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In the supreme court of the state of kansas CAROL G. GREEN
GLERK APPELLATE COURTS

Administrative Order No. 83 Re: Kansas Child Support Guidelines

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

Administrative Order No. 75 (1991 Kan. Ct. R. Annot. 63 et seq.), adopted on March 20, 1990 and effective April 1, 1990, promulgating Kansas Child Support Guidelines, is superseded by this order.

BY ORDER OF THE COURT this day of February, 1992.

RICHARD W. HOLMES, Chief Justice

Attachment

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KANSAS CHILD SUPPORT GUIDELINES

I. USE OF THE GUIDELINES

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

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

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

Pursuant to 45 CFR 302.54, the "findings that rebut the guidelines shall state the amount of support that would have been required, how the order varies from the guidelines, including the value of any property or other support awarded in lieu of support presumed by the guidelines, the justification of how the findings serve the best interests of the child, and in cases where items of value are conveyed in lieu of a portion of the support presumed under the guidelines, the estimated value of items conveyed." Use of Section E of the Worksheet shall constitute sufficient written findings to comply with this requirement.

II. DEFINITIONS AND EXPLANATION

A. Child Support

The purpose of child support is to provide for the needs of the child. The needs of the child are not limited to direct needs for

food, clothing, school, and entertainment. The child support is also to be used to provide for housing, utilities, transportation, and other indirect expenses related to the day-to-day care and well-being of the child.

B. Child Support Worksheet

The Worksheet contains the actual calculation of the child support based on the Child Support Income, Work-Related Day Care Costs, Health and Dental Insurance Premiums, and any Child Support Adjustments.

C. Child Support Schedules

The Child Support Schedules (Appendix II) are charts that were developed by the Child Support Guidelines Advisory Committee. I 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. The schedules are derived from an economic model initially developed by Dr. William Terrell in 1987, updated in the fall of 1989 by Dr. Ann Coulson using more current data, and modified downward at the lower income levels in 1990 at the court's request.

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

D. Domestic Gross Income - Wage Earner

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

Other income, besides wages of the individual, includes all income which is regularly and periodically received from any source.

E. Imputed Income

- Income may be imputed to the noncustodial parent in appropriate circumstances including the following:
 - a. Absent substantial justification, it should be assumed that a parent is able to earn at least the federal minimum wage and to work 40 hours per week.
 - b. When a parent is deliberately unemployed, although capable of working full time, employment potential and probable earnings may be based on the parent's recent work history, occupational skills, and the prevailing job opportunities in the community.
 - c. When a parent receives significant in-kind payments that reduce personal living expense as a result of employment, such as a company car, free housing, or reimbursed meals, the value of such reimbursement should be added to gross income.
 - d. When there is evidence that a parent is deliberately underemployed for the purpose of avoiding child support, the Court may evaluate the circumstances to determine whether actual or potential earnings should be used.
 - Income may be imputed to the custodial parent in appropriate circumstances, but should not result in a higher support obligation for the noncustodial parent.

F. Self-Employment Gross Income

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

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

G. Reasonable Business Expense

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

H. <u>Domestic Gross Income - Self-Employed</u>

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

I. Child Support Income

Child Support Income is the Domestic Gross Income after adjustments for child support paid in other cases and maintenance paid and received in this and other cases.

J. Child Support Adjustments

Child Support Adjustments are considerations of additions or subtractions from the Net Parental Child Support Obligation to be made in the best interests of the child.

K. Multiple-Family Adjustment

The Multiple-Family Adjustment is used to adjust the noncustodial parent's child support obligation when the noncustodial parent has legal financial responsibility for the support of other children besides the children shared with the custodial parent.

III. DOCUMENTATION

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

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

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

IV. GENERAL INSTRUCTIONS FOR PREPARING THE WORKSHEET

A. Rounding

Calculations should be rounded to the nearest tenth for percentages.

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

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

B. Age

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

C. Income Beyond the Child Support Schedule

If the Combined Child Support Income exceeds the highest amount shown on the schedules, the Court should exercise its discretion by considering what amount of child support should be set in addition to the amount on the Child Support Schedule.

D. Application in Divided Custody Situations

For Divided Custody, if each parent has residential custody of one or more children, a Worksheet should be prepared for each family unit using the Child Support Schedule which corresponds with the total number of children of the parties to the litigation living in the family units. 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.

