

IN THE SUPREME COURT OF THE STATE OF KANSAS

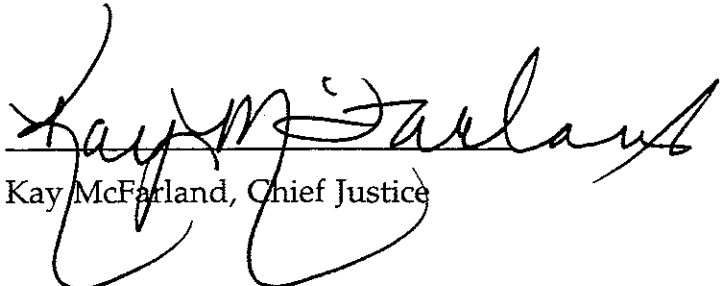
Administrative Order No. 128

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 October 1, 1998.

Administrative Order No. 107 (1994 Kan. Ct. R. Annot. 83 *et seq.*), adopted and effective on November 30, 1995, promulgating Kansas Child Support Guidelines, is superseded by this order.

BY THE ORDER OF THE COURT this 11th day of August, 1998.


Kay McFarland, Chief Justice

Attachment

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Administrative Order 128
Re: 1998 KANSAS CHILD SUPPORT GUIDELINES

I. USE OF THE GUIDELINES

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

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

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

Pursuant to 45 CFR 302.56 (1993), the findings that rebut the guidelines shall state the amount of support that would have been required, how the order varies from the guidelines, including the value of any property or other support awarded in lieu of support presumed by the guidelines, the justification of how the findings serve the best interests of the child, and in cases where items of value are conveyed in lieu of a portion of the support presumed under the guidelines, the estimated value of items conveyed. Use of

Section E of the worksheet shall constitute sufficient written findings to comply with this requirement.

II. DEFINITIONS AND EXPLANATION

A. Child Support

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

B. Child Support Worksheet

The worksheet should contain the actual calculation of the child support based on Child Support Income, Work-Related Child Care Costs, Health and Dental Insurance Premiums, and any Child Support Adjustments. (See Section V, Specific Instructions for the Worksheet at page 10 and Appendix VII, page 53, for a completed sample worksheet.)

C. Child Support Schedules

The Child Support Schedules (Appendix II) are charts developed by the Child Support Guidelines Advisory Committee.¹ The schedules are based upon national data regarding average family expenditures for children, which vary depending upon three major factors: the parents' combined income, the number of children in the family, and the ages of the children.² The schedules are derived from an economic model initially developed in 1987 by Dr. William Terrell³, updated in the fall of 1989 by Dr. Ann Coulson using more current data⁴, modified downward at lower income levels in 1990 at the Court's request, and adjusted for current economic data in 1993⁵.

The guidelines take into consideration that income deductions for social security, federal retirement, and federal and state income taxes, as well as property taxes on owner-occupied housing, are not available to the family for

spending.⁶ Thus, although the charts use combined gross monthly income as one factor in determining child support, the entries in the schedules used to calculate the actual child support obligation are based upon after-tax income. The schedules also assume a reduction in average expenditures per child, particularly at lower combined income levels, because of the financial impact on the family of maintaining two households instead of one after the dissolution of the family unit.⁷

D. Domestic Gross Income--Wage Earner

The Domestic Gross Income for the wage earner is income from all sources, excluding public assistance and child support received for other children in the custody of either parent. 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.

Income, includes all income which is regularly and periodically received from any source.

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.

Frequently, a wage earner's income is adjusted for a salary reduction arrangement for qualified benefits offered under a cafeteria plan. 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.

E. Imputed Income

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

F. Self-Employment Gross Income

Self-Employment Gross Income is income from self-employment and all other income. Other income includes all income which is regularly and periodically received from any source excluding public assistance and child support

received for other children in the custody of either parent.
(See the definition of "public assistance" in Section D above.)

G. Reasonable Business Expense

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

H. Domestic Gross Income--Self-Employed

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

I. Cost of Living Differential

The cost of living may vary among states. The "Average Annual Pay by State and Industry" is used to compute a value by which the cost of living differential is figured. The Average Annual pay by State and Industry is reported by the United States Department of Labor, Bureau of Labor Statistics. (See Appendix IV, page 41.)

J. Child Support Income

Child Support Income is the Domestic Gross Income after adjustments for child support paid in other cases and for maintenance paid or received in the present case or other cases. (See Section V, Specific Instructions for the Worksheet, subsection D.1 on page 12 and Appendix VII for a sample worksheet.)

K. Child Support Adjustments

Child Support Adjustments are considerations of additions or subtractions from the Net Parental Child Support

Obligation to be made in the best interests of the child. (See Section V, Specific Instructions for the Worksheet, subsection E, page 15.)

L. Multiple-Family Adjustment

The Multiple-Family Adjustment is used to adjust the noncustodial parent's child support obligation when the noncustodial parent has legal financial responsibility for the support of other children who reside with the noncustodial parent in addition to the children shared with the custodial parent. (See Section IV, General Instructions for Preparing the Worksheet, subsection F on page 8; Section V, Specific Instructions for the Worksheet, subsection D.3, page 12, and Appendix VIII, Example 2, subsection D.3, scenarios 6 and 7 on pages 57 and 58.)

M. Shared Custody

Shared custody is the regular sharing of residential custody on an equal or nearly equal basis. To qualify for shared custody treatment, two components must exist. First, the blocks of time must be regular and equal or nearly equal rather than equal based on a noncustodial extended visitation basis (i.e., summer visitation, holidays, etc.). Second, the parties must be sharing direct expenses of the child on an equal or nearly equal basis. Direct expenses include but are not limited to clothing and education expense but do not include food, transportation, housing or utilities. (See Section IV, General Instructions for Preparing the Worksheet, subsection G, page 9.)

N. Divided Custody

Divided custody is when parents have two or more children and each parent has residential custody of one or more of the children. (See Section IV, General Instructions for Preparing the Worksheet, subsection E, page 8, and Section V, Specific Instructions for the Worksheet, subsection D.3, page 12.)

III. 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).

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.

A 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 for income amounts not shown, it may be necessary to round to the nearest basic child support obligation amounts.

B. Age

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

C. Income Beyond the Child Support Schedule

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

Child Support Schedule. For the convenience of the parties, a formula is contained at the end of each child support schedule to compute the amount that is not set forth on the schedules. (See Appendix VIII, Example 1, subsection C, page 55.)

D. More than Six Children

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

E. Application in Divided Custody Situations

For Divided Custody, if each parent has residential custody of one or more children, a worksheet should be prepared for each family unit using the Child Support Schedule which corresponds with the total number of children of the parties living in each family unit. If the parties' children are covered by the same health insurance policy, the cost should be prorated based upon the number of children in each family unit. Upon completion of the two worksheets, the lower Net Parental Child Support Obligation is subtracted from the higher amount. The difference is the amount of child support the party having the higher obligation will pay to the party with the lower obligation. (See Section II, subsection N on page 6; Section V, Specific Instructions for the Worksheet, subsection D.3 on page 12; and Appendix VIII, Example 2, subsection D.3 scenario 8 on page 58.)

F. Application of Multiple-Family Adjustment

The Multiple-Family Adjustment may only be used by a noncustodial parent when an increase in support is sought by the custodial parent. If the wife of the noncustodial parent or the noncustodial parent herself is pregnant at the time of the motion to increase child support, the court shall complete two Child Support Worksheets, one with Multiple-Family Adjustment 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 Adjustment 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. If using the Multiple-Family Adjustment will result in a gross child support obligation (Line D.3) below the poverty level shown on the applicable Child Support Schedule, the Multiple-Family Adjustment shall not be utilized.

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 the noncustodial parent is legally obligated to support shall be used in determining the basic child support obligation. (See Section II, subsection L, on page 6 for a definition; Section V, Specific Instructions for the Worksheet, subsection D.3, page 12; and Appendix VIII, Example 2, subsection D.3, scenarios 6 and 7 on pages 57 and 58.)

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

G. Application in Shared Custody Situations

For Shared Custody, the support is calculated using one worksheet. The amount of the lower Net Parental Child Support Obligation (Line F.5) is subtracted from the higher amount 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.

H. Residence with a Third Party

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

I. Application of the Cost of Living Differential Adjustment

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

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

V. SPECIFIC INSTRUCTIONS FOR THE WORKSHEET

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

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. (See Appendix VII, pages 53 and 54, for a completed worksheet and Appendix VIII, Example 2, subsection A, page 56.)

