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IN THE SUPREME COURT OF THE STATE OF KANSAS

JOEL G. GREEN
FOR APPELLATE COURTS

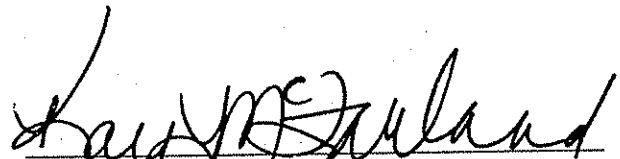
Administrative Order No. 180

Re: Kansas Child Support Guidelines

The attached Kansas Child Support Guidelines are hereby adopted, and are to be used as a basis for establishing and reviewing child support orders in the district courts of Kansas, effective January 1, 2004.

Administrative Order no. 128 (2002 Kan. Ct. R. Annot. 97 *et seq.*), adopted and effective on October 1, 1998, promulgating Kansas Child Support Guidelines, is superseded by this order.

BY THE ORDER OF THE COURT this 30th day of October, 2003.



Kay McFarland
Chief Justice

Attachment

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Administrative Order 180
Re: 2003 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 Kansas, including cases settled by agreement of the parties. The court shall consider all relevant evidence presented in setting an amount of child support. 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 calculation of the respective parental child support obligations on Line D.9 of the worksheet is a rebuttable presumption of a reasonable child support order. If a party alleges that the Line D.9 support amount is unjust or inappropriate in a particular case, the party seeking the adjustment has the burden of proof to show that an adjustment should apply. If the court finds from relevant evidence that it is in the best interest of the child to make an adjustment, the court shall complete Section E of the Child Support Worksheet. The completion of Section E of the worksheet shall constitute the written findings for deviating from the rebuttable presumption.

II. DEFINITIONS AND EXPLANATION

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 expenses 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, Dental, Orthodontic, and Optometric Insurance Premiums, and any Child Support Adjustments. (See Section IV, Specific Instructions for the Worksheet and Appendix VII, for a completed sample worksheet.)

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 Terrell.³ In the fall of 1989, Dr. Ann Coulson updated the schedules,⁴ which were then modified downward at lower income levels in 1990 at the Court's request, and adjusted for current economic data in 1993.⁵ Dr. William Terrell reviewed various studies and foundation data in 1998 and 2002. These reviews led to updated schedule proposals; however, no changes were made in 1998. His more recent statistical analyses and attendant schedule changes provide the basis for the committee's recommendations that were adopted by the Court.⁶

The schedules take into consideration that income deductions for social security, federal retirement, and federal and state income taxes, as well as property taxes on owner-occupied housing, are not available to the family for spending.⁷ Thus, although the schedules use combined gross monthly income as an index that identifies values in the child support schedules, the entries in the schedules used to calculate the actual child support obligation are based upon either consumption spending⁸ or after-

tax income, whichever is lower. The schedules also include a built-in reduction from average expenditures per child (the dissolution burden), because of the financial impact on the family of maintaining two households instead of one.⁹

D. Domestic Gross Income - Wage Earner

The Domestic Gross Income for the wage earner is income from all sources, including that which is regularly or periodically received, excluding public assistance and child support received for other children in the residency of either parent. For purposes of these guidelines, the term "public assistance" means all income, whether in cash or in-kind, which is received from public sources and for which the recipient is eligible on the basis of financial need. It includes, but is not limited to, Supplemental Security Income (SSI), Earned Income Credit (EIC), food stamps, Temporary Assistance for Needy Families (TANF), General Assistance (GA), Medicaid, Low Income Energy Assistance Program (LIEAP), Section 8, and other forms of public housing assistance.

It may be necessary for the court to consider historical information and the seasonal nature of employment. For example, if overtime is regularly earned by one of the parties, then a historical average of one year should be considered.

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

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

E. Income Computation - Self-Employed

1. Self-Employment Gross Income

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

2. Reasonable Business Expenses

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

3. Domestic Gross Income - Self-Employed

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

F. Imputed Income

1. Income may be imputed to the parent not having primary residency¹⁰ 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 parent having primary residency in appropriate circumstances, but should not result in a higher support obligation for the other parent.

G. Child Support Income

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

H. Child Support Adjustments

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

III. GENERAL INSTRUCTIONS

A. Documentation

The party requesting a child support order or modification shall present to the court a completed worksheet, together with a completed Domestic Relations Affidavit (Appendix III). This information shall assist the court in confirming or adjusting the various amounts entered on the worksheet. The information required shall be attached to the application for support or motion to modify support.

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

B. Applications

1. Rounding

Calculations should be rounded to the nearest tenth for percentages.

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

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

2. Age

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

3. Income Beyond the Child Support Schedule

If the Combined Child Support Income exceeds the highest amount shown on the schedules, the court should exercise its discretion by considering what amount of child support should be set in addition to the highest amount on the Child Support Schedule. For the convenience of the parties, a formula is contained at the end of each child support schedule to compute the amount that is not set forth on the schedules. (See Appendix VIII, Example 2.)

4. More than Six Children

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

5. Divided Residency Situations

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

For Divided Residency, if each parent has primary residency of one or more children, a worksheet should be prepared for each family unit using the Child Support Schedule which corresponds with the total number of children of the parties living in each family unit. If the parties' children are covered by the same health insurance policy, the cost should be prorated based upon the number of children in each family unit. Upon completion of the two worksheets, the lower Net Parental Child Support Obligation is subtracted from the higher amount. The difference is the amount of child support the party having the higher obligation will pay to the party with the lower obligation. (See Appendix VIII, Example 1, Subsection D.2, Scenario 8.)

6. Multiple-Family Application

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

For the Multiple-Family Application, if the parent not having primary residency has children by another relationship who reside with him/her, use the Child Support Schedule representing the total number of children the parent not having primary residency is legally obligated to support to determine the basic child support obligation. (See Section IV, Specific Instructions for the Worksheet, subsection D.3; and Appendix VIII, Example 1, subsection D.2, scenarios 6 and 7.)

If the wife of the parent not having primary residency or the parent not having primary residency herself is pregnant at the time of the motion to increase child support, the court shall complete two Child Support Worksheets, one with Multiple-Family Application including the unborn child, and one without the unborn child. The court shall then order that, until the birth of the child, the child support amount from the Child Support Worksheet (without a Multiple-Family Application based on the new child) will be utilized. Beginning with the first payment following the birth of the child, the

child support amount from the Child Support Worksheet including the new child shall be utilized.

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

7. Shared Residency Situations

Shared residency is the regular sharing of residential custody on an equal or nearly equal basis. To qualify for shared residency treatment, two components must exist. First, the blocks of time must be regular and equal or nearly equal rather than equal based on a nonprimary residency extended parenting time basis (i.e., summer visitation, holidays, etc.). 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 expenses, but do not include food, transportation, housing or utilities.

No shared residency treatment shall be ordered without the court having approved a plan for paying and sharing expenses. The court shall require that a detailed expense sharing payment plan be submitted by the party or parties requesting the shared residency treatment. Failure to adhere to the expense sharing plan may result in sanctions including, but not limited to, imposition of full child support and/or an order for payment of specific expenses.

For Shared Residency, 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.

8. Residence with a Third Party

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

9. Interstate Pay Differential

The cost of living may vary among states. The "Average Annual Pay by State and Industry" as reported by the United States Department of Labor Statistics can be used to compute a value for the interstate pay differential. Appendix IV provides instructions and an example. The adjusted monthly income figure is entered on Line A.1, Line B.1, or Line C.4, as appropriate. There will be a rebuttable presumption that the adjusted pay amount reflects the variance in average pay.

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

IV. 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 already considered within the Child Support Schedules. The amount of the Domestic Gross Income is entered on Line A.1 and also on Line C.1 (See Appendix VII, for a completed worksheet and Appendix VIII, Example 1, subsection A.)

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

Section B of the worksheet determines the Domestic Gross Income (Line B.3) for self-employed persons. Reasonable Business Expenses (Line B.2) will be deducted from the Self-Employment Gross Income (Line B.1). The resulting amount on Line B.3 is also entered on Line C.1. (See Appendix VII, for a completed worksheet and Appendix VIII, Example 1, subsection B.)

C. Adjustments to Domestic Gross Income (Section C)

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

1. Domestic Gross Income (Line C.1)

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

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

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

The amount of court-ordered maintenance paid pursuant to a court order in this or a prior divorce case shall be deducted to the extent that the maintenance is actually paid. This amount is entered on Line C.3. The payments of court-ordered maintenance arrearages shall not be deducted.

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

The amount of any court-ordered maintenance received by a party pursuant to a court order in this or a prior divorce case shall be added as income to the extent that the maintenance is actually received and is not for arrearages. This amount is entered on Line C.4.

5. Child Support Income (Line C.5)

The result of the adjustments to the Domestic Gross Income is entered on Line C.5 of the worksheet and then transferred to Line D.1. (See Appendix VII, for a completed worksheet and Appendix VIII, Example 1, subsection C.)

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, for a completed worksheet and Appendix VIII, Example 1, subsection D.1.)