E. Application of the Multiple Family Adjustment

For the Multiple-Family Adjustment, if the noncustodial parent has children by another relationship who reside with him/her, the Child Support Schedule representing the total number of children that the noncustodial parent is obligated to support shall be used in determining the basic support obligation.

V. SPECIFIC INSTRUCTIONS FOR THE WORKSHEET

A completed Worksheet using an example is attached as Appendix IV.

A. Income Computation - Wage Earner (Section A)

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

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

B. <u>Income Computation - Self-Employed</u> (Section B)

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

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

C. Adjustments to Domestic Gross Income (Section C)

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

1. <u>Domestic Gross Income</u> (Line C.1.)

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

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

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

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

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

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

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

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

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

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

D. Computation of Child Support (Section D)

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

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

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

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

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

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

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

Worksheet Example: The parents above have two children, ages 6 years, 7 months and 3 years, 10 months. Using the "Two-Child Families" schedule, \$2,600 is found in the left-hand column. Under the first column for the four-year-old, \$258 is identified, and in the next column for the seven-year-old, \$303 is identified. These two amounts are added together to find the total Basic Child Support Obligation of \$561 per month.

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

Example 2: The noncustodial parent with two children in the above example remarries and has a one-year-old child by the subsequent marriage. The Child Support Schedule for "Three- Child Families" should be used. At \$2,600 combined income of the parties, the amounts \$222 and \$260 are found and the sum of \$482 is entered on Line D.3.

Example 3: The noncustodial parent with two children in the above example remarries twice and has a one-year-old child by the second marriage and a two-month-old child by the third marriage. The Child Support Schedule for "Four-Child Families" should be used. At \$2,600 combined income of the parties, the amounts \$194 and \$227 are found and the sum of \$421 is entered on Line D.3.

The following are two Divided Custody examples for determining the basic support obligation on Line D.3. of the Worksheet.

Example 4: The Petitioner in the above example has custody of the older child, six years and seven months. The Respondent has custody of the younger child, three years and ten months. The Child Support Schedule for "One- Child Families" should be used for calculating the support for each household. At \$2,600 combined income of the parties, the worksheet for the Petitioner to pay support to the Respondent would show \$323 at Line D.3. The worksheet for the Respondent's obligation for the older child would show \$378 at Line D.3. Without considering any other factors besides income in this example and after the remaining calculations are carried through, the Petitioner would pay the Respondent \$220 for the younger child. The Respondent would pay the Petitioner \$121 for the older child. The net result is that the Petitioner would pay the Respondent \$99 per month.

Example 5: This second example depicts a combined divided custody situation in which one of the parties has a subsequent child. Using the facts of Example 4 for this example, the Petitioner now has a subsequent child in addition to the older child of this support case. The Child Support Schedule for "Three-Child Families" should be used for calculating the support for each household. At \$2,600 combined income of the parties the worksheet for the Petitioner to pay support to the Respondent would show \$222 at Line D.3. The worksheet for the Respondent's obligation for the older child would show \$260 at Line D.3. After the remaining calculations are carried through, the Petitioner would pay the Respondent \$151 for the younger child. The Respondent would pay the Petitioner \$83 for the older child. The net result is that the Petitioner would pay the Respondent \$68 per month.

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

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

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

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

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

- a. The annual Adjusted Gross Income, as defined by IRS, of the party incurring the child care costs should be used to determine the applicable percentage.
- b. The appropriate percentage should be applied to the monthly child care costs. The tax credit applies to actual child care expenditures up to \$200 per month for one child or \$400 per month for two or more children receiving child care. The table below lists the maximum allowable monthly child care credit.
- c. The result of applying the appropriate percentage to the child care costs (or the maximum allowable amount, whichever is less) is subtracted from the monthly child care costs to determine after-tax monthly child care costs.

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Applicable

Percentage²

Maximum

Credit

One Curre	Credit Two or			More Children
OVER	BUT NOT OVER		•	
\$ 0	\$10,000	30.00	\$60.00	\$120.00
10,000	12,000	29.00	58.00	116.00
12,000	14,000	28.00	56.00	112.00
14,000	16,000	27.00	54.00	108.00
16,000	18,000	26.00	52.00	104.00
18,000	20,000	25.00	50.00	100.00
20,000	22,000	24.00	48.00	96.00
22,000	24,000	23.00	46.00	92.00
24,000	26,000	22.00	44.00	88.00
26,000	28,000	21.00	42.00	84.00
28,000	No Limit	20.00	40.00	80.00

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

 2 Includes allowance for federal child care credits. This chart is based on instructions for the 1989 tax year. The applicable percentages may vary from year to year. Current tax law should be consulted for the current applicable percentages.