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, pages 53 and 54, for a completed worksheet and Appendix VIII, Example 2, subsection B, page 56.)

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 following adjustments to Domestic Gross Income may be appropriate in individual circumstances:

1. Domestic Gross Income (Line C.1)

This amount is transferred from either Line A.1 or Line B.3 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. (See Appendix VII, pages 53 and 54, for a completed worksheet and Appendix VIII, Example 2, subsection C, page 56.)

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. (See Appendix VII, pages 53 and 54, for a completed worksheet and Appendix VIII, Example 2, subsection D.2, page 57.)

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 Adjustment applies, then the Child Support Schedule for the number of children the noncustodial parent is supporting under the Multiple-Family Adjustment should be used.) 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 Basic Child Support Obligation. The total Gross Child Support Obligation is entered on Line D.3. If there is divided custody as defined in Section II, subsection N, on page 6, two child support schedules must be prepared as discussed in

Section IV, subsection E on page 8 and scenario 8 of Appendix VIII, subsection D.3 on page 58. (See the Child Support Schedules, Appendix II, beginning on page 28; Appendix VII, pages 53 and 54; and Appendix VIII, subsection D.3 beginning on page 57.)

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. (See Appendix VIII, Example 2, subsection D.4, page 58.)

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

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

Actual, reasonable, and necessary child care costs incurred to permit employment or job search of a parent should be added to the support obligation. The monthly figure is the averaged annual amount, including variations for summer. Projected child care expenses should be reduced by the anticipated tax credit for child care or child care reimbursement before an amount is entered on the worksheet, adjusted using Table 1 in Appendix VIII, page 59.

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.

- 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.

- 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. Table I in Appendix VIII lists the maximum allowable monthly child care credit.
- c. In addition to the federal credit, determined above, a credit shall be applied based on the Kansas child care credit. This credit shall be applied by multiplying the federal credit calculated in subsection b. by 25% (.25).
- d. Both the federal credit (subsection b.) and the Kansas credit (subsection c.) are to be subtracted from the monthly child care costs to determine the basic child care costs entered on Line D.5 of the worksheet.

6. Parent's Total Child Support Obligation (Line D.6)

The Parent's Total Child Support Obligation is the sum of the Gross 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). This amount is entered on Line D.6. (See Appendix VIII, Example 2, subsection D.6, page 60.)

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 Parent's Total Support Obligation (Line D.6). The result is entered on Line D.7. (See Appendix VIII, Example 2, subsection D.7, page 61.)

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. (See Appendix VIII, Example 2, subsection D.8, page 61.)

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 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. (See Appendix VIII, Example 2, subsection D.9, page 61.)

E. Child Support Adjustments (Section E)

The fifth part of the worksheet is the list of Child Support Adjustments. All requested adjustments are discretionary with the court. It is the court's responsibility to determine if an adjustment is applicable in a particular case based upon the best interests of the child. If an adjustment applies, the court has discretion to determine the amount to be allowed as either an addition or a subtraction. The party requesting the adjustment is responsible for proving the basis for the adjustment. For each Child Support Adjustment, it should be noted on the worksheet whether the adjustment applies to the particular case. If the adjustment applies, the amount allowed should be noted on the appropriate line in Section E. After all applicable Child Support Adjustments have been noted on the worksheet by the court, the amounts should be totaled.

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

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

2. Visitation Adjustment (Line E.2)

The court may allow a visitation adjustment using either subsection V.E.2.a (page 16) or subsection V.E.2.b (page 17), below but not both. If the Shared Custody provision (Section II, subsection M, page 6) applies to a child, no adjustment may be made under this section for visitation by either parent with that child.

The court may reduce the noncustodial parent's support obligation in consideration of the noncustodial parent's expenditures on the child's behalf related to time spent with the noncustodial parent. No reduction under this section shall cause the custodial parent to receive less than 33% of the Parent's Total Child Support Obligation (Line D.6) unless the custodial parent's Proportionate Share of Combined Income (Line D.2) is 67% or more. Any reduction should be prorated over twelve months unless the custodial parent requests otherwise.

Because the adjustment is prospective and assumes that visitation will occur, the court may consider historical non-exercise of visitation as a factor in denying or limiting an adjustment under this section. Brief visitation with the custodial parent shall not be deemed to interrupt the consecutive nature of the noncustodial parent's visitation.

a. If the child spends more than 30% of the child's time with the noncustodial parent or if the noncustodial parent has the child for a single block of time (including the custodial parent's visitation) in excess of thirty days, the court shall determine whether an adjustment in child support is appropriate. In making this

determination, the court shall consider the fixed obligations of the custodial parent that are attributable to the child and to the increased cost to the noncustodial parent attributable to the child's visit.

b. If a child spends more than fourteen (14) but less than thirty (30) consecutive days with the noncustodial parent (including any custodial parent visitation), the noncustodial parent's support amount from Line F.3 (calculated without a Visitation Adjustment) may be reduced by up to 50% of one month's support. An adjustment may be made for each distinct period of visitation.

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

3. Income Tax Considerations (Line E.3)

If the parties agree to share the economic benefits of the dependency exemption for a minor child, Section A of Appendix V shall not be used. If the parties do not agree to share the economic benefits of the dependency exemption for a minor child or, after agreeing, the custodial parent refuses to execute IRS Form 8332, the court shall consider the economic effect to both parties and may adjust child support.

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

See Appendix V for additional discussion and example computations.

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 allowed should be entered on Line E.4.

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

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 primary residential custodian 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.

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

7. Total (Line E.7)

The Total of all Child Support Adjustments allowed should be entered on Line E.7. The Total(s) specified on this line should be transferred to Line F.2 below. (See Appendix VIII, Example 2, subsection E.7, page 61.)

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.

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

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

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

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

3. Adjusted 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 on Line F.1.

4. Enforcement Fee Allowance (Line F.4)

In instances where the court trustee or SRS 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 noncustodial parent. In areas where the court trustee or SRS charge a percentage of each payment, this amount is determined by multiplying the Percentage Fee charged by the court trustee or SRS by the figure on Line F.3 and then multiplying the result 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). (See Appendix VIII, Example 2, subsection F.4, page 62.)

5. Net Parental Child Support Obligation (Line F.5)

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.

VI. CHANGES OF CIRCUMSTANCE

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

- A. Change in financial circumstances of the parents or the guidelines which would increase or decrease by 10% or more the Basic Parental Child Support Obligation shown on Line D.9 of the worksheet, except that the income from a second job taken by the noncustodial parent shall not alone be considered a material change in circumstance 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 in circumstance to warrant a modification of the parent's child support obligation.

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

A parent shall notify the other parent of any change in financial circumstances including but not necessarily limited

to income, work-related child care costs, and health insurance premiums which if changed could constitute a material change of circumstances.

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

- B. The 7th and 16th birthdays of the child.
- C. Emancipation of a child.
- D. Failure to comply with the terms of a positive or negative adjustment to the Basic Parental Child Support Obligation awarded by the court, such as failure to exercise visitation rights or non-utilization of a special needs allocation for private schooling.

VII. REVIEW OF GUIDELINES

Public Law 100-485 requires that the state guidelines for child support must be "reviewed at least every four years to ensure that their application results in the determination of appropriate child support amounts." Therefore, these Kansas guidelines shall be reviewed by the Child Support Guidelines Advisory Committee no later than May 1, 2002, and at least once every four years thereafter.

Endnotes

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

The Child Support Guidelines Advisory Committee was initially appointed by the Supreme Court on April 7, 1989, to review the implementation of the statewide child support guidelines, solicit public input regarding the guidelines, and make recommendations to address the new federal mandates of the Family Support Act of 1988. The committee was convened again in 1997 to conduct a comprehensive review of the guidelines and to update the economic data. The current Advisory Committee's members are:

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

Allen B. Angst, Abilene
Attorney, Shared custodial parent

Resigned

John T. Bird, Hays
Attorney

Roy F. Brungardt, Hays
Certified Public Accountant

William Coffee, Olathe
District Court Trustee

Jamie Corkhill, Topeka
Child Support Enforcement

*Linda Elrod, Topeka
Professor of Law, Washburn University

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

Charles F. Harris, Wichita
Attorney

Jim Johnston, Wichita
Noncustodial Parent

Sherri E. Loveland, Lawrence
Attorney

*Nancy K. Meacham, Wichita
Attorney, Custodial parent

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

Resigned

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

Resigned

Thomas C. Owens, Overland Park
Attorney

Mark Parkinson, Olathe
State Senator, 23rd District

Resigned

Hon. Nancy Parrish, Topeka
District Judge, 3rd Judicial District

*Larry Rute, Topeka
Kansas Legal Services, Inc.