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

The Gross Child Support Obligation is determined using the Child Support Schedules. The Child Support Schedules have three major factors: The number of children in the family, the Combined Child Support Income, and the age of each child. The Child Support Schedule corresponding to the total number of children for whom the parents share responsibility should be found. If the Multiple-Family Application applies, then the Child Support Schedule for the number of children the parent not having primary residency is supporting under the Multiple-Family Application should be used. (If using the Multiple-Family Application will result in a gross child support obligation (Line D.3) below the poverty level shown on the applicable Child Support Schedule, the use of the Multiple-Family Application is discretionary.)

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

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

a. Health, Dental, Orthodontic and Optometric Premiums

The cost to the parent or parent's household to provide for health, dental, orthodontic or optometric insurance coverage for the child is to be added to the Gross

Child Support Obligation. If coverage is provided without cost to the parents or parent's household, then zero should be entered as the amount. If there is a cost, the amount to be used on Line D.4 is the actual cost for the child or children if it is itemized. If the cost is not itemized, the child's pro rata share of the costs of family coverage, over the cost of a single policy, may be used.

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

b. Unreimbursed Health Costs

In all residential arrangements, including shared residency, the court shall provide that all necessary medical expenses (including, but not limited to, health, dental, orthodontic, or optometric) not covered by insurance (including deductible) should be assessed to the parties in accordance with the parties' proportional share on Line D.2 of the worksheet.

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

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

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

- 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 incurred for children under 13 years of age. The tax credit applies to actual child care expenditures up to \$250 per month for one child or \$500 per month for two or more children receiving child care. Table 1 in Appendix VIII, subsection D.4, lists the maximum allowable monthly child care credit.
- 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. above by 25% (.25).
- d. Both the federal credit (subsection b. above) and the Kansas credit (subsection c. above) 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.
- e. Note that the amounts and percentages used in subsections b. and c. of this section may change from time to time due to changes in federal and/or Kansas tax law. Current tax law should be reviewed for any potential changes.

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

The Parents' Total Child Support Obligation is the sum of the Gross Child Support Obligation (Line D.3), the health, dental, orthodontic and optometric premiums (Line D.4), and the Work-Related Child Care Costs (Line D.5). This amount is entered on Line D.6. (See Appendix VIII, Example 1, subsection D.5.)

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

The support obligation for each parent is determined by multiplying each parent's proportionate share shown on Line D.2 by the Parents' Total Support Obligation (Line D.7). The result is entered on Line D.6. (See Appendix VIII, Example 1, subsection D.6.)

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

If costs of Health, Dental, Orthodontic and Optometric Premiums and/or Work-Related Child Care Costs are included in the total child support obligation, the parent or the parent's household actually making the payment is credited. The amount paid is entered in the column of the parent(s) providing the payment on Line D.8. (See Appendix VIII, Example 1, subsection D.7.)

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

The Basic Parental Child Support Obligation is the Parental Child Support Obligation (Line D.7) minus the Adjustment for Health, Dental, Orthodontic and Optometric Premiums and Work-Related Child Care Costs (Line D.8) and is entered on Line D.9. The parent having primary residency retains his/her portion of the net obligation. The net obligation of the parent not having primary residency becomes the rebuttable presumption amount of the support order. (See Appendix VIII, Example 1, subsection D.8.)

E. Child Support Adjustments (Section E)

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

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

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

2. Parenting Time Adjustment (Line E.2)

The court may allow a parenting time adjustment in favor of the parent not having primary residency using either subsection IV.E.2.a below or subsection IV.E.2.b below but not both. Likewise, the court may allow an adjustment in favor of the parent with primary residency pursuant to IV.E.2.c below. If the Shared Residency provision (Section III, subsection B.7) applies to a child, no adjustment may be made under this section for parenting time by either parent with that child. This adjustment, like all other adjustments, is subject to the 10% rule pursuant to Section V.A.

Because the adjustment is prospective and assumes that parenting time will occur, the court may consider the historical exercise or historical non-exercise of parenting time as a factor in denying, limiting, or granting an adjustment under this section. In making this determination, the court shall consider: 1) the fixed obligations of the parent having primary residency that are attributable to the child; and 2) the increased cost of additional parenting time to the parent having nonprimary residency. Any adjustment should be prorated over twelve months unless the parent having primary residency requests otherwise.

- a. If the child spends 35% or more of the child's time with the parent not having primary residency and the court does not find that it is a shared residential situation as defined in III.B.7, the court shall determine whether an adjustment in child support is appropriate. In calculating the parenting time adjustment, the child's time at school or in day care shall not be considered. To assist the court, the following table may be used to calculate the amount of parenting time adjustment. The adjustment percentage should be averaged if there is more than one child and if the percentages are not the same for each child. The percentage adjustment should be applied to Line D.9 and then entered on Line E.2.

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

- b. If a child spends fourteen (14) or more consecutive days with the parent not having primary residency, the support amount of the parent not having primary residency from Line F.5 (calculated without a Parenting Time Adjustment) may be proportionately reduced by up to 50% of the monthly support from Line F.5. Brief parenting time with the parent having primary residency shall not be deemed to interrupt the consecutive nature of the time. The amount allowed should be entered on Line E.2.
- c. The court may make an adjustment based on the historical non-exercise of parenting time as set forth in the parenting plan.

3. Income Tax Considerations (Line E.3)

If the parties were married (even if not presently married), they can agree to share the actual economic benefits of the dependency exemption for a minor child. If they agree to share these benefits, Section A of Appendix V shall not be used. However, Section B still may apply. If the parties do not agree to share the actual economic benefits of the dependency exemption for a minor child, or after agreeing, the parent having primary residency refuses to execute IRS Form 8332, the court shall consider the actual economic effect to both parties and may adjust child support.

If the parties were never married, they cannot use Form 8332. The party providing more than half of the support of the child is entitled to the dependency exemption. If no one provides more than half of the support of the child, the persons providing support will need to agree upon who will claim the exemption and execute IRS Form 2120, Multiple Support Declaration. The court shall consider the actual economic effect to both parties and may adjust child support accordingly.

The party seeking the Income Tax Consideration Adjustment shall have the burden of proof.

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

See Appendix V for additional discussion and example computations.

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

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

b. The fact that a parent is currently supporting a child of the parties in college (or past the age of majority) may be considered if the parent having primary residency seeks to increase the child support for the benefit of any children still under the age of eighteen. The amount allowed should be entered on Line E.5.

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

The financial situation of the parties may be reason to deviate from the calculated Basic Parental Child Support Obligation if the deviation is in the best interests of the child. The amount allowed should be entered on Line E.6.

One example might be if either party has more than one job, 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 of deviation.

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 1, subsection E.)

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 is entered on Line F.3.

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 parent not having primary residency. 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 by .5 [(Line F.3 x Collection fee %) x .5]. In areas where a flat fee is charged, that flat fee is multiplied by .5 to find the amount applied on Line F.4 (Monthly Flat Fee x .5). These fees may vary. (See Appendix VIII, Example 1, subsection F.1.)

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.

G. Payment of Child Support

1. Except for good cause shown, every order requiring payment of child support shall require that the support be paid through the state distribution unit for collection and disbursement of support payments designated pursuant to K.S.A. 23-4,118 and amendments thereto.
2. A written agreement between the parties to make direct child support payments to the obligee and not pay through the state distribution unit shall constitute good cause, unless the court finds the agreement is not in the best interests of the child or children.
3. The obligor shall file such an agreement with the court and shall maintain written evidence of the payment of the support obligation, which shall consist of canceled checks negotiated by the obligee or receipts signed by the obligee or evidence of direct electronic deposit in an account designated by the obligee. The obligor shall, at least annually on the date the first payment under the agreement was to be made, provide such evidence to the court and the obligee.
4. Each court order authorizing direct payment to the obligee shall include language requiring the obligor to comply with the above requirements for maintaining written evidence and providing it to the court and the obligee.
5. Failure of the obligor to maintain records or failure to make payments are grounds for immediate modification of the order to require payments to be made through the state distribution unit for collection and disbursement of support payments to K.S.A. 23-4,118 and amendments thereto.

V. 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% the amount shown on Line F.3 of the worksheet, except that the income from a second job taken by the parent not having primary residency shall not alone be considered a material change 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 gross income of the parent having primary residency 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 the 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 parenting time or non-utilization of a special needs allocation for private schooling.

VI. REVIEW OF GUIDELINES

Chapter 45, Code of Federal Regulations, Section 302.56 requires that the state guidelines for child support must be "reviewed at least every four years to ensure that their application results in the determination of appropriate child

support amounts." Therefore, these Kansas guidelines shall be reviewed by the Child Support Guidelines Advisory Committee no later than July 1, 2007, 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 Supreme Court Law Library, Topeka, Kansas). The report includes a detailed background discussion, including the policy criteria upon which the original guidelines were based.