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

The applicable percentage for the child care credit is 30% from the above table. The percentage is applied to the monthly child care costs ($$200 \times .30 = 60). The result of \$60 equals the maximum credit of \$60, in accordance with the above table. As such, \$60 is subtracted from the monthly child care costs (\$200 - 60 = \$140). The result of \$140 would be entered in the parent's column and as the total on Line D.5. of the Worksheet.

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

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

Worksheet Example: The Parents' Total Child Support Obligation is obtained by adding the \$561 Basic Child Support Obligation (Line D.3.) plus \$125 in Health and Dental Insurance Premium (Line D.4.) and \$140 in Work-Related Child Care Costs (Line D.5.). The Parents' Total Child Support Obligation is \$826 per month.

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

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

Worksheet Example: On Line D.2., Parent A had 68% of the Combined Child Support Income and Parent B had 32%. Therefore, Parent A's obligation is $$562 (.68 \times $826)$. Parent B's obligation is $$264 (.32 \times $826)$.

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

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

Worksheet Example: Parent A pays \$125 per month for health insurance. Therefore, \$125 should be subtracted from Parent A's child support obligation of \$562 to make a net obligation of \$437. Parent B pays \$140 per month child care costs. Therefore, \$140 should be subtracted from that parent's child support obligation of \$264 to make a net obligation of \$124.

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

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

Worksheet Example: Parent B has primary residential custody. Therefore, Parent A will pay \$437. Parent B will retain the \$124 which represents his/her share.

E. Child Support Adjustments (Section E)

The fifth part of the Worksheet is the list of Child Support Adjustments. The Court must document whether a particular item was considered or was not applicable for the particular case. Child Support Adjustments may be allowed as either additions or subtractions. The party requesting the adjustment is responsible for proving the basis for the adjustment. For every Child Support Adjustment, it should be noted on the Worksheet whether the adjustment was considered or is not applicable to the particular case. If the adjustment is considered, the amount considered should be noted on the appropriate line in Section E. After all applicable Child Support Adjustments have been noted on the Worksheet by the Court, the amounts should be totaled.

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

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

2. Time Spent with Noncustodial Parent (Line E.2.)

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

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

The amount considered should be entered on Line E.2.

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

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

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

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

NOTE: In 1990, the federal income tax exemption is \$2,050 per person for those unmarried persons having incomes less than \$109,100. Since exemptions reduce taxable income, the value of the exemption to the noncustodial parent may be calculated by multiplying the highest marginal federal tax and marginal state tax bracket of the noncustodial parent times (for 1990 taxes) \$2,050. This amount should be divided by 12 to arrive at the monthly amount. The amount of the tax exemption will change. Current tax law should be consulted for the current exemption amount.

Example: A noncustodial parent has one minor child and has an Annual Adjusted Gross Income of \$15,750, which puts the noncustodial parent in a 15% marginal federal income tax rate, and a 5.15% marginal Kansas income tax rate. Accordingly, if the custodial parent will not alternate the exemption, the calculation for the value of the exemption would be \$2,050 x both 15% and 5.15% for a total value of \$413.08. That figure should then be divided by 12 to arrive at the monthly value of \$34.42, which should then be divided by two because the Guidelines contemplate that the noncustodial parent would only have been able to declare the exemption every other year, producing a final adjustment to the guideline child support of a monthly credit of \$17.21 to the noncustodial parent.

4. Special Needs (Line E.4.)

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

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

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

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

6. Cost-of-Living Differential (Line E.6.)

The cost-of-living in different geographic regions of the United States may be considered by the Court. The amount considered should be entered on Line E.6.

7. Residence with Third Party (Line E.7.)

When a child resides with a third party, the Court may apportion support between the parents and have it paid to the third party. The amount considered should be entered on Line E.7.