Dr. William T. Terrell
Dept. of Economics, WSU

Joan Wagnon
Mayor, City of Topeka

Resigned

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

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

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

5. See the Child Support Guidelines Committee Report dated November 1993. Ann Coulson, Ph.D. prepared a description of the derivation of the 1993 child support schedules.
6. See Terrell, *supra* note 3, at 7; Letter from Dr. Ann Coulson to Hon. Herbert Walton, February 21, 1990, *supra* note 4, at 2.
7. See Terrell, *supra* note 3, at 15-18; see also Kansas Commission on Child Support, *supra* note 1, at 15; Letter from Dr. Ann Coulson to Hon. Herbert Walton, February 21, 1990, *supra* note 4, at 3.

Attachment I: Child Support Worksheet
has been removed.

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

NOTE: Appendix II, Child Support Schedules, is amended by extending the gross monthly income from \$10,600 to \$14,600 effective September 1, 1998. The schedules herein supersede the Child Support Schedules which were attached to Administrative Order No. 107.

ONE CHILD FAMILIES: CHILD SUPPORT SCHEDULE											
Dollars Per Month Per Child											
Combined Support Amt (\$ Per Child)	Age Group			Combined Support Amt (\$ Per Child)	Age Group			Combined Support Amt (\$ Per Child)	Age Group		
	Gross Monthly Income	Age 0-6	Age 7-15		Age 16-18	Gross Monthly Income	Age 0-6		Age 7-15	Age 16-18	Gross Monthly Income
50	7	8	10	2400	305	353	406	6700	738	856	984
100	14	17	19	2500	315	365	419	6800	748	868	998
150	21	25	29	2600	325	377	433	6900	758	880	1011
200	29	33	38	2700	335	388	446	7000	768	891	1025
250	36	41	48	2800	345	400	460	7200	789	915	1052
300	43	50	57	2900	355	412	473	7400	809	938	1078
350	50	58	67	3000	365	423	487	7600	829	962	1105
400	57	66	76	3100	375	435	500	7800	849	985	1132
450	64	74	86	3200	385	447	514	8000	869	1008	1159
500	71	83	95	3300	395	459	527	8200	890	1032	1186
550	78	91	105	3400	405	470	541	8400	910	1055	1213
600	86	99	114	3500	415	482	554	8600	930	1079	1240
650	93	107	124	3600	426	494	567	8800	950	1102	1267
700	100	116	133	3700	436	505	581	9000	970	1125	1294
750	107	124	143	3800	446	517	594	9200	990	1149	1320
800	114	132	152	3900	456	529	608	9400	1011	1172	1347
850	121	141	162	4000	466	540	621	9600	1031	1196	1374
900	128	149	171	4100	476	552	635	9800	1051	1219	1401
950	135	157	181	4200	486	564	648	10000	1071	1242	1428
1000	143	165	190	4300	496	576	662	10200	1091	1266	1455
1050	150	174	200	4400	506	587	675	10400	1111	1289	1482
1100	157	182	209	4500	516	599	688	10600	1130	1311	1507
*1150	164	190	219	4600	526	611	702	10800	1145	1328	1526
1200	171	198	228	4700	537	622	715	11000	1160	1345	1546
1250	178	207	238	4800	547	634	729	11200	1174	1362	1566
1300	185	215	247	4900	557	646	742	11400	1189	1379	1585
1350	192	223	257	5000	567	657	756	11600	1203	1396	1604
1400	200	231	266	5100	577	669	769	11800	1218	1413	1624
1450	207	240	276	5200	587	681	783	12000	1232	1429	1643
1500	214	248	285	5300	597	693	796	12200	1246	1446	1662
1550	219	254	292	5400	607	704	809	12400	1261	1462	1681
1600	224	260	298	5500	617	716	823	12600	1275	1479	1700
1650	229	265	305	5600	627	728	836	12800	1289	1495	1719
1700	234	271	312	5700	637	739	850	13000	1303	1511	1737
1750	239	277	319	5800	647	751	863	13200	1317	1528	1756
1800	244	283	325	5900	658	763	877	13400	1331	1544	1774
1850	249	289	332	6000	668	774	890	13600	1345	1560	1793
1900	254	295	339	6100	678	786	904	13800	1358	1576	1811
1950	259	301	346	6200	688	798	917	14000	1372	1592	1829
2000	264	306	352	6300	698	810	931	14200	1386	1607	1848
2100	274	318	366	6400	708	821	944	14400	1399	1623	1866
2200	284	330	379	6500	718	833	957	14600	1413	1639	1884
2300	294	342	393	6600	728	845	971				

* 1998 Poverty Level

To determine child support at higher income levels:

Age 16-18: Income 0.697739×2.341021

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

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

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

Combined Support Amt (\$ Per Child)				Combined Support Amt (\$ Per Child)				Combined Support Amt (\$ Per Child)			
Gross Monthly Income	Age Group			Gross Monthly Income	Age Group			Gross Monthly Income	Age Group		
	Age 0-6	Age 7-15	Age 16-18		Age 0-6	Age 7-15	Age 16-18		Age 0-6	Age 7-15	Age 16-18
50	5	6	7	2400	238	276	318	6700	543	629	724
100	11	13	14	2500	245	285	327	6800	550	638	733
150	16	19	22	2600	252	293	337	6900	557	646	742
200	22	25	29	2700	259	301	346	7000	564	654	752
250	27	32	36	2800	267	309	355	7200	578	671	771
300	33	38	43	2900	274	317	365	7400	592	687	790
350	38	44	51	3000	281	326	374	7600	606	703	809
400	43	50	58	3100	288	334	384	7800	621	720	827
450	49	57	65	3200	295	342	393	8000	635	736	846
500	54	63	72	3300	302	350	403	8200	649	753	865
550	60	69	80	3400	309	358	412	8400	663	769	884
600	65	76	87	3500	316	367	421	8600	677	786	903
650	71	82	94	3600	323	375	431	8800	691	802	922
700	76	88	101	3700	330	383	440	9000	706	818	941
750	82	95	109	3800	337	391	450	9200	720	835	960
800	87	101	116	3900	344	400	459	9400	734	851	978
850	92	107	123	4000	352	408	469	9600	748	868	997
900	98	113	130	4100	359	416	478	9800	762	884	1016
950	103	120	138	4200	366	424	488	10000	776	901	1035
1000	109	126	145	4300	373	432	497	10200	790	917	1054
1050	114	132	152	4400	380	441	506	10400	805	933	1073
1100	120	139	159	4500	387	449	516	10600	818	948	1090
1150	125	145	167	4600	394	457	525	10800	828	960	1104
1200	130	151	174	4700	401	465	535	11000	838	972	1117
1250	136	158	181	4800	408	473	544	11200	848	984	1131
1300	141	164	188	4900	415	482	554	11400	858	995	1144
*1350	147	170	196	5000	422	490	563	11600	868	1007	1157
1400	152	177	203	5100	429	498	573	11800	878	1018	1171
1450	158	183	210	5200	436	506	582	12000	888	1030	1184
1500	163	189	217	5300	444	515	591	12200	898	1041	1197
1550	169	195	225	5400	451	523	601	12400	907	1052	1210
1600	174	202	232	5500	458	531	610	12600	917	1064	1223
1650	179	208	239	5600	465	539	620	12800	927	1075	1235
1700	185	214	246	5700	472	547	629	13000	936	1086	1248
1750	190	221	254	5800	479	556	639	13200	946	1097	1261
1800	196	227	261	5900	486	564	648	13400	955	1108	1274
1850	199	231	266	6000	493	572	657	13600	965	1119	1286
1900	203	235	270	6100	500	580	667	13800	974	1130	1299
1950	206	239	275	6200	507	588	676	14000	983	1141	1311
2000	210	243	280	6300	514	597	686	14200	993	1152	1324
2100	217	252	289	6400	521	605	695	14400	1002	1162	1336
2200	224	260	299	6500	529	613	705	14600	1011	1173	1348
2300	231	268	308	6600	536	621	714				

* 1998 Poverty Level

To determine child support at higher income levels:

