The examples in this Appendix follow the sample worksheet found in Appendix VII. Chris and Casey are the names used for the parents throughout the examples. The examples are fictional. Any relationship to real individuals is coincidental.

EXAMPLE 1. Section IV. Specific Instructions for the Worksheet

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

Chris earns a minimum wage and has a Domestic Gross Income of \$893 per month.

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

Casey is self-employed and has a Self-Employment Gross Income of \$3,000 per month. Reasonable business expenses for Casey are documented at \$1,232. Casey's domestic gross income is \$1,768 ($\$3,000 - \$1,232 = \$1,768$).

C. Adjustments to Domestic Gross Income (Section C)

Child Support Income (Line C.5)

1. Child Support Income (Line D.1)

Child support income from Line C.5 should be transferred to Line D.1

Neither Casey nor Chris has any adjustments to the domestic gross income. Therefore, the child support income for Casey is \$1,768 and is \$893 for Chris.

D. Computation of Child Support (Section D)

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

Casey earns \$1,768 child support income per month. Chris earns \$893 child support income per month. Their combined child

support income is \$2,661. Casey's proportionate share of the combined child support income is \$1,768 divided by \$2,661 or 66.4%. Chris' proportionate share of the combined child support income is \$893 divided by \$2,661 or 33.6%.

2. Gross Child Support Obligation (Line D.3)

The following is a scenario for determining the gross support obligation on Line D.3 of the worksheet.

Scenario 1: The parents above have two children, ages 6 years, 7 months and 3 years, 10 months. In using the "Two-Child Families" schedule, \$2,661 is found in the left-hand column. Under the first column for the four-year-old, \$326 is identified, and in the next column for the seven-year-old, \$375 is identified. These two amounts are added together to find the total gross child support obligation of \$701 per month.

The following are two multiple-family adjustment scenarios for determining the gross support obligation on Line D.3 of the worksheet.

Scenario 2: Casey, 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 \$2,661 combined income of the parties, the amounts \$294 and \$338 are found and the sum of \$632 is entered on Line D.3.

Scenario 3: Casey, with two children in the above scenario, 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 \$2,661 combined income of the parties, the amounts \$252 and \$290 are found and the sum of \$542 is entered on Line D.3.

The following is a divided residency scenario for determining the gross support obligation on Line D.3 of the worksheet.

Scenario 4: Casey in the above scenario has primary residency of the older child, six years and seven months. Chris has primary

residency 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 \$2,661 combined income of the parties, the worksheet for Casey to pay support to Chris would show \$423 at Line D.3. The worksheet for the Chris' obligation for the older child would show \$487 at Line D.3. Without considering any other factors besides income in this scenario and after the remaining calculations are carried through, Casey would pay Chris \$423 for the younger child. Chris would pay Casey \$487 for the older child. The net result is that the Chris would pay Casey \$64 per month.

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

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

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

Table 1
(Applicable for Tax Years Beginning in 2003)

<u>Adjusted Gross Income</u>	<u>Applicable Percentage</u>	<u>Maximum Monthly Credit One Child</u>	<u>Maximum Monthly Credit Two or More Children</u>
BUT NOT OVER	BUT NOT OVER		
\$ 0	\$15,000	35%	\$87.50
15,000	17,000	34%	85.00
17,000	19,000	33%	82.50
19,000	21,000	32%	80.00
21,000	23,000	31%	77.50
23,000	25,000	30%	75.00
25,000	27,000	29%	72.50
27,000	29,000	28%	70.00
29,000	31,000	27%	67.50
31,000	33,000	26%	65.00
33,000	35,000	25%	62.50
35,000	37,000	24%	60.00
37,000	39,000	23%	57.50
39,000	41,000	22%	55.00
41,000	43,000	21%	52.50
43,000	No Limit	20%	50.00

The applicable percentages may vary from year to year. Current tax law should be consulted for the current applicable percentages. See IRS Form 2441 and instructions for details.