8. Overall Financial Conditions of the Parties (Line E.8.)

The financial situation of the parties may be reason to deviate from the calculated Net Parental Child Support Obligation if the deviation is in the best interests of the child. If either party has more than one job, the circumstances requiring the additional employment should be considered. If the additional employment was historically relied upon by the parties prior to the dissolution of the relationship, then all of the income should be included in the calculation of the child support obligation. However, if the additional employment was secured after the dissolution of the relationship in an effort to meet additional financial responsibilities, consideration should be given to that circumstance, provided that the Court shall keep in mind the best interest of the child. In such a situation, two Worksheets can be prepared with one Worksheet including all income and the other Worksheet including only the primary employment to determine the margin for deviation. The amount considered should be entered on Line E.8.

9. Total (Line E.9.)

The Total of all Child Support Adjustments should be entered on Line E.9. The Total(s) specified on this line should be transferred to Line F.2. below.

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

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

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

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

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

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

The amount from Line E.9. above is transferred to Line F.2.

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

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

Worksheet Example: No Child Support Adjustments were considered for either party. The Adjusted Child Support Obligation for Parent A is \$437 and \$124 for Parent B.

VI. CHANGES OF CIRCUMSTANCE

Courts have continuing jurisdiction to modify child support orders to advance the welfare of the child when there is a material change in circumstances. In addition to changes of circumstance, which have traditionally been considered by courts, any of the following constitute a material change of circumstance to warrant judicial review of existing support orders:

- A. Change in financial circumstances of the parents or the guidelines which would increase or decrease by 10% or more the Net Parental Child Support Obligation shown on Line 10 of the Worksheet.
- B. The 7th and 16th birthdays of the child.

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C. Emancipation of a child.

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

VII. REVIEW OF GUIDELINES

Public Law 100-485 requires that the state guidelines for child support must be "reviewed at least every four years to ensure that their application results in the determination of appropriate child support amounts." Therefore, these Kansas guidelines shall be reviewed by the Child Support Guidelines Advisory Committee no later than October 1, 1993, and at least once every four years thereafter.

Endnotes

1. The Child Support Guidelines Advisory Committee was 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 Advisory Committee's members are:

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

John Bird, Hays Attorney

*Linda Elrod, Topeka Professor of Law, Washburn University

James L. Francisco, Mulvane State Senator, 26th District

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

Charles F. Harris, Wichita Attorney

*Dr. Woody Houseman, Topeka School Principal; Noncustodial parent

Sherri E. Loveland, Lawrence Attorney

Hon. Paul E. Miller, Manhattan District Judge, 21st Judicial District Thomas C. Owens, Overland Park General Counsel, Kansas Dept. of Social and Rehabilitation Services

*Larry Rute, Topeka Kansas Legal Services, Inc.

*Richard Staab, Topeka Santa Fe Railway Company, Fiscal Officer

*Joan Wagnon, Topeka State Representative, 55th District

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

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

- 2. See Elrod, "Kansas Child Support Guidelines: An Elusive Search for Fairness in Support Orders," 27 Washburn L. J. 104, 120-25 (1987). Expenditures per child are assumed to increase with increases in parents' combined income, decrease as the total number of children in the family increases, and increase as the child grows older.
- 3. William T. Terrell, Ph.D., is an Associate Professor of Economics at Wichita State University, Wichita, Kansas. For an explanation of Dr. Terrell's economic model, see Terrell, "Expenditures on Children for Child Support: Economist as Policy Advisor" (paper presented to the Eastern Economic Association at Baltimore, Maryland, March, 1989) (available in Kansas Law Library, Topeka, Kansas). See also Kansas Commission on Child Support, supra note 1, at 13-15.
- 4. Ann Coulson, Ph.D., is an Associate Professor in the Department of Human Development and Family Studies, Kansas State University, Manhattan, Kansas. The following sources were used to update the model: U.S. Bureau of Labor Statistics, "Consumer Expenditure Survey Series: Interview Survey, 1986-87" (1989); U.S. Bureau of the Census, Current Population Reports, Household After-Tax Income: 1986, ser. P-23, No. 157 (1989); U.S. Department of Agriculture, Agricultural Research Service, "Updated Estimates of the Cost of Raising a Child," Family Economics Review, No. 2 (May 1989). See Letter from Dr. Ann Coulson to Hon. Herbert Walton, February 21, 1990, at 1, 3 (available in Kansas Law Library, Topeka, Kansas).