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

	Date First Appointed
Hon. Nancy Parrish (Chair), Topeka District Court Judge, 3 rd Judicial District	07/01/97
Hon. Thomas E. Foster, Olathe District Court Judge, 10 th Judicial District	05/24/01
Hon. Thomas H. Graber, Wellington District Court Judge, 30 th Judicial District	04/07/89
John T. Bird, Hays Attorney	04/07/89
Roy F. Brungardt, Hays Certified Public Accountant	07/06/93
Professor Linda Elrod, Topeka Washburn University School of Law	04/07/89
Charles F. Harris, Wichita Attorney	04/07/89
Dave Gregory, Wichita Parent	05/24/01
Candace Lattin, Pratt Attorney, Child Support Enforcement	05/24/01
Sherri Loveland, Lawrence Attorney	04/07/89
Thomas C. Owens, Overland Park Attorney	04/07/89
Sen. Greta H. Goodwin, Winfield State Senator, 32 nd District	05/24/01
Rep. Ward Loyd, Garden City State Representative, 123 rd District	05/24/01
Larry Rute, Topeka Associates in Dispute Resolution	04/07/89

Past members of the Advisory Committee were:

Hon. Herbert W. Walton (Chairman), Olathe Administrative Judge, Retired, 10 th Judicial District	04/07/89-06/07/99
Allen B. Angst, Abilene Attorney, Shared Primary Residency Parent	07/06/93-06/30/00
William Coffee, Olathe District Court Trustee	07/01/97-06/30/01
Jamie Corkhill, Topeka Child Support Enforcement	09/01/96-06/30/00
Jackie Fletcher, Kansas City United Way	07/06/93-06/30/00
James L. Francisco, Wichita State Senator, 26 th District	04/07/89-06/30/92
Sheila Hochhauser, Manhattan State Representative, 67 th District	07/01/96-06/30/00
Dr. Woody Houseman, Topeka Principal, Highland Park South Elementary	04/07/89-06/30/96
James R. Johnston, Wichita Nonprimary Residency Parent	02/04/98-06/30/00
David Kerr, Hutchinson State Senator, 34 th District	04/07/92-06/30/96
Nancy K. Meacham, Wichita Attorney, Primary Residency Parent	06/30/92-06/30/02
Hon. Paul E. Miller, Manhattan District Judge, 21 st Judicial District	04/07/89-06/30/98
Mike O'Neal, Hutchinson State Representative, 104 th District	07/19/95-06/30/99
Mark Parkinson, Olathe State Senator, 23 rd District	07/09/95-06/30/00
Richard Staub, Topeka Santa Fe General Offices	04/07/89-06/30/96
Joan Wagnon, Topeka State Representative, 55 th District	04/07/89-06/30/01

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

Ms. Lynn Barclay
Kansas Children's Service League

Hon. James G. Beasley
District Court Judge, Wichita

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

Hon. James P. Buchele
District Court Judge, Topeka

Professor Linda Elrod, Vice-Chairman
Washburn Law School

Hon. Robert G. Frey
State Senator, 125th District

Dr. Woody Houseman
Topeka

Hon. Tracy D. Klinginsmith
District Court Judge, Holton

Ms. Evelyn Leat
Kansas City

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

Ms. Nancy Meacham
Wichita

Hon. Vic Miller
Topeka

Ms. Diane Nusbaum
District Court Administrator, Junction City

Mr. Larry Rute
Kansas Legal Services, Inc.

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

Dr. Howard Schwartz
Judicial Administrator

Mr. Richard Staub
Santa Fe Railway Company

Hon. Robert T. Stephan
Attorney General

Hon. Joan Wagnon
State Representative, 55th District

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

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

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

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

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

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

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

⁶ The 2002 support schedule relies upon three data sources: Bureau of Labor Statistics, *Consumer Expenditure Survey, 1999-2000* (integrated diary and interview components); United States Department of Agriculture, Mark Lino, Ph.D., *Expenditures on Children by Families: 2001 Annual Report*; United States Department of Health and Human Services, *The 2002 HHS Poverty Guidelines*, 67 (31) FED. REGISTER, (Feb. 14, 2002).

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

⁸ Consumption spending means household outlays for consumer goods and services as opposed to the purchase of assets or savings accounts.

- ⁹ This reduction involves subtracting the age 16-18 child's share of a total family burden at two points on the equation that relates average spending per the age 16-18 child to gross family income. Once the two lower points are determined, then the entire equation is reduced in order to compute the support schedules. For example, the one child aged 16-18 family calls for a reduction of \$182 at the poverty level income of \$1,300. Hence, the poverty level average spending of \$430 becomes the schedule entry of \$248. Similarly, at an income of \$14,500 per month, average spending of \$2,322 per child declines by \$336 to the support amount of \$1,986 (not shown in the schedule). The tabled values derive from an equation that passes through these two diminished values.
- ¹⁰ The terms "custodial" and "noncustodial" have been removed from the guidelines and replaced with the terms "having primary residency" and "not having primary residency." This brings the Kansas Child Support Guidelines into conformity with K.S.A. 60-1610 *et seq.*

Attachment I: Child Support Worksheet
has been removed.

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

Child Support Schedules

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

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-6	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	7	9	10	2400	328	379	421	6700	796	918	1020
100	15	17	19	2500	340	392	436	6800	806	930	1033
150	22	26	29	2600	352	406	451	6900	816	942	1046
200	30	34	38	2700	363	419	466	7000	826	953	1059
250	37	43	48	2800	375	433	481	7200	847	977	1085
300	45	51	57	2900	386	446	495	7400	867	1000	1111
350	52	60	67	3000	398	459	510	7600	887	1024	1137
400	60	69	76	3100	409	472	525	7800	907	1047	1163
450	67	77	86	3200	421	485	539	8000	927	1070	1189
500	74	86	95	3300	432	498	554	8200	947	1093	1214
550	82	94	105	3400	443	511	568	8400	967	1116	1240
600	89	103	114	3500	454	524	583	8600	987	1139	1265
650	97	112	124	3600	466	537	597	8800	1007	1162	1291
700	104	120	133	3700	477	550	611	9000	1026	1184	1316
750	112	129	143	3800	488	563	625	9200	1046	1207	1341
800	119	137	153	3900	499	576	640	9400	1066	1230	1366
850	126	146	162	4000	510	588	654	9600	1085	1252	1391
900	134	154	172	4100	521	601	668	9800	1105	1275	1416
950	141	163	181	4200	532	614	682	10000	1124	1297	1441
1000	149	172	191	4300	543	626	696	10200	1143	1319	1466
1050	156	180	200	4400	554	639	710	10400	1163	1342	1491
1100	164	189	210	4500	564	651	724	10600	1182	1364	1515
1150	171	197	219	4600	575	664	738	10800	1201	1386	1540
1200	179	206	229	4700	586	676	751	11000	1220	1408	1565
1250	186	215	238	4800	597	689	765	11200	1239	1430	1589
1300	193	223	248	4900	607	701	779	11400	1259	1452	1614
1350	200	231	256	5000	618	713	793	11600	1278	1474	1638
1400	206	238	264	5100	629	726	806	11800	1297	1496	1662
1450	212	245	272	5200	639	738	820	12000	1316	1518	1687
1500	219	252	281	5300	650	750	833	12200	1334	1540	1711
1550	225	260	289	5400	661	762	847	12400	1353	1561	1735
1600	231	267	297	5500	671	774	860	12600	1372	1583	1759
1650	238	274	305	5600	682	787	874	12800	1391	1605	1783
1700	244	281	312	5700	692	799	887	13000	1410	1626	1807
1750	250	288	320	5800	703	811	901	13200	1428	1648	1831
1800	256	295	328	5900	713	823	914	13400	1447	1669	1855
1850	262	303	336	6000	723	835	927	13600	1465	1691	1879
1900	268	310	344	6100	734	847	941	13800	1484	1712	1903
1950	274	317	352	6200	744	859	954	14000	1503	1734	1926
2000	280	324	360	6300	755	871	967	14200	1521	1755	1950
2100	292	337	375	6400	765	883	981	14400	1540	1776	1974
2200	304	351	390	6500	775	894	994	14600	1556	1796	1995
2300	316	365	406	6600	785	906	1007				

* 2002 Poverty Level is \$1300.

To determine child support at higher income levels:

Age 16-18: Raise income to the power .6994644 and multiply the result by 2.438759554.

Age 7-15: Determine child support for Age 16-18 and then multiply by 0.90.

Age 0-6: Determine child support for Age 16-18 and then multiply by 0.78.