Child care is needed for the preschool child. The cost of the child care is \$200 per month. Chris pays for the costs of the child care and has an annual adjusted gross income of \$10,716.

The applicable percentage for the federal child care credit is 35% from Table 1 above. The percentage is applied to the monthly child care costs ($\$200 \times .35 = \70). The resulting amount (\$70) is then subtracted from the monthly child care costs ($\$200 - \$70 = \$130$). The result of \$130 would be entered in the parent's column and as the total on Line D.5 of the worksheet.

The formula for computing the allowed work-related child care cost is as follows:

Amt. - (Amt. x %)
As used in this formula

Amt. = Monthly child care costs

% = Applicable percentage of federal child care credit

Amt. - (Amt. x %)
 $200 - (200 \times .35)$
 $200 - 70$
 $200 - 70 = 130$

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

The parents' total child support obligation is obtained by adding the \$701 basic child support obligation (Line D.3) from Scenario 5 plus \$125 in health and dental insurance premium (Line D.4) and \$130 in work-related child care costs (Line D.5). The parents' total child support obligation is \$896 per month.

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

On Line D.2 Casey had 66.4% of the combined child support income and Chris had 33.6%. Therefore, Casey's obligation is \$595 ($.664 \times 896$). Chris' obligation is \$301 ($.336 \times 896$).

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

Casey pays \$125 per month for health insurance. Chris pays \$130 per month child care costs.

8. Basic Parent Child Support Obligation (Line D.9)

Subtract \$125 from Casey's child support obligation of \$595 to make a net obligation of \$470. Subtract \$130 from Chris' child support obligation of \$301 to make a net obligation of \$171. Chris has primary residency. Therefore, Casey's basic child support obligation is \$470 and Chris' basic child support obligation is \$171 before adjustments or enforcement fees are considered.

E. Child Support Adjustments (Section E)

1. Total (Line E.7)

Neither Casey nor Chris is claiming any child support adjustments. Therefore, the total for each parent is zero.

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

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

Enter the amounts from Line D.9. for each parent.

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

Enter the total adjustments from the amounts from Line E.7 for each parent.

3. Adjusted Subtotal (Line F.1 +/- Line F.2)

Using the total adjustments on Line F.2, add to or subtract from the total on Line F.1 for each parent, based on the result from Line E.7.

4. Equal Parenting Time Obligation (Line F.4)

Enter the amount from the shared expense formula or the result from the equal parenting time worksheet (Appendix XI) on the line for the parent with the higher income from Line F.3.

5. Enforcement Fee Allowance (Line F.5)

The child support enforcement fee varies across the state. In this example, the court trustee deducts 4% per month from the amount paid by the parent having nonprimary residency before distributing the payment to the parent having primary residency. Multiply the amount on Line F.3 by the applicable percentage (4%). Multiply the result by .5 to divide the fee into two equal parts and enter this amount on line F.4 for each parent.

The court trustee fee may be a flat fee. To calculate the distribution of a flat fee (i.e. \$4), multiply the fee 50% ($\$4.00 \times .5 = \2.00). Round the figure to the nearest whole dollar and add the amount, \$2.00 to the column for the parent having nonprimary residency on Line F.5).

6. Net Parental Child Support Obligation (Line F.6)

Add lines F.3 or F.4 and F.5 to arrive at the net child support obligation which is entered on line F.6.

EXAMPLE 2. Section III. General Instructions

A. Income Beyond The Child Support Schedule

Instructions for calculating the child support formula for one child, age 12-18, at higher income levels:

In order to calculate the formula, a calculator with an exponential function is needed. The exponential function will be marked y^x . The exponential key raises y to the power of x . The "Power" function on Microsoft Excel spreadsheets can also be used. Using the Insert, Function option on the main toolbar, choose the category Math & Trig; then select Power on the function list. Enter the appropriate monthly income and power (.66690684) and then multiply the result by the multiplier found in the appropriate Child Support Table in Appendix II.