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

- 5. See Terrell, supra note 3, at 7; Letter from Dr. Ann Coulson to Hon. Herbert Walton, February 21, 1990, supra note 4, at 2.
- 6. See Terrell, *supra* note 3, at 15-18; see also Kansas Commission on Child Support, *supra* note 1, at 15; Letter from Dr. Ann Coulson to Hon. Herbert Walton, February 21, 1990, *supra* note 4, at 3.

Attachment I: Child Support Worksheet has been removed.

Current Forms are available at http://www.kansasjudicialcouncil.org/home.shtml

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

Combined Gross Monthly	Support Amt (\$ Per Child) Age Group			Combined Gross Monthly	Support Amt (\$ Per Child) Age Group		
Income	Age 0-6 Age	7-15 Age	16-18	Income	Age 0-6	Age 7-15 Ag	e 16-18
50	7	9	10	2700	332	390	454
100	14	16	19	2800	342	401	468
150	20	24	28	2900	352	413	481
200	27	31	36	3000	362	424	495
250	33	39	45	3100	372	436	508
300	39	46	54	3200	382	448	522
350	46	54	63	3300	392	459	535
400	52	61	71	3400	401	471	549
450	5 9	69	80	3500	411	482	562
500	65	76	89	3600	421	494	576
550	71	84	98	3700	431	505	589
600	78	91	106	3800	441	517	603
650	84	99	115	3900	451	528	616
700	91	106	124	4000	461	540	630
750	97	114	133	4100	470	552 .	643
800	104	121	142	4200	480	563	657
850	110	129	150	4300	490	575	670
900	116	136	159	4400	500	586	683
950	123	144	168	4500	510	598	697
1000	129	151	177	4600	520	609	710
1050	136	159	185	4700	530	621	724
1100	142	167	194	4800	539	633	737
1150	148	174	203	4900	549	644	751
1200	155	182	212	5000	559	656	764
1250	161	189	220	5100	569	667	778
1300	168	197	229	5200	579	679	791
1350	174	204.	238	5300	589	690	805
1400	181	212	247	5400	599	702	818
1450	187	219	255	5500	609	713	832
1500	193	227	264	5600	618	725	845
1550	200	234	273	5700	628	737	859
1600	206	242	282	5800	638	748	872
1650	213	249	291	5900	648	760	886
1700	219	257	299	6000	658	771	899
1750	225	264	308	6200	678	794	926
1800	232	272	317	6400	697	817	953
1850	238	279	326	6600	717	841	980
1900	245	287	334	6800	737	864	1007
1950	251	294	343	7000	756	887	1034
2000	257	302	352	7200	776	91 0	1061
2100	270	317	369	7400	796	933	1088
2200	283	332	387	7600	816	956	1115
2300	293	343	400	7800	835	979	1142
2400	303	355	414	8000	855	1002	1169
2500	313	367	427	8200	875	1026	1196
2600	323	378	441	8400	894	1049	1553

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

A	Cupport	Amt (\$ Per	c Child)	Combined	Support A	Amt (\$ Per	r Child)
Gross	Suppore .	Age Grou)	Gross		Age Group	9
		rige ore-	-	Monthly			
Monthly Income	Age 0-6	Age 7-15	Age 16-18	Income	Age 0-6	Age 7-15	Age 16-1
				2700	266	311	363
50	6		8	2700	273	320	373
100	11		15.	2800	280	329	383
150	16		22	2900	288	337	393
200	21		29	3000	295 295	346	404
250	26		36	3100	303	355	414
300	` 31		43	3200	310	363	424
350	36		49	3300	317		434
400	41		56	3400			444
450	46		63	3500	325		
500	51			3600	332		464
550	56	66		3700	340	407	
600	62	72		3800	347	_	
650	67			3900	354		
700	72		98	4000	362		504
750	77		105	4100	369		
800	82		112	4200	376		
850	87		119	4300	384		
900	92			4400	391	_	53!
950	97			4500	399		
1000				4600	406		
1050				4700	413		
1100				4800	421		
1150				4900	428		
1200				5000	436	511	
1250				5100	443	519	
				5200	450	528	
1300				5300	458	537	
1350			and the second s	5400	465		63€
1400				5500	472		646
1450	· ·			5600	480		
1500				5700	487		
1550				5800	495		
1600				5900	502		
1650				6000	502		
1700				6200	524		
1750				6400	539		
1800					554 554		
1850				6600	569		
1900				6800			
1950				7000	583		
2000				7200	598		
2100	213			7400	613		
2200	223			7600	628		
2300	234	274		7800	642		
2400	244	285	333	8000	657		
2500		294	343	8200	672		
2600	259	303	353	8400	687	805	939