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

Combined Gross Monthly Income	Support Amount (\$ Per Child) Age Group			Combined Gross Monthly Income	Support Amount (\$ Per Child) Age Group			Combined Gross Monthly Income	Support Amount (\$ Per Child) 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	6	7	7	2400	255	295	327	6700	592	683	759
100	12	13	15	2500	264	305	338	6800	599	691	768
150	17	20	22	2600	273	314	349	6900	606	699	777
200	23	27	30	2700	281	324	360	7000	613	708	786
250	29	33	37	2800	290	334	371	7200	628	724	805
300	35	40	44	2900	298	344	382	7400	642	741	823
350	40	46	52	3000	306	354	393	7600	656	757	841
400	46	53	59	3100	315	363	404	7800	670	773	859
450	52	60	66	3200	323	373	414	8000	684	789	877
500	58	66	74	3300	331	382	425	8200	698	805	895
550	63	73	81	3400	339	392	435	8400	712	822	913
600	69	80	89	3500	348	401	446	8600	726	837	931
650	75	86	96	3600	356	410	456	8800	740	853	948
700	81	93	103	3700	364	420	466	9000	753	869	966
750	86	100	111	3800	372	429	477	9200	767	885	983
800	92	106	118	3900	380	438	487	9400	781	901	1001
850	98	113	125	4000	388	447	497	9600	794	916	1018
900	104	120	133	4100	396	457	507	9800	808	932	1036
950	109	126	140	4200	404	466	517	10000	821	948	1053
1000	115	133	148	4300	411	475	528	10200	835	963	1070
1050	121	139	155	4400	419	484	538	10400	848	979	1087
1100	127	146	162	4500	427	493	548	10600	861	994	1104
1150	132	153	170	4600	435	502	557	10800	875	1009	1121
1200	138	159	177	4700	443	511	567	11000	888	1024	1138
1250	144	166	184	4800	450	520	577	11200	901	1040	1155
1300	150	173	192	4900	458	528	587	11400	914	1055	1172
1350	155	179	199	5000	466	537	597	11600	927	1070	1189
1400	161	186	207	5100	473	546	607	11800	940	1085	1206
1450	167	193	214	5200	481	555	616	12000	953	1100	1222
1500	173	199	221	5300	488	563	626	12200	966	1115	1239
1550	178	206	229	5400	496	572	636	12400	979	1130	1256
1600	183	211	235	5500	503	581	645	12600	992	1145	1272
1650	188	217	241	5600	511	589	655	12800	1005	1160	1289
1700	192	222	247	5700	518	598	664	13000	1018	1175	1305
1750	197	227	253	5800	526	607	674	13200	1031	1189	1322
1800	202	233	259	5900	533	615	684	13400	1044	1204	1338
1850	206	238	264	6000	541	624	693	13600	1056	1219	1354
1900	211	243	270	6100	548	632	702	13800	1069	1234	1371
1950	215	248	276	6200	555	641	712	14000	1082	1248	1387
2000	220	254	282	6300	563	649	721	14200	1094	1263	1403
2100	229	264	293	6400	570	658	731	14400	1107	1277	1419
2200	238	274	305	6500	577	666	740	14600	1119	1291	1434
2300	247	284	316	6600	584	674	749				

* 2002 Poverty Level is \$1550.

To determine child support at higher income levels:

Age 16-18: Raise income to the power .6994644 and multiply the result by 1.7529778849.

Age 7-15: Determine child support for Age 16-18 and then multiply by 0.90.

Age 0-6: Determine child support for Age 16-18 and then multiply by 0.78.

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

Combined Gross Monthly Income	Support Amount (\$ Per Child) Age Group			Combined Gross Monthly Income	Support Amount (\$ Per Child) Age Group			Combined Gross Monthly Income	Support Amount (\$ Per Child) 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	6	2400	228	263	292	6700	534	616	684
100	10	12	13	2500	236	272	302	6800	540	623	693
150	15	17	19	2600	244	281	312	6900	547	631	701
200	20	23	26	2700	251	290	322	7000	553	639	710
250	25	29	32	2800	259	299	332	7200	567	654	726
300	30	35	38	2900	267	308	342	7400	580	669	743
350	35	40	45	3000	274	317	352	7600	593	684	760
400	40	46	51	3100	282	325	361	7800	605	699	776
450	45	52	58	3200	289	334	371	8000	618	713	793
500	50	58	64	3300	297	343	381	8200	631	728	809
550	55	63	70	3400	304	351	390	8400	644	743	825
600	60	69	77	3500	312	360	400	8600	656	757	842
650	65	75	83	3600	319	368	409	8800	669	772	858
700	70	81	90	3700	326	377	418	9000	682	786	874
750	75	86	96	3800	334	385	428	9200	694	801	890
800	80	92	102	3900	341	393	437	9400	707	815	906
850	85	98	109	4000	348	402	446	9600	719	830	922
900	90	104	115	4100	355	410	456	9800	731	844	938
950	95	109	122	4200	363	418	465	10000	744	858	953
1000	100	115	128	4300	370	427	474	10200	756	872	969
1050	105	121	134	4400	377	435	483	10400	768	886	985
1100	110	127	141	4500	384	443	492	10600	780	901	1001
1150	115	132	147	4600	391	451	501	10800	793	915	1016
1200	120	138	154	4700	398	459	510	11000	805	929	1032
1250	125	144	160	4800	405	467	519	11200	817	943	1047
1300	130	150	166	4900	412	475	528	11400	829	956	1063
1350	135	156	173	5000	419	483	537	11600	841	970	1078
1400	140	161	179	5100	426	491	546	11800	853	984	1094
1450	145	167	186	5200	433	499	555	12000	865	998	1109
1500	150	173	192	5300	440	507	564	12200	877	1012	1124
1550	155	179	198	5400	446	515	572	12400	889	1025	1139
1600	160	184	205	5500	453	523	581	12600	901	1039	1155
1650	165	190	211	5600	460	531	590	12800	912	1053	1170
1700	170	196	218	5700	467	539	599	13000	924	1066	1185
1750	175	202	224	5800	474	547	607	13200	936	1080	1200
1800	180	207	230	5900	480	554	616	13400	948	1094	1215
1850	184	212	236	6000	487	562	625	13600	959	1107	1230
1900	188	217	241	6100	494	570	633	13800	971	1120	1245
1950	192	222	246	6200	501	578	642	14000	983	1134	1260
2000	196	226	251	6300	507	585	650	14200	994	1147	1275
2100	204	236	262	6400	514	593	659	14400	1006	1161	1290
2200	212	245	272	6500	521	601	667	14600	1017	1173	1303
2300	220	254	282	6600	527	608	676				

* 2002 Poverty Level is \$1800.

To determine child support at higher income levels:

Age 16-18: Raise income to the power .6994644 and multiply the result by 1.59306238.

Age 7-15: Determine child support for Age 16-18 and then multiply by 0.90.

Age 0-6: Determine child support for Age 16-18 and then multiply by 0.78.

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

Combined Gross Monthly Income	Support Amount (\$ Per Child) Age Group			Combined Gross Monthly Income	Support Amount (\$ Per Child) Age Group			Combined Gross Monthly Income	Support Amount (\$ Per Child) 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	196	226	251	6700	458	529	587
100	8	10	11	2500	203	234	260	6800	464	535	595
150	13	15	16	2600	209	241	268	6900	469	542	602
200	17	19	21	2700	216	249	277	7000	475	548	609
250	21	24	27	2800	222	257	285	7200	486	561	623
300	25	29	32	2900	229	264	294	7400	497	574	638
350	29	34	38	3000	236	272	302	7600	509	587	652
400	34	39	43	3100	242	279	310	7800	520	600	666
450	38	44	48	3200	248	287	319	8000	531	612	680
500	42	48	54	3300	255	294	327	8200	542	625	694
550	46	53	59	3400	261	301	335	8400	553	638	708
600	50	58	64	3500	268	309	343	8600	563	650	722
650	54	63	70	3600	274	316	351	8800	574	663	736
700	59	68	75	3700	280	323	359	9000	585	675	750
750	63	73	81	3800	286	331	367	9200	596	687	764
800	67	77	86	3900	293	338	375	9400	606	700	778
850	71	82	91	4000	299	345	383	9600	617	712	791
900	75	87	97	4100	305	352	391	9800	628	724	805
950	80	92	102	4200	311	359	399	10000	638	737	818
1000	84	97	107	4300	317	366	407	10200	649	749	832
1050	88	102	113	4400	323	373	415	10400	659	761	845
1100	92	106	118	4500	330	380	422	10600	670	773	859
1150	96	111	124	4600	336	387	430	10800	680	785	872
1200	101	116	129	4700	342	394	438	11000	691	797	886
1250	105	121	134	4800	348	401	446	11200	701	809	899
1300	109	126	140	4900	354	408	453	11400	712	821	912
1350	113	131	145	5000	360	415	461	11600	722	833	925
1400	117	135	150	5100	365	422	469	11800	732	845	939
1450	122	140	156	5200	371	429	476	12000	742	857	952
1500	126	145	161	5300	377	435	484	12200	753	868	965
1550	130	150	167	5400	383	442	491	12400	763	880	978
1600	134	155	172	5500	389	449	499	12600	773	892	991
1650	138	160	177	5600	395	456	506	12800	783	904	1004
1700	142	164	183	5700	401	462	514	13000	793	915	1017
1750	147	169	188	5800	407	469	521	13200	803	927	1030
1800	151	174	193	5900	412	476	529	13400	813	939	1043
1850	155	179	199	6000	418	482	536	13600	824	950	1056
1900	159	184	204	6100	424	489	543	13800	834	962	1069
1950	163	189	210	6200	430	496	551	14000	844	973	1081
2000	168	193	215	6300	435	502	558	14200	854	985	1094
2100	175	202	225	6400	441	509	566	14400	863	996	1107
2200	182	210	234	6500	447	516	573	14600	873	1007	1119
2300	189	218	242	6600	452	522	580				

* 2002 Poverty Level is \$2050.