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

Combined monthly income^{0.66690684} X 3.620808565

If monthly income is \$16,000 enter the following on the calculator:

- Step 1 - Enter "16000"
- Step 2 - Hit the " y^x " key
- Step 3 - Enter ".66690684"

- Step 4 - Hit the multiplication key "x"
- Step 5 - Enter "3.620808565"
- Step 6 - Hit the equal key "="
- Step 7 - The calculated amount is \$2,353
If the child is between 16 and 18:
- Step 8 - If the child is 6-11, multiply \$2,221 by .92, or
If the child is 0-5, multiply \$2,221 by .80

If using the Power function on a spreadsheet, calculate the result of the Power function, then multiply that result by 3.620808565, then multiply that result by the appropriate age category multiplier. If monthly income is \$16,000, follow these steps using the Power function, displayed as "=POWER(number, power)," available in Excel® or other spreadsheet:

- Step 1 - =POWER(16000,0.689838232) = \$650
- Step 2 - =(650*3.620808565) = 2,353
- Step 3 - If child is 6-11 = (\$2,353*.92)
If child is 0-5 = (\$2,353*.80)

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

Military Pay and Allowances

The military pay system is complex and multi-faceted. The following is a brief glossary of some regularly received types of military pay that may be considered for the purpose of calculating child support. Information about military pay and allowances can be found at: <http://www.military.com/benefits/military-pay>.

Basic Pay

The amount of basic pay is determined by the length of time in service and rank.

Basic Allowance for Subsistence (BAS)

BAS is a non-taxable allowance for food and is paid when a service member serves on active duty. An enlisted member may, under certain circumstances, receive a commutation (commuted rations) when performing inactive duty training.

Basic Allowance for Housing (BAH)

BAH is the non-taxable allowance for housing which replaces BAQ (Basic Allowance for Quarters) and VHA (Variable Housing Allowance). BAH increases with rank and varies by location. The BAH with-dependent rate goes to service members with at least one dependent, but does not increase with additional family members. BAH is intended to provide partial compensation for the cost of housing while serving on active duty. BAH is used to compensate a service member when serving on active duty for more than 139 days or for service members serving in support of a contingency operation (i.e. Kosovo).

BAH-II

BAH-II is the equivalent to what used to be the Basic Allowance for Quarters and does not vary by geographic location. BAH-II is used to compensate individuals when serving on active duty less than 139 days, not in conjunction with a contingency operation.

Inactive Duty Training (IDT) Pay

This is peacetime duty and is commonly referred to as "drill pay." The amount earned for each drill equals 1/30th of the monthly basic pay rate for the service member's rank and years of service.

Incentive or Special Pays

Many service members are eligible for additional special pay for a wide variety of skills or duties. This is in addition to basic pay or IDT pay. Examples of incentive or special pay include *Aviation Career Incentive Pay* (for pilots, navigators, crew members, and flight surgeons), *Hazardous Duty Pay* (parachuting, demolitions work, carrier flight deck operations, etc.), and *Hostile Fire/Imminent Danger Pay* (for service members serving within an officially declared hostile/imminent danger zone). Other examples of incentive or special pays are related to duty associated with diving, sea duty, submarine duty, foreign language proficiency, and healthcare professionals. All basic pay and incentive pay is taxable. These special pays are authorized under Title 37, U.S. Code.

Family Separation Allowance

Family Separation Allowances are paid monthly when a service member is ordered to active duty away from permanent duty station in excess of 30 days, but not exceeding 20 weeks. Pay is only paid to service members with dependents.

Other Allowances

The military provides other smaller allowances to help cover the cost of new uniforms and official travel.

Travel: The government pays for official travel when a service member is required to perform temporary duty away from his/her permanent duty site, with some restrictions. The type of transportation must be the least expensive option that is timely and appropriate.

Clothing and Uniform: The military replaces enlisted members' worn-out uniforms with new clothing items or may provide a cash allowance if clothing is not provided. Officers receive an initial allowance and can receive a supplemental allowance each time they serve on active duty for more than 90 days unless it is within two years of receiving their initial clothing allowance or an allowance if an officer entered on that tour within two years of completing a period of active duty of more than 90 days. Service members may be allowed to list on their income tax form non-reimbursed uniform expenses to include maintenance, repair, or alterations of uniforms.