Age 16-18: $\text{Income} \times 0.663897 \times 2.317749$

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

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

THREE CHILD FAMILIES: CHILD SUPPORT SCHEDULE

Dollars Per Month Per Child

Combined Support Amt (\$ Per Child)				Combined Support Amt (\$ Per Child)				Combined Support Amt (\$ Per Child)			
Gross Monthly Income	Age Group			Gross Monthly Income	Age Group			Gross Monthly Income	Age Group		
	Age 0-6	Age 7-15	Age 16-18		Age 0-6	Age 7-15	Age 16-18		Age 0-6	Age 7-15	Age 16-18
50	5	5	6	2400	220	255	293	6700	494	573	658
100	9	11	13	2500	226	262	302	6800	500	580	667
150	14	16	19	2600	233	270	310	6900	506	587	675
200	19	22	25	2700	239	277	319	7000	513	595	684
250	24	27	31	2800	245	285	327	7200	525	610	701
300	28	33	38	2900	252	292	336	7400	538	624	718
350	33	38	44	3000	258	299	344	7600	551	639	735
400	38	44	50	3100	264	307	353	7800	564	654	752
450	42	49	57	3200	271	314	361	8000	576	669	769
500	47	55	63	3300	277	321	370	8200	589	683	786
550	52	60	69	3400	284	329	378	8400	602	698	803
600	57	66	75	3500	290	336	386	8600	615	713	819
650	61	71	82	3600	296	344	395	8800	627	728	836
700	66	77	88	3700	303	351	403	9000	640	742	853
750	71	82	94	3800	309	358	412	9200	653	757	870
800	75	88	101	3900	315	366	420	9400	666	772	887
850	80	93	107	4000	322	373	429	9600	678	787	904
900	85	99	113	4100	328	381	437	9800	691	802	921
950	90	104	120	4200	334	388	446	10000	704	816	938
1000	94	109	126	4300	341	395	454	10200	716	831	955
1050	99	115	132	4400	347	403	463	10400	729	846	972
1100	104	120	138	4500	354	410	471	10600	741	860	989
1150	109	126	145	4600	360	417	480	10800	751	871	1002
1200	113	131	151	4700	366	425	488	11000	761	883	1014
1250	118	137	157	4800	373	432	497	11200	770	894	1027
1300	123	142	164	4900	379	440	505	11400	780	905	1040
1350	127	148	170	5000	385	447	514	11600	790	916	1053
1400	132	153	176	5100	392	454	522	11800	799	927	1065
1450	137	159	182	5200	398	462	531	12000	809	938	1078
1500	142	164	189	5300	404	469	539	12200	818	949	1091
1550	146	170	195	5400	411	477	548	12400	827	960	1103
*1600	151	175	201	5500	417	484	556	12600	837	970	1115
1650	156	181	208	5600	424	491	565	12800	846	981	1128
1700	160	186	214	5700	430	499	573	13000	855	992	1140
1750	165	192	220	5800	436	506	582	13200	864	1003	1152
1800	170	197	226	5900	443	514	590	13400	873	1013	1165
1850	175	203	233	6000	449	521	599	13600	882	1024	1177
1900	179	208	239	6100	455	528	607	13800	892	1034	1189
1950	184	213	245	6200	462	536	616	14000	901	1045	1201
2000	189	219	252	6300	468	543	624	14200	910	1055	1213
2100	198	230	264	6400	475	550	633	14400	918	1065	1225
2200	207	240	276	6500	481	558	641	14600	927	1076	1236
2300	213	248	285	6600	487	565	650				

* 1998 Poverty Level

To determine child support at higher income levels:

Age 16-18: Income 0.699089×1.516819

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

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

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

Combined Support Amt (\$ Per Child)				Combined Support Amt (\$ Per Child)				Combined Support Amt (\$ Per Child)			
Gross Monthly Income	Age Group			Gross Monthly Income	Age Group			Gross Monthly Income	Age Group		
	Age 0-6	Age 7-15	Age 16-18		Age 0-6	Age 7-15	Age 16-18		Age 0-6	Age 7-15	Age 16-18
50	4	5	5	2400	190	220	253	6700	424	492	565
100	8	9	11	2500	197	229	263	6800	430	498	573
150	12	14	16	2600	203	235	270	6900	435	505	580
200	16	18	21	2700	208	241	277	7000	440	511	587
250	20	23	26	2800	213	247	284	7200	451	523	602
300	24	28	32	2900	219	254	292	7400	462	536	616
350	28	32	37	3000	224	260	299	7600	473	548	630
400	32	37	42	3100	230	266	306	7800	484	561	645
450	36	41	47	3200	235	273	313	8000	494	573	659
500	40	46	53	3300	240	279	320	8200	505	586	674
550	43	50	58	3400	246	285	328	8400	516	599	688
600	47	55	63	3500	251	291	335	8600	527	611	702
650	51	60	69	3600	257	298	342	8800	538	624	717
700	55	64	74	3700	262	304	349	9000	548	636	731
750	59	69	79	3800	267	310	356	9200	559	649	746
800	63	73	84	3900	273	316	364	9400	570	661	760
850	67	78	90	4000	278	323	371	9600	581	674	774
900	71	83	95	4100	284	329	378	9800	592	686	789
950	75	87	100	4200	289	335	385	10000	602	699	803
1000	79	92	105	4300	294	341	393	10200	613	711	818
1050	83	96	111	4400	300	348	400	10400	624	724	832
1100	87	101	116	4500	305	354	407	10600	635	736	846
1150	91	106	121	4600	311	360	414	10800	643	746	857
1200	95	110	127	4700	316	367	421	11000	651	755	868
1250	99	115	132	4800	321	373	429	11200	659	765	879
1300	103	119	137	4900	327	379	436	11400	667	774	890
1350	107	124	142	5000	332	385	443	11600	675	783	900
1400	111	128	148	5100	338	392	450	11800	683	793	911
1450	115	133	153	5200	343	398	457	12000	691	802	922
1500	119	138	158	5300	348	404	465	12200	699	811	932
1550	123	142	163	5400	354	410	472	12400	707	820	943
1600	127	147	169	5500	359	417	479	12600	715	829	953
1650	130	151	174	5600	365	423	486	12800	723	838	963
1700	134	156	179	5700	370	429	493	13000	730	847	974
1750	138	161	185	5800	375	436	501	13200	738	856	984
1800	142	165	190	5900	381	442	508	13400	746	865	994
*1850	146	170	195	6000	386	448	515	13600	753	874	1004
1900	150	174	200	6100	392	454	522	13800	761	883	1015
1950	154	179	206	6200	397	461	529	14000	768	891	1025
2000	158	183	211	6300	403	467	537	14200	776	900	1035
2100	166	193	221	6400	408	473	544	14400	784	909	1045
2200	174	202	232	6500	413	479	551	14600	791	918	1055
2300	182	211	243	6600	419	486	558				

* 1998 Poverty Level

To determine child support at higher income levels:

Age 16-18: Income 0.688085 X 1.437784

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

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

FIVE CHILD FAMILIES: CHILD SUPPORT SCHEDULE

Dollars Per Month Per Child

Combined Support Amt (\$ Per Child)				Combined Support Amt (\$ Per Child)				Combined Support Amt (\$ Per Child)			
Gross Monthly Income	Age Group			Gross Monthly Income	Age Group			Gross Monthly Income	Age Group		
	Age 0-6	Age 7-15	Age 16-18		Age 0-6	Age 7-15	Age 16-18		Age 0-6	Age 7-15	Age 16-18
50	3	4	5	2400	167	194	223	6700	381	441	507
100	7	8	9	2500	174	202	232	6800	385	447	514
150	10	12	14	2600	181	210	241	6900	390	453	520
200	14	16	19	2700	188	218	250	7000	395	458	527
250	17	20	23	2800	194	225	259	7200	404	469	539
300	21	24	28	2900	199	231	265	7400	414	480	552
350	24	28	32	3000	204	236	271	7600	424	491	565
400	28	32	37	3100	208	242	278	7800	433	502	578
450	31	36	42	3200	213	247	284	8000	443	514	590
500	35	40	46	3300	218	253	290	8200	452	525	603
550	38	44	51	3400	223	258	297	8400	462	536	616
600	42	48	56	3500	227	264	303	8600	471	547	629
650	45	52	60	3600	232	269	310	8800	481	558	641
700	49	56	65	3700	237	275	316	9000	491	569	654
750	52	61	70	3800	242	280	322	9200	500	580	667
800	56	65	74	3900	247	286	329	9400	510	591	680
850	59	69	79	4000	251	292	335	9600	519	602	692
900	63	73	83	4100	256	297	342	9800	529	613	705
950	66	77	88	4200	261	303	348	10000	538	625	718
1000	70	81	93	4300	266	308	354	10200	548	636	731
1050	73	85	97	4400	270	314	361	10400	558	647	743
1100	77	89	102	4500	275	319	367	10600	566	657	755
1150	80	93	107	4600	280	325	373	10800	574	666	765
1200	83	97	111	4700	285	330	380	11000	581	674	775
1250	87	101	116	4800	290	336	386	11200	588	682	784
1300	90	105	121	4900	294	342	393	11400	596	691	794
1350	94	109	125	5000	299	347	399	11600	603	699	804
1400	97	113	130	5100	304	353	405	11800	610	707	813
1450	101	117	134	5200	309	358	412	12000	617	716	823
1500	104	121	139	5300	314	364	418	12200	624	724	832
1550	108	125	144	5400	318	369	424	12400	631	732	841
1600	111	129	148	5500	323	375	431	12600	638	740	851
1650	115	133	153	5600	328	380	437	12800	645	748	860
1700	118	137	158	5700	333	386	444	13000	652	756	869
1750	122	141	162	5800	337	391	450	13200	659	764	878
1800	125	145	167	5900	342	397	456	13400	666	772	888
1850	129	149	172	6000	347	403	463	13600	672	780	897
1900	132	153	176	6100	352	408	469	13800	679	788	906
1950	136	157	181	6200	357	414	475	14000	686	796	915
2000	139	161	185	6300	361	419	482	14200	693	804	924
*2100	146	169	195	6400	366	425	488	14400	699	811	933
2200	153	178	204	6500	371	430	495	14600	706	819	941
2300	160	186	213	6600	376	436	501				