To determine child support at higher income levels:

- Age 16-18: Raise income to the power .6994644 and multiply the result by 1.3674355226.
- Age 7-15: Determine child support for Age 16-18 and then multiply by 0.90.
- Age 0-6: Determine child support for Age 16-18 and then multiply by 0.78.

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

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 0-6	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	4	5	2400	174	201	223	6700	407	470	522
100	7	8	9	2500	180	208	231	6800	412	476	529
150	11	13	14	2600	186	215	239	6900	418	482	535
200	15	17	19	2700	192	221	246	7000	423	488	542
250	18	21	23	2800	198	228	254	7200	432	499	554
300	22	25	28	2900	204	235	261	7400	442	510	567
350	26	30	33	3000	209	242	269	7600	452	522	580
400	29	34	37	3100	215	248	276	7800	462	533	592
450	33	38	42	3200	221	255	283	8000	472	545	605
500	37	42	47	3300	227	262	291	8200	482	556	618
550	40	46	52	3400	232	268	298	8400	491	567	630
600	44	51	56	3500	238	275	305	8600	501	578	642
650	47	55	61	3600	244	281	312	8800	511	589	655
700	51	59	66	3700	249	288	319	9000	520	600	667
750	55	63	70	3800	255	294	327	9200	530	611	679
800	58	67	75	3900	260	300	334	9400	539	622	691
850	62	72	80	4000	266	307	341	9600	549	633	704
900	66	76	84	4100	271	313	348	9800	558	644	716
950	69	80	89	4200	277	319	355	10000	568	655	728
1000	73	84	94	4300	282	326	362	10200	577	666	740
1050	77	89	98	4400	288	332	369	10400	586	677	752
1100	80	93	103	4500	293	338	376	10600	596	687	764
1150	84	97	108	4600	298	344	383	10800	605	698	776
1200	88	101	112	4700	304	351	389	11000	614	709	788
1250	91	105	117	4800	309	357	396	11200	624	720	799
1300	95	110	122	4900	314	363	403	11400	633	730	811
1350	99	114	126	5000	320	369	410	11600	642	741	823
1400	102	118	131	5100	325	375	417	11800	651	751	835
1450	106	122	136	5200	330	381	423	12000	660	762	846
1500	110	126	141	5300	336	387	430	12200	669	772	858
1550	113	131	145	5400	341	393	437	12400	678	783	870
1600	117	135	150	5500	346	399	444	12600	687	793	881
1650	121	139	155	5600	351	405	450	12800	697	804	893
1700	124	143	159	5700	356	411	457	13000	706	814	905
1750	128	148	164	5800	362	417	464	13200	714	824	916
1800	132	152	169	5900	367	423	470	13400	723	835	927
1850	135	156	173	6000	372	429	477	13600	732	845	939
1900	139	160	178	6100	377	435	483	13800	741	855	950
1950	142	164	183	6200	382	441	490	14000	750	866	962
2000	146	169	187	6300	387	447	496	14200	759	876	973
2100	153	177	197	6400	392	453	503	14400	768	886	984
2200	161	185	206	6500	397	458	509	14600	776	895	995
2300	168	194	215	6600	402	464	516				

* 2002 Poverty Level is \$2300.

To determine child support at higher income levels:

- Age 16-18: Raise income to the power .6994644 and multiply the result by 1.2160781556.
- Age 7-15: Determine child support for Age 16-18 and then multiply by 0.90.
- Age 0-6: Determine child support for Age 16-18 and then multiply by 0.78.

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

Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)			Combined Gross Monthly Income	Support Amount (\$ Per Child)		
	Age Group				Age Group				Age Group		
	Age 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	157	181	201	6700	371	428	475
100	7	8	8	2500	163	188	209	6800	375	433	481
150	10	11	13	2600	169	195	217	6900	380	438	487
200	13	15	17	2700	175	201	224	7000	384	444	493
250	16	19	21	2800	180	208	231	7200	393	454	504
300	20	23	25	2900	185	214	238	7400	402	464	516
350	23	26	29	3000	191	220	244	7600	411	475	528
400	26	30	33	3100	196	226	251	7800	420	485	539
450	29	34	38	3200	201	232	258	8000	429	495	550
500	33	38	42	3300	206	238	264	8200	438	506	562
550	36	41	46	3400	211	244	271	8400	447	516	573
600	39	45	50	3500	216	250	278	8600	456	526	584
650	42	49	54	3600	222	256	284	8800	465	536	596
700	46	53	59	3700	227	262	291	9000	473	546	607
750	49	57	63	3800	232	267	297	9200	482	556	618
800	52	60	67	3900	237	273	304	9400	491	566	629
850	56	64	71	4000	242	279	310	9600	499	576	640
900	59	68	75	4100	247	285	316	9800	508	586	651
950	62	72	80	4200	252	291	323	10000	516	596	662
1000	65	75	84	4300	257	296	329	10200	525	606	673
1050	69	79	88	4400	262	302	335	10400	534	616	684
1100	72	83	92	4500	267	308	342	10600	542	625	695
1150	75	87	96	4600	271	313	348	10800	550	635	706
1200	78	90	100	4700	276	319	354	11000	559	645	717
1250	82	94	105	4800	281	324	361	11200	567	655	727
1300	85	98	109	4900	286	330	367	11400	576	664	738
1350	88	102	113	5000	291	336	373	11600	584	674	749
1400	91	105	117	5100	296	341	379	11800	592	683	759
1450	95	109	121	5200	300	347	385	12000	601	693	770
1500	98	113	126	5300	305	352	391	12200	609	703	781
1550	101	117	130	5400	310	358	397	12400	617	712	791
1600	104	121	134	5500	315	363	404	12600	625	722	802
1650	108	124	138	5600	320	369	410	12800	634	731	812
1700	111	128	142	5700	324	374	416	13000	642	741	823
1750	114	132	147	5800	329	380	422	13200	650	750	833
1800	118	136	151	5900	334	385	428	13400	658	759	844
1850	121	139	155	6000	338	390	434	13600	666	769	854
1900	124	143	159	6100	343	396	440	13800	674	778	865
1950	127	147	163	6200	348	401	446	14000	682	787	875
2000	131	151	167	6300	352	406	452	14200	691	797	885
2100	137	158	176	6400	357	412	458	14400	699	806	896
2200	144	166	184	6500	361	417	463	14600	706	815	905
2300	150	173	193	6600	366	422	469				

* 2002 Poverty Level is \$2550.

To determine child support at higher income levels:

- Age 16-18: Raise income to the power .6994644 and multiply the result by 1.1062933221.
- Age 7-15: Determine child support for Age 16-18 and then multiply by 0.90.
- Age 0-6: Determine child support for Age 16-18 and then multiply by 0.78.

Attachment III: Domestic Relations Affidavit
has been removed.

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

Interstate Pay Differential

Adjustments for differences in interstate pay in various locations are computed using the state average annual pay. This appendix provides a table for 2000 and 2001 average annual pay for the United States. In calculating the interstate pay 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) 691-6567. The internet address for the Bureau of Labor Statistics is: <http://www.bls.gov/cew/>.

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 24, 2002. 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 129.7 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.

To compute the interstate pay differential, develop a value by dividing the average annual salary of Kansas (Kansas (KS) = \$30,153) by the average annual salary of the new state (i.e., Alaska (AL) = \$36,140). Average annual salaries are found in this Appendix. Example:

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

$$\$30,153 / \$36,140 = .8343$$

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:

$$\$3,000 \times .8343 = \$2,502.90$$

The Alaska parent's income of \$3,000 is reduced by the value .8343 for an adjusted income of \$2,502.90. The net amount of \$2,502.90 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, 2001, and news release from the United States Department of Labor, Bureau of Labor Statistics dated Tuesday, September 24, 2002.

Table 1
State¹ Average Annual Pay for 2000 and 2001 and Percent Change in Pay for all Covered Workers²

State	Average Annual Pay ³		Percent Change 2000-01
	2000	2001	
United States ⁴	\$35,320	\$36,214	2.5
Alabama	29,041	30,090	3.6
Alaska	35,144	36,140	2.8
Arizona.....	32,610	33,408	2.4
Arkansas.....	26,317	27,258	3.6
California.....	41,207	41,358	0.4
Colorado	37,168	37,950	2.1
Connecticut.....	45,486	46,963	3.2
Delaware.....	36,535	38,434	5.2
District of Columbia.....	52,965	56,024	5.8
Florida.....	30,560	31,551	3.2
Georgia	34,214	35,114	2.6
Hawaii.....	30,628	31,250	2.0
Idaho.....	27,701	27,765	0.2
Illinois.....	38,045	39,058	2.7
Indiana.....	31,030	31,778	2.4
Iowa	27,931	28,840	3.3
Kansas.....	29,361	30,153	2.7
Kentucky.....	28,800	30,017	4.2
Louisiana	27,888	29,134	4.5
Maine.....	27,664	28,815	4.2
Maryland.....	36,395	38,237	5.1
Massachusetts.....	44,168	44,976	1.8
Michigan	37,011	37,387	1.0

Minnesota	35,414	36,585	3.3
Mississippi	25,208	25,919	2.8
Missouri	31,384	32,422	3.3
Montana	24,272	25,194	3.8
Nebraska	27,693	28,375	2.5
Nevada	32,277	33,122	2.6
New Hampshire	34,736	35,479	2.1
New Jersey	43,676	44,285	1.4
New Mexico	27,498	28,698	4.4
New York	45,358	46,664	2.9
North Carolina	31,068	32,026	3.1
North Dakota	24,683	25,707	4.1
Ohio	32,508	33,280	2.4
Oklahoma	26,988	28,020	3.8
Oregon	32,776	33,203	1.3
Pennsylvania	34,015	34,976	2.8
Rhode Island	32,615	33,592	3.0
South Carolina	28,179	29,253	3.8
South Dakota	24,802	25,600	3.2
Tennessee	30,557	31,491	3.1
Texas	34,943	36,039	3.1
Utah	29,229	30,074	2.9
Vermont	28,914	30,240	4.6
Virginia	35,172	36,716	4.4
Washington	37,099	37,475	1.0
West Virginia	26,888	27,982	4.1
Wisconsin	30,694	31,556	2.8
Wyoming	26,836	28,025	4.4
Puerto Rico	18,814	19,725	4.8
Virgin Islands	27,721	29,195	5.3

¹ Includes the District of Columbia, Puerto Rico, and the Virgin Islands.