Direct Deposit of Pay and Allowances

Pay and allowances are sent to the service member's designated financial institution account via electronic funds transfer. Direct deposit is mandatory.

Taxes

Federal income and social security taxes are automatically withheld from basic, special, and incentive pays, inactive training pay, and funeral honors duty stipend. Allowances such as BAS and BAH are exempt. Service members on active duty pay state income tax only to their state of legal residence regardless of where they are serving.

Travel

- If a service member is required to stay away from his/her personal place of residence overnight while performing authorized drills (IDTs) and training duty (AT/ADT), he or she may deduct all or part of the cost of the travel expenses including meals, subject to federal limitations and lodging (if it is not furnished).
- There are many times when Guard and Reserve members are required to drive to the Reserve Center at dates and times other than normal drills. Service members are entitled to deduct round-trip mileage since the travel was performed in order to meet higher authority directives. It is important to keep a log of any additional trips and miles. They can be reported for tax purposes (under Employee Business Expenses) with complete information including name, rank, unit attached, brief description of position and duties assigned, number of drills attended, pay/non-pay, and the number of miles from the member's business location to the Reserve Center.

Special Tax Treatment

Service in the Armed Forces may cause a service member to incur expenses for which reimbursement is not allowed. The service member may, however, be allowed to deduct such expenses for income tax purposes. Whether these deductions are similarly allowable under the Child Support Guidelines should be addressed on a case-by-case basis.

Example Plans for Sharing Direct Expenses Under III.B.7

Sample 1

- A. Each party shall pay for the clothing and related items for the child that will be used and kept at each party's respective residence. The parties shall, within a reasonable degree, attempt to segregate and return any clothing that was purchased by the other party when the child wears the same to the other party's residence upon exchanging custody as herein provided. Should either party desire to purchase an article of clothing which would be shared between the parties' residences, the party shall notify the other party in writing of the intended purchase of the article and price range thereof prior to the purchase thereof and shall attempt to reach an amicable solution to the splitting of the costs thereof with the other party. If no solution can be reached, then the purchase of such article of clothing shall be based upon a reasonable standard.
- B. The parties agree that the child may be involved in extracurricular activities with the consent of the other parent. They further agree that the cost of such agreed activity, including any uniforms or equipment, shall be shared on an equal basis.
- C. The parties shall each pay one-half of the following direct expenses of the child:
1. Any clothing needed for the child's special events, (which shall include, but not be limited to, prom dresses, sports uniforms, scout uniforms) so long as the expenditure for such clothing is reasonable and discussed with the other party prior to the purchase thereof;
 2. Any school-related expenses which are not included in the child's regular public school tuition and fees, as long as such expenses are reasonable and discussed with the other party prior to the expenditure thereof; and
 3. Any direct expenses unrelated to school but relating to education, so long as such expenses are reasonable and discussed with the other party prior to the expenditure thereof.
 4. The term "direct expenses" as used herein includes only those items included in this paragraph, including any subparts. In the event that either of the parties wish to incur what they believe to be

additional direct expenses of the child, they should follow the procedure for splitting the reasonable cost thereof with the other party by the method specified in paragraph D below.

- D. At the end of each quarter of the calendar year, or at any time mutually agreed upon by the parties, the parties shall present to each other their respective expenditures for direct expenses of the minor child in the form of receipts for purchases thereof and cancelled checks or other form of payment. After totaling the amount of expenditures for each party, the party with the lower amount of expenditures shall reimburse the other party one-half of the difference within thirty (30) days. Failure of one party to submit any such direct expenses to the other party by use of this method for a period of 120 days following the expenditure shall extinguish any right of reimbursement from the nonparticipating party in such expense.
- E. Failure of either party to pay their respective share of the child's direct expenses as they become due may be considered a basis for terminating the shared expense formula, awarding attorney fees, or other sanctions.
- F. This arrangement is deemed to be in the best interest of the minor children.