* 1998 Poverty Level

To determine child support at higher income levels:

Age 16-18: $\text{Income} \times 0.688085 \times 1.283431$

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

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

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

Combined Support Amt (\$ Per Child)				Combined Support Amt (\$ Per Child)				Combined Support Amt (\$ Per Child)			
Gross Monthly Income	Age Group			Gross Monthly Income	Age Group			Gross Monthly Income	Age Group		
	Age 0-6	Age 7-15	Age 16-18		Age 0-6	Age 7-15	Age 16-18		Age 0-6	Age 7-15	Age 16-18
50	3	4	4	2400	149	173	199	6700	347	402	462
100	6	7	8	2500	155	180	207	6800	351	407	468
150	9	11	12	2600	161	187	215	6900	355	412	474
200	12	14	17	2700	167	194	223	7000	359	417	479
250	16	18	21	2800	174	201	232	7200	368	427	491
300	19	22	25	2900	180	209	240	7400	377	437	502
350	22	25	29	3000	186	216	248	7600	385	447	514
400	25	29	33	3100	192	222	255	7800	394	457	525
450	28	32	37	3200	196	227	261	8000	402	467	537
500	31	36	41	3300	200	232	267	8200	411	477	548
550	34	40	45	3400	204	237	273	8400	420	487	560
600	37	43	50	3500	209	242	278	8600	428	497	571
650	40	47	54	3600	213	247	284	8800	437	507	583
700	43	50	58	3700	217	252	290	9000	446	517	594
750	47	54	62	3800	222	257	296	9200	454	527	606
800	50	58	66	3900	226	262	301	9400	463	537	617
850	53	61	70	4000	230	267	307	9600	471	547	628
900	56	65	74	4100	235	272	313	9800	480	557	640
950	59	68	79	4200	239	277	319	10000	489	567	651
1000	62	72	83	4300	243	282	324	10200	497	577	663
1050	65	76	87	4400	248	287	330	10400	506	587	674
1100	68	79	91	4500	252	292	336	10600	514	596	685
1150	71	83	95	4600	256	297	342	10800	520	604	694
1200	74	86	99	4700	260	302	347	11000	527	611	703
1250	78	90	103	4800	265	307	353	11200	534	619	711
1300	81	94	108	4900	269	312	359	11400	540	627	720
1350	84	97	112	5000	273	317	364	11600	547	634	729
1400	87	101	116	5100	278	322	370	11800	553	642	737
1450	90	104	120	5200	282	327	376	12000	560	649	746
1500	93	108	124	5300	286	332	382	12200	566	656	755
1550	96	112	128	5400	291	337	387	12400	572	664	763
1600	99	115	132	5500	295	342	393	12600	579	671	772
1650	102	119	136	5600	299	347	399	12800	585	679	780
1700	105	122	141	5700	303	352	405	13000	591	686	788
1750	109	126	145	5800	308	357	410	13200	597	693	797
1800	112	130	149	5900	312	362	416	13400	604	700	805
1850	115	133	153	6000	316	367	422	13600	610	707	813
1900	118	137	157	6100	321	372	428	13800	616	715	821
1950	121	140	161	6200	325	377	433	14000	622	722	830
2000	124	144	165	6300	329	382	439	14200	628	729	838
2100	130	151	174	6400	334	387	445	14400	634	736	846
2200	136	158	182	6500	338	392	451	14600	640	743	854
*2300	143	166	190	6600	342	397	456				

* 1998 Poverty Level

To determine child support at higher income levels:

Age 16-18: Income 0.688085×1.163964

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

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

Attachment III: Domestic Relations Affidavit
has been removed.

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

Cost of Living Differential

Adjustments for differences in costs of living in various locations are computed using the state average annual pay. A table for 1995 and 1996 average annual pay for the United States is provided in this appendix. In calculating the cost of living differential, use the most recent chart. Updates to this information are distributed annually and can be obtained by contacting the United States Department of Labor, Bureau of Labor Statistics at (202) 606-6567. The internet address for the Bureau of Labor Statistics is: <http://stats.bls.gov:80/newsrels.htm>.

The Average Annual Pay by State and Industry reports the average annual pay for all workers covered by State and Federal Unemployment Insurance (UI). The most recent report was released September 11, 1997. The Bureau of Labor Statistics also publishes a report on the Average Annual Pay for all covered workers by metropolitan area. This report includes figures for Lawrence, Topeka, and Wichita, Kansas, as well as Kansas City, Missouri.

Employers subject to state and federal unemployment laws report pay information quarterly to the Department of Labor. This applies to 118.0 million full and part-time workers. Payroll data includes wages, bonuses, cash value of meals and lodging when supplied, tips and other gratuities, and, in some states, employer contributions 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.

The previous cost of living differential was computed using indexes from the American Chamber of Commerce Rating Association (ACCRA). The Child Support Guidelines Advisory Committee received testimony and information recommending the Average Annual Pay by State and Industry as a more valid and objective method to use in determining the cost of

living differential. This method also simplifies the equation by which the cost of living differential is computed.

To compute the cost of living differential, develop a value by dividing the average annual salary of Kansas (Kansas (KS) = \$23,709) by the average annual salary of the new state (i.e., Alaska (AL) = \$32,685). Average annual salaries are found in this Appendix. Example:

$$\text{KS Avg.} / \text{AL Avg.} = \text{Value}$$

$$\$23,709 / 32,685 = .7254$$

A parent moving to Alaska and earning \$3,000 per month would have a gross monthly income for the Kansas worksheet in the amount of:

$$\$3,000 \times .7254 = \$2,176.20$$

The Alaska parent's income of \$3,000 is reduced by the value .7254 for an adjusted income of \$2,176.20. The net amount of \$2,176.20 is entered on Line A.1. or Line B.1. of the child support worksheet, as appropriate.

Source: Average Annual Pay by State and Industry, 1996, a news release from the United States Department of Labor, Bureau of Labor Statistics dated Thursday, September 11, 1997.

Source: Letter from William T. Terrell, Ph.D. Dated October 16, 1997.



Internet address: <http://stats.bls.gov:80/newsrels.htm>
Technical information: (202) 606-6567

USDL 97-315

Media contact:

606-5902

For release: 10:00 A.M. EDT
Thursday, September 11, 1997

AVERAGE ANNUAL PAY BY STATE AND INDUSTRY, 1996

The average annual pay of all workers covered by State and Federal Unemployment Insurance (UI) programs was \$28,945 in 1996, a 3.9 percent increase over the 1995 national average, according to preliminary data released today by the Bureau of Labor Statistics of the U.S. Department of Labor. The annual pay of private industry workers, who comprise 84.2 percent of the nation's employment, rose 4.2 percent in 1996, while pay for government workers rose 3.1 percent. Pay growth in the private sector outpaced that of government workers for the second straight year. In 1995, the increase in pay for private sector employees was 3.6 percent and for government workers, 2.6.