² Includes workers covered by Unemployment Insurance (UI) and Unemployment Compensation for Federal Employees (UCFE) programs.

³ Data are preliminary.

⁴ Totals for the United States do not include data for Puerto Rico and the Virgin Islands.

Income Tax Considerations

Section A - Dependent's Exemption And Child Tax Credit

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

Section A.1 – Dependent's Exemption

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 Income Tax Consideration Adjustment shall have the burden of proof. The amount should be entered on Line E.3.

Parties who were once married (even if presently separated or divorced):

If the parties share or alternate the income tax exemption, then 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 or a substantially similar form, the court shall consider the actual economic effect of the failure to share the exemption on the noncustodial parent and may adjust the noncustodial parent's monthly child support accordingly.

Parties who were never married:

Form 8332 rules and procedures do not apply. The party claiming the child as a dependent must provide more than half the support of the child. If no person provides more than half of the support of the child, the persons providing support will need to agree upon the person to claim the exemption and execute IRS Form 2120, Multiple Support Declaration. The court shall consider the actual economic effect of the ability to claim the child by either party and may adjust the other party's child support (income or obligation) accordingly.

The following discussion and examples assume that the parties were once married.

For 2003, the federal income tax exemption was \$3,050 per person and the Kansas exemption was \$2,250. The value of the exemption to the noncustodial parent may be calculated by multiplying the applicable exemption amount by the noncustodial parent's applicable highest marginal rate at both the federal and Kansas levels. The combined federal and Kansas amount should be divided by 12 to arrive at the monthly amount. A portion of this amount would then be allocated to the noncustodial parent based upon his/her share of the combined income (Line D.2.).

Example: A noncustodial parent has one minor child and has an Adjusted Gross Income in 2003 of \$22,750, which puts the noncustodial parent in a 15% marginal federal income tax rate and a 6.25% 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 $\$3,050 \times .15$ for the federal amount and $\$2,250 \times .0625$ for the Kansas rate. The resulting total, \$599, would be divided by 12 to arrive at the monthly value of \$50, 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 \$34 to the noncustodial parent.

Section A.II – Federal Child Tax Credit

Federal income tax law allows a tax credit for parents with a dependent child under the age of 17 on the last day of the tax year. The credit in 2002 is \$600 for each qualifying child, and increases to \$1,000 per child for 2003 and 2004, then decreases to \$700 per child in 2005 and 2006. Additional increases are scheduled for 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 claimed as a dependent.

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

For 2003, the monthly value of the tax credit is $\$1,000 \div 12$ for each qualifying child, or \$83. If the right to claim the child as a dependent (and

the credit) is not shared between the parents, then the noncustodial parent's monthly child support should be decreased by the proportionate share of the combined income on Line D.2 of the Child Support Worksheet (increased if the noncustodian claims the child as a dependent) in addition to any other Income Tax Adjustment amounts.

Section B – Head of Household Adjustment

If the custodial parent utilizes the standard deduction and files as head of household, a tax benefit results to the custodial parent that, absent custody of the child, might not otherwise be available. Such tax benefit received by the custodial parent can be measured by the difference in the standard deduction for head of household over the standard deduction for a single taxpayer multiplied by the applicable marginal federal and state income tax rates. 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 2003 of \$22,750, 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 \$2,250 (\$7,000 - \$4,750 = \$2,250). This difference multiplied by the custodial parent's federal marginal income tax rate of 15% results in an income tax benefit of \$338. 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 \$383. 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 ($\$2,250 \times .035 = \79). The total income tax benefit for filing as head of household is thus \$470. The noncustodial parent's proportionate share of the combined income is 68% and this percentage should be applied to the head of household tax benefit ($\$470 \times .68 = \320). This amount is divided by 12 to arrive at a monthly credit of \$27.

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

Section C – Additional Information

The above listed guidelines reflect tax law for 2003. Amounts of exemptions, deductions, and credits, as well as tax law itself will change. Current tax law should be consulted for implementation of and relevance to these guidelines.

The following pages reflect current and known future Federal and Kansas income tax factors, including the tax law changes contained in the Jobs and Growth Tax Relief Reconciliation Act of 2003. Additionally, a sample Tax Considerations Worksheet is included in this appendix.

Federal Income Tax Factors

Income Tax Brackets	<u>Taxable Income</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	
• Single	\$ 0 to \$ 6,000	10%			10%	10%	
	0 to 7,000		10%	10%			
	6,001 to 27,050	15					
	6,001 to 28,400 *				15	15	
	7,001 to 28,400 *		15	15			
	27,051 to 65,550	27					
	28,401 to 68,800 *		25	25	25	25	
65,551 to 136,750	30						
68,801 to 143,500 *		28	28	28	28	28	
• Head of Household	0 to 10,000	10	10	10	10	10	
	10,001 to 36,250	15					
	10,001 to 38,050 *		15	15	15	15	
	36,251 to 93,650	27					
	38,051 to 98,250 *		25	25	25	25	
	93,651 to 151,650	30					
98,251 to 159,100 *		28	28	28	28	28	
• Married Filing Joint	0 to 12,000	10			10	10	
	0 to 14,000		10	10			
	12,001 to 45,200	15					
	12,001 to 47,450 *				15	15	
	14,001 to 56,800 *		15	15			
	45,201 to 109,250	27					
	47,451 to 114,650 *				25	25	
	56,801 to 114,650 *		25	25			
109,251 to 166,500	30						
114,651 to 174,700 *		28	28	28	28	28	
• Married Filing Separate	0 to 6,000	10			10	10	
	0 to 7,000		10	10			
	6,001 to 22,600	15					
	6,001 to 23,725 *				15	15	
	7,001 to 28,400 *		15	15			
	22,601 to 54,625	27					
	23,726 to 57,325 *				25	25	
	28,401 to 57,325 *		25	25			
	54,626 to 83,250	30					
	57,326 to 87,350 *		28	28	28	28	

Note: Tax brackets for higher income levels not shown.

Standard Deduction

• Single	\$ 4,700	\$ 4,750	\$ 4,750 *	\$ 4,750 *	\$ 4,750 *
• Head of Household	6,900	7,000	7,000 *	7,000 *	7,000 *
• Married Filing Joint	7,850	9,500	9,500 *	8,250 *	8,700 *
• Married Filing Separate	3,925	4,750	4,750 *	4,750 *	4,750 *

Personal/Dependent Exemption

	3,000	3,050	3,050 *	3,050 *	3,050 *
--	-------	-------	---------	---------	---------

Dependent Child Tax Credit

	600	1,000	1,000	700	700
--	-----	-------	-------	-----	-----

* Taxable income brackets, standard deduction/exemption amounts for 2004, 2005 and 2006 will need to be adjusted annually for inflation. Tax law changes contained in the Tax Relief Act of 2003 have been reflected above. Currently, the income tax brackets and standard deduction for taxpayers married filing joint are scheduled to revert to the "marriage penalty relief" provisions contained in the 2001 Tax Act beginning in 2005.