Sample 2

IT IS FURTHER ORDERED that, in addition to the monetary child support as required by the shared expense formula arrangement, the parties shall share the following expenses:

- a. Chris shall purchase the regular clothing for the minor children which shall go back and forth between households.
- b. Casey shall pay all of the school expenses, including fees, public school tuition, school lunch, field trips, books and supplies.
- c. The parties shall each pay one-half of the following direct expenses of the children:
 - 1) Any clothing needed for the child's special events, (which shall include, but not be limited to, scouts, prom, sports) so long as the expenditure for such clothing is reasonable and discussed with the other party prior to the purchase thereof.

- 2) The parties shall each pay one-half of any direct expenses of the child unrelated to school but relating to the education, health or fitness, so long as such expenses are reasonable and discussed with the other party prior to the expenditure thereof, i.e. band instruments, portable calculator, etc.
- d. This expense sharing plan is in the best interests of the minor children.
- e. Failure to share expenses pursuant to the foregoing formula may result in a reversion to a conventional child support formula with parenting time credit.

Sample 3

Examples of common expenses that may be shared include but are not limited to:

1. School Related Expenses
 - a. Public school tuition
 - b. Fees
 - c. Testing costs of standardized college admission testing
 - d. School lunches
 - e. Field Trips
2. Extracurricular activities
 - a. Pageants
 - b. Musical instruments
 - c. Sports
 - d. Dance lessons
 - e. Camp
3. Clothing
 - a. Day to day school
 - b. School uniforms
 - c. Sports uniforms
4. Transportation
 - a. Fuel for child's car
 - b. Maintenance for child's car

- c. Insurance for child's car
- 5. Personal Grooming
 - a. Haircuts/Styling
 - b. Manicures
 - c. Makeup
- 6. Miscellaneous
 - a. Cell phone
 - b. High speed internet access

Shared Expense Formula Example

The following formulas and the examples in Appendix VII are provided for parties considering the Shared Expense Formula. Line references apply to the lines on the Child Support Worksheet. Instructions for the Shared Expense Formula can be found on page 9.

Calculating Shared Expense Formula

$$\begin{array}{r} \$470 \text{ (Higher amount from Line F.3)} \\ - 171 \text{ (Lower amount from Line F.3)} \\ \hline = 299 \\ \times .5 \\ \hline = \$150 \end{array}$$

(This amount is entered on Line F.4 of the child support worksheet for the parent with the higher adjusted subtotal on Line F.3.)

Equal Parenting Time (EPT) Worksheet (Sample)

(The Equal Parenting Time Worksheet shall be filed with the Child Support Worksheet. References like "Line F.3" correspond to lines shown on the Child Support Worksheet (CSW). References to "line 9" are to the lines on this worksheet.)