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

Combined	Support Am	t (\$ Per Ch	ild)	Combined	Support Am	it (\$ Per	Child)
Gross	A	ge Group		Gross	A	ge Group	
Monthly Income	AGO 0-6 M	ge 7-15 Age	16-19	Monthly Income	λαο 0-6 λ	~~ 7-15	Age 16-18
zcome	Age U-U A	ge /-13 Age	TO-TO	Titcome	Age U-O A	.ge /-15	Age 10-16
50	5	6	7	2700	228	267	311
100	9	11	13	2800	234	274	320
150	. 14	16	19	2900	240	282	328
200	18	21	25	3000	246	289	337
250	22	26	31	3100	252	296	345
300	27	31	37	3200	259	303	354
350	31	37	43	3300	265	310	362
400	36	42	49	3400	271	318	370
450	40	47	54	3500	277	325	379
500	44	52	60	3600	283	332	. 387
550	49	57	66	3700	290	339	396
600	53	62	72	3800	296	347	404
650	57	67	78	3900	302	354	413
700	62	72	84	4000	308	361	421
750	66	77	90	4100	314	368	429
800	70	82	96	4200	320	376	438
850	75	87	102	4300	327	383	446
900	79	93	108	4400	333	390	455
950	83	98	114	4500	33 9	397	463
1000	88	103	120	4600	345	405	472
1050	92	108	126	4700	351	412	480
1100	96	113	132	4800	357	419	489
1150	101	118	138	4900	364	426	497
1200	105	123	144	5000	370	434	505
1250	109	128	149	5100	376	441	514
1300	114	133	15 5	5200	382	448	522
1350	118	138·	161	5300	388	455	531
1400	122	143	167	5400	395	463	539
1450	127	149	173	5500	401	470	548
1500	131	154	179	5600	407	477	556
1550	135	159	185	5700	413	484	565
1600	140	164	191	5800	419	491	573
1650	144	169	197	5900	425	499	581
1700	148	174	203	6000	432	506	590
1750	153	179	209	6200	444	520	607
1800	157	184	215	6400	456	535	624
1850	161	189	221	6600	469	549	641
1900	166	194	227	6800	481	564	657
1950	170	199	233	7000	493	578	674
2000	175	205	239	7200	506	578 593	691
2100	183	215	250	7400	518	593 607	
2200	192	225	262	7600	530	622	708 725
2300	201	235	274	7800	543	636	725 745
2400	209	245	286	8000	555	651	742
2500	215	253	294	\$200	567	665	759 776
2600	222	260	303	8400	580	680	776 765
				0.400	200	000	792

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

		mt (\$ Per	Child)		Support A	Amt (\$ Pe	
Gross	i	Age Group		Gross		Age Group	þ
Monthly			· · · · · ·	Monthly	3 0 6	3 7 16	3 36 36
Income	Age 0-6	Age 7-15 A	ge 16-18	Income	Age U-6	Age /-15	Age 16-18
50	4	5	6	2700	201	236	275
100	8	10	11	2800	209	245	285
150	12	14	16	2900	214	251	293
200	16	18	21	3000	220	257	300
250	19	23	26	3100	225	264	308
300	23	27	31	3200	230	270	315
350	27	31	36	3300	236	276	322
400	30	36	42	3400	241	283	330
450	34	40	47	3500	247	289	337
500	38	44	5 2	3600	252	296	345
550	42	49	57	3700	257	302	352
600	45	53	62	3800	263	308	359
650	49	57	67	3900	268	315	367
700	53	62	72	4000	274	321	374
750	56	66	77	4100	279	327	381
800	60	70	82	4200	285	334	389
850	64	75	87	4300	290	340	30,
900	67	79	92	4400	295	346	4
950	71	- 83	97	4500	301	353	41.
1000	75	88	102	4600	306	359	418
1050	79	92	107	4700	312	365	426
1100	82	97	113	4800	317	372	433
1150	86	101	118	4900	322	378	441
1200	90	105	123	5000	328	384	448
1250	93	110	128	5100	333	391	455
1300	97	114	133	5200	339	397	463
1350	101	118	138	5300	344	403	470
1400	105	123	143	5400	349	410	478
1450	108	127	148	5500	355	416	485
1500	112	131	153	5600	360	422	492
1550	116	136	158	5700	366	429	500
1600	119	140	163	5800	371	435	507
1650	123	144	168	5900	376	441	515
1700	127	149	173	6000	382	448	522
1750	131	153	178	6200	393	460	537
1800	134	157	184	6400	404	473	552
1850	138	162	189	6600	414	486	566
1900	142	166	194	6800	425	498	581
1950	145	170	199	7000	436	511	596
2000	149	175	204	7200	447	524	611
2100	157	184	214	7400	458	524 536	
2200	164	192	224	7600	458	549	625
2300	171	201	234	7800 7800	400 479	549 562	64
2400	179	210	244	8000	479 490	562 575	65
2500	136	218	255	8200	501	575 587	67C
2600	194	227	265	8400		600	685
	457	4. 4. 1	200	\$4UU	512	000	699