KANSAS INCOME TAX FACTORS

Income Tax Brackets

	<u>Taxable Income</u>			
• Single, Head of Household and Married Filing Separate	\$ 0	to	\$ 15,000	3.5%
	15,001	to	30,000	6.25
	30,001	to	No Limit	6.45
• Married Filing Joint	0	to	30,000	3.5%
	30,001	to	60,000	6.25
	60,001	to	No Limit	6.45

Standard Deduction

- Single and Married Filing Separate \$ 3,000
- Head of Household \$ 4,500
- Married Filing Joint \$ 6,000

Personal/Dependent Exemption *

\$ 2,250

- Head of household entitled to additional exemption

Sample Worksheet

TAX CONSIDERATIONS -- 2003

Section

A.I Tax Exemptions

$$\begin{array}{l} \text{(Federal)} \quad 3,050 \times \text{(1)} = \underline{\hspace{2cm}} \\ \text{(State)} \quad 2,250 \times \text{(1)} = \underline{\hspace{2cm}} \\ \underline{\hspace{2cm}} \times \text{(3)} \% = \underline{\hspace{2cm}} \div 12 = \underline{\hspace{2cm}} \text{ per month} \times \text{\# of children} = \underline{\hspace{2cm}} \end{array}$$

A.II Additional Tax Credit

$$1,000 \times \text{(3)} \% = \underline{\hspace{2cm}} \div 12 = \underline{\hspace{2cm}} \text{ per month} \times \text{\# of qualifying children} = \underline{\hspace{2cm}}$$

B. Head of Household

$$\begin{array}{l} \text{(Federal)} \quad 2,250 \times \text{(2)} = \underline{\hspace{2cm}} \\ \text{(State)} \quad 1,500 \times \text{(2)} = \underline{\hspace{2cm}} \\ \text{(St-Add'l)} \quad 2,250 \times \text{(2)} = \underline{\hspace{2cm}} \\ \underline{\hspace{2cm}} \times \text{(3)} \% = \underline{\hspace{2cm}} \div 12 = \underline{\hspace{2cm}} \end{array}$$

- (1) Use noncustodial parent's marginal tax rate.
- (2) Use custodial parent's marginal tax rate.
- (3) Noncustodial parent's percentage from Line D2 of Child Support Worksheet.

ILLUSTRATION OF NARRATIVE AND EXAMPLES
CONTAINED IN SECTIONS A AND B

Section

A.I Tax Exemptions

$$\begin{array}{l} \text{(Federal)} \quad 3,050 \times .15 = \underline{458} \\ \text{(State)} \quad 2,250 \times .0625 = \underline{141} \\ \underline{599} \times 68\% = \underline{407} \div 12 = \underline{34} \text{ per month} \times \text{\# of children} = \underline{34} \end{array}$$

A.II Additional Tax Credit

$$1,000 \times 68\% = \underline{680} \div 12 = \underline{57} \text{ per month} \times \text{\# of qualifying children} = \underline{57}$$

B. Head of Household

$$\begin{array}{l} \text{(Federal)} \quad 2,250 \times .15 = \underline{338} \\ \text{(State)} \quad 1,500 \times .035 = \underline{53} \\ \text{(St-Add'l)} \quad 2,250 \times .035 = \underline{79} \\ \underline{470} \times 68\% = \underline{320} \div 12 = \underline{27} \end{array}$$

Cafeteria Plans and Salary Reduction Agreements

A. General Definition

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

1. Coverage under an accident or health plan 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.

B. Application to the Guidelines

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

Completed Sample Child Support Worksheet

IN THE _____ JUDICIAL DISTRICT
 _____ COUNTY, KANSAS

IN THE MATTER OF:

and

CASE NO. _____

CHILD SUPPORT WORKSHEET OF _____
 (name)

A. INCOME COMPUTATION – WAGE EARNER

MOTHER FATHER

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

B. INCOME COMPUTATION – SELF-EMPLOYED

†1.	Self-Employment Gross Income*	_____	3,000
†2.	Reasonable Business Expenses	(-) _____	1,232
†3.	Domestic Gross Income (Insert on Line C.1. below)	_____	1,768

C. ADJUSTMENTS TO DOMESTIC GROSS INCOME

†1.	Domestic Gross Income	893	1,768
2.	Court-Ordered Child Support Paid	(-) 0	0
3.	Court-Ordered Maintenance Paid	(-) 0	0
4.	Court-Ordered Maintenance Received	(+) 0	0
†5.	Child Support Income (Insert on Line D.1. below)	893	1,768

D. COMPUTATION OF CHILD SUPPORT

†1.	Child Support Income	893	+	1,768	
			=	2,661	
†2.	Proportionate Shares of Combined Income (Each parent's income divided by combined income)	33.5	%	66.5	%
†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	<u>1</u>	<u>1</u>	<u>0</u>	
Total Amount	<u>281</u>	+	<u>324</u>	+
			<u>0</u>	=
				<u>605</u>

† Examples provided in Appendix VIII

* Interstate Pay Differential Adjustment? _____ Yes X No

**Multiple Family Application? _____ Yes X No

	<u>MOTHER</u>	<u>FATHER</u>
4. Health and Dental Insurance Premium	\$ <u>0</u>	\$ <u>125</u>
		= <u>125</u>
5. Work-Related Child Care Costs	<u>112</u>	
Formula: Amt. - ((Amt. X %) + (.25 x (Amt. x %)))		
for each child care credit		= <u>112</u>
Example: 200 - ((200 x .30%) + (.25 x (200 x .30%)))		
†6. Parents' Total Child Support Obligation		<u>842</u>
(Line D.3. plus Lines D.4. & D.5.)		
†7. Parental Child Support Obligation	<u>282</u>	<u>560</u>
(Line D.2. times Line D.6. for each parent)		
†8. Adjustment for Insurance and Child Care	(-) <u>(112)</u>	<u>(125)</u>
(Subtract for actual payment made for items D.4. and D.5.)		
†9. Basic Parental Child Support Obligation	<u>170</u>	<u>435</u>
(Line D.7. minus Line D.8.; Insert on Line F.1. below)		

E. CHILD SUPPORT ADJUSTMENTS

APPLICABLE	N/A	CATEGORY	AMOUNT ALLOWED	
			MOTHER	FATHER
1. <input type="checkbox"/>	<input checked="" type="checkbox"/>	Long Distance Parenting Time Costs	(+/-) _____	(+/-) _____
2. <input type="checkbox"/>	<input checked="" type="checkbox"/>	Parenting Time 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 Majority	(+/-) _____	(+/-) _____
6. <input type="checkbox"/>	<input checked="" type="checkbox"/>	Overall Financial Condition	(+/-) _____	(+/-) _____
7. TOTAL (Insert on Line F.2. below)			<u>0</u>	<u>0</u>

F. DEVIATION(S) FROM REBUTTABLE PRESUMPTION AMOUNT

	<u>MOTHER</u>	<u>FATHER</u>
1. Basic Parental Child Support Obligation	<u>170</u>	<u>435</u>
(Line D.9. from above)		
†2. Total Child Support Adjustments	(+/-) <u>0</u>	<u>0</u>
(Line E.7. from above)		
3. Adjusted Subtotal (Line F.1. +/- Line F.2.)	<u>170</u>	<u>435</u>
†4. Enforcement Fee Allowance	Percentage <u>4%</u>	
** (Applied only to Nonresidential Parent) Flat Fee	\$ <u>0</u>	
((Line F.3. x Collection Fee %) x .5)		
or (Monthly Flat Fee x .5)	(+) <u>0</u>	(+) <u>9</u>
5. Net Parental Child Support Obligation	<u>170</u>	<u>444</u>
(Line F.3. + Line F.4.)		

/s/ _____
Judge/Hearing Officer Signature

Date Signed

**Parent with nonprimary residency.

Prepared By

Date Approved

Examples and Scenarios for Preparing the Child Support Worksheet

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

EXAMPLE 1. Section IV. Specific Instructions for the Worksheet

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

Scenario 1: Mother earns a minimum wage and has a Domestic Gross Income of \$893 per month.

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

Scenario 2: Father is self-employed and has a Self Employment Gross Income of \$3,000 per month. Reasonable Business Expenses for Father are documented at \$1,232. Father's Domestic Gross Income is \$1,768 ($\$3,000 - \$1,232 = \$1,768$).

C. Adjustments to Domestic Gross Income (Section C)

Child Support Income (Line C.5)

1. Child Support Income (Line D.1)

Child Support Income from Line C.5 should be transferred to Line D.1

Scenario 3: Neither Father nor Mother has any adjustments to the Domestic Gross Income. Therefore, the Child Support Income for Father is \$1,768 and is \$893 for Mother.

D. Computation of Child Support (Section D)

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

Scenario 4: Father earns \$1,768 Child Support Income per month. Mother earns \$893 Child Support Income per month. Their Combined Child Support Income is \$2,661. Father's proportionate share of the Combined Child Support Income is \$1,768 divided by \$2,661 or 66.5%. Mother's proportionate share of the Combined Child Support Income is \$893 divided by \$2,661 or 33.5%.

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

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

Scenario 5: The parents above have two children, ages 6 years, 7 months and 3 years, 10 months. In using the "Two-Child Families" schedule, \$2,661 is found in the left-hand column. Under the first column for the four-year-old, \$281 is identified, and in the next column for the seven-year-old, \$314 is identified. These two amounts are added together to find the total Gross Child Support Obligation of \$605 per month.

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

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

The Child Support Schedule for "Three-Child Families" should be used. At \$2,661 combined income of the parties, the amounts \$251 and \$290 are found and the sum of \$541 is entered on Line D.3.

Scenario 7: The Father with two children in the above scenario remarries twice and has a one-year-old child by the second marriage and a two-month-old child by the third marriage. The Child Support Schedule for "Four-Child Families" should be used. At \$2,661 combined income of the parties, the amounts \$216 and \$249 are found and the sum of \$465 is entered on Line D.3.