Annual pay data are compiled from reports submitted by employers subject to state and federal UI laws, covering 118.0 million full- and part-time workers. Average annual pay is computed by dividing total annual payrolls of employees covered by UI programs by the average monthly number of these employees. (See Technical Note beginning on page 3.) The attached tables contain data for the nation, each of the 50 states, and the District of Columbia.

States

The District of Columbia led the nation in average annual pay level in 1996—\$44,458. (See table 2.) The District of Columbia has reported the highest average pay level since 1987. Among the states in 1996, New York had the highest pay level (\$36,831), followed by Connecticut (\$36,579), New Jersey (\$35,928), and Massachusetts (\$33,940). The 1996 pay levels of these five highest-ranking jurisdictions ranged from 17 to 54 percent more than the U.S. average of \$28,945. Since 1987, the same 10 states and the District of Columbia have held the top 11 pay level positions, although there have been shifts in individual rankings. The other six states in this listing were Alaska, California, Michigan, Illinois, Delaware, and Maryland. Also, from 1988 until 1993, these 10 states and the District of Columbia were the only ones with average annual pay exceeding the national average. In 1994, they were joined by Pennsylvania, which surpassed the national average pay for the first time since 1980. (BLS began publishing state annual pay data in 1979 with 1977 data.)

South Dakota's average annual pay was the lowest among the states during 1996—\$20,724, followed by Montana (\$21,146), North Dakota (\$21,242), Mississippi (\$21,822), and Arkansas (\$22,294). These states have posted the five lowest average annual pay figures every year since 1988, although individual rankings have shifted; South Dakota, however, has held the position of lowest average annual pay since 1977. The 1996 average annual pay levels of the bottom five ranked states were 23 to 28 percent less than the U.S. average of \$28,945.

In 1996, the largest percentage increases in pay occurred in Delaware and Minnesota; each reported pay increases of 5.5 percent from 1995 to 1996. Delaware posted strong gains in construction (10.9 percent), finance, insurance, and real estate industry (8.6 percent), and manufacturing (8.1 percent). In Minnesota, workers in the finance, insurance, and real estate industry experienced the largest increase in average annual pay (8.3 percent), followed by workers in the mining and wholesale trade industries (6.7 percent each). Delaware and Minnesota were followed by New York (5.4 percent) and Colorado and Washington (5.2 percent each). (See table 3.) Massachusetts (4.9 percent), the District of Columbia (4.7 percent), Oregon and Texas (4.6 percent each), and Georgia (4.5 percent) had the next highest increases. In 1996, a total of five states reported pay growth rates of 5.0 percent or higher; no state or jurisdiction had reached a growth rate of this magnitude in 1995. A total of 20 states and the District of Columbia had pay increases of 4.0 percent or higher in 1996, compared with 11 states in 1995.

After an 8-year period without any state or jurisdiction experiencing a decline in average annual pay, one state, Alaska, reported a decline in pay during 1996. Alaska's 0.7-percent decline was largely attributable to a 3.3-percent decrease in pay within the government sector. Hawaii had the smallest increase (1.4 percent), followed by Idaho and Wyoming (2.3 percent each) and West Virginia (2.5 percent). Eight states had percentage growth rates in pay of less than 3.0 percent in 1996, compared with 12 states in 1995.

Industry

Average annual pay levels for the nation varied widely by industry. (See table 4.) The mining industry, which accounts for less than 1 percent of private sector employment, had the highest average annual pay—\$47,612. The next highest pay level—\$41,728—was in finance, insurance, and real estate and was 12 percent lower than average pay in the mining industry. The lowest average annual pay, \$15,215, was in the retail trade industry, which employs a large proportion of part-time workers. The average annual pay level for the government sector, which includes local, state, and federal government establishments, was \$30,878.

Within the private sector, for the second straight year, the finance, insurance, and real estate industry had the largest percentage increase in annual pay—8.2 percent in 1996. The next largest gain in 1996 was in mining (5.2 percent), followed by manufacturing and wholesale trade (4.3 percent each). The services industry had the fifth-highest increase (4.0 percent). The smallest pay gain among the eight major private sector industry divisions was in transportation, communications, and public utilities (3.0 percent). Pay growth in the government sector was 3.1 percent.

Technical Note

These data are the product of a federal-state cooperative program known as the Covered Employment and Wages, or the ES-202, Program. The data are derived from summaries of employment and total pay of workers covered by unemployment insurance (UI) legislation and provided by State Employment Security Agencies (SESAs). The summaries are a by-product of the administration of state unemployment insurance programs that require most employers to pay quarterly taxes based on the employment and wages of workers covered by UI. Data for 1996 are preliminary and subject to revision.

Coverage

Employment and wage data for workers covered by state UI laws and for federal civilian workers covered by the Unemployment Compensation for Federal Employees (UCFE) program are compiled from quarterly contribution reports submitted to the SESAs by employers. In addition to the quarterly contribution reports, employers who operate multiple establishments within a state complete a questionnaire, called the "Multiple Worksite Report," which provides detailed information on the location and industry of each of their establishments. Average annual pay data are derived from summaries of employment and wages submitted by states to the Bureau of Labor Statistics.

UI and UCFE coverage is broad and basically comparable from state to state. In 1996, UI and UCFE programs covered workers in 118.0 million jobs. The estimated 112.9 million workers in these jobs (because they include multiple job holders) represent 97.3 percent of wage and salary civilian employment. Covered workers received \$3.415 trillion in pay, representing 94.0 percent of the wage and salary component of personal income and 44.7 percent of the gross domestic product.

Major exclusions from UI coverage during 1996 included most agricultural workers on small farms, all members of the Armed Forces, elected officials in most states, most employees of railroads, some domestic workers, most student workers at schools, and employees of certain small nonprofit organizations.

Concepts and methodology

Average annual pay is computed by dividing total annual pay of employees covered by UI programs by the average monthly number of these employees. Included in the annual payroll data are bonuses, the cash value of meals and lodging when supplied, tips and other gratuities, and, in some states, employer contributions to certain deferred compensation plans such as 401(k) plans and stock options. Monthly employment is based on the number of workers who worked during or received pay for the pay period including the 12th of the month. With few exceptions, all employees of covered firms are reported, including production and sales workers, corporation officials, executives, supervisory personnel, and clerical workers. Workers on paid vacations and part-time workers also are included. Percentage

changes in average annual pay for 1996 were computed using final 1995 data as a base.

Average annual pay is affected by the ratio of full-time to part-time workers as well as the number of individuals in high-paying and low-paying occupations. When comparing average annual pay levels between industries and/or states, these factors should be taken into consideration. Annual pay data only approximate annual earnings, because an individual may not be employed by the same employer all year or may work for more than one employer. Year-to-year changes in average annual pay can result from a change in the proportion of employment in high- and low- wage jobs, as well as from changes in the level of average annual pay.

Employment and wage data presented in this release are classified in accordance with the 1987 *Standard Industrial Classification (SIC) Manual*. In order to insure the highest possible quality of data, State Employment Security Agencies verify with employers and update, if necessary, the SIC, location, and ownership classification of all establishments on a 3-year cycle. Changes in establishment classification codes resulting from the verification process are introduced with the data reported for the first quarter of the year. Changes resulting from improved employer reporting also are introduced in the first quarter. For these reasons, some data, especially at more detailed industry levels, may not be strictly comparable with earlier years.

Data in table 4 are presented separately for the private sector and for government. Government data include federal, state, and local establishments.

A few covered employers provided insufficient information on the nature of their businesses to assign a specific SIC classification and therefore could not be classified by industry division. The wages for these nonclassifiable establishments, along with data for the agricultural division, are not shown separately, but are included in the averages for state and national totals.

Additional statistics and other information

BLS issues two other regular reports which provide data from state UI and UCFE programs. A news release on average annual pay for the nation's metropolitan areas is scheduled to be issued in October. Also published from this program is the comprehensive bulletin, *Employment and Wages*, which features information by detailed industry on establishments, employment, and wages for the nation and all states. The report, which is due to be issued in late 1997, will be for sale from the BLS Publications Sales Center, P.O. Box 2145, Chicago, Illinois 60690.

This news release, along with other BLS statistics and information is available via the Internet at the BLS World Wide Web site (<http://stats.bls.gov:80/newsrels.htm>). Information in this release will be made available to sensory impaired individuals upon request. Voice phone: 202-606-STAT; TDD phone: 202-606-5897; TDD message referral phone number: 1-800-326-2577.