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

Combined Gross Monthly		nt (\$ Per Ch age Group	ild)	Combined Gross Monthly	Support 1	Amt (\$ Per Age Group	c Child)
Income	Age 0-6 A	ge 7-15 Age	16-18	Income	Age 0-6	Age 7-15	Age 16-18
50	. 4	4	5	2700	171	201	234
100	7	8	9	2800	178	208	243
150	10	12	14	2900	184	216	251
200	13	15	18	3000	190	223	260
250	16	19	22	3100	197	231	269
300	19	23	27	3200	203	238	277
350	23	27	31	3300	209	245	286
400	26	30	35	3400	216	253	295
450	29	34	40	3500	222	260	303
500	32	38	44	3600	229	268	312
550	35	41	48	3700	233	274	319
6 0 0	38	45	53	3800	238	279	325
6 5 0	42	49	57	3900	243	285	332
700	45	53	61	4000	248	290	339
750	48	56	- 66	4100	252	296	345
800	51	60	70	4200	257	302	352
850	54	64	74	4300	262	307	358
900	57	67	7 4 79	4400	267	313	365
950	61	71	83	4500	272	318	371
1000	64	75 75	87	4600	276	324	378
1050		75 78					384
1100	67		91	4700	281	330	391
	70 72	82	96	4800	286	335	
1150	73 7.5	86	100	4900	291	341	397
1200	76	90	104	5000	296	346	404
1250	80	93	109	5100	300	352	410
1300	83	. 97	113	5200	305	358	417
1350	86	101	117	5300	310	363	424
1400	89	104	122	5400	315	369	. 430
1450	92	108	126	5500	319	375	437
1500	95	112	130	5600	324	380	443
1550	99	116	135	5700	329	386	450
1600	102	119	139	5800	334	391	456
1650	105	123	143	5900	339	39 7	463
1700	108	127	148	6000	343	403	469
1750	111	130	152	6200	353	414	482
1800	114	134	156	6400	362	425	495
1850	118	138	161	6600	372	436	509
1900	121	142	165	6800	382	447	522
1950	124	145	169	7000	391	459	535
2000	127	149	174	7200	401	470	548
2100	133	156	182	7400	410	481	561
2200	140	164	191	7600	420	÷92	574
2300	. 146	171	200 -	7800	429	503	587
2400	152	179	208	8000	439	515	600
2500	159	186	217	8200	449	526	613
2600	165	193	226	8400	458	537	626