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

Scenario 8: The Father in the above scenario has primary residency of the older child, six years and seven months. The Mother has primary residency of the younger child, three years and ten months. The Child Support Schedule for "One-Child Families" should be used for calculating the support for each household. At \$2,661 combined income of the parties, the worksheet for the Father to pay support to the Mother would show \$274 at Line D.3. The worksheet for the Mother's obligation for the older child would show \$108 at Line D.3. Without considering any other factors besides income in this scenario and after the remaining calculations are carried through, the Father would pay the Mother \$274 for the younger child. The Mother would pay the Father \$108 for the older child. The net result is that the Father would pay the Mother \$166 per month.

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

Scenario 9: Father has a single-coverage policy. To add the children would cost an additional \$125 a month. Therefore, \$125 would be entered in Father's column and as the total on Line D.4 of the Worksheet.

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

Table 1
(Applicable for Tax Years Beginning in 2003)

<u>Adjusted Gross Income</u>	<u>Applicable Percentage</u>	<u>Maximum Monthly Credit One Child</u>	<u>Maximum Monthly Credit Two or More Children</u>	
OVER	BUT NOT OVER			
\$ 0	\$15,000	35%	\$87.50	\$175.00
15,000	17,000	34%	85.00	170.00
17,000	19,000	33%	82.50	165.00
19,000	21,000	32%	80.00	160.00
21,000	23,000	31%	77.50	155.00
23,000	25,000	30%	75.00	150.00
25,000	27,000	29%	72.50	145.00
27,000	29,000	28%	70.00	140.00
29,000	31,000	27%	67.50	135.00
31,000	33,000	26%	65.00	130.00
33,000	35,000	25%	62.50	125.00
35,000	37,000	24%	60.00	120.00
37,000	39,000	23%	57.50	115.00
39,000	41,000	22%	55.00	110.00
41,000	43,000	21%	52.50	105.00
43,000	No Limit	20%	50.00	100.00

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

Scenario 10: Child care is needed for the preschool child. The cost of the child care is \$200 per month. Mother pays for the costs of the child care and has an annual Adjusted Gross Income of \$10,716.

The applicable percentage for the federal child care credit is 35% from table one above. The percentage is applied to the monthly child care costs ($\$200 \times .35 = \70). The resulting amount is then multiplied by 25% to obtain a Kansas child care credit of \$18 ($\$70 \times .25 = \18). As such, \$88 ($\$70 + \$18 = \88) is subtracted from the monthly child care costs ($\$200 - \$88 = \$112$). The result of \$112 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

$$\begin{aligned} \text{Amt.} - ((\text{Amt.} \times \%) + (.25 \times (\text{Amt.} \times \%))) \\ 200 - ((200 \times .35) + (.25 \times (200 \times .35))) \\ 200 - (70 + (.25 \times 70)) \\ 200 - (70 + 18) \\ 200 - 88 = 112 \end{aligned}$$

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

Scenario 11: The Parents' Total Child Support Obligation is obtained by adding the \$605 Basic Child Support Obligation (Line D.3) from Scenario 5 plus \$125 in Health and Dental Insurance Premium (Line D.4) and \$112 in Work-Related Child Care Costs (Line D.5). The Parents' Total Child Support Obligation is \$842 per month.

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

Scenario 12: On Line D.2 Father had 66.5% of the Combined Child Support Income and Mother had 33.5%. Therefore, Father's obligation is \$560 ($.665 \times \842). Mother's obligation is \$282 ($.335 \times \842).

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

Scenario 13: Father pays \$125 per month for health insurance. Therefore, \$125 should be subtracted from Father's child support obligation of \$560 to make a net obligation of \$435. Mother pays \$112 per month child care costs. Therefore, \$112 should be subtracted from her child support obligation of \$282 to make a net obligation of \$170.

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

Scenario 14: Mother has primary residency. Therefore, Father will pay \$444. Mother will retain the \$143 which represents her share.

E. Child Support Adjustments (Section E)

1. Total (Line E.7)

Scenario 15: Neither Father nor Mother is claiming any Child Support Adjustments. Therefore, the Total for each parent is zero.

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

1. Enforcement Fee Allowance (Line F.4)

Scenario 16: The court trustee deducts 4% per month from the amount paid by the parent having nonprimary residency before distributing the payment to the parent having primary residency. Multiply the amount on Line F.3 by the applicable percentage (4%). Multiply the result by .5 to divide the fee into two equal parts and enter this amount on line F.4 for each parent. 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 column for the parent having nonprimary residency on Line F.4.

EXAMPLE 2. Section III. General Instructions

3. Income Beyond The Child Support Schedule

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:

$$\text{Income}^{0.6994644} \times 2.438759554$$

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 ".6994644"
- Step 4 - Hit the multiplication key "X"
- Step 5 - Enter "2.438759554"
- Step 6 - Hit the equal key "="
- Step 7 - The calculated amount is \$1,739
If the child is between 16 and 18:
- Step 8 - If the child is 7-15, multiply \$1,739 by .90, or
If the child is 0-6, multiply \$1,739 by .78

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.

Military Pay and Allowances

The military pay system is complex and multi-faceted. The following is a brief glossary of some regularly received types of military pay that may be considered for the purpose of calculating child support.

Basic Pay

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

Basic Allowance for Subsistence (BAS)

BAS is a non-taxable allowance for food and is paid when a service member serves on active duty. An enlisted member may, under certain circumstances, receive a commutation (commuted rations) when performing inactive duty training. The current BAS rates can be accessed at <http://www.dfas.mil/money/milpay/pay>.

Basic Allowance for Housing (BAH)

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

BAH-II

BAH-II is the equivalent to what used to be the Basic Allowance for Quarters and does not vary by geographic location. BAH-II is used to compensate individuals when serving on active duty less than 139 days, not in conjunction with a contingency operation. BAH and BAH-II rates can be accessed at: <http://www.dtic.mil/perdie/bah.html>.

Inactive Duty Training (IDT) Pay

This is peacetime duty and is commonly referred to as "drill pay." The amount earned for each drill equals 1/30th of the monthly basic pay rate for the service member's rank and years of service. The current IDT pay chart can be accessed at: <http://www.dfas.mil/money/milpay/pay/>.

Incentive or Special Pays

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

Family Separation Allowance

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

Other Allowances

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

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

Clothing and Uniform: The military replaces enlisted members' worn-out uniforms with new clothing items or may provide a cash allowance if clothing is not provided. Officers receive an initial allowance of not more than \$400 and can receive a supplemental allowance each time they serve on active duty for more than 90 days unless it is within two years of receiving their initial clothing allowance or an allowance if an officer entered on that tour within two years of completing a period of active duty of more than 90 days. Service members are allowed to list on tax form 2016 (Employee Business Expenses) all non-reimbursed uniform expenses to include maintenance, repair or alterations of uniforms.

Direct Deposit of Pay and Allowances

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

Taxes

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

Travel

- If a service member is required to stay away from his/her personal place of residence overnight while performing authorized drills (IDTs) and training duty (AT/ADT), he or she may deduct all of the cost of the travel expenses including meals, subject to a limitation of 50%, and lodging (if it is not furnished).
- There are many times when Guard and Reserve members are required to drive to the Reserve Center at dates and times other than normal drills. Service members are entitled to deduct round-trip mileage since the travel was performed in order to meet higher authority directives. It is important to keep a log of any additional trips and miles. They can be reported for tax purposes (under Employee Business Expenses) with complete information including name, rank, unit attached, brief description of position and duties assigned, number of drills attended, pay/non-pay, and the number of miles from the member's business location to the Reserve Center.

Special Tax Treatment

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

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2003 AUG 15 A 11: 55

IN THE SUPREME COURT OF THE STATE OF KANSAS

CAROL G. GREEN
CLERK APPELLATE COURTS

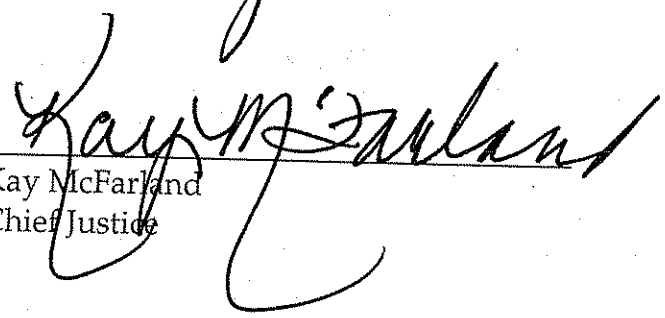
Administrative Order No. 173

In re: Access to Justice Funds for Kansas Legal Services, Inc. Guardian Ad Litem
Support Center

Pursuant to K.S.A. 2001 Supp. 20-367, the amount of \$150,000 from the Access to
Justice Fund is designated for payment during FY 2004 to Kansas Legal Services, Inc. to
support the statewide Guardian Ad Litem Support Center operated by Kansas Legal
Services.

These funds shall be paid in equal quarterly disbursements of \$37,500 each.

BY ORDER OF THE COURT this 14th day of August, 2003.



Kay McFarland
Chief Justice