Table 1. State average annual pay for 1995 and 1996 and percent change in pay for all covered workers¹

State	Average annual pay		Percent change, 1995-96 ²
	1995	1996 ²	
UNITED STATES.....	\$ 27,846	\$ 28,945	3.9
Alabama.....	24,396	25,180	3.2
Alaska.....	32,685	32,461	-.7
Arizona.....	25,324	26,387	4.2
Arkansas.....	21,590	22,294	3.3
California.....	30,717	31,773	3.4
Colorado.....	27,122	28,520	5.2
Connecticut.....	35,127	36,579	4.1
Delaware.....	29,123	30,711	5.5
District of Columbia.....	42,453	44,458	4.7
Florida.....	24,709	25,640	3.8
Georgia.....	26,308	27,488	4.5
Hawaii.....	26,977	27,363	1.4
Idaho.....	22,839	23,353	2.3
Illinois.....	30,101	31,285	3.9
Indiana.....	25,571	26,477	3.5
Iowa.....	22,875	23,679	3.5
Kansas.....	23,709	24,609	3.8
Kentucky.....	23,502	24,462	4.1
Louisiana.....	23,895	24,528	2.7
Maine.....	23,125	23,850	3.1
Maryland.....	29,143	30,293	3.9
Massachusetts.....	32,352	33,940	4.9
Michigan.....	30,545	31,522	3.2
Minnesota.....	27,363	28,869	5.5
Mississippi.....	21,120	21,822	3.3
Missouri.....	25,669	26,608	3.7
Montana.....	20,516	21,146	3.1
Nebraska.....	22,389	23,291	4.0
Nevada.....	26,647	27,788	4.3
New Hampshire.....	26,637	27,691	4.0
New Jersey.....	34,533	35,928	4.0
New Mexico.....	23,040	23,716	2.9
New York.....	34,938	36,831	5.4
North Carolina.....	24,403	25,408	4.1
North Dakota.....	20,492	21,242	3.7
Ohio.....	26,868	27,775	3.4
Oklahoma.....	22,671	23,329	2.9
Oregon.....	25,833	27,027	4.6
Pennsylvania.....	27,904	28,973	3.8
Rhode Island.....	26,375	27,194	3.1
South Carolina.....	23,292	24,039	3.2
South Dakota.....	19,931	20,724	4.0
Tennessee.....	25,046	25,963	3.7
Texas.....	26,899	28,129	4.6
Utah.....	23,626	24,572	4.0
Vermont.....	23,583	24,480	3.8
Virginia.....	26,899	28,001	4.1
Washington.....	27,453	28,881	5.2
West Virginia.....	23,488	24,075	2.5
Wisconsin.....	25,099	26,021	3.7
Wyoming.....	22,351	22,870	2.3

¹ Includes workers covered by Unemployment Insurance (UI) and Unemployment Compensation for Federal Employees (UCFE) programs.

² Data are preliminary.

³ Percent changes were computed from unrounded average annual pay data and may differ from those computed using data rounded to the nearest dollar.

Income Tax Considerations

Section A - Dependent's Exemption:

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

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

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

NOTE: For 1998, the federal income tax exemption is \$2,700 per person and the Kansas exemption is \$2,250. Since exemptions reduce taxable income, the value of the exemption to the noncustodial parent may be calculated by multiplying the applicable exemption amount by the noncustodial parent's applicable highest marginal rate at both the federal and Kansas levels. The combined federal and Kansas amount should be divided by 12 to arrive at the monthly amount. 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.).

Example: A noncustodial parent has one minor child and has an Adjusted Gross Income in 1998 of \$15,750, which puts the noncustodial parent in a 15% marginal federal income tax rate and a 3.5% Kansas marginal income tax rate. Accordingly, if the custodial parent will not alternate the exemption, the calculation for the value of the exemption would be calculated as $\$2,700 \times .15$ for the federal amount and $\$2,250 \times .035$ for the Kansas rate. The resulting total, \$484, would be divided by 12

to arrive at the monthly value of \$40, 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 \$27 to the noncustodial parent.

The 1997 Taxpayer Relief Act created a new tax credit for parents with a dependent child under the age of 17 on the last day of the tax year. The credit begins in 1998 at \$400 for each qualifying child, and increases to \$500 per child in 1999 and subsequent years. 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 taken for that child in filing the tax return for that year, even though the child 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 new tax credit should be included in the Income Tax Considerations adjustment.

The monthly value of the new tax credit is $\$400 \div 12$ for each qualifying child, or \$33.33 (increases to \$41.67 per child per month in 1999). 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. In addition, the custodial parent is given an additional exemption at the Kansas level due to filing as a head of household. The benefit of the additional exemption is calculated by

multiplying the custodial parent's marginal Kansas income tax rate by the Kansas exemption amount. The total of the standard deduction and additional exemption benefits should be divided by 12 to arrive at the monthly amount. 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 1998 of \$15,750, which puts the custodial parent in a 15% marginal federal income tax rate and a 3.5% marginal Kansas income tax rate. The custodial parent does not itemize. The difference in the Federal standard deduction for head of household over that for a single taxpayer is \$2,000 ($\$6,250 - \$4,250 = \$2,000$). This difference multiplied by the custodial parent's federal marginal income tax rate of 15% results in an income tax benefit of \$300. The difference in the Kansas standard deduction for head of household over that for a single taxpayer is \$1,500 ($\$4,500 - 3,000 = \$1,500$). This difference multiplied by the custodial parent's marginal Kansas income tax rate of 3.5% results in a benefit of \$53, for a combined federal and Kansas standard deduction benefit of \$353. 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 \$79 ($\$2,250 \times .035 = \79). The total income tax benefit for filing as head of household is thus \$432. The noncustodial parent's proportionate share of the combined income is 68% and this percentage should be applied to the head of household tax benefit ($\$432 \times .68 = \294). This amount is divided by 12 to arrive at a monthly credit of \$25.

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

Example: Given the above listed examples pertain to the same custody case, the monthly child support payment would be reduced by \$52 ($\$27 + \$25 = \52) by entering this amount on Line E.3. as a negative adjustment for the noncustodial parent.

Section C - Additional Information:

The above listed guidelines reflect tax law for 1998. 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 is a summary of the pertinent income tax attributes for 1998, prior to any further tax legislation that may be enacted:

	<u>Federal</u>	<u>Kansas</u>
Dependent Exemption	\$2,700	\$2,250
Additional for Head of Household	----	2,250
Standard Deduction		
Single	4,250	3,000
Head of Household	6,250	4,500
Maximum Tax Brackets	39.6%	6.45%

Cafeteria Plans and Salary Reduction Agreements

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 value of the nontaxable qualified benefits that a participant selects should not be included in the participants income. 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 to the extent that the coverage is excludable from income under Code Section 106.
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.

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 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.

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

IN THE MATTER OF THE MARRIAGE OF:

and

CASE NO. _____

CHILD SUPPORT WORKSHEET OF

(name)

A.	<u>INCOME COMPUTATION - WAGE EARNER</u>	<u>PARENT A</u>	<u>PARENT B</u>		
†1.	Domestic Gross Income (Insert on Line C.1. below)*	\$ _____	\$ 832		
B.	<u>INCOME COMPUTATION - SELF-EMPLOYED</u>				
†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.	<u>ADJUSTMENTS TO DOMESTIC GROSS INCOME</u>				
†1.	Domestic Gross Income	1,768	832		
2.	Court-Ordered Child Support Paid	(-) 0	0		
3.	Court-Ordered Maintenance Paid	(-) 0	0		
4.	Court-Ordered Maintenance Received	(+) 0	0		
†5.	Child Support Income (Insert on Line D.1. below)	1,768	832		
D.	<u>COMPUTATION OF CHILD SUPPORT</u>				
†1.	Child Support Income	1,768	+ 832		
			= 2,600		
†2.	Proportionate Shares of Combined Income (Each parent's income divided by combined income)	68 %	32 %		
†3.	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	0-6	7-15	16-18	Total
	Number Per-Age Category	1	1	0	
	Total Amount	252	293	0	= 545

† Examples provided in Appendix VIII.