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

	Support	Amt (\$ Per Ch	ild)		Support A	Amt (\$ Per	r Child)
Gross		Age Group		Gross		Age Group	.
Monthly			7.6.10	Monthly	7.00	7-15	Age 16-18
Income	Age 0-6	Age 7-15 Age	T0-T8	Income	Age U-6	Age 7-13	Age 10-18
50	3	· 3	4	2700	150	176	205
100	. 6	7		2800	155	182	212
150	8	10	12	2900	161	189	220
200	11	13	15	3000	166	195	228
250	14	16	19	3100	172	202	235
300	17	20	23	3200	178	208	243
350	20	23	27	3300	183	215	250
400	22	26	31	3400	189	221	258
450	25	- 29	34	3500	194	228	265
500	28	33	38	3600	200	234	273
550	31	36	42	3700	205	241	281
600	33	39	46	3800	211	247	288
650	36	42	49	3900	216	254	296
700	39	46	53	4000	222	260	303
750	42	49	57	4100	227	267	311
800	45	52	61	4200	233	273	318
850	47	55	65	4300	239	280	32 <i>F</i>
900	50	59	68	4400	243	285	33
950	53	62	72	4500	247	290	338
1000	56	65	76	4600	252	295	344
1050	58	68	80	4700	256	300.	350
1100	61	72	84	4800	260	305	356
1150	64	75	87	4900	264	310	361
1200	67	78	91	5000	269	315	367
1250	69	81	95	5100	273	320	373
- 1300	72	85	99	5200	277	325	379
1350	75	88 .	102	5300	282	330	385
1400	78	91	106	5400	286	335	391
1450	81	94	110	5500	290	340	397
1500	83	98	114	5600	294	345	402
1550	86	101	118	5700	299	350	408
1600	89	104	121	5800	303	355	414
1650	-92	107	125	5900	307	360	420
1700	94	111	129	6000	3 1 2	365	426
1750	97	114	133	6200	320	375	438
<u> 1800 </u>	100	117	137	6400	329	385	449
1850	103	120	140	6600	337	395	461
1900	105	124	144	6800	346	405	473
1950	108	127	148	7000	354	416	484
2000	111	130	152	7200	363	426	496
2100	117	137	159	7400	372	436	508
2200	122	143	167	7600	380	446	520
2300	128	150	174	7800	389	456	531
2400	133	156	182	8000	397	466	543
2500	139	163	190	\$200	406	476	555
2600	144	169	197	8400	414	486	566

Attachment III: Domestic Relations Affidavit has been removed.

Current Forms are available at http://www.kansasjudicialcouncil.org/home.shtml

	IN THE DISTRICT COURT,	JUDICIAL DIS	TRICT , KANSAS	
IN THE M	ATTER OF THE MARRIAGE OF:			
	and		CASE NO	
	CHILD SUPPORT WORKSHEET OF			
Α.	INCOME COMPUTATION - WAGE EARNE	<u>R</u>	PARENT A	PARENT B
1.	Domestic Gross Income (Insert of Line C.1. below)	n		<u>\$832</u>
в.	INCOME COMPUTATION - SELF-EMPLO	YED		
1. 2. 3.	_ /	(-)	\$3,000 1,232 1,768	
C.	ADJUSTMENTS TO DOMESTIC GROSS I	NCOME		
1. 2. 3. 4.	Court-Ordered Child Support Pai Court-Ordered Maintenance Paid Court-Ordered Maintenance Recei	(-)		832 0 0 0 0 832
D.	COMPUTATION OF CHILD SUPPORT			
1.	Child Support Income		<u>\$1,768</u> +	\$832 = \$2,600
2.	Proportionate Shares of Combined Income (Each parent's income divided by combined income)	·	8%	32 %
3.	Obliantion	m ch child		
	Age of Children 0-6 Number Per-Age Category $\frac{1}{258}$	1	16-18	= 561

		PARENT A	PARENT B
4.	Health and Dental Insurance Premium	\$125	+ <u>0</u> = <u>\$125</u>
5.	Work-Related Child Care Costs	0	+ <u>\$140</u> = <u>\$140</u>
6.	Parents' Total Child Support Obligation (Line D.3. plus Lines D.4. & D.5.)		\$826
7.	Parental Child Support Obligation (Line D.2. times Line D.6. for each parent)	562	264
8.	Child Care (Subtract for actual payment made for items D.4. and D.5.) (-)	125	140
9.	Net Parental Child Support Obligation (Line D.7. minus Line D.8.; Insert on Line F.1. below)	437	124
E.	CHILD SUPPORT ADJUSTMENTS		
CC	ONSIDERED N/A CATEGORY	AMOUNT A	ALLOWED RESPONDENT
1. 2. 3. 4. 5. 6. 7. 8.	X Time Spent w/Noncustodial X Income Tax Exemption X Special Needs X Agreement Past Minority X Cost-of-Living Differ. X Residence w/Third Party X Overall Financial Condition	(+/-) (+/-) (+/-) (+/-) (+/-)	(+/-) (+/-) (+/-) (+/-) (+/-) (+/-) (+/-)
F.	DEVIATION(S) FROM REBUTTABLE PRESUMPTION AM	TUUC	•
1. 2. 3.	(Line 5.7. from above)	437 (+/-) <u>0</u> 437	124 (+/-) 0 124