Step #	Line #	Instruction	Amount
Step 1	1	Enter the higher amount of the adjusted subtotal from Line F.3	470
	2	Enter the lower amount of the adjusted subtotal from Line F.3	171
	3	Subtract line 2 from line 1 and enter the result here	299
	4	Multiply line 3 by 50% (.5) and enter the result here	150
Step 2	5	Enter the total from Line D.1 (Child Support Income)	2661
	6	Enter the total from Line D.3 (Gross Child Support Obligation)	701
	7	If the parents each provide clothing for the children in their own home, go to line 8. If not, go to line 9.	
Step 2.a	8	If the amount on line 5 is: A. equal to or less than \$4,690, enter 10% (.10). B. greater than \$4,690 but less than \$8,125, enter 12% (.12). C. equal to or greater than \$8,125 enter 15% (.15). and go to line 10.	<u>10</u> %
Step 2.b	9	If the amount on line 5 is: A. equal to or less than \$4,690, enter 13% (.13). B. greater than \$4,690 but less than \$8,125, enter 15% (.15). C. equal to or greater than \$8,125 enter 18% (.18). and go to line 10.	_____ %
	10	Multiply line 6 by the percentage on line 8 or line 9 and enter the result here.	70
Step 3	11	If the parent designated by the court to pay all of the child(ren)'s direct expenses is: A. the parent with the lower adjusted subtotal from Line F.3 of the child support worksheet, go to line 12. B. the parent with the higher adjusted subtotal on Line F.3 of the child support worksheet, go to line 14.	
Step 3.a	12	Add line 4 and line 10.	220
	13	Enter the amount on line 12 onto Line F.4 of the child support worksheet for the parent with the higher adjusted subtotal on Line F.3. Calculate the enforcement fee (if any) on Line F.5. The result on Line F.6 is the amount the parent with the higher adjusted subtotal on Line F.3 will pay to the parent with the lower adjusted subtotal on Line F.3.	
Step 3.b	14	Subtract line 10 from line 4.	80
	15	Enter this amount on line 14 onto Line F.4 of the child support worksheet for the parent with the higher adjusted subtotal on Line F.3. Calculate the enforcement fee (if any) on Line F.5. The result on Line F.6 is the amount the parent with the higher adjusted subtotal on Line F.3 will pay to the parent with the lower adjusted subtotal on Line F.3. If the amount is less than zero, the court shall consider the overall financial circumstances of the parties to determine whether an adjustment should be made.	

Equal Parenting Time (EPT) Worksheet

(The Equal Parenting Time Worksheet shall be filed with the Child Support Worksheet. References like "Line F.3" correspond to lines shown on the Child Support Worksheet (CSW). References to "line 9" are to the lines on this worksheet.)

Step #	Line #	Instruction	Amount
Step 1	1	Enter the higher amount of the adjusted subtotal from Line F.3	
	2	Enter the lower amount of the adjusted subtotal from Line F.3	
	3	Subtract line 2 from line 1 and enter the result here	
	4	Multiply line 3 by 50% (.5) and enter the result here	
Step 2	5	Enter the total from Line D.1 (Child Support Income)	
	6	Enter the total from Line D.3 (Gross Child Support Obligation)	
	7	If the parents have a written agreement to each provide clothing for the children in their own home, go to line 9. If not, go to line 8.	
Step 2.a	8	If the amount on line 5 is: A. equal to or less than \$4,690, enter 10% (.10). B. greater than \$4,690 but less than \$8,125, enter 12% (.12). C. equal to or greater than \$8,125 enter 15% (.15). and go to line 10.	_____ %
Step 2.b	9	If the amount on line 5 is: A. equal to or less than \$4,690, enter 13% (.13). B. greater than \$4,690 but less than \$8,125, enter 15% (.15). C. equal to or greater than \$8,125 enter 18% (.18). and go to line 10.	_____ %
	10	Multiply line 6 by the percentage on line 8 or line 9 and enter the result here.	
Step 3	11	If the parent designated by the court to pay all of the child(ren)'s direct expenses is: A. the parent with the lower adjusted subtotal from Line F.3 of the child support worksheet, go to line 12. B. the parent with the higher adjusted subtotal on Line F.3 of the child support worksheet, go to line 14.	
Step 3.a	12	Add line 4 and line 10.	
	13	Enter the amount on line 12 onto Line F.4 of the child support worksheet for the parent with the higher adjusted subtotal on Line F.3. Calculate the enforcement fee (if any) on Line F.5. The result on Line F.6 is the amount the parent with the higher adjusted subtotal on Line F.3 will pay to the parent with the lower adjusted subtotal on Line F.3.	
Step 3.b	14	Subtract line 10 from line 4.	
	15	Enter this amount on line 14 onto Line F.4 of the child support worksheet for the parent with the higher adjusted subtotal on Line F.3. Calculate the enforcement fee (if any) on Line F.5. The result on Line F.6 is the amount the parent with the higher adjusted subtotal on Line F.3 will pay to the parent with the lower adjusted subtotal on Line F.3. If the amount is less than zero, the court shall consider the overall financial circumstances of the parties to determine whether an adjustment should be made.	

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