* Cost of Living Differential Adjustment? ___ Yes ___ No

** Multiple Family Adjustment? ___ Yes ___ No

	<u>PARENT A</u>		<u>PARENT B</u>
4. Health and Dental Insurance Premium	\$ 125	+	\$ 0
		=	125
5. Work-Related Child Care Costs	0		125
Formula: Amt. - ((Amt. x %) + (.25 x (Amt. x %)))			
for child care credit		=	125
Example: 200 - ((200 x .30%) + (.25 x (200 x .30%)))			
†6. Parent's Total Child Support Obligation (Line D.3. plus Lines D.4. & D.5.)			795
†7. Parental Child Support Obligation (Line D.2. times Line D.6. for each parent)	541		254
†8. Adjustment for Insurance and Child Care (Subtract for actual payment made for items D.4. and D.5.)	(-) 125		125
†9. Basic Parental Child Support Obligation (Line D.7. minus Line D.8.; Insert on Line F.1. below)	416		129

E. CHILD SUPPORT ADJUSTMENTS

	APPLICABLE	N/A	CATEGORY	AMOUNT ALLOWED	
				<u>PARENT A</u>	<u>PARENT B</u>
1.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Long Distance Visitation Costs	(+/-) _____	(+/-) _____
2.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Visitation Adjustment	(+/-) _____	(+/-) _____
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 Minority	(+/-) _____	(+/-) _____
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	
	<u>PARENT A</u>	<u>PARENT B</u>
1. Basic Parental Child Support Obligation (Line D.9. from above)	416	129
†2. Total Child Support Adjustments (Line E.7. from above)	(+/-) 0	0
3. Adjusted Subtotal (Line F.1. +/- Line F.2.)	416	129
†4. Enforcement Fee Allowance (Applied only to Noncustodial parent) ((Line F.3. x Collection fee %) x .5) or (Monthly Flat fee x .5)	(+)	(+)
	8	0
5. Net Parental Child Support Obligation (Line F.3. + Line F.4.)	424	129

Percentage	4%
Flat Fee	\$ 0

/s/ Judge/Hearing Officer Signature

Date Signed

Prepared by

Date Prepared

Examples and Scenarios for Preparing the Child Support Worksheet

These specific examples and scenarios are provided to further explain Section IV, General Instructions for Preparing the Worksheet and Section V, Specific Instructions for the Worksheet. The examples in this Appendix follow the sample worksheet found in Appendix VII.

EXAMPLE 1. Section IV. General Instructions for Preparing the Worksheet

C. Income Beyond The Child Support Schedule
(see page 7 for more information)

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

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

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

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

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

- Step 1 - Enter "12000"
- Step 2 - Hit the "y^x" key
- Step 3 - Enter ".697739"
- Step 4 - Hit the multiplication key "X"
- Step 5 - Enter "2.341021"
- Step 6 - Hit the equal key "="
- Step 7 - The calculated amount is \$1,643
If the child is younger than 16-18:

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

This calculation is a per child calculation. Therefore, the amounts for each child should be added together to arrive at the total child support amount pursuant to Section V, subsection D.3, page 12.

EXAMPLE 2. Section V. Specific Instructions for the Worksheet

- A. Income Computation--Wage Earner (Section A)
(see page 10 for more information)

Scenario 1: Parent B is a wage earner and has a Domestic Gross Income of \$832 per month.

- B. Income Computation--Self-Employed (Section B)
(see page 10 for more information)

Scenario 2: 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)

Child Support Income (Line C.5) (see page 11 for more information)

1. Child Support Income (Line D.1)

Child Support Income from Line C.5 should be transferred to Line D.1 (See page 11 for more information.)

Scenario 3: 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)

2. Proportionate Shares of Combined Income (Line D.2) (see page 12 for more information)

Scenario 4: 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 proportionate share of the Combined Child Support Income is \$1,768 divided by \$2,600 or 68%. Parent B's proportionate share of the Combined Child Support Income is \$832 divided by \$2,600 or 32%.

3. Gross Child Support Obligation (Line D.3) (see page 12 for more information)

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

Scenario 5: The parents above have two children, ages 6 years, 7 months and 3 years, 10 months. In using the "Two-Child Families" schedule, \$2,600 is found in the left-hand column. Under the first column for the four-year-old, \$252 is identified, and in the next column for the seven-year-old, \$293 is identified. These two amounts are added together to find the total Gross Child Support Obligation of \$545 per month.

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

Scenario 6: The noncustodial parent with two children in the above example remarries and has a one-year-old child by the subsequent marriage.

The Child Support Schedule for "Three-Child Families" should be used. At \$2,600 combined income of the parties, the amounts \$233 and \$270 are found and the sum of \$503 is entered on Line D.3.

Scenario 7: The noncustodial parent 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 \$2,600 combined income of the parties, the amounts \$203 and \$235 are found and the sum of \$438 is entered on Line D.3.

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

Scenario 8: The Petitioner in the above scenario has custody of the older child, six years and seven months. The Respondent has custody of the younger child, three years and ten months. The Child Support Schedule for "One-Child Families" should be used for calculating the support for each household. At \$2,600 combined income of the parties, the worksheet for the Petitioner to pay support to the Respondent would show \$325 at Line D.3. The worksheet for the Respondent's obligation for the older child would show \$377 at Line D.3. Without considering any other factors besides income in this scenario and after the remaining calculations are carried through, the Petitioner would pay the Respondent \$221 for the younger child. The Respondent would pay the Petitioner \$121 for the older child. The net result is that the Petitioner would pay the Respondent \$100 per month.

4. Health and Dental Insurance Premium (Line D.4)
(see page 13 for more information)

Scenario 9: 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)
 (see page 13 for more information)

Table 1

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

This chart is based on instructions for the 1998 tax year. 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.

Scenario 10: Child care is needed for the preschool child. The cost of the child care is \$200 per month. Parent B pays for the costs of the child care and has an Adjusted Gross Income of \$7,980.

The applicable percentage for the federal child care credit is 30% from the above table. The percentage is applied to the monthly child care costs ($\$200 \times .30 = \60). The result of \$60 equals the maximum credit of \$60, in accordance with the above table. This amount is then multiplied by 25% to obtain a Kansas child care credit of \$15 ($\$60 \times .25 = \15). As such, \$75 ($\$60 + 15 = \75) is subtracted from the monthly child care costs ($\$200 - 75 = \125). The result of \$125 would be entered in the parent's column and as the total on Line D.5 of the worksheet.

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

$$\text{Amt.} - ((\text{Amt.} \times \%) + (.25 \times (\text{Amt.} \times \%)))$$

As used in this formula

Amt. = Monthly child care costs

% = Applicable percentage of federal child care credit

$$\begin{aligned} \text{Amt.} - ((\text{Amt.} \times \%) + (.25 \times (\text{Amt.} \times \%))) \\ 200 - ((200 \times .30) + (.25 \times (200 \times .3))) \\ 200 - (60 + (.25 \times 60)) \\ 200 - (60 + 15) \\ 200 - 75 = 125 \end{aligned}$$

6. Parent's Total Child Support Obligation (Line D.6) (see page 14 for more information)

Scenario 11: The Parent's Total Child Support Obligation is obtained by adding the \$545 Basic Child Support Obligation (Line D.3) plus \$125 in Health and

Dental Insurance Premium (Line D.4) and \$125 in Work-Related Child Care Costs (Line D.5). The Parents' Total Child Support Obligation is \$795 per month.

7. Parental Child Support Obligation (Line D.7)
(see page 14 for more information)

Scenario 12: On Line D.2, Parent A had 68% of the Combined Child Support Income and Parent B had 32%. Therefore, Parent A's obligation is \$541 ($.68 \times \795). Parent B's obligation is \$254 ($.32 \times \795).

8. Adjustments for Health and Dental Insurance Premiums and Work-Related Child Care Costs (Line D.8) (see page 15 for more information)

Scenario 13: Parent A pays \$125 per month for health insurance. Therefore, \$125 should be subtracted from Parent A's child support obligation of \$541 to make a net obligation of \$416. Parent B pays \$125 per month child care costs. Therefore, \$125 should be subtracted from that parent's child support obligation of \$254 to make a net obligation of \$129.

9. Basic Parental Child Support Obligation (Line D.9)
(see page 15 for more information).

Scenario 14: Parent B has primary residential custody. Therefore, Parent A will pay \$416. Parent B will retain the \$129 which represents his/her share.

E. Child Support Adjustments (Section E)

7. Total (Line E.7)
(see pages 15 through 18 for a detailed discussion)

Scenario 15: 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)

4. Enforcement Fee Allowance (Line F.4)
(see page 20 for more information)

Scenario 16: The court trustee deducts 4% per month from the amount paid by the noncustodial parent before distributing the payment to the custodial parent. 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. Add lines F.3 and F.4 to arrive at the net child support obligation which is entered on line F.5.

Scenario 17: The court trustee fee is set at 4.00 per month. Multiply the fee by .5 ($\$4.00 \times .5 = \2.00), round the figure to the nearest whole dollar and add the amount, \$2.00, to the noncustodial parent's column on Line F.4.

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